

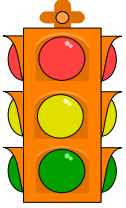
# Motor Fuels Tax Newsletter

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 2007 calendar year began October 1, 2006 and continues through December 31, 2006.

The IFTA Agreement allows for a 60-day grace period for motor carriers to affix decals to their vehicles, as follows:

### **R655 GRACE PERIOD**

**.100** Carriers from new member jurisdictions shall be allowed a two-month grace period from the date of the new member's IFTA program implementation to display the IFTA license and decals. However, carriers must maintain the proper credentials for traveling in member jurisdictions until they display the valid IFTA license and decals.

**.200** Carriers renewing their IFTA license and decals have a two-month grace period, (January and February) to display the renewal IFTA license and decals. To operate in IFTA jurisdictions during this grace period, carriers must display either valid current, or prior year IFTA license and decals from the jurisdiction in which they were operating or a valid single-trip permit from the IFTA jurisdiction in which they are operating.

The Division mailed renewal notices in September 2006. Effective November 1, 2006, the Division began mailing credentials for those renewal applications that had been received via mail, fax and Internet, and are current in processing renewals as they are received.

If you have not yet submitted your request for 2007 IFTA license and decals, it is important that you do so as soon as possible to ensure adequate time for processing. To expedite processing, we recommend

that you request renewal of licenses and decals via the Internet.

If a carrier is found operating a qualified 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.

### **Important Information for Intrastate Carriers**

Effective with the 2007 calendar year, Intrastate decals will be issued in sets of two.

#### Intrastate Decal Placement:

One decal must be placed on the exterior portion of **each** side of the vehicle's power unit.

Failure to display decals in the required location may subject the vehicle operator to the purchase of a trip permit and a \$100 citation.

### **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.



### **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 [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 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).



### **Holidays**

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

#### **Christmas**

Monday, December 25, 2006 and  
Tuesday, December 26, 2006

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

Monday, January 1, 2007

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

Monday, January 15, 2007