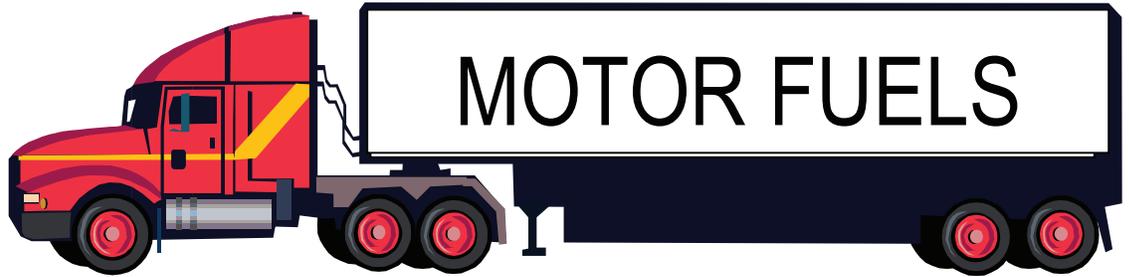


[www.dornc.com](http://www.dornc.com)

December 2008



A Quarterly Publication of the North Carolina Department of Revenue - Motor Fuels Tax Division

#### **IFTA Web Site**

For additional information regarding IFTA and footnotes associated with various jurisdictions' tax rates, visit the IFTA, Inc. web site at:

[www.iftach.org](http://www.iftach.org)

#### **Photo I. D. Requirements**

Photo identification is required from all in-person requests of IFTA licenses and decals.

#### **2009 Decal Renewals**

License and decal renewal requests for 2009 will not be accepted by phone. The Division's decal phone line should only be used to order additional decals for the current year. If you need to renew your decals for 2009, you must mail, fax, or visit our office with your completed and signed Renewal Application for your request to be processed. You may also submit your renewal request using our website at [www.dornc.com/electronic](http://www.dornc.com/electronic).

## **IFTA/INTRASTATE LICENSE AND DECAL RENEWAL INFORMATION**

Please note that your account status will affect the renewal of your license and decals. If you have not filed all returns due or paid all outstanding assessments, your account may be in a revoked status. If your account has been revoked, we cannot issue a license or decals until your outstanding returns and/or payments have been received either in the Raleigh office or in one of our field offices. The license and decals will be withheld if you have an outstanding liability with the Department of Revenue. Call the Division if you have any questions regarding your account status.

If you are requesting IFTA decals, you must travel in more than one (1) IFTA jurisdiction. The Division will review completed returns from prior periods to ensure that carriers requesting IFTA licenses are traveling in more than one (1) IFTA jurisdiction.

North Carolina Highway Fuel Use Tax (NCHFUT), otherwise known as intrastate or IN decals, are issued to carriers who operate vehicles that travel only in North Carolina.

One decal must be placed on the exterior portion of each side of the vehicle's power unit. Failure to display the decals in the required location may subject the vehicle operator to the purchase of a trip permit and a citation. There is NO FEE for the license and decals.

## **NEWSFLASH**

#### **2009 Decal Material Upgrade**

Please note the 2009 decals have been upgraded for better adhesion to vehicles and will tear upon removal.

#### **Power of Attorney**

A Power of Attorney is required of all persons conducting business on behalf of a Motor Fuels taxpayer.

Download a POA form at: [www.dornc.com](http://www.dornc.com)

- Tax Forms
- More
- General Forms

NC Department of Revenue  
Motor Fuels Tax Division  
1429 Rock Quarry Road, Suite 105  
\*\*\*Raleigh, NC 27610  
Tel.: 919-733-3409/Fax: 919-733-8654  
Toll Free: 877-308-9092  
\*\*\*License Issuance Location

Motor Fuels Field Offices  
ALBEMARLE  
Tel.: 704-982-8911/Fax: 704-982-8912

ASHEVILLE  
2800 Heart Drive  
Tel.: 828-667-0597/Fax: 828-667-0354

BATTLEBORO  
110 Fountain Park Dr., Ste F-1  
Tel.: 252-467-9222/Fax: 252-467-0190

\*\*\*CHARLOTTE  
6016 Brookshire Blvd  
Tel.: 704-393-0606/Fax: 704-393-8720

DURHAM  
3326 Durham Chapel Hill Blvd., Bldg D  
Tel.: 919-560-6803/Fax: 919-560-3386

ELIZABETH CITY  
401 Griffin Street, Ste C  
Tel.: 252-337-6756/Fax: 252-331-4808

