



**NCDOR**

NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE

# How NCDOR Serves North Carolina Motor Carriers

Presentation to the Joint Legislative Transportation Oversight Committee

John D. Panza, Director  
Excise Tax Division  
NC Department of Revenue

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# Customer Service Initiatives

- ▶ How DOR provides customer service to our motor carriers
- ▶ What services DOR has improved or implemented recently
- ▶ What services DOR is planning in the future

# Excise Tax Division's Mission Statement

*To administer the excise tax laws in an impartial, consistent, secure and efficient manner with a commitment to quality customer service*

# What are licenses?

## IFTA interstate license

**NORTH CAROLINA DEPARTMENT OF REVENUE**  
**P.O. BOX 25000, RALEIGH, NC 27640**  
**(877) 308-9092 (TOLL FREE) TELEPHONE**

★ INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENSE  
EXPIRES: 12/31/2018

<<LEGAL NAME>>		NCDOR ID: <<NCDOR ID>>
<<TRADE NAME>>		Taxpayer ID: NCXXXXXXXXXX
<<MAILING ADDRESS LINE>>		
<<CITY>>	<<STATE>>	<<ZIP CODE>>

★ THIS LICENSE IS ISSUED UNDER THE TERMS OF THE INTERNATIONAL FUEL TAX AGREEMENT AND IS VALID FOR VEHICLES OPERATED BY THE LICENSEE IN ALL IFTA MEMBER JURISDICTIONS.

**A COPY OF THIS LICENSE MUST BE CARRIED IN EACH QUALIFIED MOTOR VEHICLE**

## IN intrastate license

**NORTH CAROLINA DEPARTMENT OF REVENUE**  
**P.O. BOX 25000, RALEIGH, NC 27640**  
**(877) 308-9092 (TOLL FREE) TELEPHONE**

★ NORTH CAROLINA INTRASTATE (IN) LICENSE  
EXPIRES: 12/31/2018

<<LEGAL NAME>>		NCDOR ID: <<NCDOR ID>>
<<TRADE NAME>>		Taxpayer ID: NCXXXXXXXXXX
<<MAILING ADDRESS LINE>>		
<<CITY>>	<<STATE>>	<<ZIP CODE>>

**A COPY OF THIS LICENSE MUST BE CARRIED IN EACH QUALIFIED MOTOR VEHICLE**

# What are motor carrier decals?



## In calendar year 2017, NCDOR issued:

	Number of LICENSES issued	Number of DECALS issued
Interstate (IFTA)	10,859	108,049
Intrastate (IN)	12,012	56,800

The North Carolina trucking industry is made up of both big and small motor carrier fleets, including large corporate fleets and individual independent drivers.

The trucking industry is a highly regulated field and subject to both state and federal laws, rules, and regulations.

Before a driver can begin operations, they must first handle the “business” aspect of truck driving, which typically includes encounters with the following agencies:

- U.S. Internal Revenue Service
- Secretary of State
- Federal Motor Carrier Safety Administration
- Department of Motor Vehicles - International Registration Plan Division
- Department of Revenue - Excise Tax Division
- State Highway Patrol

Helping motor carriers understand their responsibilities and obligations is part of NCDOR's everyday customer service.



# To help North Carolina motor carriers navigate IFTA/IN requirements, NCDOR offers the following Customer Service Opportunities

- ▶ Education
- ▶ On-line services
- ▶ Automated Call Distribution (ACD) Phone System
- ▶ Expedited Mailing Services
- ▶ Staffing Changes
- ▶ Industry Collaboration and Outreach
- ▶ Governmental and Association Collaboration

