

Civil Penalty Assessment North Carolina Department of Revenue

Legal Name: Case Number
Contact Person: First Name: Last Name:
Address: City: State: ZipCode:
Phone No: Vehicle License Number: Vehicle Year and Make:
Violation Date: Violation Location: County:

VIOLATIONS ARE LISTED BELOW:

- G.S.105-236(2) - "PENALTY FOR FAILURE TO OBTAIN A LICENSE", states a person who fails to obtain a license as required under G.S. 105-449.65 or G.S. 105-449.131 is subject to a civil penalty of one thousand dollars (\$1,000). Number of Penalties:
- G.S.105-499-52(a)(1) - "PENALTY FOR NO IDENTIFICATION MARKER OR REGISTRATION CARD", states a motor carrier who operates in this state or causes to be operated a motor vehicle that does not carry the registration card required by this article or does not display an identification marker in accordance with this article is subject to a civil penalty of one hundred dollars (\$100). Number of Penalties:
- G.S.105-449.52(a)(2) - "PENALTY FOR UNACCOUNTED FOR IDENTIFICATION MARKER", states a motor carrier unable to account for an identification marker issued by the Secretary is subject to a civil penalty of one hundred dollars (\$100). Number of Penalties:
- G.S.105-449.52(a)(2) - "PENALTY FOR UNACCOUNTED FOR IDENTIFICATION MARKER", states a motor carrier unable to account for an identification marker issued by the Secretary is subject to a civil penalty of one hundred dollars (\$100). Number of Penalties:
- G.S.105-449.115(f) - "SHIPPING DOCUMENT REQUIRED TO TRANSPORT MOTOR FUEL BY RAILROAD TANK CAR OR TRANSPORT TRUCK", states that it is unlawful to transport motor fuel without proper shipping document, or deliver motor fuel to a destination state other than that shown on the shipping document. The penalty imposed under this subsection is payable by the person in whose name the conveyance is registered, if the conveyance is a transport truck. The penalty imposed under this subsection is five thousand dollars (\$5,000). Number of Penalties:
- G.S.105-1449.115(h) - "SHIPPING DOCUMENT REQUIREMENTS FOR A TERMINAL OPERATOR", states that it is unlawful for a terminal operator to issue a shipping document that does not meet the requirements of subsection (b) of this section. The penalty imposed under this subsection is five thousand dollars (\$5,000). Number of Penalties:
- G.S.105-44.115A -"SHIPPING DOCUMENT REQUIRED TO TRANSPORT FUEL BY TANK WAGON", states that it is unlawful to transport motor fuel in a tank wagon without an invoice, bill of sale, or shipping document. The penalty imposed under this section is payable by the person in whose name the tank wagon is registered, the penalty imposed under this section is one thousand dollars (\$1,000). Number of Penalties:
- G.S.105-449.117 -"PENALTIES FOR HIGHWAY USE OF DYED DIESEL FUEL", states is unlawful to use dyed diesel fuel in a highway vehicle that is licensed or required to be licensed unless that use is allowed under section 4082 of the IRS code. The Penalty is payable by the person in whose name the motor vehicle is registered. The penalty is the greater of one thousand dollars (\$1,000) or five times the amount of motor fuel tax payable on the fuel in the supply tank. A penalty imposed under this section is in addition is any motor fuel tax accessed. Number of Penalties:
- G.S.105-499.118 -"PENALTY FOR DISPENSING NON-TAX-PAID MOTOR FUEL INTO A HIGHWAY VEHICLE", states it is unlawful to dispense or allow to dispense non-tax-paid fuel into the supply tank of a highway vehicle. The penalty imposed under this section is two hundred and fifty dollars (\$250). Number of Penalties:
- G.S.105-449.118A -"PENALTY FOR REFUSING TO ALLOW THE TAKING OF MOTOR FUEL INTO A HIGHWAY VEHICLE", states a person who refuses to allow the taking of a motor fuel sample is subject to a civil penalty of one thousand dollars (\$1,000). If the refusal is for a sample to be taken form a vehicle, the penalty is payable by the person in whose name the vehicle is registered. If the refusal is for a sample to be taken from any other storage tank or container, the penalty is payable by the owner of the container. Number of Penalties:
- G.S.105-449.123 - "PENALTY FOR INTENTIONALLY FAILING TO MARK A DYED FUEL STORAGE TANK", states that it is unlawful to intentionally fail to mark a storage facility as required by this section. The penalty is equal to the excise tax due on the inventory held in the storage tank at the time of the violation. If the inventory cannot be determined, then the penalty is calculated on the capacity of the storage tank. A penalty imposed under this section is in addition to any motor fuel tax assessed. Enter in amount of Penalty:

PENALTY IS PAYABLE TO DEPARTMENT OF REVENUE

Any person denying liability for any penalty assessed under the statutes above may request the Secretary to waive the penalty. The Secretary may reduce or waive a penalty as provided in N.C.G.S 105-237(a). You can find the form NC-5500, Request to Waive Penalties on our website at www.ncdor.gov.

MAIL TO:

North Carolina Department of Revenue
Examination Division / Motor Fuels Section
4701 Atlantic Avenue
Raleigh, North Carolina 27604

QUESTIONS:

Contact the Motor Fuel Section
Telephone Number (919) 707-0863
Fax Number (919) 981-5464