Form **ST- 3 MF Instructions** (Rev. 06/09/15)

Georgia Department of Revenue
Sales and Use Tax Return
PO Box 105408
Atlanta, Georgia 30348-5408

Instructions - Pre-Paid Local Sales Tax (MF) Schedule

This schedule is required to be filed with the ST-3 return form for motor fuel distributors only to account for the Pre-Paid Local Sales taxes for on-road fuel sales and use. Do not report off-road fuel sales or use here; there is another worksheet for that calculation; see Off-Road Fuel Worksheet. The City of Atlanta sales/use is reported separately since these transactions must be reported in Fulton/DeKalb counties as well.

This form is designed to report the jurisdiction in which the fuel was delivered for retail sale or use plus, the fuel type and taxable gallons delivered/used. These taxable gallons are then multiplied by the applicable indexed retail fuel rate to determine the taxable sales. The taxable sales/use amount is then multiplied by the applicable jurisdiction sales tax rate (2% or 3%) to determine the local sales/use tax amount. Sum the local tax amounts and record on Part A of ST-3 (Pre-paid Local Sales/Use Tax; line 6). For example: 45,000 gallons of gasoline were delivered into Gwinnett County retail locations, then the following would be reported on line 6.
Gwinnett (name), 067(code), 1(fuel type), 45,000 (gallons), $3.482 (sales rate), $156, 690 (taxable sales), 2% (local tax rate), $3,133.80 (tax amount).

If additional jurisdictions are needed, see DOR Forms website for ST-3 MF Addendum Schedule. List new jurisdictions and amounts on the additional pages. Bring the totals from additional jurisdictions back to the ST-3MF Schedule and place in the Addendum Page Total line 17.

Print Clear

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Sales and Use Tax Return
PO Box 105408
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Sales & Use # ___ ___ ___ – ___ ___ ___ ___ ___ ___ **Period Ending** ___ ___ / ___ ___ / ___ ___ **Amended Return** ☐

Name: _____

Address: _____

Address: _____

County of Business _____

FUEL TYPE	FUEL TYPE CODE	AVERAGE RETAIL SALES RATE
Gasoline	1	$ 2.350
Diesel-Clear/Dyed	2	$ 2.549
Aviation Gasoline	3	$ 3.000
L.P.G.	4	$ 1.954
Special Fuels (includes CNG)	5	$ 2.297

Pre-Paid Local Sales Tax (MF) Schedule

	ON-ROAD FUEL JURISDICTION	LOCATION CODE	FUEL TYPE	TAXABLE GALLONS	AVERAGE RETAIL SALES RATE	TAXABLE SALES	TAX RATE	TAX AMOUNT
1.	City of Atlanta	999	1		$2.350		1%	
2.	City of Atlanta	999	2		$2.549		1%	
3.	City of Atlanta	999	3		$3.000		1%	
4.	City of Atlanta	999	4		$1.954		1%	
5.	City of Atlanta	999	5		$2.297		1%	
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.	ADDENDUM PAGE TOTALS ▶							
18.	**TOTALS** ▶							