

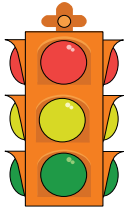
# Motor Fuels Tax Newsletter

North Carolina Department of Revenue  
Motor Fuels Tax Division  
1429 Rock Quarry Road, Ste 105, Raleigh, NC 27610  
Telephone: 919-733-3409/Toll Free 877-308-9092



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## Important Renewal Notice To IFTA and Intrastate Motor Carriers

The renewal period for IFTA and INTRASTATE licenses and decals for the 2006 calendar year was changed to October 1, 2005 through December 31, 2005. In the past, the renewal period extended through February 28<sup>th</sup> to coincide with the IRP registration and to enable the Motor Fuels staff to verify each renewal application.

The IFTA Agreement allows for a 60-day grace period for motor carriers to **affix** decals to their vehicles. North Carolina, along with some other states, has revised their interpretation and enforcement of the grace period to fully comply with the IFTA Agreement.

To comply with the requirements of the IFTA Agreement, we must notify all North Carolina licensees that the grace period only allows for an opportunity to affix the decals to the motor vehicles.

**Effective January 1, 2006, vehicles must display either a valid 2005 or 2006 Motor Fuels decal.**

In preparation for this change in policy, the Division mailed notices to all registered carriers in June 2005, and again in each of our last two quarterly newsletters. Renewal notices were mailed in September. Effective November 1, 2005, the Division began mailing credentials for those renewal applications that had been received via mail, fax and Internet, and remain current in mailing credentials as they are received.

Effective January 1, 2006, if a carrier is found operating a qualified motor vehicle without a valid IFTA license and/or decal, the vehicle operator may be subject to the purchase of a trip permit and/or a \$100 citation.

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

## Additional Renewal Information

There is **NO FEE** for the license and decals.

If you are requesting IFTA decals, you must travel in at least two (2) IFTA jurisdictions. The Division will be reviewing completed returns from prior periods to ensure that carriers requesting IFTA licenses are traveling in more than one (1) jurisdiction.

North Carolina Highway Fuel Use Tax (NCHFUT) decals are issued to carriers who operate vehicles that travel only in North Carolina.

Your account status will affect the renewal of your 2006 license and decals. If you have not filed all returns due or paid all outstanding assessments, your account may be in a revoked status. If your account has been revoked, we cannot issue decals or a license until your outstanding returns and/or payments have been received either in the Raleigh office or one of our field offices. Call the Division if you have any questions about your account status.

## Taxpayer Assistance

When visiting or calling an office of the Motor Fuels Tax Division, please have the following information available so that we may be able to serve you as efficiently as possible.

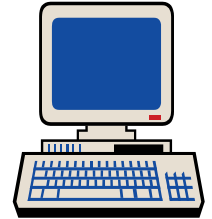
- Taxpayer Identification Number. In order to protect the privacy of confidential information, you must provide this identifying information before we can assist you. We cannot obtain or provide the identification number for you.
- Be certain that you have authority to transact business for the account for which you are

- inquiring. If you are transacting business for someone else, you must have Power of Attorney on file or in your possession before we may discuss the account with you.
- If you wish to make a payment, you may only pay by check or money order, cash is not accepted;
- To file IFTA Tax returns, please be certain that you have complete records of all miles traveled, all fuel purchases *and that you have completed the tax return*. If you need assistance or have questions, we will be happy to assist you; however, it will be your responsibility to complete the return(s).

[www.dorn.com](http://www.dorn.com) and by selecting "Tax Forms". You may contact our office for assistance at 919-733-3409 or toll free 1-877-308-9092.

### **IFTA Web Site**

For additional information regarding IFTA and footnotes associated with various jurisdictions' tax rates, visit the IFTA Inc. website at [www.iftach.org](http://www.iftach.org)



### **Taxpayer Identification Numbers**

Effective immediately, The North Carolina Department of Revenue, Motor Fuels Tax Division will be changing the format of all forms and/or mailing labels to ensure that no taxpayer identification number will appear on the exterior of mailing envelopes or appear through the window of an envelope.

As you begin to receive documents, including the third quarter 2005 IFTA Quarterly Tax Return, you will notice that identification numbers have been relocated to ensure their security.

This change is being made to protect the privacy and identity of our customers.

Should you have questions or need further information regarding this change, please contact us at 919-733-3409 or toll free at 1-877-308-9092.



### **IFTA/Intrastate E-File**

[www.dorn.com](http://www.dorn.com)

All registered IFTA/Intrastate carriers can file their quarterly IFTA returns, pay amounts due, order credentials (license and decals), close accounts, review returns and/or credentials previously filed via the Internet using our web site. The Department of Revenue's E-File system offers the convenience of completing transactions 24 hours a day, 7 days a week. Payments can be made on-line by bank draft, MasterCard or Visa. Payments made by check or money order may continue to be mailed to the Department of Revenue along with the voucher. Please be certain that your check is postmarked on or before the due date. Payments postmarked after the due date will be subject to assessment of penalties and interest.

Please note that applications for motor carriers registering with North Carolina for the first time will **not** be available on-line. You may contact the Motor Fuels Tax Division for an application to open a Motor Fuels account, or you may download the application (Gas-1274) at our website. Once the account has been established, you will be eligible to file via the Internet.

If you have filed your IFTA return via the Internet for the four (4) consecutive quarters, you will no longer receive the IFTA return and tax rate sheets. You will continue to receive the newsletter.

Should you have a need for the paper documents in the future, forms are available at our website

### **Holidays**



The Motor Fuels Tax Division and its field offices will be closed in observance of these holidays:

#### **Christmas**

Friday, December 23, 2005 and  
Monday, December 26, 2005

#### **New Year's Day**

Monday, January 2, 2006

#### **Martin Luther King's Birthday**

Monday, January 16, 2006