

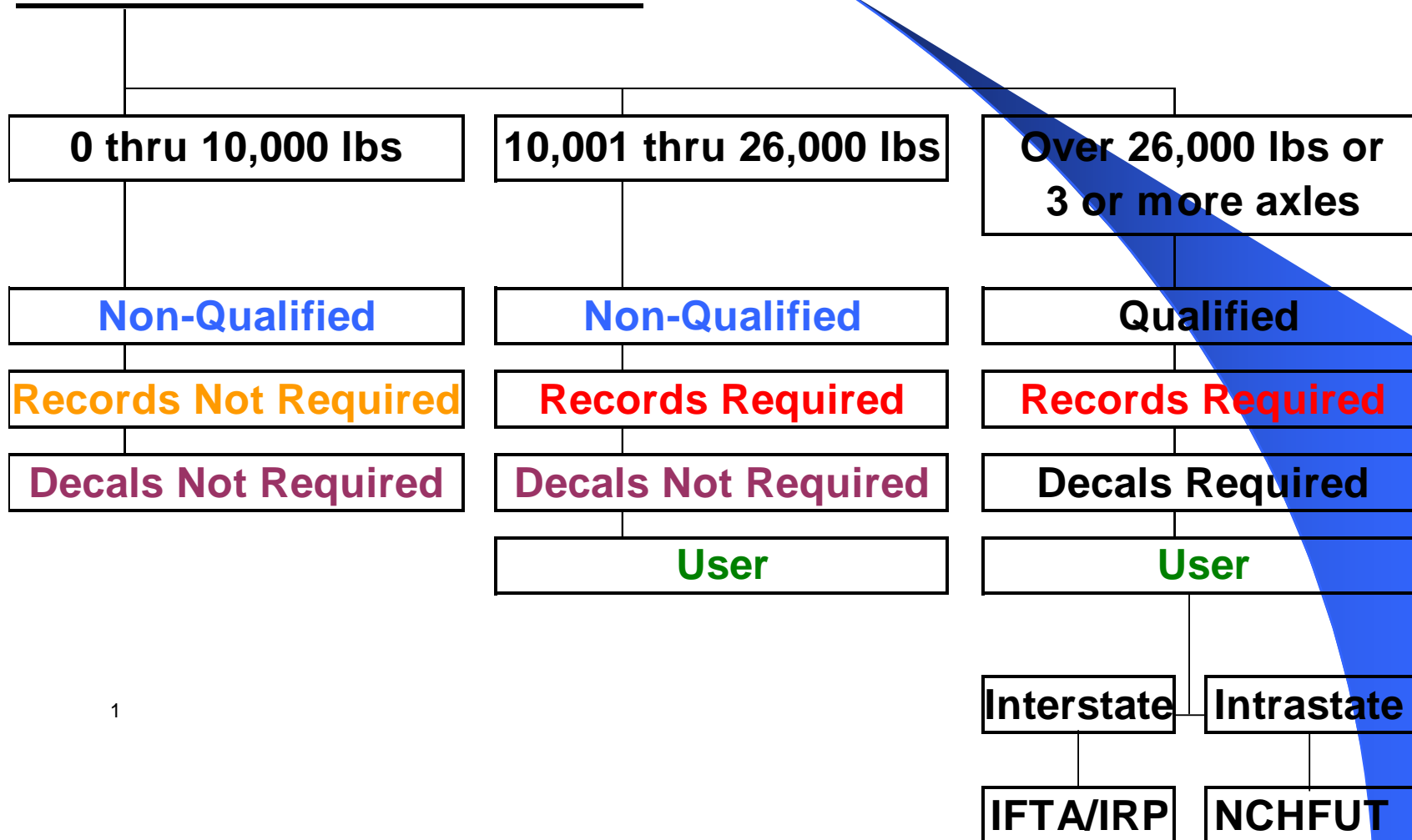


# Motor Carrier Classification

# North Carolina Department of Revenue

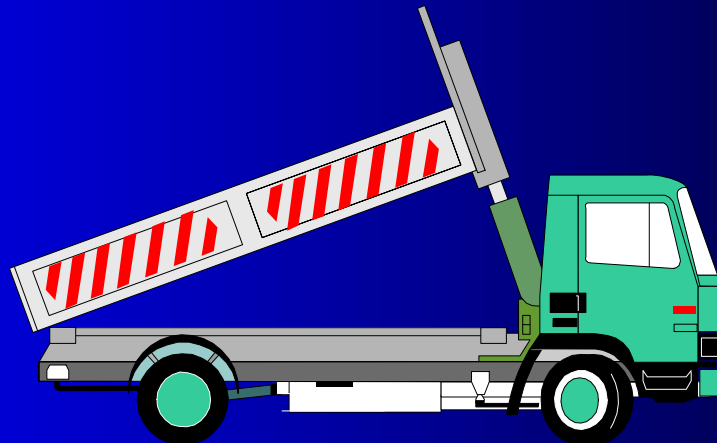
## Motor Fuels Tax Division

### Motor Carrier Classifications:



# User

- Vehicles weighing 10,001 pounds and greater
- Licensing Requirements
  - 10,001 through 26,000: decals not required
  - 26,001 and greater: decals required
- Both are required to keep mileage and fuel records



# User Required Documentation

- **Must retain all fuel receipts (highway and non-highway)**
- **Quarterly odometer readings**
- **Purchase and disposition dates of vehicles**
- **List of current vehicles by registered gross weight**

# Bulk End-User

- **Maintains storage facilities for motor fuel and uses part or all of the fuel in a motor vehicle**
- **Not required to be licensed**
- **Required to keep mileage and fuel records**



# Bulk End-User Required Documentation

- **Must retain all fuel receipts (highway and non-highway)**
- **Withdrawal statements of highway and non-highway fuel from bulk storage**
- **Quarterly odometer readings**
- **Purchase and disposition dates of vehicles**
- **List of vehicles by registered gross weight**
- **Meter readings and physical inventory readings**

# Non-Qualified Motor Vehicle

- A vehicle having a GVW or registered GVW of 26,000 pounds or less



# Qualified Motor Vehicle / Apportionable Vehicle

- A vehicle having a GVW or registered GVW of 26,001 pounds or greater  
or
- Having 3 or more axles regardless of weight  
or
- Used in combination when the weight of such combination exceeds 26,000 pounds



# Qualified Motor Carrier

- **Interstate carrier**
  - A licensee that travels outside North Carolina
  - Licensed as IFTA/IRP
    - International Fuel Tax Agreement
    - International Registration Plan
- **Intrastate carrier**
  - A licensee that does not travel outside North Carolina
  - Licensed as NCHFU
    - North Carolina Highway Fuel Use

All Qualified Motor Carriers Are Required to Maintain Source Documentation for Miles and Fuel Regardless If They Are Licensed As Interstate or Intrastate.



# Special Mobile Equipment

**Effective January 1, 2009, Special Mobile Equipment vehicles that meet the definition of a qualified motor vehicle are required to have a fuel license and decal. SME that travel interstate must file an IFTA return.**

