



# Alternative Fuel Provider Return Instructions

North Carolina Department of Revenue

## General Instructions

Alternative fuel providers are those fuel tax licensees who sell or use alternative fuel for highway purposes.

Alternative Fuel Providers may:

1. Acquire alternative fuel for sale or delivery to a bulk end-user or a retailer;
2. Maintain storage facilities for alternative fuel, part of all of which the person uses or sells to someone other than a bulk end-user or a retailer to operate a highway vehicle;
3. Sells alternative fuel and uses part of the fuel acquired for sale to operate a highway vehicle by means of a fuel supply line from the cargo tank of the vehicle to the engine of the vehicle;
4. Import alternative fuel to this State for use by that person to operate a highway vehicle;
5. Sell fuel to the United States Government;
6. Sell fuel to the State of North Carolina or its agencies;
7. Sell fuel to a North Carolina local board of education;
8. Sell fuel to a North Carolina county or municipal corporation;
9. Sell fuel to a North Carolina charter school; and
10. Sell fuel to a North Carolina community college;

The alternative fuel provider return is required to be filed by the 22nd day after the end of the each month.

A failure to file penalty will be assessed when returns are not received by the due date of the return, based on the amount of tax due of the return. A five percent (5%) penalty up to twenty-five percent (25%) maximum penalty will be assessed for each month the return is late.

A failure to pay penalty of ten percent (10%) of the amount of tax due will be assessed when the payment is not received by the due date of the return.

In addition, interest will be charged at a daily rate from the date the tax is due until the date the tax is paid. The interest is subject to change every six months; therefore, you should verify the rates on the Department's website at [www.dornc.com](http://www.dornc.com).

Electronic Funds Transfer (EFT): Any taxpayer paying more than \$240,000.00 in fuel taxes, which includes all taxes imposed under Chapter 105, Article 36C, and Chapter 119, Article 3 of the North Carolina General Statutes, between July 1 and June 30, will be required to remit taxes by EFT. For additional information regarding EFT requirements, please contact the Electronic Funds Transfer Program, P.O. Box 25000, Raleigh, North Carolina 27640-0001, or call 877-308-9103.

For EFT taxpayers, the Department must receive your EFT authorization by 3:45 PM on the 21st day of the month following the month in which transfer, exchange, loan, sale, use, or blending transactions occur. If the 21st falls on a Saturday, Sunday, or state or bank holiday, the EFT authorization must be received by 3:45 PM on the last business day prior to the Saturday, Sunday, state or bank holiday. Remember: Your account is debited on the banking day following your call. Please mail your return to the address listed on the last page of the instructions.

For non-EFT taxpayers, the return, supporting schedules, and payment (if applicable) must be received by the Department or postmarked on or before the 22nd day of the month following the month in which transfer, exchange, loan, sale, use, or blending transactions occur. If the 22nd falls on a Saturday, Sunday, or state holiday, the return and payment **MUST BE RECEIVED** by the Department or **MUST BE POSTMARKED** on the next business day. This also applies to returns when no tax is due. Please mail your return to the address listed on the last page of the instructions.

Amended Returns: Prior period adjustments are not allowed on current returns. If you must amend a previously filed alternative fuel return, you must complete Gas 1252 Alternative Fuel Provider Return, front and back. Attach only the schedules with the required corrections.

### 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

**Line-by-Line Instructions**

**Part 1 - Computation of Tax**

**Line 1 - Total gallons sold to bulk end-users and retailers tax collected**

The gallons required to be reported on this line should be carried forward from Gas-1252DS - Alternative Fuel Provider Schedule of Disbursements, Schedule 5A, Column 11, by product type.

**Line 2 - Total gallons used in self-operated vehicles**

The gallons required to be reported on this line should be carried forward from Part 2, Line D, by product type.

**Line 3 - Total gallons sold to exempt entities**

The gallons required to be reported on this line should be carried forward from Gas 1252DS - Alternative Fuel Provider Schedule of Disbursements, Column 11 of Schedules 8, 9A, 9C, 9E, 9F, and 9G, by product type.

**Line 4 - Total gallons subject to road tax**

Add Lines 1 and 2. Enter the results by product type.

**Line 5 - Total gallons subject to inspection tax**

Add Line 3 and 4. Enter the results by product type.

**Line 6 - Motor fuel road tax due**

Multiply Line 4 by the applicable motor fuels road tax rate. Enter the results by product type.

**Line 7 - Motor fuel inspection tax due**

Multiply Line 5 by \$0.0025. Enter the results by product type.