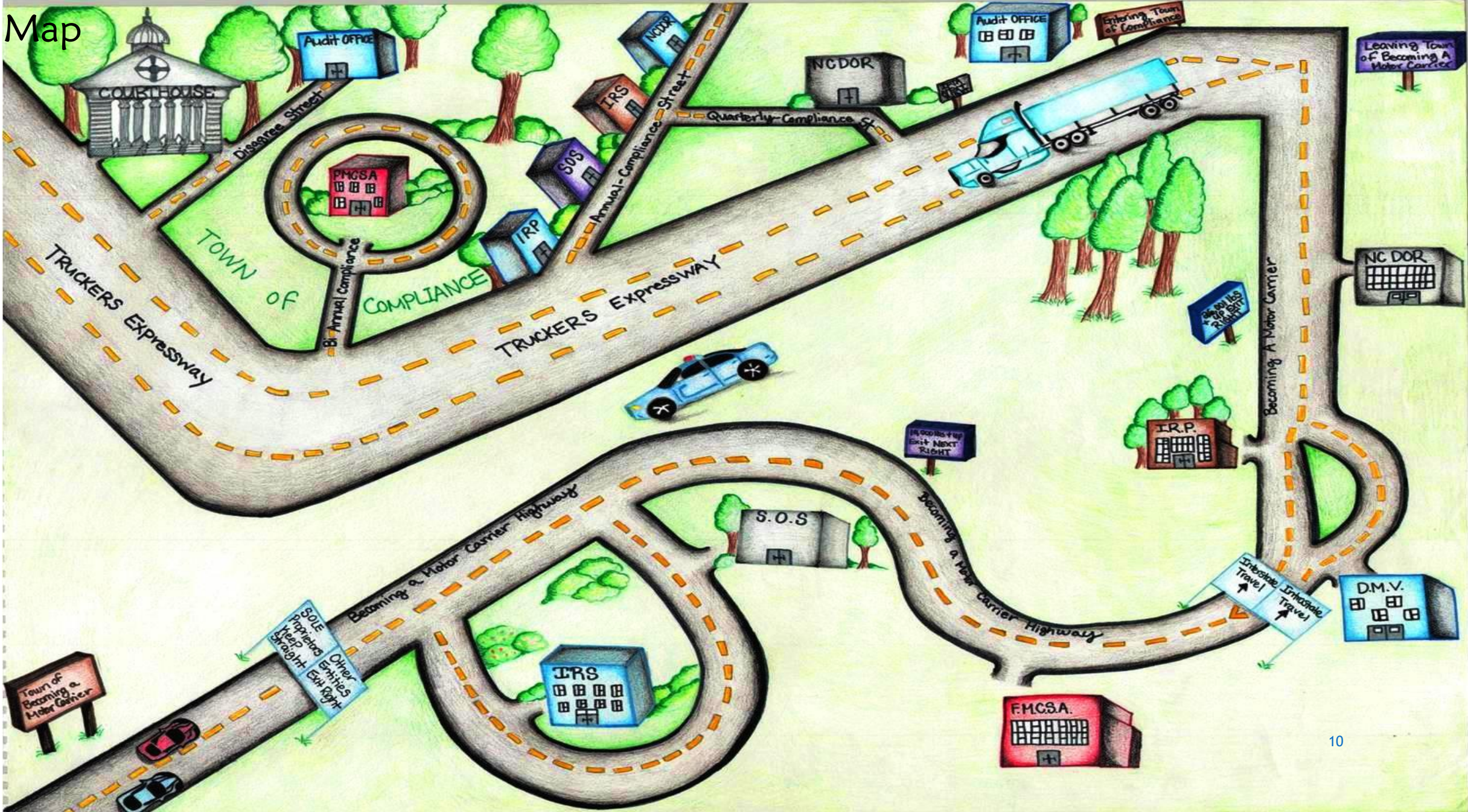


# Education

- ▶ Motor Carrier Seminars
  - ▶ DOR, DMV-IRP, NCSHP, IRS, FMCSA
- ▶ IFTA Compliance Manuals
  - ▶ Current, pertinent information and requirements
- ▶ Lobby- Video and Posters
  - ▶ Current, pertinent information and requirements
- ▶ Posters
  - ▶ Weigh stations, IRP offices, DOR field offices, DMV license offices
- ▶ Motor Carrier RoadMap



## Map





# Steps to Becoming A Motor Carrier

- 1) Acquire a truck (Lease/Buy)
- 2) Determine what type of entity you will register as
  - a) Sole Proprietors (Doing Business As)
  - b) Other Entities (LLC, INC, Corp) must register business at Secretary of State and apply for EIN numbers with IRS

## *Internal Revenue Service*

[www.irs.gov](http://www.irs.gov)

866-699-4096

## *Secretary of State*

[www.secretary.state.nc.us](http://www.secretary.state.nc.us)

919-807-2225

- 3) Determine the gross vehicle weight:
  - a) 0 -10,000 lbs.
  - b) 10,001-26,000 lbs.
  - c) 26,0001 lbs. and up
  - d) Contact the Federal Motor Carrier Safety Administration and acquire a USDOT and MC number (If required)

## *Federal Motor Carrier Safety Administration*

[www.fmcsa.dot.gov](http://www.fmcsa.dot.gov)

800-832-5660

- 4) Register your vehicle state of NC
  - a) Intrastate Carrier must register at DMV or IRP
  - b) Interstate Carrier must register at IRP

*NC Department of Motor Vehicles* [www.ncdot.gov/dmv](http://www.ncdot.gov/dmv)

*International Registration Plan* [www.ncdot.gov/dmv/vehicle/irp/](http://www.ncdot.gov/dmv/vehicle/irp/)

- 5) Obtain decals from NCDOR

(Weights of 26, 001 lbs. and up/vehicles with 3 or more axles)

## Staying in Compliance

- 1) Keep up with decal inventory, mileage records and fuel purchase receipts.
- 2) File Quarterly:
  - a) IFTA Tax Returns (IFTA carriers only)

