

The purpose of this documentation is to provide instructions on filing the tobacco and vapor products return (ATT-24R) on Georgia Tax Center (GTC).

Due Dates:

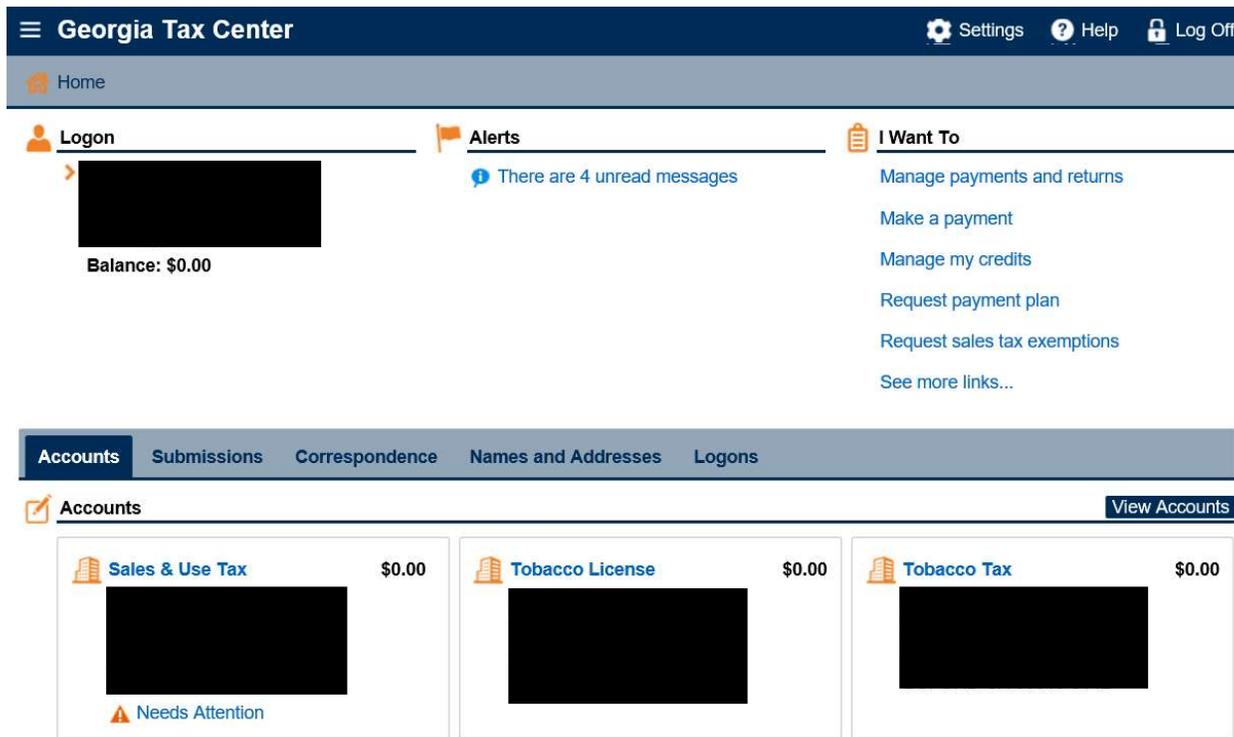
Tobacco and Vapor products tax returns and tax payments are to be filed and paid no later than the 10th of the month after the purchases have been made; E.g., March purchases are filed and paid in April.

If the 10th falls on a weekend or a State of Georgia holiday, then the returns and payments are due on the next business day.

Note: A tobacco and/or vapor products retailer is not required to file a zero return. A return is only required when a retailer receives non-excise tax paid tobacco and/or vapor products purchased from outside the State of Georgia.

