

## Motor Carrier License and Decal Renewal



# Topics Presented

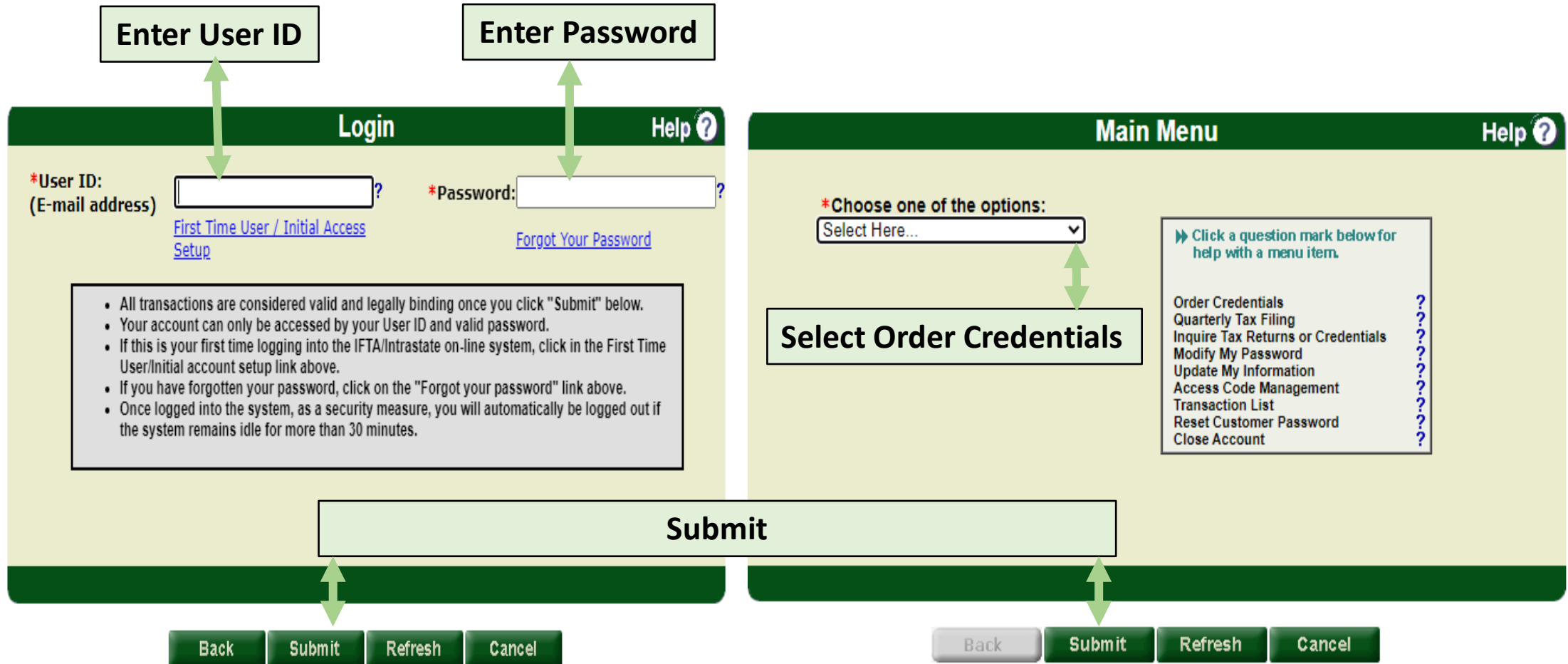
- Annual Renewal Process
- IFTA Web Online Renewal Process
- Form GAS-1274A, Renewal Application
- Compliance Checks



- Licenses and decals **expire** on **December 31st**, of each calendar year
- Annual renewal period starts in September each year
- Complete and submit **Form GAS-1274A, Renewal Application for License and Decals**
  - Electronically via the Department's website - [www.ncdor.gov/iftaintrastate-e-file](http://www.ncdor.gov/iftaintrastate-e-file)
    - *The most efficient way to renew and order license and decals*
  - Mail
  - Fax
- License and Decals **cannot** be renewed by telephone request
- Compliance Checks will be completed on all renewals

# Online Renewal Process

Log into IFTA E-file application: [www.ncdor.gov/iftaintrastate-e-file](http://www.ncdor.gov/iftaintrastate-e-file)



# Online Renewal Process Continued

The screenshot shows a web form titled "Order Credentials Information" with a "Help ?" link in the top right. The form contains three required fields: a dropdown menu for "Tax Type", another dropdown menu for "Year", and a text input field for "Number of Decals Requested". At the bottom of the form are four buttons: "Back", "Submit", "Refresh", and "Cancel". Colored arrows point from the form elements to the instructions on the right: a green arrow points to the first dropdown, a blue arrow points to the second dropdown, an orange arrow points to the text input field, and a red arrow points to the "Submit" button.

