

IFTA Amended Return



Topics Presented

- Reasons to complete an Amended Return
- Gather all information needed to file
- Completing taxpayer information (page 1)
- Summary of Schedules A & B



Reasons to Complete an Amended Return

- Filed a no activity return online in error
- Submitted incorrect information on the original return



Gathering Your Information

➤ Motor Carrier Tax Forms | NCDOR

- Gas-1276 IFTA Return (Paper Return Only)
- Gas-1278 IFTA Tax Rate Sheet – (for year in which the period is in)

- Originally Filed Return

- Mileage Records

- Fuel Receipts



IFTA GAS – 1276 Paper Amended Return

NCDOR | **GAS-1276**
Web 3-24 | International Fuel Tax Agreement (IFTA) Return

Amended

Test Case
3301 Terminal Dr Ste 125
Raleigh NC 27604
919-707-7500
Testcase01@gmail.com

DOR Use Only	
561234567	
123456789	
Fill in applicable circles:	
<input type="radio"/> No Activity Return	
<input type="radio"/> Amended Return	
<input type="radio"/> Address has changed	
Return for quarter of	
<input type="radio"/> Jan 1 - Mar 31	2024 (Year)
<input type="radio"/> Apr 1 - Jun 30	
<input type="radio"/> Jul 1 - Sep 30	
<input type="radio"/> Oct 1 - Dec 31	

Computation of Tax or (Credit) (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example: ↓

1. Tax or (Credit) Due (Amount from Schedule B, Column 9)	▶ 1. <input type="radio"/>	_____
2. Penalty Due (See Instructions)	▶ 2. _____	_____
3. Interest Due (Amount from Schedule B, Column 10)	▶ 3. _____	_____
4. Total Balance or (Credit) Due (Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)	▶ 4. \$ <input type="radio"/>	_____

Signature: Test Case Title: Owner Date: 6/1/2024
I certify that, to the best of my knowledge, this return is accurate and complete.

IFTA returns are due by the last day of the month following the end of the quarter. Make check payable to: N.C. Department of Revenue. Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.

MAIL TO:
North Carolina Department of Revenue
Excise Tax Division
3301 Terminal Drive, Suite 125
Raleigh, NC 27604

QUESTIONS:
Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 250-7898

- Demographics
- FEIN / SSN and NCDOR ID
- Amended Return / Quarter Amending / Year
- Signature / Title / Date
- An Amended Return replaces the Original Return
 - Enter true totals; not the difference



Completing Schedule A

Product Type		Total Miles All Jurisdictions	Total Gallons All Jurisdictions	Average Miles Per Gallons (0.00)	Product Type		Total Miles All Jurisdiction	Total Gallons All Jurisdiction	Average Miles Per Gallons (0.00)
Diesel	DI	3466	855	4.05	E85	E8			
Gasoline	GA				M85	M8			
Gasohol	GH				A55	A5			
Propane	LP				Biodiesel	BD			
Liquid Natural Gas	LN				Electricity	EL			
Compressed Natural Gas	CN				Hydrogen	HD			
Ethanol	ET				Hythane	HT			
Methanol	MT								

- Product Types
- Total Miles Traveled

- Total Gallons Purchased
- Average Miles Per Gallons

Completing Schedule B

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col 7 x col 8)	Interest Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.3947	31.97		
GA	DI	234	234	58	130	-72	0.3620	-26.07		
NC	DI	1598	1598	395	399	.4	0.4040	-1.62		
SC	DI	398	398	98	89	9	0.2800	2.52		
TN	DI	132	132	33	0	33	0.2700	8.91		
VA	DI	332	332	82	127	-45	0.3080	-13.86		
VA SC	DI	0	0	82	0	82	0.1400	11.48		
Sub Totals Page 2		3466	3466	939	855			13.33		

