



Instructions For Handwritten Forms

Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



GAS-1252 Alternative Fuels Provider Return

Legal Name (First 30 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Trade Name

Street Address

County

Mailing Address

City

State

Zip Code (First 5 digits)

Name of Contact Person

Phone Number

Fax Number

Fill in applicable circles:

Payment has been made through electronic funds transfer (EFT)

Address has changed since prior return

Amended return

Final return for closed business

Account Number

Return for Month of

____ - ____

(Month) (Year)

Part 1 - Computation of Tax

1. **Total gallon equivalent sold to bulk end-users and retailers - N.C. tax collected** ▶ 1.
(From GAS-1252DS, Schedule 5A)
2. **Total gallon equivalent used in self-operated vehicles** ▶ 2.
(Part 2, Line D)
3. **Total gallon equivalent sold to exempt entities** ▶ 3.
(Add Totals from GAS-1252DS, Schedules 8, 9A, 9C, 9E, 9F, and 9G)
4. **Total gallon equivalent subject to road tax** ▶ 4.
(Add Lines 1 and 2)
5. **Total gallon equivalent subject to inspection tax** ▶ 5.
(Add Lines 3 and 4)
6. **Motor fuel road tax due** ▶ 6.
(Multiply Line 4 by road tax rate)
7. **Motor fuel inspection tax due** ▶ 7.
(Multiply Line 5 by \$0.0025)
8. **Adjustments** ▶ 8. *(Attach explanation)*
9. **Total road and inspection taxes due** ▶ 9.
(Add Lines 6, 7, and 8)
10. **Penalty** ▶ 10. *(See instructions)*
11. **Interest** ▶ 11. *(See instructions)*
12. **Total amount due** ▶ 12.
(Add Lines 9, 10, and 11)

	Liquefied Propane Gas (LPG)	Compressed Natural Gas (CNG)	Liquefied Natural Gas (LNG)	Total
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				\$

Part 2 - Self-Operated Motor Vehicles Using Alternative Fuels

Vehicles		Total Miles Operated	N.C. Retail Purchases	LPG Gallon Equivalent Withdrawn From Tax-free Storage	CNG Gallon Equivalent Withdrawn From Tax-free Storage	LNG Gallon Equivalent Withdrawn From Tax-Free Storage
A. Vehicles with gross vehicle weight of 26,000 lbs. or under	▶ A.					
B. Vehicles that operate only within North Carolina and have either a gross vehicle weight over 26,000 lbs. or 3 axles	▶ B.					
C. Vehicles that operate in and out of North Carolina and have either a gross vehicle weight over 26,000 lbs. or 3 axles	▶ C.					
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.)	▶ D.					

How to determine gallons withdrawn from tax-free storage

From Supply Tank: When liquefied propane gas 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.

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 gas gallon equivalent of the fuel placed in the tank.

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)

Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this return is accurate and complete.

Alternative Fuels Provider returns are due by the 22nd day after the end of each month.

Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.

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) 250-7898