- Select the Tax Type
    - IFTA or INTRASTATE
  - Select the Year
  - Enter the number of decals requested
- Note:** The number of decals requested should reflect the number of vehicles in operation
- Click on the Submit button to continue



# Online Renewal Process Continued

**Print the Confirmation page for your records!**

- The account will be checked for compliance
- Decals will be mailed out to the account address
  - It is important to keep the account address updated
  - This will ensure that decals are mailed to the correct address
- Fax in Form NC-AC; Business Address Correction, to change an account address

### Order Credentials Confirmation Help ?

Thank you. You have completed your IFTA/Intrastate Credential order. Print this screen for your records.

Confirmation Number:	20240515123885
Tax Type:	IFTA
Registration Year:	2024
Decals Requested:	1
Date:	05/15/2024
Time:	03:25 AM

• Important: This confirmation acknowledges receipt of your credential request. Further review of your account is required before we can issue the credentials. Your credentials may be delayed if you have a tax debt due to the Department, you have failed to file a return due to the Department, your IFTA or Intrastate license has been revoked or suspended, or you are ordering decals for a tax type (IFTA or Intrastate) for which you are not registered. If you would like to order decals for a tax type for which you are not registered, you must submit a new application by mail or fax.

Print Screen Menu Exit

Form NC-AC Business Address Correction is located on the Department's website at: [NC-AC Business Address Correction](#)



# Form Gas 1274A Renewal Application for License and Decals

**NCDOR** | **GAS-1274A**  
Web-Fill 9-21 | **Renewal Application for License and Decals**

Renewal Application for Year \_\_\_\_\_ DOR Use Only \_\_\_\_\_

Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Name of Contact Person \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Email Address \_\_\_\_\_

FEIN or SSN \_\_\_\_\_

NCDOR ID \_\_\_\_\_

Fill in circle if applicable:  
 Address has changed

1. a. Do you have license plates issued by the North Carolina Division of Motor Vehicles on one or more of your qualified motor vehicles? ▶ 1a.  Yes  No

b. If yes, list the license tag of at least one qualified motor vehicle. ▶ 1b. \_\_\_\_\_

2. Do you operate any dual-fuel qualified motor vehicles? (For informational purposes only) ▶ 2.  Yes  No

3. Do your qualified motor vehicles travel ONLY in North Carolina? ▶ 3.  Yes  No

a. IF YES, Number of sets of IN (Intrastate - NC ONLY) decals requested (1 set = 2 decals) ▶ 3a. \_\_\_\_\_

b. IF NO, Number of sets of IFTA (Interstate - BOTH inside & outside NC) decals requested (1 set = 2 decals) ▶ 3b. \_\_\_\_\_

NOTE: One decal set will be issued for each qualified vehicle. Order only one decal set for each qualified vehicle.

**Certification**

Applicant agrees to comply with tax reporting, payment, recordkeeping, and license display requirements as specified in the International Fuel Tax Agreement and by North Carolina General Statutes and Administrative Procedures Act Rules. The applicant further agrees that the North Carolina Department of Revenue may withhold any refunds due if applicant is delinquent on payment to any other division within the North Carolina Department of Revenue or delinquent on taxes due to any IFTA member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all member jurisdictions.

The applicant further certifies with his or her signature or electronic submission as deemed acceptable by North Carolina that, to the best of his or her knowledge, the information is true, accurate, and complete and any falsification subjects the applicant to appropriate North Carolina civil and/or criminal sanctions. Also, by signing below, the applicant acknowledges that certain taxpayer information supplied to the North Carolina Department of Revenue will be transmitted electronically to IFTA, Inc., including, but not limited to, certain transmittal and demographic data required under the IFTA agreement for purposes of administering the IFTA program, and consents to the same.

