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Form **ST-3 MF Off-Road** **(Rev. 12/13)**
Georgia Department of Revenue
Sales and Use Tax Return
PO Box 105408
Atlanta, Georgia 30348-5408

1413204017

Off-Road Fuel Worksheet

JURISDICTION CODE	JURISDICTION NAME	FUEL TYPE	TOTAL SALES	EXEMPT SALES	TAXABLE SALES	TAX RATE	TAX AMOUNT
TOTALS ▶							

Note: This will be a worksheet for the taxpayer's use only, to derive the off-road sales tax/use amount. It should be used for the vendor's compensation calculation. It should not be filed with the ST-3 return form.

Instructions - Off-Road Motor Fuel Worksheet

List the jurisdiction in which the off-road fuel was sold or used, including the jurisdiction name and code; see Rate Chart.
List the fuel type, total sales/use amounts, exempt sales/use amounts; subtract to determine the taxable sales/use amounts and multiply by the applicable State and Local sales tax rate to determine the sales/use tax amount.

Sum the totals and record the Sales/Use Tax amount sum on Part D (line 4) of the ST-3 form to calculate the vendor's compensation for off-road motor fuel sales/use. Since this tax amount is also part of your Sales or Use Tax distributions, you must subtract the off-road sales/use tax amount from the amounts you reported in L1 or L2 on the vendor's compensation calculation. Please note that the tax amounts on L1 and L2 are on non motor fuel sales and use.