**Line 8 - Adjustments**

**Payments made on original return**

If you are filing an amended return, you must recalculate the total taxes due. Enter on Line 8 the total amount paid on the original return.

**Line 9 - Total road and inspection taxes due**

Add Lines 6, 7, and 8. Enter the total road and inspection taxes that are due in the total column.

**Line 10 - Penalty**

Payment of the Failure to File Penalty is required with any return filed after the date the return is due. If this return is late, the penalty is 5% per month or any fraction thereof, with a maximum of 25% of the tax due.

Payment of the Failure to Pay Penalty is required for any payment received after the date the return is due. If the payment is late the penalty is 10% of the tax due.

**Line 11 - Interest**

Payment of interest is required when payment on any return, with tax due, is late. The interest rate is subject to change every six months; therefore, you should verify the rate on the Department's website at [www.dornc.com](http://www.dornc.com).

**Line 12 - Total Amount Due**

Add the amounts from Lines 9, 10, and 11, and enter the total. This is the amount due to be paid with the return. If you are required to pay electronically, your payment should equal the amount on Line 12 on the return. If paying by check, make checks payable to North Carolina Department of Revenue. Include your account number on your check. **Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.**

## **GAS-1252DS - DISBURSEMENTS**

The following schedule types provide detail in support of the amounts shown as disbursements on the return. The requirement for reporting each disbursement of motor fuel product is dependent on the disbursement schedule type. Please review the disbursement schedule types defined below for information on the level of transaction reporting detail required for motor fuel products.

### **Schedule Type**

Enter one of the following disbursement schedule type numbers together with the appropriate product type. A separate schedule is required for each product type being reported.

5A	Gallons sold to retailers, and bulk end-users, tax collected
8	Gallons sold to the U.S. Government
9A	Gallons sold to the State of North Carolina
9C	Gallons sold to the N.C. local boards of education
9E	Gallons sold to N.C. counties and municipal corporations
9F	Gallons sold to N.C. charter schools
9G	Gallons sold to N.C. community colleges

### **Identifying Information**

#### **Legal Name, Account Number, Schedule Type, Product Type, and Month/Year of Return**

Complete the information at the top of each schedule showing the supplier legal name as shown on the face of the return, supplier account number, schedule type, product type and month/year of the return.

#### **Column Instructions**

**Columns 1 & 2:** Carrier - Enter the name and account number of the company that transported the product.

**Column 3:** Not Required for North Carolina Reporting Purposes

**Column 4:** Point of Origin/Destination - Enter the location the product was transported from/to. Use the standard state abbreviation to identify the point of origin or destination, as appropriate.

**Columns 5&6:** Purchaser - Enter the name and account number of the company to which the product was sold.

**Column 7:** Date Shipped - Enter the date the product was shipped.

**Column 8:** Document Number - Enter the identifying number from the manifest issued at the terminal when product is removed over the rack. In the case of bulk plant removals, it is the withdrawal invoice number.

**Column 9:** Not Required for North Carolina Reporting Purposes

**Column 10:** Not Required for North Carolina Reporting Purposes

**Column 11:** Billed Gallons - Enter the number of gallons that were billed on the invoice to the customer. Provide a grand total for Column 11 for each product type.

#### **Schedule 5A - Gallons sold to bulk end-users and retailers - N.C. tax collected**

Alternative fuel providers who sell alternative fuel to bulk end-users and retailers are required to complete and include this schedule with their Alternative Fuel Provider Tax Return. Complete the requested information for every column on this schedule summarizing the information by purchaser. List all purchasers in alphabetical order. Complete a separate schedule for each product type.

**The total from Column 11 of this schedule is carried to Part 1, Line 1 of the Gas 1252 return.**

#### **Schedule 8 - Gallons sold to U.S. Government**

Alternative fuel providers who sell alternative fuel directly to the U.S. Government or its agencies are required to complete and include this schedule with their Alternative Fuel Provider Return.

Complete and include this schedule, listing in detail each disbursement transaction for alternative fuel. Complete the requested information for every column on this schedule summarizing the information by purchaser. List all purchasers in alphabetical order. Complete a separate schedule for each product type.

**The total from Column 11 of this schedule is carried to Part 1, Line 3 of the Gas 1252 return.**

**Schedule 9A - Gallons sold to the State of North Carolina**

Alternative fuel providers who sell alternative fuels directly to the State of North Carolina or its agencies are required to complete and include this schedule with their Alternative Fuel Provider Return. **Do not include sales made to the counties or local governments. Counties and local governments are reported on Schedule 9E.**

Complete and include this schedule, listing in detail each disbursement transaction for alternative fuel. Complete the requested information for every column on this schedule summarizing the information by purchaser. List all purchasers in alphabetical order. Complete a separate schedule for each product type.

