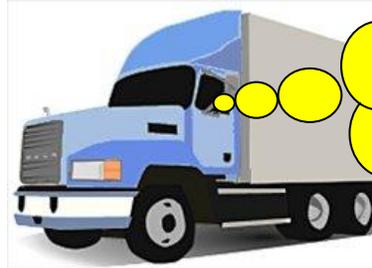


# IFTA Newsletter

SEPTEMBER 2011



This is the last  
IFTA  
Newsletter

## A Quarterly Publication of the North Carolina Department of Revenue Excise Tax Division

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Decals will only be issued in Raleigh



### Attention Motor Carriers

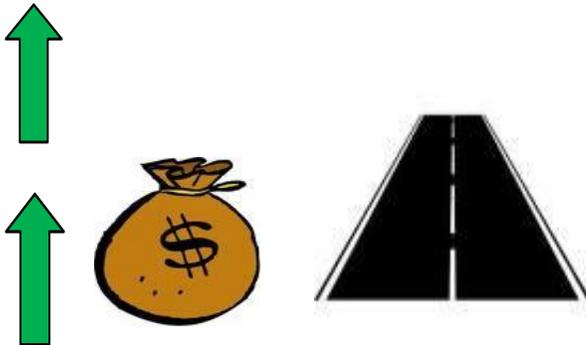
This is the final IFTA Newsletter. The North Carolina Department of Revenue will discontinue the IFTA Newsletter and will discontinue mailing quarterly tax returns, instructions, and tax rates. All previous IFTA Newsletters, instructions, and tax rates along with current instructions, forms, and tax rates are available online at [www.dornrc.com/downloads/ifta.html](http://www.dornrc.com/downloads/ifta.html).

### Decals and License for 2012

Available online now are the 2012 credentials. Do not place 2012 decals on your trucks until December 1, 2011.

### New Tax Rate

In accordance with North Carolina General Statute 105-449.80, the Secretary of Revenue has determined that the motor fuels and alternative fuels tax rate for the period July 1, 2011 through December 31, 2011 increased from 32.5 cents to 35.0 cents per gallon.



### IFTA E-File Mandate



The 2009 General Assembly enacted legislation authorizing the Secretary of Revenue to mandate electronic filing of IFTA returns.

Effective with the **fourth quarter 2011** IFTA return, licensees that were issued **3 or more decals** during the previous registration period will be required to file electronically.

Complete information regarding this requirement and instructions on how to set up your online account has been provided to licensed carriers. Please contact the Excise Tax Division if you need assistance setting up your online account or have questions related to compliance with this requirement.

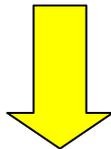
## North Carolina Department of Revenue Identification Number (NCDOR ID)

The North Carolina Department of Revenue implemented a new Tax Information Management System (TIMS) in July 2011. 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 eliminated the need for most customers to have different account numbers for each tax schedule that they may file with the Department. Prior to July 2011, customers having an International Fuel Tax Agreement (IFTA) license and/or Intrastate Motor Carrier license were assigned a number beginning with "89". With the 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. 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.

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 a 3rd quarter 2011 form with the NCDOR ID pre-printed on the return.

STATE Number: **890000000**



NCDORID Number: **000000000**

**If you previously had a State Number "89" it has been replaced with a "NCDORID"**

## State Observed Holidays

Our offices will be closed on the following dates:



Veteran's Day  
Friday  
November 11th, 2011



Thanksgiving  
Thursday & Friday  
November 24th & 25th, 2011



Christmas  
Monday & Tuesday  
December 26th & 27th, 2011

## IFTA Reporting

A quarterly tax return must be filed, even if the licensee did not have activity.

IFTA licenses may be suspended and/or revoked for any of the following reasons:

- Failure to file an IFTA quarterly tax return
- Failure to remit all taxes due all member jurisdictions
- Failure to pay and/or protest an audit assessment within the established time period
- Failure to properly register with NCDMV, IRP Section

The Division will notify the North Carolina State Highway Patrol Motor Carrier Enforcement Administration and all member jurisdictions when a suspension or revocation has occurred or has been released.

Do not operate vehicles when a license has been revoked or suspended.

It is the licensee's responsibility to maintain records of all operations for qualified motor vehicles.

The following mileage and fuel data is needed for each individual vehicle for each trip:

### Mileage Records

- Date of trip (starting and ending)
- Trip origin and destination (city & state)
- Route of travel
- Beginning and ending odometer or hubometer readings
- Total trip miles
- Mileage by jurisdiction
- Vehicle unit number
- Vehicle fleet number
- Licensee's name

### Fuel Receipts

- Date of purchase
- Name and address of seller
- Number of gallons purchased
- Type of fuel purchased
- Price per gallon
- Unit number of vehicle or VIN
- Purchaser's name



## Record-Keeping Requirements of Bulk End-Users, Retailers, and Users

To enable the Secretary or a person designated by the Secretary to prepare audits, bulk end-users, retailers, and users of motor fuels must maintain the following records for a period of three years:

### Users

- All fuel receipts, highway and non-tax paid
- 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

- All fuel receipts, highway and non-tax paid
- Withdrawal statements of highway and non-tax paid bulk storage facilities
- Quarterly odometer readings, regardless of weight classification
- Purchase and disposition dates of fleet vehicles
- List of current vehicles by registered gross weight

### Retailers

- All fuel receipts and bills of lading
- Meter readings

