North Carolina Department of Revenue

December 2010 IFTA Newsletter

A Quarterly Publication of the North Carolina Department of Revenue
Motor Fuels Tax Division
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2011 Renewal Update - You cannot order your 2011 decals online.

The North Carolina Department of Revenue is implementing a new computer system for processing all applications and tax returns, including Motor Carrier Returns and Renewal Applications. The Department is currently reviewing all registration information to ensure that the data is up-to-date and accurate prior to the 2011 implementation of the new system. To ensure that accurate information is captured during the renewal process, the Motor Fuels Tax Division will require the submission of a new application to order 2011 license and decals. For this reason, the electronic system for ordering decals online has been turned off for the 2011 decal's renewal year only. Renewals may be mailed, faxed, or personally delivered to the Raleigh, Greensboro, or Charlotte Motor Fuels offices. The online renewal process will once again be available for the 2012 renewal year in the fall of 2011. Please contact the Division at the number listed above with any questions concerning the 2011 renewal process.

North Carolina Department of Revenue Identification Number (NCDOR ID)

The North Carolina Department of Revenue is preparing to rollout a new Tax Information Management System (TIMS). TIMS is designed to manage all tax schedules administered by the Department of Revenue under one computer system. With this innovation in technology, we are transforming our core processes to more efficiently serve the citizens of North Carolina.

As a part of the transition to this new system, we will eliminate the need for most customers to have different account numbers for each tax schedule they may file with the Department. Currently, customers having an International Fuel Tax Agreement (IFTA) license and/or Intrastate Motor Carrier license are assigned a number beginning with "89". This number is for use only when communicating with the Motor Fuels Tax Division regarding the motor carrier account. These same customers may also have accounts with the Department of Revenue for payment of Withholding Tax, Sales & Use Tax, etc., with each account potentially having a different identification number, requiring a customer to keep up with multiple account numbers.

With the implementation of this new computer system, most customers will be assigned one unique NCDOR ID that will be used for corresponding, reporting, and paying all taxes administered by the North Carolina Department of Revenue. By maintaining all customer accounts on one computer system and with one identification number, we can more efficiently process returns, payments, and refunds as well as provide more effective assistance to our customers who write or call for information.

This new system will be phased in over a period of time as information is transferred from our current tax systems to TIMS. As this transition occurs, customers who file electronically will notice the identification number change when they log into the IFTA/Intrastate web application. Customers who receive tax returns will receive their forms with the NCDOR ID pre-printed on the return.

In the coming months, please pay particular attention to the account number that appears on documents and the web application for notification of the NCDOR ID(s) assigned to you.

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. 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 (APA) 17 NCAC 12B.0502 requires the following items:

- All fuel receipts, highway and non-highway
- Withdrawal statements of highway and non-highway fuel from bulk storage
- Quarterly odometer readings, regardless of weight classification
- Purchase and disposition dates of fleet vehicles
- 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.

Global Positioning Satellite (GPS) Mileage System

Does your GPS mileage system need to be approved by the NC Motor Fuels Tax Division? Each individual trucking company determines whether or not GPS meets their needs. Many companies use GPS and mileage programs to record and report mileage traveled on their quarterly IFTA returns.

The following are two reasons why you should have your GPS system reviewed and approved by the NC Motor Fuels Tax Division:

