



Motor Carrier Registration

Motor Fuels Tax Division

Rev. 08/09

Overview

- IFTA:
International Fuel Tax Agreement
- NCHFUT:
North Carolina Highway Fuel Use Tax



License & Decals

- There is no fee for the license and decals.
- To be eligible for a license and decals you *must* have at least one qualified vehicle registered with the North Carolina Department of Motor Vehicles.
- Licenses and decals must be renewed annually on or before January 1st of the license year.
- A license will be assigned to each licensee. A photocopy of the license must be kept in the cab of each qualified motor vehicle.

License & Decals

- If a carrier is found operating a qualified motor vehicle without a license for the current calendar year, the vehicle operator may be subject to the purchase of a trip permit and/or a \$100.00 citation.



IFTA Decal Requirements

- If you are requesting IFTA decals, you must travel in at least two IFTA jurisdictions.
- The Division will review completed returns from prior periods to ensure that carriers requesting IFTA licenses are traveling in more than one jurisdiction.



Renewal Application

- Please be certain that you provide all the requested information on the renewal application. Missing information may delay processing of your license and decals.
- *Please* request the number of decals based on the number of qualified vehicles you operate. If you have one truck, request one set of decals. If you have more than one truck, *request one set of decals per truck.*



Annual Renewal Process

- The 2009 North Carolina licenses and decals expire on December 31, 2009.
- In July, the Division will mail applications to renew IFTA and NCHFUT licenses and decals for 2010.
- To ensure that your license and decals are renewed timely, please submit your application for renewal via the internet or by mail as soon as possible.



Annual Renewal Process

- There is no grace period or extension of time for renewing licenses and decals.
- Each taxpayer is required be is in compliance with the Department of Revenue. If our records show any outstanding tax liabilities or delinquent returns owed to the Department, your decals will not be released. In addition, you must have a current registration with the Department of Motor Vehicles and all corporations must be active with the secretary of state to avoid denial of decals.



Annual Renewal Process

- License and decal renewal requests will not be accepted by phone. The Division's decal phone line should only be used to order additional decals for the current year. If you need to renew your decals you must mail, fax, or visit our office with your completed and signed renewal application or you may submit your renewal request using our website go to www.dornc.com/electronic to submit your renewal request electronically.

IFTA Decal Requirements

- If you have been filing “all operations” and/or “no operations” on your IFTA quarterly returns during the previous four quarters, we may do either of the following:
 - Change your account to intrastate only and not issue an IFTA license and decals,
or
 - Contact you and require additional information before we issue a license and decals.



Account Status

- Your account status will affect the renewal of your license and decals. Your account status must be current.
- If you have not filed all returns due or have not paid all outstanding assessments, your account may be in a revoked status.
- If your account has been revoked, we cannot issue a license or decals until all returns and/or payments are received.
- If you are uncertain about your account status, please call the Division as soon as possible to ensure that processing of your request for license and decals will not be delayed.



Internet Renewal

- The Motor Fuels Tax Division has developed an internet application to enable taxpayers to renew licenses and decals online as well as to order additional licenses and decals throughout the calendar year.
- Department of Revenue's Website:
 - www.dornc.com

Internet Renewal

- The internet application provides taxpayers:
 - The convenience of renewing their licenses and decals online without having to submit a paper renewal application;
 - Confirmation that the renewal request has been received, includes the submission date;
 - Faster and more efficient processing, since much of the manual handling process will be eliminated; and,
 - The convenience of ordering additional sets of decals as needed.



License Suspension and Revocation

- An IFTA license may be suspended and/or revoked for any of the following reasons:
 - Failure to file an IFTA quarterly tax return
 - Failure to remit all taxes due all member jurisdictions
 - Failure to pay and/or protest an audit assessment within the established time period



Unlawful Operations

- The Division will notify the North Carolina Division of Motor Vehicles and all member jurisdictions when a suspension or revocation has occurred or has been released.
- It is not lawful for carriers to operate vehicles under a suspended or revoked license, as the license and decals are no longer valid. Purchase of temporary trip permits are required should a vehicle continue to be operated.



