



NCDOR

NORTH
CAROLINA
DEPARTMENT
OF REVENUE

Motor Carrier License and Decal Renewal





Topics

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Annual Renewal Process



- Licenses and decals **expire** on **December 31**, of each calendar year.
- Annual renewal is required. Complete and submit **Form GAS-1274A, Renewal Application for License and Decals**.
- To ensure your license and decals are issued timely, please submit your application for renewal electronically via the Department's website, by fax, or by mail, starting in September of each year.
- The most efficient way to renew and order license and decals is via our website:

<http://eservices.dor.nc.gov/ifta/>



Form Gas 1274A

Renewal Application for License and Decals



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) _____	FEIN or SSN _____
Mailing Address _____ _____ City _____ State _____ Zip Code _____	NCDOR ID _____
Name of Contact Person _____	Fill in circle if applicable: <input type="radio"/> Address has changed
Phone Number _____ Fax Number _____	
Email Address _____	

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. <input type="radio"/> Yes <input type="radio"/> No
b. If yes, list the license tag of at least one qualified motor vehicle.	▶ 1b. _____
2. Do your qualified motor vehicles travel ONLY in North Carolina?	▶ 2. <input type="radio"/> Yes <input type="radio"/> No
3. Number of sets of IFTA (Interstate) decals requested (1 set = 2 decals)	▶ 3. _____
4. Number of sets of IN (Intrastate Only) decals requested (1 set = 2 decals)	▶ 4. _____

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

General Information

One license will be issued per licensee. A photocopy of the license must be carried in each qualified motor vehicle. The original license should be kept in a safe place. Additional decals may be requested using this form.

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 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: _____

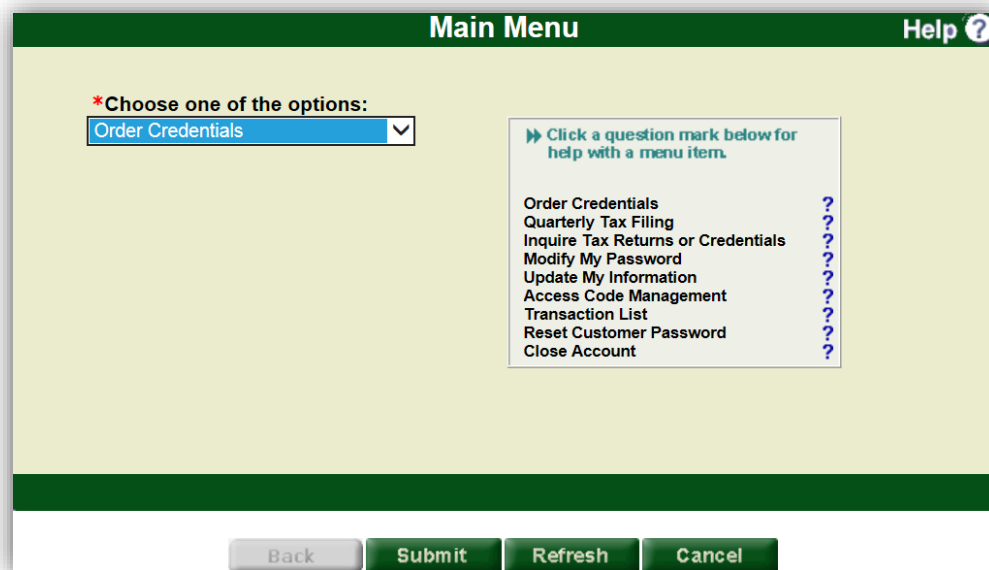
MAIL TO: North Carolina Department of Revenue, Excise Tax Division, Post Office Box 25000, Raleigh, North Carolina 27640-0950
QUESTIONS: Contact the Excise Tax Division at: Telephone Number (919) 707-7500, Toll-free Number (877) 308-9092, Fax Number (919) 733-8654

- 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.



Online Renewal Process

- Log into IFTA E-file application: <http://eservices.dor.nc.gov/ifta/>

A screenshot of the 'Main Menu' interface for the IFTA E-file application. The title bar is green with 'Main Menu' in white text and a 'Help ?' icon on the right. The main content area has a light green background. On the left, there is a red asterisk followed by the text '*Choose one of the options:' and a dropdown menu with 'Order Credentials' selected. To the right, there is a box with a green arrow and the text 'Click a question mark below for help with a menu item.' Below this is a list of menu items, each followed by a question mark: 'Order Credentials', 'Quarterly Tax Filing', 'Inquire Tax Returns or Credentials', 'Modify My Password', 'Update My Information', 'Access Code Management', 'Transaction List', 'Reset Customer Password', and 'Close Account'. At the bottom, there is a white bar with four buttons: 'Back', 'Submit', 'Refresh', and 'Cancel'.

- Choose the Order Credentials option and proceed to the next page by entering Submit.



Online Renewal Process Cont'd

- Select the **tax type**, select **the year** and then enter the **number of decals** requested.
***The number of decals requested should reflect the number of vehicles in operation.**

A screenshot of a web form titled "Order Credentials Information" with a "Help ?" link in the top right corner. The form has a light green background and contains three required fields, each marked with a red asterisk: "Select the tax type:" with a dropdown menu showing "Select Here... ?"; "Select the year you are requesting Credentials for:" with a dropdown menu showing "Select Here... ?"; and "Number of Decals Requested:" with a text input field and a question mark. At the bottom of the form, there are four buttons: "Back", "Submit", "Refresh", and "Cancel".

- Enter **Submit** and a Confirmation page will appear to print for your records. The account will then be checked for compliance.



Online Renewal Process Cont'd

Confirmation page will appear

A screenshot of a web page titled 'Order Credentials Confirmation'. The page has a green header bar with the title and a 'Help' link with a question mark icon. The main content area is light green and contains a thank-you message, a list of order details, and a warning box. The order details are as follows:

Confirmation Number:	20180504123058
Tax Type:	IFTA
Registration Year:	2018
Decals Requested:	1
Date:	05/04/2018
Time:	01:58 PM

The warning box contains the following text:

• 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.

- Decals will then be mailed out to the account address. It is important to keep account updated with accurate information to ensure that decals are mailed to the correct address.
- To change an account address fax in a NC-AC Form.



Compliance Checks

- **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.
***Applies to any tax schedules administered by the Department of Revenue**
Ex. Individual Income, Withholding, Machinery Equipment, Franchise, Corporate Income and Sales and Use tax.
- **DMV/IRP-** License Plate must be **ACTIVE** and correspond with the type of decal you are requesting.
Ex. YA, ZB, LE or XM for Intrastate carriers
or
XY, YB, ND, ZA for IFTA carriers
- Quarterly filings need to be up to date on IFTA Motor Carrier account.
***Must have out of state miles filed for at least 1 of the 4 quarters for the year.**
- If you have a company (**LLC, Inc., S-Corp, Partnership**), it must be in compliance with the Secretary of State.
*** Any Annual fees paid and annual reports filed**



Compliance Checks Cont'd

- If your application is not accepted a **Non-Compliance** letter will be sent detailing the reasons.
- **The renewal application will also be mailed back with the letter if the application was submitted by mail or fax.**
- Once you have resolved the compliance issues, make sure to:
 - A. Call the Excise Tax Division and verify the issues have been resolved and request decals be mailed, if ordered online.
 - B. Fax the renewal application back to the Excise Tax Division office if it was sent back with the Non-Compliance letter.
- **Decals will then be mailed out to your account address.**



Contact Information

NC Department of Revenue Excise Tax Division

Fax number (919) 733-8654

Office Number (919) 707-7500

or

Toll Free

1-877-308-9092