Important Notice: Reporting Guidance for Motor Carriers During the Motor Fuel Tax Suspension

Issued By: Excise Tax Division
Date: November 23, 2026

The following important information is addressed in this notice:

- Background
- How to File Form GAS-1276
- Failure to Comply
- Additional Guidance
- Assistance

Background

On October 12, 2026, the North Carolina Department of Revenue ("NCDOR") issued an Important Notice regarding the temporary suspension of the motor fuel excise tax and dyed diesel enforcement under Session Law 2026-62. NCDOR indicated that additional administrative guidance would follow.

The purpose of this notice is to provide guidance to qualified motor carriers on how to file the International Fuel Tax Agreement ("IFTA") Return, Form GAS-1276 for the fourth quarter of 2026.

How to File Form GAS-1276

Unless exempt[1], a motor carrier[2] with valid IFTA[3] credentials (an "IFTA carrier") is required to file Form GAS-1276 quarterly and pay any tax due[4]. This filing requirement remains in effect during the temporary suspension of the motor fuel excise tax from October 10 through November 30, 2026 (the "Suspension Period"),[5] which occurs within the fourth quarter of 2026.

To properly calculate the motor fuel excise tax due for the fourth quarter of 2026, an IFTA carrier must follow the instructions below.

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[1] N.C. Gen. Stat. §105-449.45(b)
[2] N.C. Gen. Stat. § 105-449.37(a)(2).
[3] N.C. Gen. Stat. § 105-449.37(a)(1)).
[4] A quarterly return covers a calendar quarter. N.C. Gen. Stat. §105-449.45(a).
[5] Session Law 2026-62.

Form GAS-1276, Schedule A

Report **all** miles operated and **all** fuel purchased from October 1, 2026, through December 31, 2026, including those operations occurring during the Suspension Period.

Form GAS-1276, Schedule B

Report all miles operated and all fuel purchased in **North Carolina** as follows:

Column Name	Instructions
(3) **Total Jurisdiction Miles**	Enter the total jurisdiction miles operated October 1, 2026 through December 31, 2026.
(4) **Taxable Jurisdiction Miles**	Enter the total taxable jurisdiction miles operated during the following periods: 1. October 1, 2026 through October 9, 2026; and 2. December 1, 2026, through December 31, 2026.
(6) **Taxpaid Volume**	Enter total gallons of tax-paid fuel purchased in North Carolina during the following periods: 1. October 1, 2026, through October 9, 2026; and 2. December 1, 2026, through December 31, 2026.

Failure to Comply

If a taxpayer does not comply with the requirements of Session 2026-62 or this notice, the taxpayer is subject to applicable penalties[6] and interest[7]. The penalties that apply to each tax return include the following:

- **Failure to Timely File –** If a tax return is not filed on time, the taxpayer will be assessed a penalty for failure to file a tax return on the date it is due. The penalty is $50 or 10% of tax due, whichever is greater.
- **Failure to Timely Pay –** If a tax payment is not paid on time, the taxpayer will be assessed a penalty for failure to pay tax on the date it is due. The penalty is $50 or 10% of tax due, whichever is greater.

[6] IFTA Articles of Agreement R1220
[7] IFTA Articles of Agreement R1230

Additional Guidance

Additional guidance regarding Session Law 2026-62, including answers to frequently asked questions and detailed examples on how to complete impacted tax forms and worksheets will be published on the NCDOR website.

To stay informed about law changes, taxpayers should subscribe to receive NCDOR e-alerts. NCDOR e-alerts are a convenient way to receive timely information from NCDOR.

Assistance

If you have any questions about this notice, you may call the Excise Tax Division at telephone number 877-308-9092 or 919-707-7500 (8:00 am until 4:30 pm Eastern Time, Monday through Friday), or write to Customer Service, PO Box 1168, Raleigh NC 27602-1168.

To the extent there is any change to a statute or regulation, or new case law subsequent to the date of this notice, the provisions in this important notice may be superseded or voided. To the extent that any provisions in any other notice, directive, technical bulletin, or published guidance regarding the subject of this notice and issued prior to this notice conflict with this important notice, the provisions contained in this important notice supersede the previous guidance.