

# **GAS-1252 Instructions**

## **Alternative Fuels Provider Return Instructions**

### **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 or 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. Sell alternative fuel and use 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;
7. Sell fuel to a North Carolina local board of education;
8. Sell fuel to a North Carolina county, municipal corporation, hospital authority, or joint agency services;
9. Sell fuel to a North Carolina charter school; and
10. Sell fuel to a North Carolina community college.

The Alternative Fuels Provider Return is required to be filed by the 22nd day after the end of 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 on 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 five percent (5%) of the amount of tax due and not paid 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, the rates should be verified on the Department's website at [www.ncdor.gov](http://www.ncdor.gov).

**Electronic Mandate:** The Alternative Fuels Provider Return (GAS-1252) is required to be filed and paid electronically. Taxes may be remitted by Electronic Funds Transfer (EFT) or through the Motor Fuel Tracking System at [www.ncdor.gov](http://www.ncdor.gov).

For EFT taxpayers, the Department must receive your EFT authorization by 3:45 PM on the the 21st day after the end of each month. 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.

For non-EFT taxpayers, the return, supporting schedules, and payment must be received by the Department on or before the the 22nd day after the end of each month. If the 22nd falls on a Saturday, Sunday, or state holiday, the return and payment **MUST BE RECEIVED** by the Department on the next business day. This also applies to returns when no tax is due.

**Amended Returns:** Prior period adjustments are not allowed on current returns. If you must amend a previously filed alternative fuels provider return, you must complete both page of the GAS-1252, Alternative Fuels Provider Return. Attach only the schedules with the required corrections.

### **Line-by-Line Instructions**

#### **Part 1 - Computation of Tax**

##### **Line 1 - Total gallon equivalent sold to bulk end-users and retailers - N.C. tax collected**

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

**Line 2 - Total gallon equivalent used in self-operated vehicles**

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

**Line 3 - Total gallon equivalent sold to exempt entities**

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

**Line 4 - Total gallon equivalent subject to road tax**

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

**Line 5 - Total gallon equivalent subject to inspection tax**

Add Lines 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 by product type and 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 5% 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, the rates should be verified on the Department's website at [www.ncdor.gov](http://www.ncdor.gov).

**Line 12 - Total amount due**

Add Lines 9, 10, and 11, and enter the total. This is the amount due to be paid with the return. Your payment should equal the amount on Line 12 on the return. **Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.**

**GAS-1252DS, ALTERNATIVE FUELS PROVIDER SCHEDULE OF DISBURSEMENTS**

**NOTE: The tax is imposed on each gas gallon equivalent. All units must be reported in gas gallon equivalent or diesel gallon equivalent using the following conversion factors:**

**Liquefied Propane Gas (LPG):** When LPG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.75 lbs. of LPG. To convert gallons of LPG to gasoline gallon equivalent (GGE), divide total LPG gallons by 1.353.

**Compressed Natural Gas (CNG):** When CNG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.66 lbs. of CNG. To convert cubic feet of CNG to gasoline gallon equivalent (GGE), divide total cubic feet by 123.57.

**Liquefied Natural Gas (LNG):** When LNG is dispensed as a motor fuel, the method of measurement is one (1) diesel gallon equivalent equals 6.06 lbs. of LNG. To convert gallons of LNG to diesel gallon equivalent (DGE), divide total LNG gallons by 1.71.

Examples: 10,000 gallons of LPG divided by 1.353 = 7,391 GGE (rounded to the nearest whole gallon equivalent)  
10,000 cubic feet of CNG divided by 123.57 = 81 GGE (rounded to the nearest whole gallon equivalent)  
10,000 gallons of LNG divided by 1.71 = 5,848 DGE (rounded to the nearest whole gallon equivalent)

### **Schedule of 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. 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 Gallon equivalent sold to bulk end-users and retailers - N.C. tax collected
- 8 Gallon equivalent sold to the U.S. Government
- 9A Gallon equivalent sold to the State of North Carolina
- 9C Gallon equivalent sold to a N.C. local board of education
- 9E Gallon equivalent sold to a N.C. county, municipal corporation, hospital authority, or joint agency services
- 9F Gallon equivalent sold to a N.C. charter school
- 9G Gallon equivalent sold to a N.C. community college

#### **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 alternative fuel provider's legal name as shown on the front page of the return, alternative fuel provider's 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 4: Point of Destination** - Enter the location the product was transported to. Use the standard state abbreviation to identify the point of 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 or bill of lading issued when the product was removed.

**Column 11: Billed Gallon Equivalent** - Enter the number of gallon equivalent that were billed on the invoice to the customer. Provide a grand total in Column 11.

##### **Schedule 5A - Gallon equivalent 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 Fuels Provider Return. Complete the requested information for every column on this schedule summarizing the information by purchaser. 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 - Gallon equivalent sold to the U.S. Government**

Alternative fuel providers who sell alternative fuel directly to the U.S. Government are required to complete and include this schedule with their Alternative Fuels 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. 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 - Gallon equivalent sold to the State of North Carolina**

Alternative fuel providers who sell alternative fuel directly to the State of North Carolina are required to complete and include this schedule with their Alternative Fuels Provider Return. **Do not include sales made to a county, municipal corporation, hospital authority, or joint agency services. Counties, municipal corporations, hospital authorities, and joint agency services 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. 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 - Gallon equivalent sold to a N.C. local board of education**

Alternative fuel providers who sell alternative fuel directly to a N.C. local board of education are required to complete and include this schedule with their Alternative Fuels 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. 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 - Gallon equivalent sold to a N.C. county, municipal corporation, hospital authority, or joint agency services**

Alternative fuel providers who sell alternative fuel directly to a N.C. county, municipal corporation, hospital authority, or joint agency services are required to complete and include this schedule with their Alternative Fuels 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. 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 - Gallon equivalent sold to a N.C. charter school**

Alternative fuel providers who sell alternative fuel directly to a N.C. charter school for charter school use are required to complete and include this schedule with their Alternative Fuels 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. 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 - Gallon equivalent sold to a N.C. community college**

Alternative fuel providers who sell alternative fuel directly to a N.C. community college for community college use are required to complete and include this schedule with their Alternative Fuels 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. 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 Using Alternative Fuels**

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 or registered gross vehicle weight.

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

Enter the number of gallon equivalent withdrawn from tax-free storage to operate a nonqualified vehicle for each product type.

**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 gallon equivalent purchased at N.C. retail locations in the second column. Enter the number of gallon equivalent withdrawn from tax-free storage to operate a highway vehicle for each product type.

**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 gallon equivalent purchased at N.C. retail locations in the second column. Enter the number of gallon equivalent withdrawn from tax-free storage to operate a highway vehicle for each product type.

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

Add Lines A, B, and C. Enter the total for each product type and on Part 1, Line 2.

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

**From Supply Tank:** When alternative fuel is used directly from the cargo supply tank to fuel a vehicle, determine highway fuel use by dividing the total miles operated in the month by the miles per gallon (mpg). Use the following chart to determine the mpg. After determining the mpg, gallons must be converted to the gas gallon equivalent.

<b>Cargo Supply Tank Capacity</b>	<b>MPG</b>
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 gas gallon equivalent of the fuel placed in the tank.

**MAIL TO:**

North Carolina Department of Revenue  
Excise Tax Division  
3301 Terminal Drive, Suite 125  
Raleigh, North Carolina 27604

**QUESTIONS:**

Contact the Excise Tax Division at:  
Telephone Number (919) 707-7500  
Toll Free Number (877) 308-9092  
Fax Number (919) 250-7898