



**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Vehicles		Total Miles Operated	N.C. Retail Purchases	LPG Gallon Equivalent Withdrawn From Tax-free Storage	CNG Gallon Equivalent Withdrawn From Tax-free Storage	LNG Gallon Equivalent Withdrawn From Tax-Free Storage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 <i>(Add Lines A, B, and C. Enter the total for each product type and on Part 1, Line 2.)</i>	▶ 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**How to determine gallons withdrawn from tax-free storage**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.

<u>Cargo Supply Tank Capacity</u>	<u>MPG</u>
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) 733-8654