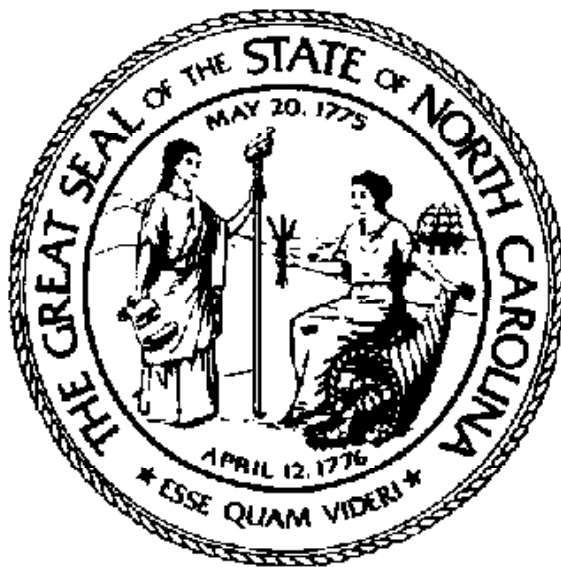
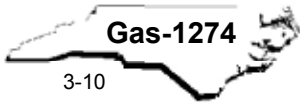


NORTH CAROLINA MOTOR CARRIER APPLICATION



International Fuel Tax Agreement (IFTA)

North Carolina Intrastate (IN)



Motor Carrier License & Decal Application

North Carolina Department of Revenue

Who Must Apply

Businesses who operate a Qualified Motor Vehicle must obtain a license and decal. A Qualified Motor Vehicle means a motor vehicle used, designed, or maintained for the transportation of persons or property and:

1. having 2 axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds;
2. having 3 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 (manufacturer's gross vehicle weight) in #1 or #3 above.

Exempt vehicles include recreational vehicles and vehicles owned by the United States Government, a state, or a political subdivision of a state. Vehicles owned by the United States Government, a state, or a political subdivision of a state that operate in other IFTA jurisdictions may be subject to fuel tax reporting laws of those jurisdictions. Exemption information for each jurisdiction can be viewed at www.iftach.org.

Important

If this business is a corporation, LLC, LLP, Partnership, or located in another state or country, copies of the following documents **must be included** with the application before it will be processed:

1. Articles of Incorporation,
2. LLC or LLP Operating Agreement,
3. Partnership Agreement
4. Charter, and
5. Certificate of Authority To Do Business

*****Failure to include this documentation with your application will delay the processing of your license.*****

License Types

North Carolina issues two different license and decal types. They are **IFTA** and **IN** license and decals.

International Fuel Tax Agreement (IFTA) means any motor carrier who is based in North Carolina and who meets **ALL** of the following conditions:

1. You have at least one qualified motor vehicle registered with the North Carolina Division of Motor Vehicles;
2. You maintain the operational control and records for qualified motor vehicles in North Carolina or can make these records available in North Carolina;
3. You have qualified motor vehicles which travel on North Carolina highways; AND
4. You operate in at least one other IFTA jurisdiction. The current IFTA membership consists of the 48 contiguous states and the following Canadian provinces: Alberta, British Columbia, Manitoba, New Brunswick, Newfoundland, Nova Scotia, Ontario, Prince Edward Island, Quebec, and Saskatchewan.

If you meet all these conditions, you qualify to become a North Carolina IFTA carrier. The IFTA license and decal issued by North Carolina will allow the motor carrier operating authority in all IFTA jurisdictions while filing one quarterly tax return with North Carolina reporting all operations in each IFTA jurisdiction.

Intrastate (IN) means any motor carrier who operates a qualified motor vehicle only in North Carolina. A license and decal is required for all qualified motor vehicles that **only** travel in North Carolina.

Bonds

The Department of Revenue may require a bond, pursuant to General Statute 105-449.40 when any of the following occurs:

1. The motor carrier fails to file a report within the time required, as stated on the IFTA return;
2. The motor carrier fails to pay a tax when due; or
3. After auditing the motor carrier's records it is determined that a bond is needed to protect the State from loss in collecting the tax that is due.

A bond required of a motor carrier may not be more than the larger of \$500 or four times the motor carrier's average tax liability or refund due for a reporting period.

Bond forms are available on the Department's website at www.dornrc.com/downloads/motor.html.

Electronic Filing Mandate

Effective January 1, 2010 the Department will begin mandating the electronic filing of IFTA returns. The mandate will be phased in over a period of eighteen months and will be based on the number of decals issued during the most recent registration year. The website for electronic filing is www.dornrc.com/electronic/ifta.html. Once licensed, an access code letter will be mailed to the licensee to provide access for electronic filing.

