



North Carolina Department of Revenue

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June 23, 2006

NOTICE OF CHANGE Diversion Registration System and Phone Number

1-866-899-2848

Destination State Diversion Number: North Carolina General Statutes 105-449.115 requires anyone who transports motor fuel by railroad tank car or a transport truck to first obtain a machine-printed shipping document from the terminal operator or the operator of a bulk plant. The shipping document must contain identification of the terminal or bulk plant from which the fuel was received, the date the fuel was loaded, the gross gallons loaded, and the destination state as indicated by the purchaser of the motor fuel. The purchaser is liable for any tax due as a result of the purchaser's diversion of motor fuel from the destination state as indicated to the terminal operator or bulk plant operator.

Effective July 1, 2006: If fuel needs to be diverted to a different destination state other than the one stated on the shipping document, the diversion must be registered by calling the new 24-hour Destination State Diversion Registration System toll-free at **1-866-899-2848** or **(336) 378-8335** when in the Greensboro, NC area. The diversion number is being issued by a system maintained by a contractor of the NC Motor Fuels Tax Division, which acts as an agent of the State of North Carolina in handling diversion information.

NOTE: This diversion registry system is to only be used for fuel diverted to or from North Carolina. The NC Motor Fuels Tax Division is utilizing a different system than the TRAC III system, which is also being used to replace the existing National Diversion Registry.

Before calling to report a diversion, be prepared to give the following information:

- * Carrier's Federal Employer Identification Number (FEIN) and name
- Last 4 digits of the IRS terminal number for the loading terminal
- Shipping document number
- Shipping document date
- Original destination state
- New destination state
- Product type
- Gallons
- Name of tax responsible party
- * FEIN and name of company hiring the carrier
- * FEIN and name of company receiving the product
- Caller's name
- Caller's affiliation

* To verify FEIN's and names, you may be asked to supply addresses and phone numbers for verification.

After providing the diversion information, the caller will be given a diversion number. The carrier must write this number along with the new destination state at the top of the shipping document. If requested, the carrier must show this information to an enforcement officer.

If you have any questions contact the North Carolina Motor Fuels Tax Division at (919) 733-3409 or toll-free at 1-877-308-9092.