



NCDOR

**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**

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Governor

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**Excise Tax Division
North Carolina Department of Revenue
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**IMPORTANT NOTICE:
IFTA Taxpayers with a Base Jurisdiction State
Other than North Carolina**

The North Carolina Department of Revenue had a tax rate change for the 1st Quarter of 2016. Unfortunately, the update to the IFTA, Inc. 1st Quarter Tax Matrix did not reflect North Carolina's reduced tax rate. Therefore, a tax rate of \$0.36 per gallon was erroneously listed in the IFTA, Inc. 1st Quarter Matrix.

When notified of the incorrect rate, some IFTA Jurisdictions were unable to adjust the tax rate for North Carolina in their automated systems.

Please file and pay your IFTA quarterly tax return with your base jurisdiction as you would any other quarterly return. Do not delay in filing and paying your quarterly return beyond the due date, as this may result in penalties and/or interest.

The North Carolina Department of Revenue, Excise Tax Division is working with affected IFTA Jurisdictions, who are aware of this tax rate issue, to ensure any overpayments or underpayments that occur as a result of the erroneous tax rate are addressed appropriately.

We apologize for any inconvenience or confusion this may cause. If you have further questions, please feel free to contact the North Carolina Excise Tax Division at telephone number (919) 707-7500 or toll free at (877) 308-9092.

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