

SECTION .0400 – TAX RETURNS AND MILES PER GALLON FACTORS

17 NCAC 12A .0401 AVERAGE MILES PER GALLON FACTORS

- (a) In the absence of records substantiating total miles and/or total fuel, audits will be based on average miles per gallon factors of other carriers with similar equipment and similar operations.
- (b) The use of a miles per gallon factor on an audit is not an authorization for filing future reports on an average miles per gallon factor.
- (c) Audits will be based on current information of carriers maintaining complete and accurate records as required by statute.

*History Note: Authority G.S. 105-262; 105-449.44; 105-449.45;
Eff. January 1, 1983;
Amended Eff. January 1, 1994; February 1, 1990; March 1, 1987;
Recodified from 17 NCAC 09I .0402 effective November 1, 2002.*