



**NCDOR**

NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE

# IFTA Amended Return



July 2017



# Topics

- When to complete an Amended Return
- Gather all information needed to file
- Completing taxpayer information (page1)
- Schedule A - Summary of Operations
- Schedule B - Summary of Operations
- Reminders



# When To Complete An Amended Return

- Filed a no activity return online in error
- Submitted incorrect information on the original return



# Gathering Your Information

- [www.dornc.com](http://www.dornc.com)
- GAS-1276 IFTA Return (Paper Return Only)
- GAS-1278 Tax Rate Sheet
- Mileage Records
- Fuel Receipts



# GAS-1278 International Fuel Tax Agreement (IFTA) Fuel Tax Rates for 1st Quarter 2016 Returns

North Carolina Department of Revenue  
U.S./Canada Exchange Rate 1.3989 = 0.7148

STATE OR PROVINCE ST/ABBREV	Diesel (Gallons)	Gasoline (Gallons)	Gasohol (Gallons)	Propane (Gallons)	Liquid Natural Gas (Gallons)	Compressed Natural Gas (Gallons)	Ethanol (Gallons)	Methanol (Gallons)	E-85 (Gallons)	M-85 (Gallons)	A-55 (Gallons)	Biodiesel (Gallons)
	0.1900	0.1600	0.1600	0.1900	-	-	0.1600	0.1600	0.1600	0.1600	0.1600	0.1900
AL Alabama	0.3518	0.3518	0.3518	0.2543	-	-	0.3518	0.3518	0.3518	0.3518	0.3518	0.3518
AB Alberta	0.2600	0.1800	0.1800	-	-	-	-	-	0.1800	0.1800	-	0.2600
AZ Arizona	0.2250	0.2150	0.2150	0.1650	0.0500	0.0500	0.2150	0.2150	0.2150	0.2150	-	0.2250
AR Arkansas	0.6134	0.5728	-	0.1981	-	-	-	-	-	-	-	-
BC British Columbia	0.4500	-	-	0.0600	0.1017	0.0887	0.0900	0.0900	0.0900	0.0900	0.4500	0.4500
CA California	0.2050	0.2200	0.2200	0.0700	0.0700	0.0900	0.2200	0.2200	0.2200	0.2200	0.2200	0.2050
CO Colorado	0.5030	0.2500	0.2500	0.2600	0.2600	0.2600	0.2500	0.2500	0.2500	0.2500	0.2500	0.5030
CT Connecticut	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2300	0.2300	0.2200	0.2200	0.2200	0.2200
DE Delaware	0.3377	0.3159	0.2987	-	-	-	-	-	-	-	-	0.3377
FL Florida	0.2900	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2600	0.2900
GA Georgia	0.3200	-	-	0.2320	0.3490	0.3200	-	-	-	-	0.3200	0.3200
NM New Mexico	0.3560	0.3180	0.3180	0.2810	0.2810	0.2810	0.3180	0.3180	0.3180	0.3180	0.3180	0.3560
NY New York	0.1600	0.1800	0.1800	0.1600	0.1600	0.1600	0.1600	0.1600	0.1800	0.1800	0.1800	0.1600
NC North Carolina	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100
SC South Carolina	0.3250	0.3080	0.2930	0.3000	0.3250	0.3100	0.2930	0.3000	0.2930	0.3000	0.3000	0.2950
SD South Dakota	0.2600	0.2400	0.2400	0.2300	0.2600	0.2400	0.2400	0.2600	0.1700	0.2400	0.2600	0.2600
TN Tennessee	0.2160	0.2460	0.2460	0.2460	0.2160	0.2160	0.2460	0.2460	0.2460	0.2460	0.2160	0.2160
TX Texas	0.1020	0.0440	0.0440	0.0440	0.1020	0.1020	0.0440	0.0440	0.0440	0.0440	0.1020	0.1020
UT Utah	0.2000	0.2000	0.2000	0.1460	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
VT Vermont	0.3120	-	-	0.2190	0.1780	0.2430	0.1980	0.1470	-	-	-	0.3120
VA Virginia	0.3788	0.3788	0.3788	0.0812	0.2706	0.2706	0.3788	0.3788	0.3788	0.3788	0.3788	0.3788
VA Virginia SurChg	0.3335	0.3260	0.3260	0.3260	0.3260	0.3260	0.3260	0.3260	0.3260	0.3260	0.3335	0.3335
	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400	0.2400
	0.2490	-	-	-	-	-	-	-	-	-	-	0.2490
	0.2850	0.2850	0.2850	0.2135	0.1710	0.3134	0.2850	0.2850	0.2025	-	0.2850	0.2850
	0.1800	0.1800	0.1800	0.1700	0.1800	0.2280	0.1800	0.1800	0.1800	0.1800	0.1800	0.1800
	0.1700	0.1700	0.1700	0.1700	-	-	0.1700	-	0.1700	0.1700	-	0.1700
	0.2775	-	-	0.0518	-	0.0700	-	-	-	-	-	-
	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680	0.2680
	0.2700	0.2300	0.2300	0.2200	0.2700	0.2100	0.2300	0.2300	0.2300	-	0.1900	0.2700

- Select the tax rate sheet applicable to the quarter you are amending
- Determine the correct tax rate by fuel type and jurisdiction