License and Decals

One license will be issued to each registrant for each license type requested, IFTA or IN. A photocopy of the license must be carried in each qualified motor vehicle. The original license should be maintained in a safe place. Two (2) identically serial numbered decals will be issued for each qualified motor vehicle. One decal must be placed on the exterior of the passenger's side of the vehicle and the matching decal must be placed on the exterior of the driver's side of the vehicle.

To request additional decals during the calendar year, make a photocopy of the original license and attach a letter stating the number of additional vehicles requiring decals.

The IFTA Compliance Manual will be provided to each new IFTA applicant. Please review this manual carefully as it will provide additional information concerning recordkeeping requirements, audits, and the request for review process. You may also view an electronic copy of the IFTA Compliance Manual on the Department's website at www.dornrc.com/publications/ifta.html.

Note: During this application process, the Department did not require you to provide the make, model, or vehicle identification number for the vehicles requiring decals. However, the Department reserves the right to request this information before an application is processed. You are required to maintain records of the vehicle descriptions for future review.

Registration Application
Motor Carrier License and Decals
North Carolina Department of Revenue

Part 1. Identifying Information

1. Federal Employer's Identification Number (FEIN) - OR NCDOR ID (if renewing your license)

2. Type of Ownership: Proprietorship Corporation LLC Partnership LLP Fiduciary Other (Identify) _____
If a corporation or LLC, State of Incorporation _____ Date _____ Secretary of State Number _____
Attach copy of Articles of Incorporation, LLC or LLP Operating Agreement, Charter, and Certificate of Authority To Do Business

3. Legal Name _____

4. Trade Name (DBA Name) _____

5. Business Location (Not P.O. Box Number) Street _____
City _____ State _____ Zip Code _____ County _____

6. Mailing Address Street or P.O. Box _____
City _____ State _____ Zip Code _____

7. Email Address _____

8. Location of Records (if different from the business location) Street _____
City _____ State _____ Zip Code _____

9. Licensing Contact Name _____
Telephone Number _____ Fax Number _____

10. Filing Contact Name _____
Telephone Number _____ Fax Number _____

11. Reporting Service/Tax Preparer Mailing Address Name _____
Street or P.O. Box _____

City _____ State _____ Zip Code _____

Email Address _____

Reporting service/tax preparer effective / /

Please fill in the appropriate circle for the documents that should be mailed to your reporting service/Tax preparer.

- Decals Only
- Tax Return Only
- Decals and Tax Return

Complete the following if vehicles are involved in a lease agreement. Attach copy of the lease agreement.

12. Lessor Name and Mailing Address Name _____
Street or P.O. Box _____

City _____ State _____ Zip Code _____

Email Address _____

Lessee Name and Mailing Address Name _____
Street or P.O. Box _____

City _____ State _____ Zip Code _____

Email Address _____

Part 2. Ownership Information

If a proprietorship, the owner must complete this section through Line 7 only. Each corporate officer, principal, manager, partner, or owner must complete the information requested below. If needed, attach additional sheet(s) to provide the information requested in this application.

(Fill in applicable circle for title) President Manager Member Partner Owner

1. Full Name (*First, Middle, Last*)

2. Residence Address (*Street address, City, State, and Zip code*)

3. Telephone (*Residence*)

4. Telephone (*Business*)

5. Social Security Number

□□□□ - □□ - □□□□□□

6. Driver's License Number & State

I certify that, to the best of my knowledge, the information contained on Lines 1 through 6 is correct.

7. Signature

(Fill in applicable circle for title) Vice-President Manager Member Partner

8. Full Name (*First, Middle, Last*)

9. Residence Address (*Street address, City, State, and Zip code*)

10. Telephone (*Residence*)

11. Telephone (*Business*)

12. Social Security Number

□□□□ - □□ - □□□□□□

13. Driver's License Number & State

(Fill in applicable circle for title) Secretary Manager Member Partner

14. Full Name (*First, Middle, Last*)

15. Residence Address (*Street address, City, State, and Zip code*)

16. Telephone (*Residence*)

17. Telephone (*Business*)

18. Social Security Number

□□□□ - □□ - □□□□□□

19. Driver's License Number & State

(Fill in applicable circle for title) Treasurer Manager Member Partner

20. Full Name (*First, Middle, Last*)

21. Residence Address (*Street address, City, State, and Zip code*)

22. Telephone (*Residence*)

23. Telephone (*Business*)

24. Social Security Number

□□□□ - □□ - □□□□□□

25. Driver's License Number & State

26. Name of bank or financial institution that you will use to pay the motor fuel tax:

Name _____ Bank Account Number _____
 Street or P.O. Box _____
 City _____ State _____ Zip Code _____
 Telephone Number _____ Fax Number _____

