



# INSTRUCTIONS FOR COMPLETION OF FORM GAS 1276 IFTA THE INTERNATIONAL FUEL TAX AGREEMENT (IFTA) RETURN

Include the company name, street address, city, state, zip code and return period unless you have a pre-addressed label. For changes in name or address on a pre-addressed label, please draw a line through the incorrect information and legibly write the correct information. Do not draw a line through your account number.

If you are a partnership, LLC, or corporation your account number will be your Federal Identification Number (FEIN). If you are a proprietorship, your account number will be your Social Security Number (SSN). Please use the same number when referring to your account. To comply with the Identity Theft Protection Act, each licensee will be assigned a generic State Number that will appear on all correspondence.

Item 1 - Place an "x" in the box if you did not operate in any jurisdiction this period. (This return must be filed regardless of activity).

Item 2 - If amended return, indicate the period being amended.

YOU MUST COMPLETE SCHEDULES A & B BEFORE YOU CAN DETERMINE TAX LIABILITY OR (CREDIT)

**\*NOTE: ALL CANADIAN LITERS MUST BE CONVERTED TO GALLONS. ONE LITER EQUALS .2642 GALLONS.  
ALL CANADIAN KILOMETERS MUST BE CONVERTED TO MILES. ONE KILOMETER EQUALS .62137 MILES.  
ALL MILES AND GALLON FIGURES SHOULD BE ROUNDED TO THE NEAREST WHOLE NUMBER.**

## SCHEDULE A - MILES PER GALLON CALCULATION

The miles per gallon figure will be used to determine the gallons of fuel consumed in each jurisdiction. Calculate the fleet MPG for the current reporting period for each fuel type listed. Divide total miles traveled in all IFTA and Non-IFTA jurisdictions (including temporary fuel permit miles) by the total fuel consumed in all jurisdictions. Round the answer to the nearest two decimal places. Example: 5.768 rounds to 5.77.

## SCHEDULE B - SUMMARY OF OPERATIONS

IFTA Member Jurisdiction - In alphabetical order indicate the member jurisdictions in which you operated during the period. Report each fuel type for each jurisdiction on a separate line.

**Column (A) Fuel Types** - Only one fuel type per line is allowed. Enter the fuel type by abbreviations:

DI - Diesel	LN - Liquid Natural Gas	E8 - E85
GA - Gasoline	CN - Compressed Natural Gas	M8 - M85
GH - Gasohol	ET - Ethanol	A5 - A55
LP - Propane	MT - Methanol	BD - Biodiesel

**Column (B) Total Miles** - Enter the total miles traveled by jurisdiction for each fuel type. Total miles should include taxable and non-taxable miles. Be sure to report all miles for vehicles displaying an IFTA decal with intrastate operations.

**Column (C) Taxable Miles** - Enter the total taxable miles traveled by jurisdiction for each fuel type. If you deduct tax exempt miles, it is your responsibility to provide records of proper exemption for future review. You must contact jurisdictions individually to determine exempt miles. Miles traveled while operating under a North Carolina IFTA temporary permit are taxable.

**Column (D) Taxable Gallons** - Enter the total taxable gallons of fuel consumed for each jurisdiction. To determine this figure, divide Taxable Miles (Column C) by the average MPG for that fuel type (Schedule A). Be sure to report all fuel for vehicles displaying an IFTA decal with intrastate operations.

**NOTE:** Some jurisdictions have an additional surcharge. **This surcharge is computed on taxable gallons.** For each jurisdiction that requires a surcharge, copy the taxable gallons from Column D on a separate line including jurisdiction and fuel type. Multiply gallons in Column D by the surcharge rate to determine the surcharge due and put this amount in Column H.

**Column (E) Taxpaid Gallons Purchased** - Enter gallons by fuel type that were bought at the pump which included the fuel tax at the time of purchase and withdrawals from bulk storage if the fuel is taxpaid. Include fuel purchased while operating under a North Carolina IFTA temporary permit or a North Carolina temporary trip permit purchased for \$50.00. If you operated under a temporary trip permit issued by another jurisdiction, contact that jurisdiction for regulations on reporting fuel purchases while operating under the permit. NOTE: Some jurisdictions do not collect fuel tax at the pump. Do not report any purchases which did not include the fuel tax.