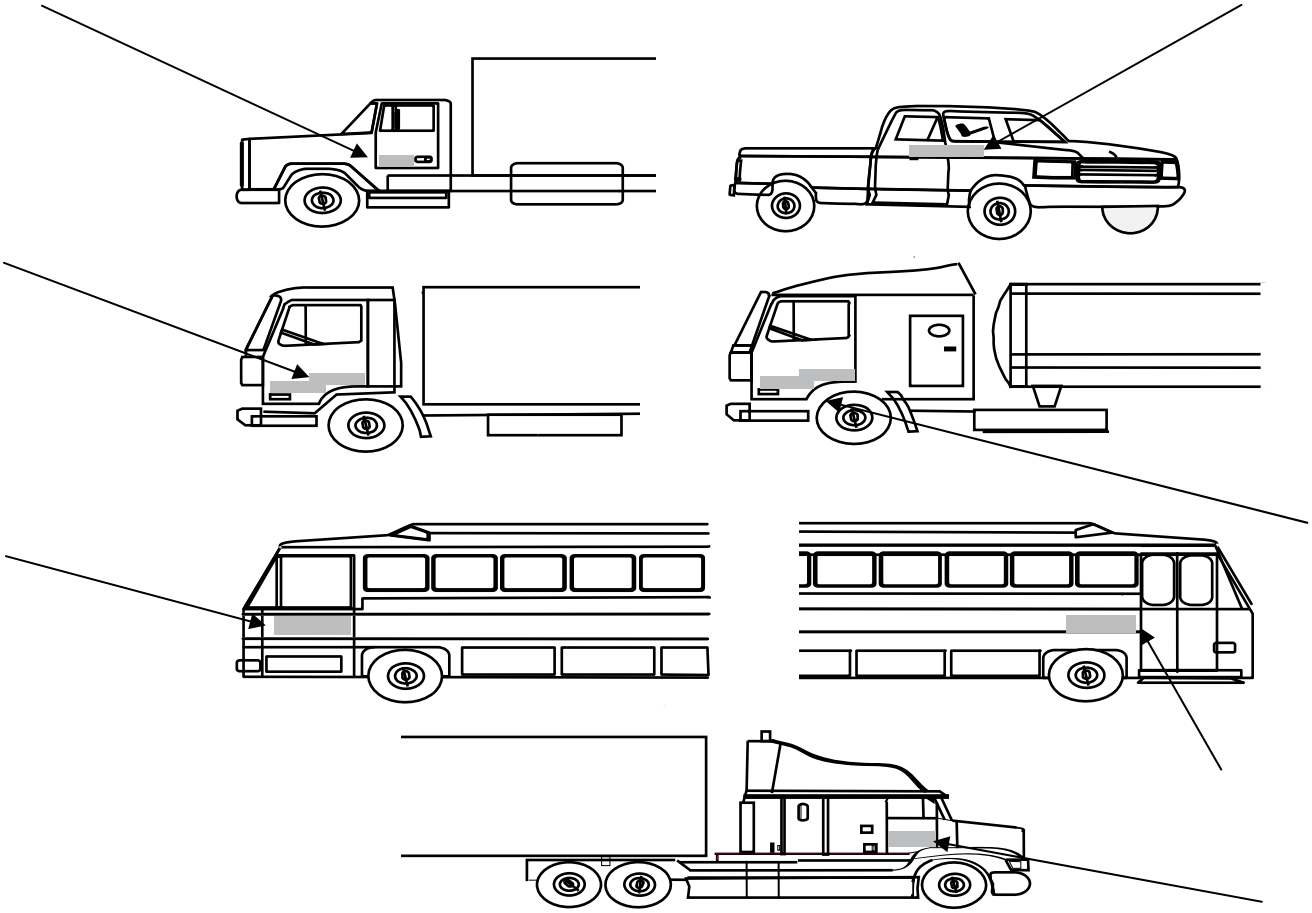
- You would like to request a waiver of the requirement to maintain Individual Vehicle Mileage Records (IVMR), or

- You would like the Division to review the system to determine if it meets the State's requirements prior to system's purchase.

Any trucking company that currently uses GPS to capture and report mileage data must continue to manually complete IVMRs (i.e. trip sheets) until their GPS system has been approved by the Motor Fuels Tax Division. Should you have questions concerning GPS or other mileage systems, please contact any of our office locations.

DECAL PLACEMENT

North Carolina and the IFTA Law Enforcement Committee strongly urge you to affix your valid IFTA decals in the recommended shaded locations on both sides of the vehicle to avoid costly delays on the road. Do not place IFTA decals on windows, mirrors, tanks, or vents. Please remove all expired or non-valid decals.



IFTA Tax Rates, Forms, Instructions, and 2011 Renewal Applications can be found at: http://www.dornc.com/downloads/ifta.html

Power of Attorney (POA)

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

Download a POA form, GEN-58 or GEN-58B (POA for Bankruptcy matters), at www.dornc.com. Select Tax Forms, More, and General Forms.

1st Quarter IFTA Return	2nd Quarter IFTA Return	3rd Quarter IFTA Return	4th Quarter IFTA Return
January *February* *March* Due Last Day of **April**	*April* *May* *June* Due Last Day of **July**	*July* *August* *September* Due Last Day of **October**	*October* *November* *December* Due Last Day of **January**

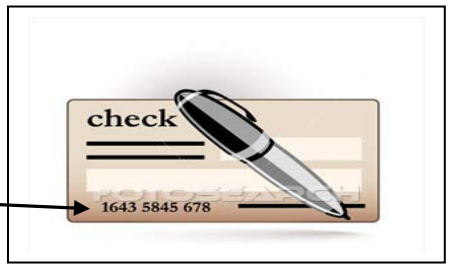
Your IFTA Quarterly Tax Return is due and payable by the last day of the month following the close of the quarter. If the last day falls on a weekend or holiday, your return is due the next working day.

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.

Personal Checks and Money Orders

Always remember to write your IFTA account number and return or audit period on the memo line of your check or money order.



State Observed Holidays

Our offices will be closed on the following dates:

Christmas
Friday & Monday
December 24th & 27th, 2010

New Year's Day
Friday
December 31st,2010

Martin Luther King, Jr.'s Birthday
Monday
January 17th, 2011