FAYETTEVILLE  
225 Green Street, Systel Bldg - Ste 800  
Tel.: 910-486-1212/Fax: 910-485-4936

FLETCHER  
Tel.: 828-687-9499/Fax: 828-654-9907

\*\*\*GREENSBORO  
5 Centerview Drive, Ste 110  
Tel.: 336-834-4320/Fax: 336-834-4327

GREENVILLE  
2995 Radio Station Rd.  
Tel.: 252-830-2999/Fax: 252-830-1411

HICKORY  
112 2nd St. Place SE  
Tel.: 828-327-2007/Fax: 828-327-7730

LUMBERTON  
Tel.: 910-739-8080/910-739-8085

MORGANTON  
Tel.: 828-391-6982/Fax: 828-391-6983

ROCKWELL  
Tel.: 704-279-1473/Fax: 704-279-1475

VANCEBORO  
Tel.: 252-244-9912/Fax: 252-244-1664

WILMINGTON  
3340 Jaeckle Dr., Ste 202  
Tel.: 910-254-5066/Fax: 910-251-5823

WINSTON-SALEM  
8025 North Point Blvd., Ste 250  
Tel.: 336-896-7026/Fax: 336-896-7030

## Confidentiality of Tax Information AND IDENTITY THEFT PROTECTION

When visiting or calling an office of the Motor Fuels Tax Division, please have the information outlined below available so that we may be able to serve you as efficiently as possible.

- In order to protect the privacy of confidential information, you must provide your taxpayer identification number before we can assist you. We cannot provide the identification number for you.
- Be certain that you have authority to transact business for the account for which you are inquiring. If you are transacting business for someone else, you must have a Power of Attorney on file with the Division or in your possession before we may discuss the account with you.

- If you wish to make a payment, you may only pay by check or money order; cash is not accepted.

- To file IFTA tax returns, please be certain that you have complete records of all miles traveled, all fuel purchased, and that the tax return is completely filled out. We will assist you if you have questions; however, it will be your responsibility to complete the return(s).

- To set up a new account, complete Form Gas 1274, Application for License and Decals. This document must be completed in its entirety. Incomplete applications cannot be processed. We will not waive the requirement to provide the social security numbers of sole proprietors, partners and/or corporate officers.

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### DIVERSION RULES

A \$5,000 civil penalty may be assessed unless a confirmation number authorizing the diversion of fuel has been obtained and written on the shipping document. A civil penalty will not be issued if a diversion number has been obtained.

Please call 1-866-899-2848 in order to obtain a diversion number. Prior to calling, please ensure you have all pertinent information related to the diversion.

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### MOTOR FUELS TAX DIVISION COLLECTION OPTIONS

The collections unit is utilizing more of the collection tools available to the Department of Revenue. Revenue agents have the ability to garnish wages paid from an employer or a contractor, garnish bank accounts, seize property through a tax warrant, or request revocation of license plates. The Department is also placing taxpayers on a database with the NC State Highway Patrol. The Highway Patrol officers have the authority to hold the truck until sufficient funds are paid to the officer or the Department.

Taxpayers have several options available to resolve outstanding liabilities. They can pay the balance due in full. They can request an administrative review within 45 days of the mailing of the proposed assessment if they disagree with the figures used by the Department to calculate the assessment. Taxpayers may be able to establish a payment plan. Contact the MFTD collections unit to determine eligibility.

# IFTA/INTRASTATE E-FILE

All registered IFTA/Intrastate carriers can file their quarterly IFTA returns, pay amounts due, order credentials (license and decals), close accounts, and review returns and/or credentials previously filed via the Internet by using our web site.

The Department of Revenue's E-File system offers the convenience of completing transactions 24 hours a day, 7 days a week. Payments can be made by bank draft, MasterCard, or Visa. You may also print a voucher and mail your check or money order payment to the DOR along with the voucher. Please be certain that your check is postmarked on or before the due date. Payments postmarked after the due date will be subject to assessment of penalties and interest.

You must have an existing account to use the online system.

You may contact the Motor Fuels Tax Division for an application to open a Motor Fuels account, or you may download the application (Gas-1274) at our website. Once the account has been established, you will be eligible to file via the Internet.

If you have filed your IFTA return via the Internet for four (4) consecutive quarters, you will no longer receive the IFTA return and instructions by mail. You will continue to receive the newsletter and tax rate sheet.

Should you have a need for the paper documents in the future, forms are available at our website [www.dornc.com](http://www.dornc.com) under "Tax Forms." You may contact our office for assistance at 919-733-3409 or toll free at 1-877-308-9092.



