

D Gas and Propane Expense

Gas, propane, and propane tank rental utility expenses billed separate from rent or mortgage payments, are ALLOWABLE for NA ONLY. When the expense is for primary heating or primary cooling, key HC SUB TYPE field to allow AZTECS to deduct the [Heating and Cooling](#) Utility Allowance. (See [Utility Expenses](#))

Key the expense on EXPC as follows:

- Key non heating or cooling gas expenses using the GS Expense Code.
- Key heating or cooling gas expenses using the GS HC Expense Code.