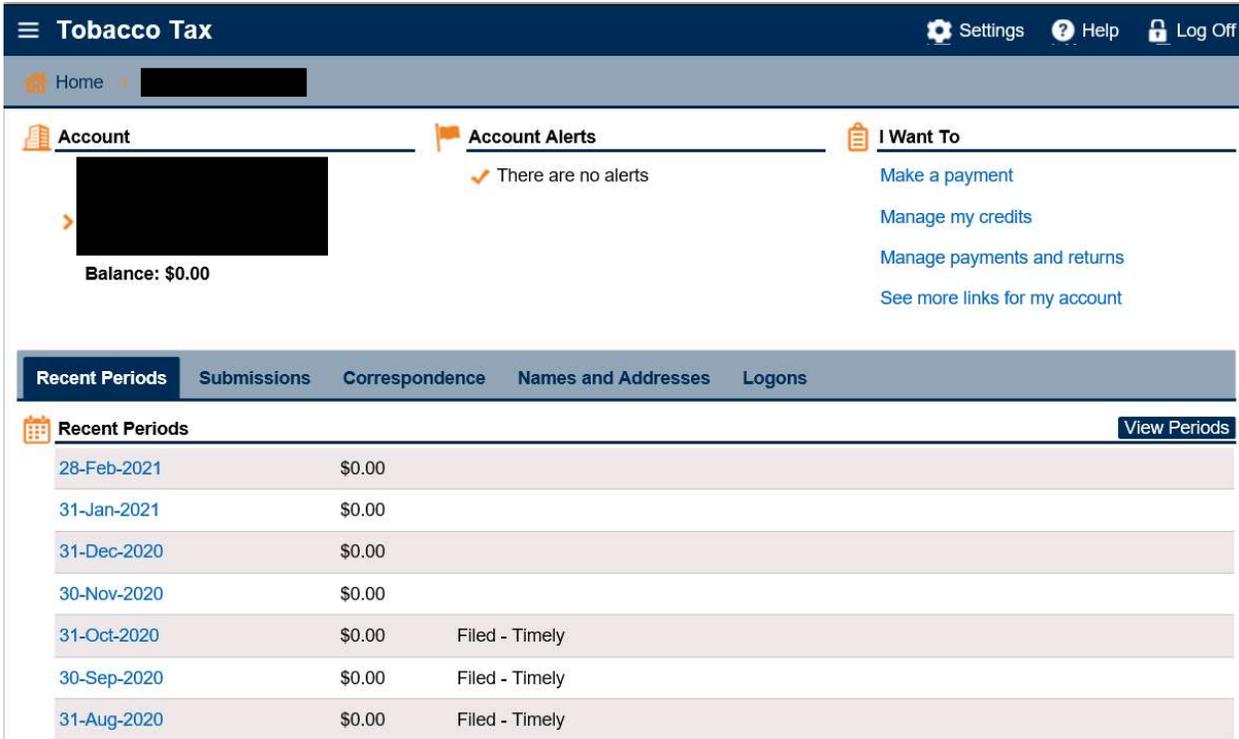
Filing a Retail Tobacco Return (ATT-24R)

1. Go to the GTC login page (<https://gtc.dor.ga.gov/>) and log into your account.
2. Under the Accounts tab, click the applicable Tobacco Tax hyperlink.



The screenshot displays the Georgia Tax Center (GTC) user interface. At the top, there is a navigation bar with the "Georgia Tax Center" logo and links for "Settings", "Help", and "Log Off". Below this is a "Home" link. The main content area is divided into three sections: "Logon", "Alerts", and "I Want To". The "Logon" section shows a user profile with a balance of \$0.00. The "Alerts" section indicates there are 4 unread messages. The "I Want To" section lists various actions such as "Manage payments and returns", "Make a payment", "Manage my credits", "Request payment plan", "Request sales tax exemptions", and "See more links...". Below these sections is a navigation bar with tabs for "Accounts", "Submissions", "Correspondence", "Names and Addresses", and "Logons". The "Accounts" tab is selected, showing a list of accounts: "Sales & Use Tax" (\$0.00), "Tobacco License" (\$0.00), and "Tobacco Tax" (\$0.00). The "Sales & Use Tax" account has a "Needs Attention" warning icon.

3. Under 'Recent Periods' click on the month you wish to file.



Tobacco Tax Settings Help Log Off

Home > [Redacted]

Account **Account Alerts** **I Want To**

Balance: \$0.00

There are no alerts

- Make a payment
- Manage my credits
- Manage payments and returns
- See more links for my account

Recent Periods Submissions Correspondence Names and Addresses Logons

Recent Periods	Amount	Status
28-Feb-2021	\$0.00	
31-Jan-2021	\$0.00	
31-Dec-2020	\$0.00	
30-Nov-2020	\$0.00	
31-Oct-2020	\$0.00	Filed - Timely
30-Sep-2020	\$0.00	Filed - Timely
31-Aug-2020	\$0.00	Filed - Timely

