

GAS-1274A 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? 2. Yes No
(For informational purposes only)

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:** _____

GENERAL INFORMATION

Beginning January 1, 2019, North Carolina motor carriers will have the option of carrying IFTA and Intrastate licenses in either an electronic or a paper form. For IFTA motor carriers, law enforcement agencies in all IFTA member jurisdictions, which includes the 48 contiguous U.S. states and 10 Canadian provinces, will be required to accept electronic images of IFTA licenses. If stopped by law enforcement, motor carriers may present IFTA credentials via computer, tablet, smart phone, or as a paper copy.

One license will be issued per licensee. A photocopy or an electronic image of the license must be maintained in each qualified motor vehicle. Whether a motor carrier wishes to maintain his/her IFTA or Intrastate license in electronic or paper form, the license must be current, accurate, readily accessible, and legible for law enforcement. The North Carolina Department of Revenue strongly suggests that motor carriers who want to carry their IFTA or Intrastate license electronically do so by storing the electronic license image as a PDF on an electronic device in each vehicle. Access to license images in areas with no cellular or WiFi service is the motor carrier's responsibility. Failure to provide proof of valid license due to any access or electronic equipment failure may result in the carrier receiving a citation and/or being required to present proof of valid licensure to a court of law.

REQUIREMENTS FOR RENEWAL OF DECALS

North Carolina is a member of the International Fuel Tax Agreement (IFTA). IFTA is a base state agreement that allows carriers to receive one set of decals for each qualified motor vehicle from their base jurisdiction and file one quarterly fuel tax report for all IFTA jurisdictions. Currently, the IFTA membership consists of 48 states and 10 Canadian provinces.

North Carolina issues two types of decals:

1. North Carolina Intrastate (IN) Decals
2. International Fuel Tax Agreement (IFTA) Decals

Decals are required for "Qualified Motor Vehicles." "Qualified Motor Vehicle" means a motor vehicle used, designed, or maintained for the transportation of persons or property and:

1. Having two axles and a gross vehicle weight or a registered gross vehicle weight exceeding 26,000 pounds;
2. Having three or more axles regardless of weight; or,
3. Used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

NOTE: Do not consider the title weight (manufacturers gross vehicle weight) in #1 or #3 above.

Exempt vehicles include vehicles owned by the United States Government, the State of North Carolina or its political subdivisions, and vehicles owned by other states or their political subdivisions. Exempt vehicles that operate in other IFTA jurisdictions are subject to the fuel tax reporting laws of those jurisdictions.

Motor Carriers who meet the following qualifications will be issued IFTA decals:

1. Have at least one qualified motor vehicle registered with the North Carolina Division of Motor Vehicles;
2. Maintain operational control and records for qualified motor vehicles in North Carolina or can make those records available in North Carolina;
3. Have qualified motor vehicles which actually travel on North Carolina highways; and,
4. Operate qualified motor vehicles in at least one other IFTA jurisdiction.

If you operate a qualified motor vehicle only in North Carolina, you will be issued North Carolina Intrastate (IN) decals. IN decals are required for qualified motor vehicles that only travel in North Carolina.

If you have vehicles based in North Carolina and another IFTA jurisdiction and wish to consolidate your fleets in North Carolina for reporting purposes, you must write a letter to the North Carolina Excise Tax Division requesting consolidation. If your request is granted, you will be issued IFTA decals for all of your qualified vehicles from North Carolina and you will be required to report operations in all IFTA jurisdictions to North Carolina. If you have previously been approved for consolidation, you are not required to submit another letter.

On this application, we do not require make, model, or serial numbers for your vehicles requiring decals. However, if this information is needed, the Department reserves the right to request this information before an application is processed. You are required to maintain records of the vehicles' descriptions for future review.

Your application will not be processed if you have delinquent returns and/or an outstanding liability with the North Carolina Department of Revenue, unless you are currently setup on a payment plan.

MAIL TO:

North Carolina Department of Revenue
Excise Tax Division
Post Office Box 25000
Raleigh, North Carolina 27640-0950

QUESTIONS:

Contact the Excise Tax Division at:
Telephone Number (919) 707-7500
Toll Free Number (877) 308-9092
Fax Number (919) 733-8654
Website www.ncdor.gov