Lease Agreements

Less Than 30 Days

Leases of Less than Thirty (30) Days (General Rule)

A lessor (the person who owns the property that is rented) who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation for a period of 29 days or less is the motor carrier and will report and pay the fuel use tax owed unless the following two conditions are met:

- The lessor has a written rental contract which designates the lessee (the person using the property that is rented) as the party responsible for reporting and paying the fuel use tax; and
- The lessor has a copy of the lessee's IFTA fuel tax license which is valid for the term of the rental



Lease Agreements

30 Days or More

Leases of Thirty (30) Days or More (General Rule)

A lessor who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation for a period of 30 days or more may be deemed to be the licensee, be issued a license, and report and pay the fuel use tax owed.

Lease Agreements (General Rule)

There are special rules for Household Goods Carriers and Carriers who use independent contractors.

Important

- License and decals cannot be transferred to any other business.
- If you sell a vehicle, remove the set of decals from the vehicle. They cannot be transferred to the new owner.
- If you purchase a vehicle with a decal already affixed, the decal is not registered to you and is not valid.

Important

- If you do not use all the sets of decals that you ordered, you are advised to keep the unused decals as part of your records for up to four years.
- Do not destroy or misplace the unused decals. These decals should be retained for audit purposes.



Temporary Permits



Obtaining an IFTA Temporary Decal Permit

- If an IFTA license and decals are not issued, you will need to obtain trip permits for each jurisdiction through which you plan to travel and you will need to contact each jurisdiction directly for information on obtaining these permits.
- Carriers who travel infrequently to another jurisdiction may get temporary permits rather than registering for an IFTA license and decals and filing required quarterly IFTA returns.
- IFTA temporary permits are valid for 30 days.



Obtaining an IFTA Temporary Decal Permit

- IFTA temporary permits are only issued to carriers that are currently registered with the division as an IFTA carrier and the account must be up-to-date.
- IFTA temporary permits allow carriers to operate in all IFTA member jurisdictions. However, the carrier must have a copy of their IFTA license in the vehicle in addition to the permit.
- All operations under an IFTA temporary permit *must* be included on the IFTA return.



IFTA

Temporary Decal Permit

- North Carolina IFTA Temporary Permits are only issued Monday through Friday from 8:00 a.m. to 5:00 p.m. by the North Carolina Motor Fuels Tax Division, located at:

1429 Rock Quarry Road, Suite 105
Raleigh, North Carolina 27610

- Requests may be made by phone, mail or fax. IFTA temporary permits may be transmitted by fax to the location of the vehicle.
- There is no charge for an IFTA temporary permit.



NCHFUT Temporary Trip Permits

- Temporary permits are issued by permitting services and weigh stations operated by the North Carolina Division of Motor Vehicles.
- Temporary trip permits are issued to carriers who do not have proper credentials to travel in North Carolina.
- Temporary trip permits only allow carriers to travel in North Carolina.



NCHFUT Temporary Trip Permits

- Carriers must contact other jurisdictions individually if authorization is needed to operate in other jurisdictions.
- These temporary permits only satisfy motor fuel tax requirements for operating without a permanent fuel permit (decal).
- The purchase price for Temporary Trip Permits is \$50.00 each and they are valid for three days.



Temporary Trip Permit Requirements

- You must make arrangements with the first available weigh station before entering North Carolina; otherwise, you may be penalized \$100.00.
- Temporary Trip Permits will not be electronically transmitted from the Motor Fuels Tax Division. If you desire electronic transmission, you should contact a permitting service.
- North Carolina IFTA carriers who need permits after the Motor Fuels Tax Division office hours must purchase a Temporary Trip Permit.

Newsletter

- The Motor Fuels Tax Division mails a newsletter each quarter to all motor carriers filing a paper return. The newsletter will also be mailed upon request.
- This newsletter is provided to keep taxpayers informed about any issues that may affect motor carrier operations and reporting.
- The newsletter is also available on DOR's website:
 - www.dornc.com.

Questions?

