



MOTOR FUELS TAX DIVISION

December 2009

1429 Rock Quarry Road, Suite 105, Raleigh, NC 27610
Tel.: 919-733-3409/Fax: 919-733-8654/Toll Free: 877-308-9092

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

Photo I. D. Requirements

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

2010 Decal Renewals

Licenses and Decal Renewal requests for 2010 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 2010, you must mail, fax, or visit our office with the completed and signed Renewal Application in order for it to be processed.

IFTA E-File Mandate

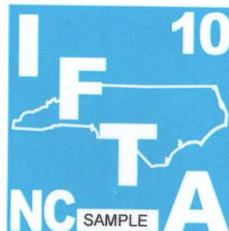
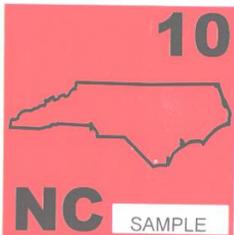
The 2009 General Assembly enacted legislation authorizing the Secretary of Revenue to mandate electronic filing of International Fuel Tax Agreement (IFTA) returns. The Secretary has determined that the mandate will be based on the number of decals issued during the previous registration year and will be implemented in a three-step process.

- Businesses that were issued **100 or more decals** during the previous registration period will be required to file electronically beginning with the first quarter 2010 IFTA return.
- Businesses that were issued **25 or more decals** during the previous registration period will be required to file electronically beginning with the second quarter 2010 IFTA return.
- Businesses that were issued **10 or more decals** during the previous registration period will be required to file electronically beginning with the third quarter 2010 IFTA return.

You must access the IFTA online system at www.dornc.com/electronic/ifta.html to file the IFTA return electronically. An access code is required to initially set up your online account. Access code letters were previously sent to all taxpayers. Please contact the Division if you no longer have the access code letter or if you need assistance setting up your online account.

The Division understands that there may be taxpayers who could possibly experience difficulties due to this mandate. There are provisions in place to consider requests to waive this requirement when a filer is unable to comply with the electronic filing mandate. All waivers must have approval from the Division and must be approved annually. Please submit a letter detailing the reason for your waiver request to the address above, Attention Liz Watson. You will receive written notification upon approval or denial of your waiver request.

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



2010 Decal Issuance Locations

Raleigh Office Location:

1429 Rock Quarry Road, Suite 105
Tel.: 919-733-3409/Fax: 919-733-8654
Toll Free: 877-308-9092

Charlotte Office Location:

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

Greensboro Office Location:

Issues decals December – February Only
5 Centerview Drive, Suite 110
Tel.: 336-834-4320/Fax: 336-834-4327



Christmas

Thursday, December 24, 2009
Friday, December 25, 2009



New Year's Day



Friday, January 1, 2010

Martin Luther King Jr's Birthday

Monday, January 18, 2010





Global Positioning Satellite (GPS)

Mileage System

Does your GPS mileage system need to be approved by the NC Motor Fuels Tax Division?

Many companies use GPS and mileage programs to record and report mileage traveled on their quarterly IFTA returns. GPS has shown to be a very efficient manner in which to meet many trucking company needs. Each individual trucking company will determine if GPS meets its needs.

There are two reasons why you would have your GPS system reviewed and approved by the NC Motor Fuels Tax Division.

1. If the trucking company asks for a **waiver of manually completed IVDR's** (trip sheets).
2. If the trucking company simply wanted to know if its system met the State's requirements and is not asking for a waiver of manually completed IVDR's.

Any trucking company that currently uses GPS to capture and report mileage data must continue to manually complete Individual Vehicle Distance Records (trip sheets) until its GPS system has been approved by the NC Motor Fuels Tax Division. If your trucking company wishes to have a GPS review or has questions concerning GPS you may contact the nearest NC Dept. of Revenue Field Office and ask to speak to a Motor Fuels Tax Division representative. Any field auditor can assist you with your GPS questions. Questions regarding this matter may be directed to the Motor Fuels Tax Division at (919) 733-3409 or toll free (877) 308-9092.

It's on the Web

Motor Carrier Seminar Presentations can be found at:
<http://www.dorn.com/taxes/motor/seminars.html>

IFTA Tax Rates, Forms, Instructions, and 2010 Renewal Applications can be found at:
<http://www.dorn.com/downloads/ifta.html>

IFTA Publications, which include the Compliance Manual and Quarterly Newsletters, can be found at:
<http://www.dorn.com/publications/ifta.html>



Bulk-End User Requirements

NCGS 105-449.60(3) Defines a bulk end-user as a person who maintains storage facilities of motor fuel and uses part or all of the stored fuel to operate a highway vehicle.

Therefore, any individual or business that maintains bulk storage of motor fuel and uses part or all of the stored fuel to operate a highway vehicle is considered a bulk end-user and is held to certain record keeping requirements. Under current law, a bulk end-user is not required to have a license or file returns with the NC Motor Fuels Tax Division. However, it is required to maintain records for audit.

The Administrative Procedures Act defines what records are required to be maintained. APA Chapter 12, Subchapter 12B, Section .0500, Subsection .0502 (2) requires the following items:

- a) All fuel receipts, highway and non-highway;
- b) Withdrawal statements of highway and non-highway fuel from bulk storage;
- c) Quarterly odometer readings, regardless of weight classification;
- d) Purchase and disposition dates of fleet vehicles; and
- e) List of current vehicles by registered gross weight.

Bulk end-users should also maintain a monthly inventory reading and totalizer reading. If you have questions concerning bulk end-user requirements, you may contact the Motor Fuels Tax Division at (919) 733-3409 or toll free (877) 308-9092 for assistance.



RETURN RECEIVED DATE:

The Department uses the postmark date stamped by the U.S. Post Office to determine if your return is on time. If you use a postage meter to stamp your mail, the Department will use the meter stamp as long as the Post Office does not also postmark the envelope.

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