

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



June 2005

Motor Carrier Seminars

The Motor Fuels Tax Division will be sponsoring Motor Carrier Seminars again this year.

The seminars will include presentations by the Motor Fuels Tax Division, the International Registration Plan Section, the Internal Revenue Service and the North Carolina State Highway Patrol, Motor Carrier Enforcement Section. Topics to be discussed include:

- **MOTOR CARRIER FUEL TAX ISSUES**
- **STATE AND FEDERAL PENALTIES**
- **MOTOR CARRIER REGISTRATION**
- **TAX RETURN FILING**
- **IFTA INTERNET FILING**
- **RECORDKEEPING REQUIREMENTS**
- **AUDIT PROCEDURES**
- **2290 FILING REQUIREMENTS**
- **WEIGHT & SAFETY REGULATIONS**
- **E NUMBERS**
- **BINGO STAMP REQUIREMENTS**

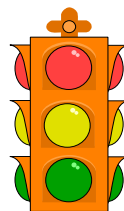
Representatives from the various agencies will be available to answer questions during the sessions as well as after the presentations.

Registration forms will be mailed to all Motor Carriers Registered with the Motor Fuels Tax Division in early July. The deadline for registration is July 22, 2005. There is no charge for attending these seminars. The seminar involves a one-day participation, beginning at 8:30 a.m. and ending at approximately 5:00 p.m.

If you are interested in attending a seminar, and you do not receive a registration form in early July, please call the Division at 919-733-3409 or toll free at 1-877-308-9092.

For your information in planning your schedule, the seminar dates and locations are shown in the table that follows.

Seminar Dates and Locations	
Albemarle August 3, 2005 August 4, 2005 Stanly Community College Kelley Building Dennis Auditorium 141 College Drive Albemarle, NC	Raleigh August 8, 2005 August 9, 2005 Wake Technical Community College Student Services Bldg. Conference Ctr. Room 214-215 9101 Fayetteville Rd. Raleigh, NC
Greenville August 10, 2005 August 11, 2005 Pitt Community College Leslie Building Room 143 1986 Pitt Tech Rd. Winterville, NC	Hickory August 15, 2005 August 16, 2005 Lenoir Rhyne College McCrorie Center Room 213 714 Stasavich Place Hickory, NC



Important Notice **To** **IFTA and Intrastate Motor** **Carriers**

The renewal period for IFTA and INTRASTATE licenses and decals for the 2006 calendar year has been changed to begin October 1, 2005 and continue through December 31, 2005. In the past, the renewal period extended through February 28th 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.

In order 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 carry a 2006 license and display either a valid 2005 or 2006 Motor Fuels decal.**

The Department will be mailing renewal notices in early September 2005. Carriers may renew their licenses by returning the completed renewal application for processing. To expedite processing, we recommend that you request renewal of licenses and decals via the Internet. Renewal via the Internet will become available effective October 1, 2005. Also on October 1st, we will begin processing the paper renewal notices. The Department will begin mailing 2006 licenses and decals on November 1, 2005. 2006 decals should not be affixed to your vehicles prior to December 1, 2005.

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.



IFTA/Intrastate E-File

www.dorncc.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 forms 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.dorncc.com and by selecting "Tax Forms", or you may contact our office for assistance at 919-733-3409 or toll free 1-877-308-9092.

IFTA/Intrastate Internet Taxpayer Information

Helpful Tip: Please answer carefully when responding to the question "Did you have operations in one or more jurisdictions (including North Carolina) during this reporting period?"

When answering **no** to this question, you have filed your quarterly IFTA tax return indicating that you did not operate during the reporting period.

If you accidentally select this option and submit your return, it will be necessary that you file a paper return marked "amended" to correct the return for that period.

When filing returns, whether on the Internet or by paper document, please pay careful attention to any questions asked to ensure that your response is accurate for your business operations.

Helpful Tip: When filing your IFTA return on the Internet, please be certain that you complete the process for submitting your return and/or payment.

It is important to remember that your return is not filed until you have received the "Tax Return Confirmation" screen.

We have had occurrences when taxpayers filing via the Internet have exited the application prior to

completing this process; therefore, resulting in the return not having been submitted.

In this case, you may receive notification from our office that the return has not been received. In order to complete the transaction and submit the return, it will be necessary to sign back onto the Internet and complete processing of the return.