- Jurisdictions and Product Type
- Total and Taxable Jurisdictions and/or Exemptions (www.iftach.org)
- Taxpaid Gallons Purchased
- Tax Rates
- Calculation of Tax
- Surcharge Jurisdictions (KY,VA)

Surcharge Jurisdiction

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col7 x col 8)	Interest Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.3947	31.97		
GA	DI	234	234	58	130	-72	0.3620	-26.07		
NC	DI	1598	1598	395	399	.4	0.4040	-1.62		
SC	DI	398	398	98	89	9	0.2800	2.52		
TN	DI	132	132	33	0	33	0.2700	8.91		
VA	DI	332	332	82	127	-45	0.3080	-13.86		
VA SC	DI	0	0	82	0	82	0.1400	11.48		
Sub Totals Page 2		3466	3466	939	855			13.33		

A surcharge is an added fee that is attached to an already existing tax. It supports the cost of construction and maintenance due to heavy vehicles.

➤ Surcharge is computed on Taxable Gallons

Interest Calculation

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col7 x col 8)	Interest Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.3947	31.97	0.53	
GA	DI	234	234	58	130	-72	0.3620	-26.07	0.00	
NC	DI	1598	1598	395	399	.4	0.4040	-1.62	0.00	
SC	DI	398	398	98	89	9	0.2800	2.52	0.04	
TN	DI	132	132	33	0	33	0.2700	8.91	0.15	
VA	DI	332	332	82	127	-45	0.3080	-13.86	0.00	
VA SC	DI	0	0	82	0	82	0.1400	11.48	0.19	
Sub Totals Page 2		3466	3466	939	855			13.33	0.91	

- Interest calculated only when there is Tax Due
- 8% for 2024 year (.10 / 12 months = .0083)
- Tax Due * Interest Rate * Number of Months Late
- No Partial Months

➤ **Note: Interest Rate is determined by IFTA INC; not NCDOR***

Total Tax Due Calculation

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col 5 minus col 6)	Tax Rate	Tax or (Credit) (col7 x col 8)	Interest Due	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772	772	191	110	81	0.3947	31.97	0.53	32.50
GA	DI	234	234	58	130	-72	0.3620	-26.07	0.00	-26.07
NC	DI	1598	1598	395	399	.4	0.4040	-1.62	0.00	-1.62
SC	DI	398	398	98	89	9	0.2800	2.52	0.04	2.56
TN	DI	132	132	33	0	33	0.2700	8.91	0.15	9.06
VA	DI	332	332	82	127	-45	0.3080	-13.86	0.00	-13.86
VA SC	DI	0	0	82	0	82	0.1400	11.48	0.19	11.67
Sub Totals Page 2		3466	3466	939	855			13.33	0.91	14.24

➤ Calculate the Total Tax



Finalize Amended Gas-1276 Return

NCDOR | **GAS-1276**
Web 3-24 | **International Fuel Tax Agreement (IFTA) Return**

Amended

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DOR Use Only	
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123456789	
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1. Tax or (Credit) Due (Amount from Schedule B, Column 9)	▶ 1. <input type="radio"/>	13.33
2. Penalty Due (See Instructions)	▶ 2. <input type="radio"/>	0.00
3. Interest Due (Amount from Schedule B, Column 10)	▶ 3. <input type="radio"/>	0.91
4. Total Balance or (Credit) Due (Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)	▶ 4. \$ <input type="radio"/>	14.24

Signature: Test Case Title: Owner Date: 6/1/24
I certify that, to the best of my knowledge, this return is accurate and complete.

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Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 250-7898

- Demographics completed
- Tax, Penalty, and Interest
- How to avoid penalties (\$50.00 or 10% of tax due)
- How to calculate adjustments (payments)
- Signature / Title / Date
- Payment:
 - Check
 - Money order
 - Cashier's check

Contact Information

North Carolina Department of Revenue

Excise Tax Division

(ETD)



- Fax: (919) 250-7898
- Fax: (919) 250-5939
- Toll free: 1 (877) 308-9092

Questions?