**Column (F) Net Taxable/(Credit) Gallons** - This figure is the difference between taxable gallons and taxpaid gallons. To calculate this difference, subtract Column E from Column D. If Column D is greater than Column E, you will owe additional tax.

## Form Gas 1276 IFTA-I (Reverse)

If Column D is less than Column E, no additional tax is owed and this figure should have brackets to indicate (credit) due.

**Column (G) Tax Rate** - Enter the tax rate by jurisdiction by fuel type. Use the tax rate sheet mailed with the return.

**Column (H) Tax or (Credit)** - Multiply Column F by Column G.

**Column (I) Interest** - If your return is late, you will pay interest to each jurisdiction where tax is due (Column H). For jurisdictions with surcharges, add the tax to or subtract the credit from the surcharge amount. If the result is a tax due, interest is calculated on this amount. To calculate the interest payment, multiply the TAX DUE (Column H) by the interest rate by the number of months late. A partial month is considered a full month when determining the number of months late. The current interest rate is one percent (1%) per month or twelve percent (12%) per year. **DO NOT CALCULATE INTEREST FOR CREDITS.**

**Column (J) Total Due/(Credit) Due** - Add the totals of Column H and Column I for each jurisdiction listed.

**SUBTOTALS** - Enter the subtotals for pages 2, 3, and 4.

### TAX OR (CREDIT) CALCULATIONS

**Subtotals from Schedule B** - Carry the subtotals from pages 2, 3, and 4 to the front page of the tax return (Lines 3, 4, and 5) to determine the total tax liability or (credit).

**Lines 3, 4 and 5** - Enter the following information from the subtotals.

**Column B Total Miles** - Enter total miles, Col. B subtotals per page.

**Column C Taxable Miles** - Enter taxable miles, Col. C subtotals per page.

**Column D Taxable Gallons** - Enter taxable gallons, Col. D subtotals per page.

**Column E Taxpaid Gallons** - Enter taxpaid gallons, Col. E subtotals per page.

**Column F Net Taxable/(Credit) Gallons** - Enter difference between Col. D and E.

**Column H Tax/(Credit) Due** - Enter tax or (credit) due, Col. H subtotals per page.

**Column I Interest** - Enter interest due, Col. I subtotals per page.

**Line 6 Totals** - Enter the grand total amounts by adding lines 3 thru 5 for each column.

**Line 7 Tax/(Credit) Due** - Enter total from line 6, column H.

**Line 8 Previous (Credit) Available** - You may apply any unused North Carolina credit from any of the 8 previous quarters to taxes due. Credits earned in other IFTA jurisdictions prior to joining IFTA may not be used on the North Carolina return. However, you may contact that jurisdiction for any refund or credit that may be available.

**Line 9 Penalty** - Returns are due on the last day of the month following the close of each quarter.

- a. If return is late and no tax due, penalty of \$50.
- b. If return is late and tax is due, penalty of \$50 PLUS 10% of tax due or \$50, whichever is greater.
- c. If return is on time but underpaid, 10% of tax due or \$50, whichever is greater.

**Line 10 Interest Due** - Enter total from line 6, column I.

**Line 11 Total Balance/(Credit) Due** - There are no limits on the amount of payments or credits/refunds.

- a. If Tax Due - Send the return and a check for the amount of tax due to the North Carolina Department of Revenue, Motor Fuels Tax Division, P. O. Box 25000, Raleigh, NC 27640-0950.  
***Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.***
- b. If (Credit) Due - The figure should be in brackets to indicate (credit) due. All credits over \$3.00 will automatically be refunded. Requests for refunds less than \$3.00 must be received in writing. Send the return to the N. C. Department of Revenue, Motor Fuels Tax Division, P. O. Box 25000, Raleigh, NC 27640-0950.

Please include your signature, title, date and telephone number.

**Anyone who fails to file a return on time will be subject to a penalty of \$50.00 for each offense. This penalty is in addition to the penalty for failure to pay tax when due. In addition, your license plate(s) will be subject to revocation if returns and/or payments are not sent to this Division.**