4. Under 'I Want To' click on File or amend return.



28-Feb-2021 Settings Help Log Off

Home > [Redacted] > 28-Feb-2021

Period **Period Alerts** **I Want To**

Balance: \$0.00

There are no alerts

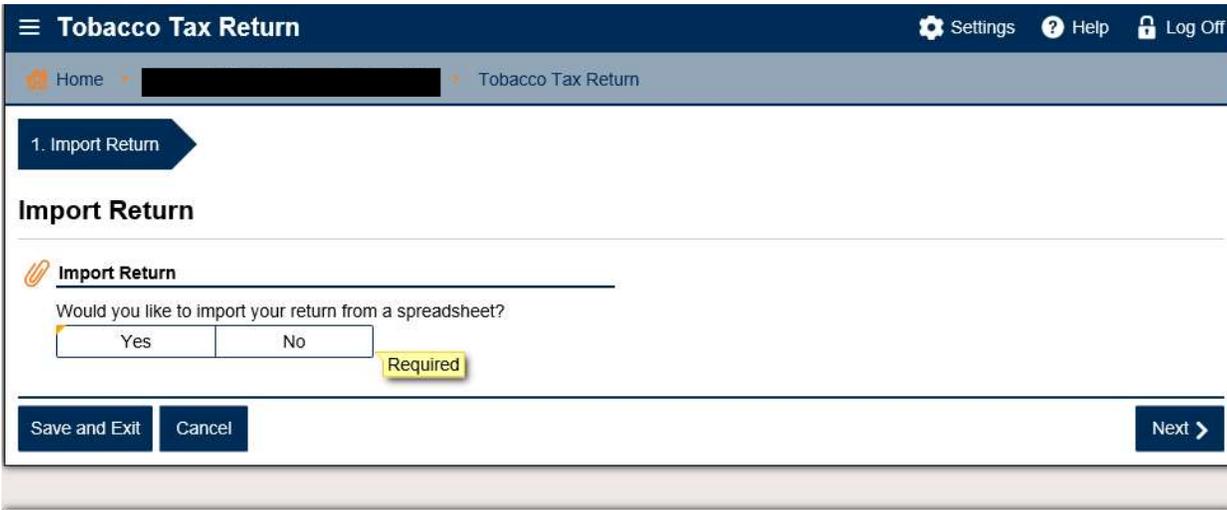
- File or amend return
- Make a payment

Summary **Period Activity**

There has been no financial activity

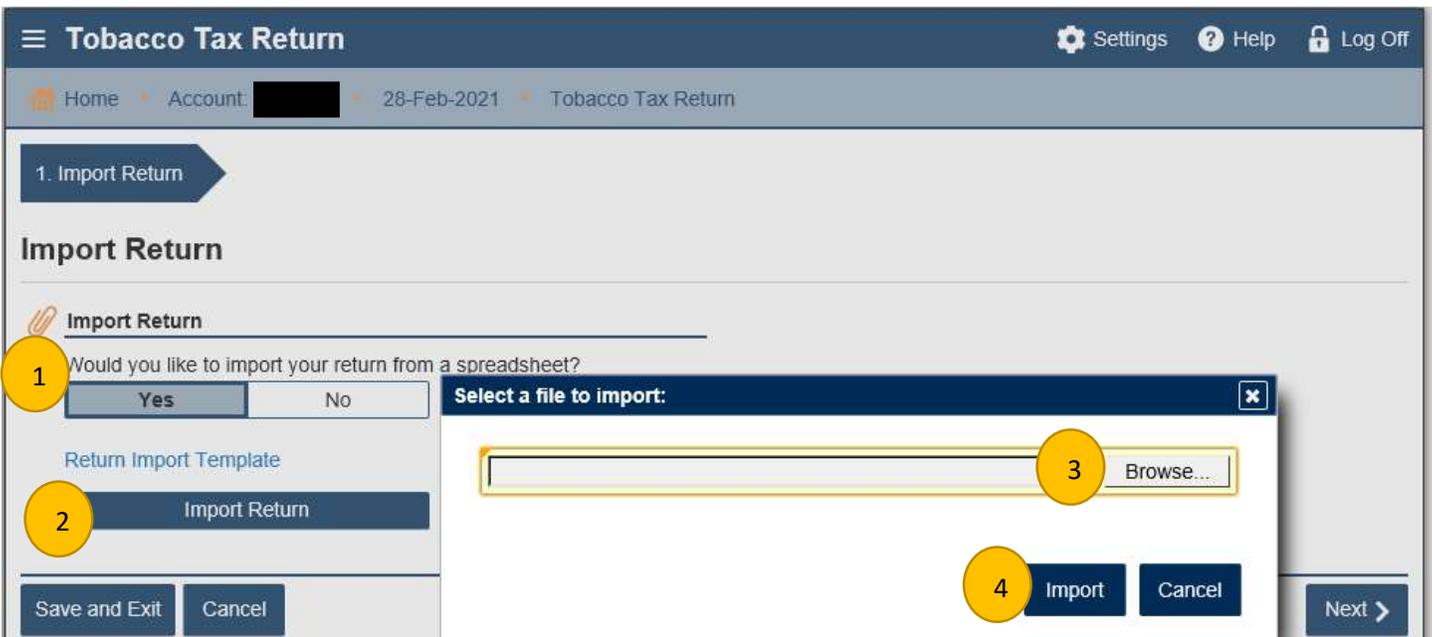
There has been no activity

5. Select if you want to import an Excel file. Click the **Next** button.



The screenshot shows the 'Tobacco Tax Return' interface. At the top, there is a navigation bar with 'Settings', 'Help', and 'Log Off' options. Below the navigation bar, the breadcrumb trail shows 'Home' and 'Tobacco Tax Return'. The main content area is titled '1. Import Return' and 'Import Return'. It contains a question: 'Would you like to import your return from a spreadsheet?' with two radio button options: 'Yes' and 'No'. The 'No' option is selected. A yellow 'Required' label is positioned below the 'No' option. At the bottom of the form, there are three buttons: 'Save and Exit', 'Cancel', and 'Next >'.

NOTE: An Import File button will appear if you select “Yes”. Browse for the file on your computer to import it.



This screenshot shows the same 'Import Return' step as the previous one, but with a file selection dialog box open. The dialog box is titled 'Select a file to import:' and has a close button (X) in the top right corner. It contains a text input field and a 'Browse...' button. The 'Browse...' button is highlighted with a yellow circle and the number '3'. Below the dialog box, there are two buttons: 'Import' and 'Cancel'. The 'Import' button is highlighted with a yellow circle and the number '4'. In the background, the 'Yes' radio button is now selected, and a yellow circle with the number '1' is placed over it. A yellow circle with the number '2' is placed over the 'Import Return' button in the background form. The 'Next >' button is visible at the bottom right of the background form.

