

**17 NCAC 12A .0202 WITHDRAWALS FROM BULK STORAGE**

(a) A motor carrier maintaining bulk storage of North Carolina tax-paid motor fuel shall be entitled to credit on the International Fuel Tax Agreement (IFTA) return based on the date the fuel is put into the qualified motor vehicle as defined in the International Fuel Tax Agreement and shall not be based on the date of purchase. The International Fuel Tax Agreement, through its Articles of Agreement, Procedures Manual, and Audit Manual (hereinafter "governing documents", including subsequent amendments and editions, are incorporated by reference. The International Fuel Tax Agreement governing documents are available at no cost at [www.iftach.org](http://www.iftach.org).

(b) A motor carrier who withdraws fuel from bulk storage shall maintain withdrawal records containing the following information:

- (1) the date of withdrawal;
- (2) the number of gallons;
- (3) the fuel type;
- (4) a vehicle unit number or vehicle license plate number and state, equipment number, or other identifier for the vehicle or equipment into which the fuel was placed; and
- (5) the purchase and inventory records to substantiate that tax was paid on bulk purchases. Inventory records shall include:
  - (A) tank number, tank location, tank capacity;
  - (B) fuel type;
  - (C) monthly beginning and ending inventories;
  - (D) monthly totalizer readings;
  - (E) fuel purchase receipts, invoices or bills of lading, including withdrawal details, and whether the fuel was dispensed for highway or off-highway use.

*History Note: Authority G.S. 105-262; 105-449.39; 105-449.37; 105-449.57;  
Eff. January 1, 1983;  
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