



**NCDOR**

**NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE**

**Pat McCrory**  
Governor

**Jeffrey M. Epstein**  
Secretary

**Excise Tax Division  
North Carolina Department of Revenue  
Post Office Box 25000  
Raleigh, North Carolina 27640-0001  
[www.dornc.com](http://www.dornc.com)**

---

**IMPORTANT NOTICE:  
IFTA Taxpayers with a Base Jurisdiction State  
Other than North Carolina**

The North Carolina Department of Revenue had a tax rate change for the 1<sup>st</sup> Quarter of 2016. Unfortunately, the update to the IFTA, Inc. 1<sup>st</sup> Quarter Tax Matrix did not reflect North Carolina's reduced tax rate. Therefore, a tax rate of \$0.36 per gallon was erroneously listed in the IFTA, Inc. 1<sup>st</sup> Quarter Matrix.

When notified of the incorrect rate, some IFTA Jurisdictions were unable to adjust the tax rate for North Carolina in their automated systems.

Please file and pay your IFTA quarterly tax return with your base jurisdiction as you would any other quarterly return. Do not delay in filing and paying your quarterly return beyond the due date, as this may result in penalties and/or interest.

The North Carolina Department of Revenue, Excise Tax Division is working with affected IFTA Jurisdictions, who are aware of this tax rate issue, to ensure any overpayments or underpayments that occur as a result of the erroneous tax rate are addressed appropriately.

We apologize for any inconvenience or confusion this may cause. If you have further questions, please feel free to contact the North Carolina Excise Tax Division at telephone number (919) 707-7500 or toll free at (877) 308-9092.

---

Issued April 22, 2016