**The total from Column 11 of this schedule is carried to Part 1, Line 3 of the Gas 1252 return.**

**Schedule 9C - Gallons sold to a N.C. local board of education**

Alternative fuel providers who sell alternative fuel directly to N.C. local boards of education are required to complete and include this schedule with their Alternative Fuel Provider Return. **Do not include sales made directly to a city or county school. The sale must be made directly to the local board of education and must be invoiced in the same manner.**

Complete and include this schedule, listing in detail each disbursement transaction for alternative fuel. Complete the requested information for every column on this schedule summarizing the information by the purchaser. List all purchasers in alphabetical order. Complete a separate schedule for each product type.

**The total from Column 11 of this schedule is carried to Part 1, Line 3 of the Gas 1252 return.**

**Schedule 9E - Gallons sold to a N.C. county or municipal corporation**

Alternative fuel providers who sell alternative fuel directly to a N.C. counties and municipal corporations are required to complete and include this schedule with their Alternative Fuel Provider Return.

Complete and include this schedule, listing in detail each disbursement transaction for alternative fuel. Complete the requested information for every column on this schedule summarizing the information by the purchaser. List all purchasers in alphabetical order. Complete a separate schedule for each product type.

**The total from Column 11 of this schedule is carried to Part 1, Line 3 of the Gas 1252 return.**

**Schedule 9F - Gallons sold to N.C. charter schools**

Alternative fuel providers who sell alternative fuel directly to a N.C. charter schools for charter school use are required to complete and include this schedule with their Alternative Fuel Provider Return.

Complete and include this schedule, listing in detail each disbursement transaction for alternative fuel. Complete the requested information for every column on this schedule summarizing the information by the purchaser. List all purchasers in alphabetical order. Complete a separate schedule for each product type.

**The total from Column 11 of this schedule is carried to Part 1, Line 3 of the Gas 1252 return.**

**Schedule 9G - Gallons sold to N.C. community colleges**

Alternative fuel providers who sell alternative fuel directly to a N.C. community colleges for community college use are required to complete and include this schedule with their Alternative Fuel Provider Return.

Complete and include this schedule, listing in detail each disbursement transaction for alternative fuel. Complete the requested information for every column on this schedule summarizing the information by the purchaser. List all purchasers in alphabetical order. Complete a separate schedule for each product type.

**The total from Column 11 of this schedule is carried to Part 1, Line 3 of the Gas 1252 return.**

## Part 2 - SELF-OPERATED MOTOR VEHICLES

A qualified vehicle is defined as a motor vehicle used, designed, or maintained for the transportation of persons or property and:

1. having 2 axles and a gross vehicle weight or a registered gross vehicle weight exceeding 26,000 pounds;
2. having 3 or more axles regardless of weight; or,
3. used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

### Line A - Vehicles with gross vehicle weight of 26,000 lbs. or under

Enter the number of gallons withdrawn from tax-free storage to operate a nonqualified vehicle in the third column.

### Line B - Vehicles that operate only within North Carolina and have either a gross vehicle weight over 26,000 lbs. or 3 axles

Enter the total miles operated by a qualified vehicle operating intrastate in the first column. Enter the number of gallons purchased at N.C. retail locations in the second column. Enter the number of gallons withdrawn from tax-free storage to operate a highway vehicle in the third column.

### Line C - Vehicles that operate in and out of North Carolina and have either a gross vehicle weight over 26,000 lbs. or 3 axles

Enter the number of gallons purchased at N.C. retail locations in the second column. Enter the number of gallons withdrawn from tax-free storage to operate a highway vehicle in the third column.

### Line D - Total fuel used from tax-free storage

Add Lines A, B, and C. Enter the total in the third column and on Part 1, Line 2.

### How to determine gallons withdrawn from tax-free storage

**From Supply Tank:** When propane gas is used directly from the cargo supply tank to fuel your vehicle, you determine your highway fuel use by dividing the total miles operated in the month by the miles per gallon (mpg). You must use the following chart to determine your mpg.

Cargo Supply Tank Capacity	MPG
1 thru 1,199 gallons	8
1,200 thru 1,599 gallons	7
1,600 thru 2,050 gallons	6
2,051 thru 2,999 gallons	5
3,000 gallons and above	4

**From Separate Tank:** When a separate supply tank is connected to the engine of a motor vehicle, report the actual number of gallons of fuel placed into the tank.

**CNG:** When compressed natural gas is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equals 5.660 lbs. of compressed natural gas.