**GAS-1276**  
**IFTA**  
Web  
3-14

# International Fuel Tax Agreement (IFTA) Return

North Carolina Department of Revenue

## AMENDED

Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

\_\_\_\_\_

Mailing Address

\_\_\_\_\_

City

State

Zip Code

\_\_\_\_\_

Name of Contact Person

\_\_\_\_\_

Phone Number

Fax Number

\_\_\_\_\_

Email Address

\_\_\_\_\_

FOR OFFICE USE ONLY

\_\_\_\_/\_\_\_\_/\_\_\_\_

FEIN / SSN

\_\_\_\_\_

NCDOR ID

\_\_\_\_\_

Fill in applicable circles:

- No Activity Return
- Amended Return
- Address has changed

Return for quarter of

- Jan 1 - Mar 31
- Apr 1 - Jun 30
- Jul 1 - Sep 30 \_\_\_\_\_
- Oct 1 - Dec 31 \_\_\_\_\_ (Year)

- Demographics
- FEIN or SSN and NCDOR ID
- Amended Return, Quarter Amending, Year
- Amended Return replaces the Original Return





# Completing Schedule A

Product Type		Total Miles All Jurisdictions	Total Gallons All Jurisdictions	Average Miles Per Gallon (0.00)	Product Type		Total Miles All Jurisdictions	Total Gallons All Jurisdictions	Average Miles Per Gallon (0.00)
Diesel	DI	3466	855	4.05	Ethanol	ET			
Gasoline	GA				Methanol	MT			
Gasohol	GH				E85	E8			
Propane	LP				M85	M8			
Liquid Natural Gas	LN				A55	A5			
CNG	CN				Other	CN			

- Product Types
- Total Miles Traveled
- Total Gallons Purchased
- Rounding Average Miles Per Gallon

# Completing Schedule B

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81	0.3367	\$ 27.27	\$ 0.11	\$ 27.51
GA	DI	234	234	58	130	-72	0.1790	\$ (12.89)	\$ -	\$ (12.89)
NC	DI	1598	1598	395	399	-4	0.3750	\$ (1.50)	\$ -	\$ (1.50)
SC	DI	398	398	98	89	9	0.1600	\$ 1.44	\$ 0.06	\$ 1.50
TN	DI	132	132	33	0	33	0.1700	\$ 5.61	\$ 0.18	\$ 5.79
VA	DI	332	332	82	127	-45	0.2020	\$ (9.09)	\$ -	\$ (9.09)
VA SC	DI	0	0	82	0	82	0.0350	\$ 2.87	\$ -	\$ 2.87
SubTotals Page 2		3466	3466	857	855	2		\$ 13.71	\$ 0.35	\$ 14.19

- Jurisdictions and Product types
- Surcharge jurisdictions (KY, IN, VA)
- Exempt Miles and determining what applies to your records ([www.iftach.org](http://www.iftach.org))
- Calculation of tax





# Surcharge Jurisdiction Interest Calculation

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81	0.3367	\$ 27.27	\$ 0.72	
GA	DI	234	234	58	130	-72	0.1790	\$ (12.89)	\$ -	
NC	DI	1598	1598	395	399	-4	0.3750	\$ (1.50)	\$ -	
SC	DI	398	398	98	89	9	0.1600	\$ 1.44	\$ 0.06	
TN	DI	132	132	33	0	33	0.1700	\$ 5.61	\$ 0.18	
VA	DI	332	332	82	127	-45	0.2020	\$ (9.09)	\$ -	
<b>VA SC</b>	DI	0	0	82	0	82	0.0350	\$ 2.87	\$ -	
SubTotals Page 2		3466	3466	857	855	2		\$ 13.71	\$ 0.96	

- Surcharges are tax due only
- Calculate interest on surcharges **only** if jurisdiction calculations result in a tax due

# Interest Calculation

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81	0.3367	\$ 27.27	\$ 0.72	
GA	DI	234	234	58	130	-72	0.1790	\$ (12.89)	\$ -	
NC	DI	1598	1598	395	399	-4	0.3750	\$ (1.50)	\$ -	
SC	DI	398	398	98	89	9	0.1600	\$ 1.44	\$ 0.06	
TN	DI	132	132	33	0	33	0.1700	\$ 5.61	\$ 0.18	
VA	DI	332	332	82	127	-45	0.2020	\$ (9.09)	\$ -	
VA SC	DI	0	0	82	0	82	0.0350	\$ 2.87	\$ -	
SubTotals Page 2		3466	3466	857	855	2		\$ 13.71	\$ 0.96	

- Interest Calculated for Tax Due Only
- 5% per year ( $.05 \div 12 \text{ months} = \underline{\underline{.004167}}$ )
- No Calculation of Interest for Credits
- No Partial Month
- Rate is determined by IFTA Inc; not NCDOR



# Finalize Return

**Computation of Tax or (Credit)** (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example:  ↓

1. Tax or (Credit) Due <i>(Amount from Schedule B, Column 9)</i>	▶ 1. <input type="checkbox"/>	_____
2. Penalty Due <i>(See Instructions)</i>	▶ 2.	_____
3. Interest Due <i>(Amount from Schedule B, Column 10)</i>	3.	_____
4. Total Balance or (Credit) Due <i>(Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)</i>	4. \$ <input type="checkbox"/>	_____

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that, to the best of my knowledge, this return is accurate and complete.

- Tax, penalty, and interest
- How to avoid penalties (\$50.00 or 10%)
- How to calculate adjustments (payments)
- Signature, title , and date
- Payment by check, money order, or cashier’s check

# QUESTIONS?