Part 3. Business Operations Information

1. Date business started in this state for which a license is requested. / /

2. Are your qualified motor vehicles registered as special mobile equipment? Yes No

3. Do your qualified motor vehicle(s) travel outside of North Carolina? Yes No

4. Have you ever been licensed as an IFTA carrier in another jurisdiction?
 Yes No (If yes, list the jurisdiction(s)) _____ (If no, proceed to question #6)

5. Was the IFTA license revoked? Yes No

6. Indicate the International Registration Plan (IRP) base state for the qualified motor vehicles.

7. List the IRP account number.

8. List the US DOT number.

9. Are any of your qualified motor vehicles licensed with the North Carolina Division of Motor Vehicles? Yes No If yes, list the plate number _____

10. Do you maintain bulk storage facilities of motor fuel or alternative fuel for highway or nonhighway purposes? Yes No

11. Complete the information below by filling in the circle next to the jurisdictions in which you plan to operate qualified motor vehicles. Also indicate, by fuel type, each jurisdiction in which you maintain bulk storage of motor fuel, the storage capacity of the fuel tanks, and if the fuel is for highway or nonhighway use. The codes for the fuel types are as follows:

DI = Diesel GA = Gasoline GH = Gasohol LP = Propane LN = Liquid Natural Gas CN = Compressed Natural Gas
 ET = Ethanol MT = Methanol E8 = E85 M8 = M85 A5 = A55 BD = Biodiesel

Jurisdiction	Operate	Bulk Storage Fuel Type	Highway/NonHighway	Storage Capacity
AL Alabama	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
AR Arkansas	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
AZ Arizona	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CA California	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CO Colorado	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CT Connecticut	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
DE Delaware	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
FL Florida	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
GA Georgia	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
IA Iowa	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
IL Illinois	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
IN Indiana	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
KS Kansas	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
KY Kentucky	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
LA Louisiana	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
MA Massachusetts	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
MD Maryland	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
ME Maine	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
MI Michigan	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
MN Minnesota	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
MO Missouri	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
MS Mississippi	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
MT Montana	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
NC North Carolina	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
ND North Dakota	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
NE Nebraska	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
NH New Hampshire	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
NJ New Jersey	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
NM New Mexico	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
NV Nevada	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
NY New York	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
OH Ohio	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
OK Oklahoma	<input type="radio"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Jurisdiction	Operate	Bulk Storage Fuel Type	Highway/NonHighway	Storage Capacity
OH	Ohio	<input type="checkbox"/>		
OK	Oklahoma	<input type="checkbox"/>		
OR	Oregon	<input type="checkbox"/>		
PA	Pennsylvania	<input type="checkbox"/>		
RI	Rhode Island	<input type="checkbox"/>		
SC	South Carolina	<input type="checkbox"/>		
SD	South Dakota	<input type="checkbox"/>		
TN	Tennessee	<input type="checkbox"/>		
TX	Texas	<input type="checkbox"/>		
UT	Utah	<input type="checkbox"/>		
VA	Virginia	<input type="checkbox"/>		
VT	Vermont	<input type="checkbox"/>		
WA	Washington	<input type="checkbox"/>		
WI	Wisconsin	<input type="checkbox"/>		
WV	West Virginia	<input type="checkbox"/>		
WY	Wyoming	<input type="checkbox"/>		

Canadian Provinces

AB	Alberta	<input type="checkbox"/>		
BC	British Columbia	<input type="checkbox"/>		
MB	Manitoba	<input type="checkbox"/>		
NB	New Brunswick	<input type="checkbox"/>		
NF	Newfoundland and Labrador	<input type="checkbox"/>		
NS	Nova Scotia	<input type="checkbox"/>		
ON	Ontario	<input type="checkbox"/>		
PE	Prince Edward Island	<input type="checkbox"/>		
QC	Quebec	<input type="checkbox"/>		
SK	Saskatchewan	<input type="checkbox"/>		

12. Indicate the number of qualified motor vehicles requiring IFTA license and decals. _____

13. Indicate the number of qualified motor vehicles requiring Intrastate (IN) license and decals. _____

Part 4. 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 of fuel taxes due to any other division within the North Carolina Department of Revenue or delinquent 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 civil and/or criminal sanction of North Carolina.

Signature	Title
Name (type or print)	Date

MAIL TO:
 North Carolina Department of Revenue
 Motor Fuels Tax Division
 P O Box 25000
 Raleigh, NC 27640

QUESTIONS:
 Contact the Division at:
 Telephone Number (919) 733-3409
 Toll Free Number (877) 308-9092
 Fax Number (919) 733-8654