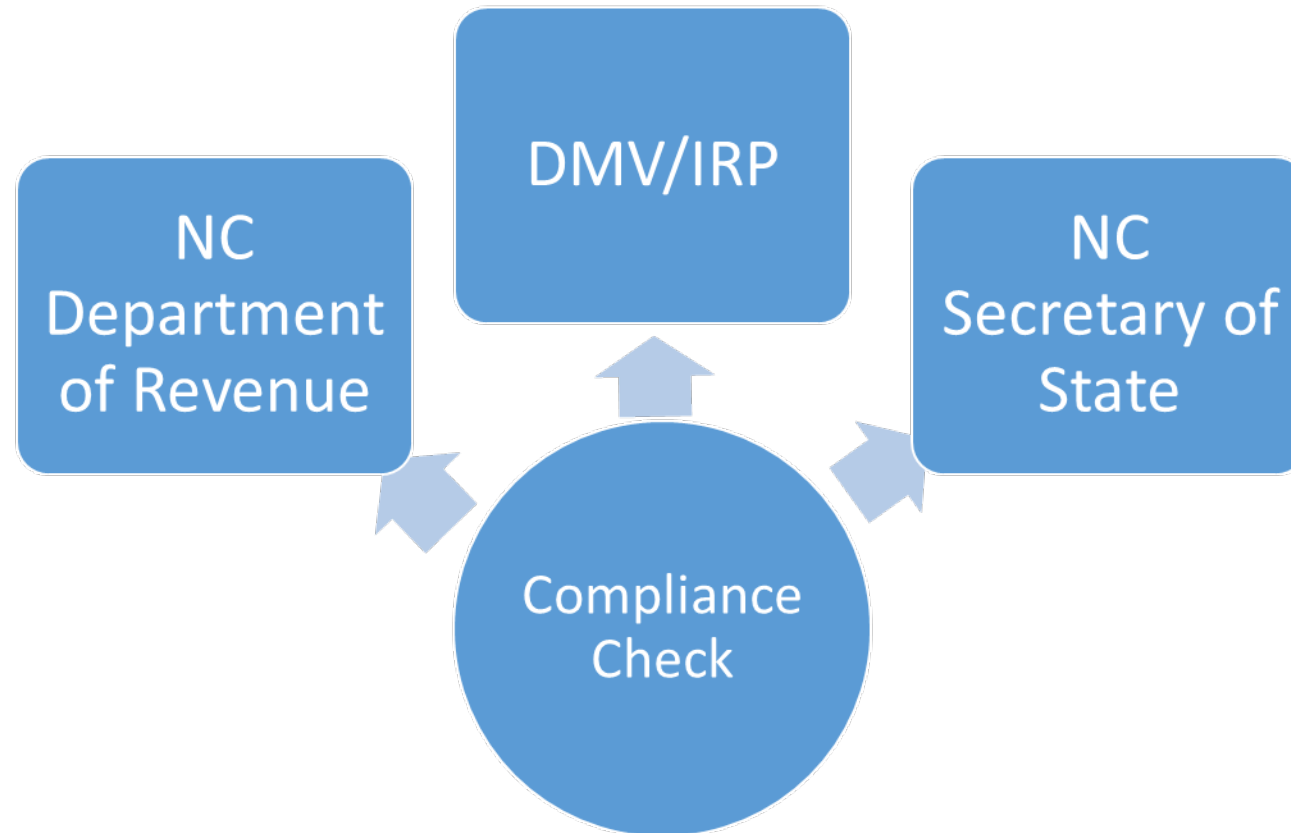
Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

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  
WEBSITE: [www.ncdor.gov](http://www.ncdor.gov)

- Provide all requested information
- Enter the Number and Type of decals
- Include your Signature, Title, Date
- License and Decals cannot be renewed by telephone request
- Fax or mail in

➤ Form Gas-1274A is located on the Department's website at: [Gas-1274A 9-9-21 web-fill v2 Final.pdf](#)

# Compliance Checks







# Compliance Checks

## NCDOR continued

### NCDOR

- **General Statute 105-449.47A** allows the Department of Revenue to deny an application for license and decals for failure to file any return and/or failure to pay any tax debt covered by the North Carolina Revenue Laws.
  - Applicable to any tax schedules administered by the Department of Revenue
    - **Examples:** Individual Income, Withholding, Machinery Equipment, Franchise, Corporate Income and Sales and Use tax.
  
- IFTA Motor Carrier quarterly filings need to be up-to-date
  - **Must have out of state miles filed for at least 1 of the 4 quarters for the year.**



# Compliance Checks DMV/IRP/SOS

## DMV/IRP

- License Plate must be **ACTIVE** and correspond with the type of decal you are requesting.

**YA, ZB, LE or XM for Intrastate carriers**

**Examples:**

or

**NK, MM, NV, or TE for IFTA carriers**

## NC Secretary of State

- If you are organized as a legal entity (**LLC, Inc., LLP**), it must be in compliance
  - **Any Annual fees paid and annual reports filed**



# Compliance Checks Continued

## Non-Compliance

If your application is not accepted, a **Non-Compliance** letter will be sent detailing the reasons.

- If the application was submitted by mail or fax, the renewal application will also be mailed back to you.

## Resolution of Compliance Issues

- Fax or mail the Non-Compliance letter and the renewal application (if returned to you by NCDOR) back to the Excise Tax Division.
- Once the Excise Tax Division confirms the account is in compliance, decals will be mailed out to your account address.

# 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?

