

North Carolina Department of Revenue

Motor Fuels Tax Newsletter



March 2005

2005 Licenses and Decals

The 2004 North Carolina licenses and decal(s) expired on February 28, 2005. The 2005 decal(s) were required to be on your vehicle(s) effective March 1, 2005. If you do not have the 2005 license and decal(s), please contact the Motor Fuels Tax Division at 919-733-3409 or toll free at 1-877-308-9092

IFTA Tax Returns and Newsletter

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

Should you have a need for the paper documents in the future, they may be obtained from our web site www.dor.state.nc.us and by clicking on **Tax Forms** and then **IFTA** and selecting the information that is needed, or you may contact our office 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.

Bulk Fuel Storage

If you maintain bulk fuel storage for use in your IFTA qualified vehicles the following records are required to be maintained for a minimum of four years for audit purposes in order to receive credit for your qualified fuel use.

1. Date of withdrawal
2. Number of gallons withdrawn
3. Fuel type
4. Unit number of the vehicle into which the fuel was placed
5. Purchase and inventory records to substantiate that tax was paid on all bulk fuel purchases

Adequate records must be kept to distinguish between fuel placed into qualified vehicles, non-qualified vehicles and equipment. Separate records must be maintained for retail purchases and bulk storage withdrawals.

Frequently Asked Questions

Q. I only drive within the 10 miles grace zone between North Carolina and Virginia; do I need an IFTA license and decal and do I need to report these miles?

A. The International Fuel Tax Agreement has no provision for a grace zone between jurisdictions. Any travel across jurisdictional lines by a qualified vehicle requires an IFTA license and decal or a temporary trip permit. If the qualified vehicle is licensed as IFTA, **all** miles must be reported on the IFTA tax return.

Q. When can or should an IFTA account be closed?

A. If your company no longer exists or you no longer own or lease a vehicle for which a decal would be required, please indicate in the upper left corner of the IFTA return the date the business was closed or notify us in writing, including the name of your business, IFTA account number and the last date that you had operations, so that your account can be closed. You may also close your account via the Motor Carrier IFTA/Intrastate Online Filing and Payment System, www.dor.state.nc.us.

Turning in your tags to the Division of Motor Vehicles does NOT close your IFTA account with the Department of Revenue.

Remember, if you cease to operate and fail to close your account and have valid IFTA decals issued to you, you will continue to be liable for filing tax returns until such time as the decals become invalid and would make the account subject to a \$50 late filing penalty for each period that is not filed timely, even though there were no operations.

Motor Fuels Field Offices

Albemarle No physical location	704-982-8911
Asheville 2800 Heart Drive	828-667-0597
Charlotte 6016 Brookshire Blvd	704-393-0606
Durham 3326 Chapel Hill Blvd, Bldg. D	919-560-6803
Elizabeth City 401 S. Griffin St., Suite C	252-337-6756
Elizabethtown No physical location	910-862-3306
Fayetteville 225 Green St., Suite 800, Systel Bldg	910-486-1212 Ext. 239
Fletcher No physical location	828-687-9499
Greenville 2995 Radio Station Rd	252-830-2999
Hickory 112 2 nd Street Place SE	828-327-2007
High Point 302 F Lindsay St.	336-886-6135
Morehead City 113 Arendell St., Suite 110	252-726-5021
N. Wilkesboro No physical location	336-973-3211
Rocky Mount Station Square Mall, Suite 239	252-446-2168
Vanceboro No physical location	252-244-9912
Wilmington 33 Darlington Ave	910-251-2658

In the event that you need further assistance you may contact our Raleigh office at the number listed.

Important Numbers

Motor Fuels Tax Division NC Department of Revenue	(919) 733-3409 (919) 733-8654 FAX (877) 308-9092 Toll Free Issues fuel decals, processes IFTA tax returns, and reporting Motor Fuels Tax fraud.
International Registration Plan (IRP) NC Div of Motor Vehicles	(919) 861-3720 Issues NC apportioned license plates, single state and Bingo stamps and collects Heavy Vehicle Use Tax
Permit Unit NC Division of Highways	(919) 733-4740 Issues oversize and overweight permits
License & Theft Bureau (Formerly the Enforcement Section) NC Div of Motor Vehicles	(919) 861-3185 Operates permanent and temporary weighing stations & enforces traffic laws

Holidays

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



Good Friday

March 25, 2005

**NC DEPARTMENT OF REVENUE
MOTOR FUELS TAX DIVISION
1429 ROCK QUARRY ROAD, SUITE 105
RALEIGH, NC 27610**

**Telephone: (919) 733-3409
Toll Free Telephone: (877) 308-9092
Fax: (919) 733-8654**