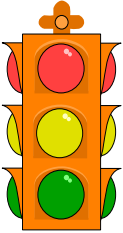


Motor Fuels Tax Newsletter

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



March 2007



Important Notice To IFTA and Intrastate Motor Carriers

The 2006 North Carolina licenses and decal(s) expired on February 28, 2007. The 2007 decal(s) were required to be on your vehicle(s) effective March 1, 2007.

Decals must be placed on the exterior portion of both sides of the cab. In order to avoid a \$100.00 citation, all operators of qualified vehicles must have proper credentials or a temporary fuel permit.

As you are aware, the Division determined that there were defects in the 2007 decals that had been provided to our customers early in the renewal period. We have subsequently provided replacement decals to those customers.

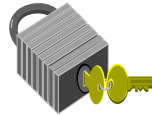
In an effort to minimize the number of defective decals in circulation, processing of some renewal requests were delayed until we received decals of the appropriate quality. Those orders have also been filled.

As of February 28, 2007, all renewal requests that were received have been filled. We sincerely regret any inconvenience that these delays may have caused you.

If you do not have the 2007 license and decal(s), please contact the Motor Fuels Tax Division at 919-733-3409 or toll free at 1-877-308-9092.

ITA Web Site

For additional information regarding IFTA and footnotes associated with various jurisdictions' tax rates, visit the IFTA Inc. website at www.iftach.org



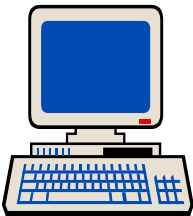
Confidentiality of Tax Information and Identify Theft Protection

Taxpayer Assistance:

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

In an effort to further ensure security and protect the privacy of confidential information, additional measures will be implemented in the near future. As those procedures are established, the details will be provided in future editions of this newsletter.

- 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 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 with the Division 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 purchased, and that the tax return is completely filled out. We will assist you if you have questions; however, it will be your responsibility to complete the return(s).
- To set up a new account, complete Form Gas 1274, Application for License and Decals. This document must be completed in its entirety. Incomplete applications cannot



be processed. We will not waive the requirement to provide the social security numbers of sole proprietors, partners and/or corporate officers.



IFTA/Intrastate E-File

www.dornrc.com

All registered IFTA/Intrastate carriers can file their quarterly IFTA returns, pay amounts due, order credentials (license and decals), close accounts, and 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) from 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 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 on our website at www.dornrc.com by selecting "Tax Forms". You may contact our office for assistance at 919-733-3409 or toll free 1-877-308-9092.

Important Numbers

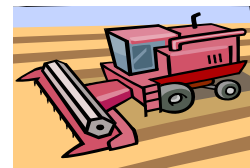
Motor Fuels Tax Division NC Department of Revenue	(919) 733-3409 (877) 308-9092 Toll Free (919) 733-8654 FAX Issues fuel decals, processes IFTA tax returns, and investigates Motor Fuels tax fraud.
International Registration Plan (IRP) NC Div of Motor Vehicles	(919) 861-3720 Issues NC apportioned license 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

April 6, 2007



Memorial Day

May 28, 2007