Helpful Tip: On the jurisdiction screen, if you cannot see the buttons on the bottom of the page, follow the steps listed below:

- Minimize all applications you currently have open.
- Right click on the desktop (not on any icon).
- Left click on Properties.
- Left click on Settings.
- Change the pixels to around 1025 by 768.
- Press OK when prompted to allow the change.
- The screen should appear smaller.
- Go back into the IFTA/Intrastate application, the screen should appear smaller and the buttons should appear.

Helpful Tip: Identification Number Changes.

If your business identification number changes, you must complete an application for license and decals under the new number, and must also register the new account for IFTA/Intrastate Internet. Reports submitted under the old account number will not automatically transfer to the new account number.

Helpful Tip: On the jurisdiction screen, you may enter one jurisdiction at a time by clicking on the map, or you may enter multiple jurisdictions at once ... just follow the steps below.

- In the column listing the jurisdictions, use the scroll bar to locate the jurisdiction you wish to select and click on the first jurisdiction using your mouse.
- Scroll to the next jurisdiction you wish to select, hold down the control key (Ctrl) on your keyboard while clicking your mouse on the jurisdiction selected and repeat for each jurisdiction you wish to select.
- After selecting all the jurisdictions in which you traveled, click on the double arrows located between the two columns. All jurisdictions that you have selected in the left column will be moved to the right column and appear highlighted on the map. (If you select a jurisdiction in error, highlight the jurisdiction in the *right* column and click on the double arrow to remove the jurisdiction.)

Quarterly IFTA Reporting

All Licensees must file an IFTA quarterly tax return with the Division. The due dates for filing each return are shown below.

<u>Reporting Quarter</u>	<u>Due Date</u>
January – March	April 30
April – June	July 31
July – September	October 31
October – December	January 31

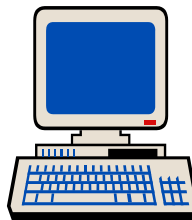
The IFTA quarterly tax return and tax rates are provided each quarter, 30 days prior to the due date. Failure to receive or obtain the quarterly tax return does not release the licensee from reporting obligations. **A quarterly tax return must be filed, even if the licensee does not operate or purchase taxable fuel in any IFTA member jurisdiction in a particular quarter.**

IFTA licenses may be suspended and/or revoked for any of the following reasons:

1. Failure to file an IFTA quarterly tax return;
2. Failure to remit all taxes due all member jurisdictions; or
3. Failure to pay and/or protest an audit assessment within the established time period.

The Division will notify the North Carolina State Highway Patrol, Motor Carrier Enforcement Administration, and all member jurisdictions when a suspension or revocation has occurred or been released. **Do not operate vehicles when a license has been revoked or suspended.**

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

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., Ste. 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.

Special Note from International Registration Plan - IRP Is Going "Staggered"!

Beginning with the 2006 Registration Year, North Carolina will implement a "Staggered Registration" for all apportioned motor carriers based in our state.

What does that mean for you, the Motor Carrier?

"Staggered Registration" will provide for a 12-month staggered registration system that will eliminate long lines and reduce your wait time. You will still have 3 means of processing your IRP Renewal: 1) via the Internet; 2) in person in the Raleigh or Charlotte IRP Offices; or 3) by mail.

All apportioned vehicles will be renewed in January and February, 2006. Depending upon the renewal month assigned to your IRP Account, you will renew for a period of no less than 7 months and no more than 18 months initially. From that point on, you will renew your account on a 12-month basis. Also dependent upon your renewal month, this could result in an increase in your registration fees when you renew for the Registration Year 2006.

When you renew in January and February 2006, the current 45-day grace period will still be in effect (January 1st – February 15th). **The next time you renew your account and any renewal thereafter, the grace period will be 15 days.**

The North Carolina Division of Motor Vehicles will be sending you additional information regarding Staggered Registration in the near future.

Coming in July: For more information you may visit the DMV website at www.ncdot.org/dmv and go to Commercial Trucking. You may also contact the Raleigh International Registration Plan Office at 919-861-3720 or the Charlotte International Registration Plan Office at 704-392-2112.

Holidays

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



Independence Day
Monday, July 4, 2005

Labor Day
Monday, September 5, 2005