## *North Carolina Department of Revenue*

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

- 3) Renew Annually:
  - a) Renew IFTA/Intrastate decals- *NCDOR*
  - b) Renew Vehicle Tag- *NC DMV/IRP*
  - c) Renew Form 2290 (carriers 55,000 lbs. & up) -*IRS*
  - d) Renew Articles of Incorporation –*NC SOS*
  - e) File all annual IRS and NCDOR business tax forms that apply.
- 4) Renew Bi-Annually:
  - a) Bi-Annual (USDOT) update-FMCSA

- ❖ State Highway Patrol
- ❖ Audits may take place at any time throughout this process and applies to all carriers.
- ❖ Investigations

# On-line Services

- ▶ Benefits of on-line system:
  - ▶ System access
    - ▶ System is available 24/7/365 at licensee's convenience
  - ▶ No need to mail paper applications or returns
    - ▶ Renewal applications and filing of tax returns can be completed and submitted on-line
  - ▶ No manual calculations
    - ▶ Any tax or refund due is calculated automatically
  - ▶ Convenient payment options
    - ▶ Credit/debit card; bank draft
  - ▶ Immediate confirmation of credential request, return, and payment submission
  - ▶ Can print mileage traveled needed when renewing IRP registration

The screenshot shows the North Carolina Department of Revenue's Electronic Services login page. The page has a green header with the department's name and a navigation menu with links: Home, About Us, What's New, Electronic Services, Tax Forms, and a Search bar. Below the header, the 'Electronic Services' link is highlighted. The main content area is titled 'Login' and features a 'Help' link. It contains two input fields: '\*User ID: (E-mail address)' and '\*Password:'. Below these fields are links for 'First Time User / Initial Access Setup' and 'Forgot Your Password'. A text box in the center provides instructions: 'All transactions are considered valid and legally binding once you click "Submit" below. Your account can only be accessed by your User ID and valid password. If this is your first time logging into the IFTA/Intrastate on-line system, click in the First Time User/Initial account setup link above. If you have forgotten your password, click on the "Forgot your password" link above. Once logged into the system, as a security measure, you will automatically be logged out if the system remains idle for more than 30 minutes.' At the bottom of the login area are four buttons: 'Back', 'Submit', 'Refresh', and 'Cancel'.



# Automated Call Distribution (ACD) Phone System

- ▶ In 2017, the NCDOR received over 31,000 motor carrier related telephone calls.
- ▶ Regularly evaluate and upgrade ACD phone system, creating specific queues for:
  - ▶ Registration and Decals
  - ▶ Access Code and Password Resets
  - ▶ IFTA Delinquent Letters
  - ▶ Notices
  - ▶ Online and General Assistance
- ▶ Added Callback Assist feature for caller to receive callback at their convenience during periods of peak call volume
- ▶ Use ACD reports to adequately plan and project resources for better taxpayer assistance
- ▶ Provide taxpayers a toll-free number
- ▶ Eliminates caller leaving a multiple voice mail messages and receiving multiple callbacks



# Expedited Mailing Services

- ▶ Created opportunity for licensees that have an urgent need for license and/or decals to request expedited mailing services of documents
- ▶ Request allows for license and/or decals to be mailed overnight to licensee
- ▶ Eliminates need for licensee to wait for standard mail delivery or for the need drive to Raleigh to pickup license and/or decals

# Staffing Changes

- ▶ Added more staff on ACD to meet the increased needs of the licensees during the busy renewal season
- ▶ Deployed additional experienced technical staff to handle walk-in taxpayers
- ▶ Cross-trained other employees to assist with motor carrier taxpayers
- ▶ Approved Saturday work hours after inclement weather to ensure licenses and decals are sent out timely

# Industry Collaboration and Outreach

- ▶ NC Trucking Association
  - ▶ Presentation at NC Trucking Association meeting
- ▶ American Trucking Association
- ▶ NC Petroleum and Convenience Marketers Association
- ▶ NC Petroleum Council
- ▶ American Petroleum Institute
- ▶ Reporting Services
- ▶ Truck Driving Schools



# Governmental and Association Collaboration

- ▶ International Fuel Tax Association, Inc. (IFTA, Inc.)
- ▶ International Registration Plan, Inc. (IRP, Inc.)
- ▶ Department of Transportation, Division of Motor Vehicles- IRP (IRP)
- ▶ NC State Highway Patrol (NCSHP)
- ▶ Internal Revenue Service (IRS)
- ▶ Federal Motor Carrier Safety Administration (FMCSA)
- ▶ Federal Highways Association (FHWA)

# Looking to the future:

- ▶ Some projects NCDOR is currently developing include:
  - ▶ YouTube videos
    - Motor Carrier registration/renewal process
  - ▶ Truck Dealerships
    - Educational packet
      - Quick reference checklist
      - RoadMap
      - Agencies Contact List
  - ▶ Potential utilization of bulk emails
  - ▶ Potential development of smart phone apps for reminder communication.

QUESTIONS?



## Contact information

John D. Panza, Director  
Excise Tax Division  
NC Department of Revenue  
1429 Rock Quarry Road, Ste. 105  
Raleigh, NC 27610

(919)707-7582

(877)308-9092