## DECAL ACCOUNTABILITY

Motor carriers are responsible for all decals issued. Unused decals must be maintained for a period of at least four (4) years for audit purposes. If a motor carrier fails to produce records to account for all decals, the motor carrier may be held responsible for the operation of the unaccounted for decals based on the best information available.

A penalty may be assessed for either of the following:

- Inability to account for decals issued (\$100 per decal), and
- Displaying a decal on a vehicle operated by a motor carrier to whom the decal is not issued (\$1,000 per decal).

# Important Renewal Notice

## TO IFTA AND INTRASTATE MOTOR CARRIERS

The renewal period for IFTA and INTRASTATE licenses and decals for the 2009 calendar year began October 1, 2008 and continues through December 31, 2008.

The IFTA Agreement allows a 60-day grace period for motor carriers to affix decals to their vehicles, as follows:

### R655 GRACE PERIOD

.100 Carriers from new member jurisdictions shall be allowed a two-month grace period from the date of the new member's IFTA program implementation to display the IFTA license and decals. However, carriers must maintain the proper credentials for traveling in member jurisdictions until they display the valid IFTA license and decals.

.200 Carriers renewing their IFTA license and decals have a two-month grace period (January and February) to display the renewal IFTA license and decals. To operate in IFTA jurisdictions during this grace period, carriers must display either valid current or prior year IFTA license and decals from the jurisdiction in which they were operating or a valid single-trip permit from the IFTA jurisdiction in which they are operating.

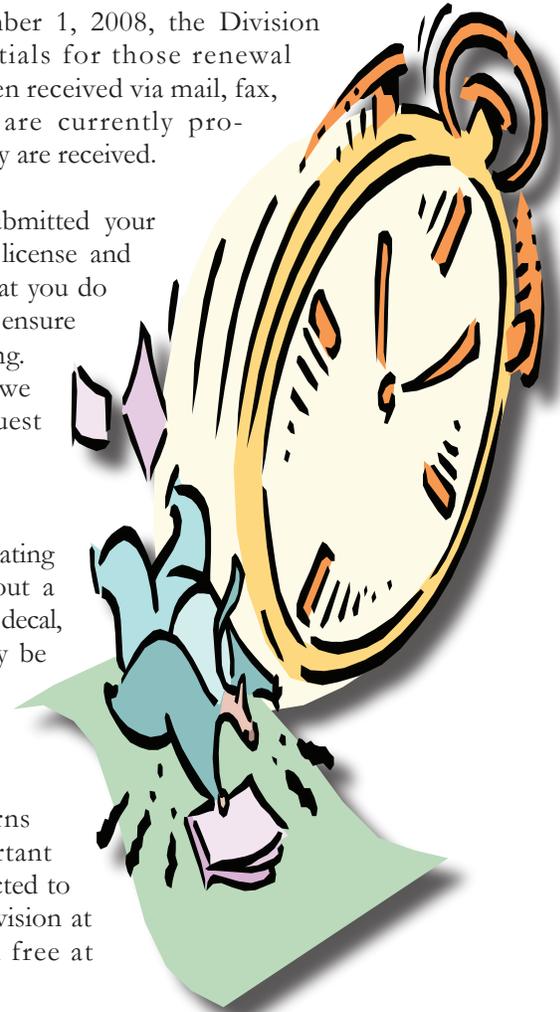
The Division mailed renewal notices in September

2008. Effective November 1, 2008, the Division began mailing credentials for those renewal applications that had been received via mail, fax, and the Internet and are currently processing renewals as they are received.

If you have not yet submitted your request for 2009 IFTA license and decals, it is important that you do so as soon as possible to ensure adequate time for processing. To expedite processing, we recommend that you request renewal of licenses and decals via the Internet.

If a carrier is found operating a qualified vehicle without a valid IFTA license and/or decal, the vehicle operator may be subject to the purchase of a trip permit and/or a \$100 citation.

Questions or concerns regarding this important notification may be directed to the Motor Fuels Tax Division at (919) 733-3409 or toll free at (877) 308-9092.



DEADLINES			
1st Quarter  January February March  due April 30	2nd Quarter  April May June  due July 31	3rd Quarter  July August September  due October 31	4th Quarter  October November December  due January 31

HOLIDAYS		
<u>CHRISTMAS</u> Wednesday, December 24, 2008, Thursday, December 25, 2008, & Friday, December 26, 2008	<u>NEW YEAR'S DAY</u> Thursday, January 1, 2009	<u>MARTIN LUTHER KING JR.'S BIRTHDAY</u> Monday, January 19, 2009