6. If you click 'no' then click 'next' until tab 2 (Schedule X)

1. Import Return

Import Return

Import Return

Would you like to import your return from a spreadsheet?

7. Complete the tab 2 – Schedule X for purchases of non-tax paid tobacco and vape products, enter each invoice on a separate row. Once all purchase invoices have been reported, click Next.

☰ Tobacco Tax Return
⚙ Settings ? Help 🔒 Log Off

Home > [Redacted] > Tobacco Tax Return

1. Import Return

2. Schedule X

Schedule X

Purchases from Non-GA Distributors, Non-GA Wholesalers, and Non-GA Manufacturers

Invoice Date	Invoice Number	Date Received	Purchased From	Purchased Address	Loose Tobacco	Smokeless	Large Cigars	Little Cigars	Vapor Closed	Vapor Open	Vapor Device

8. If applicable, complete tab 3 – Schedule D for Returns to Manufacturer or Distributor with Excise Tax Prev Paid. Click Next.

☰ Tobacco Tax Return
⚙ Settings ? Help 🔒 Log Off

Home > [Redacted] > Tobacco Tax Return

1. Import Return

2. Schedule X

3. Schedule D

Schedule D

Return to Manufacturer or Distributor with Excise Tax Prev Paid

Invoice Date	Invoice Number	Date Shipped	Returned To	Reason	Loose Tobacco	Smokeless	Large Cigars	Little Cigars	Vapor Closed	Vapor Open	Vapor Device

9. Do not complete tab 4. Other Tobacco and Cigar Inventory. This tab is only required for tobacco wholesalers. Click Next.

☰ Tobacco Tax Return
⚙ Settings ? Help 🔒 Log Off

Home
Tobacco Tax Return

1. Import Return
2. Schedule X
3. Schedule D
4. Other Tobacco and Cigar Inventory

Other Tobacco and Cigar Inventory

📁 Start of Month Inventory	📁 End of Month Inventory
Georgia Loose Tobacco <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>	Georgia Loose Tobacco <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>
Non Georgia Loose Tobacco <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>	Non Georgia Loose Tobacco <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>
Georgia Smokeless Tobacco <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>	Georgia Smokeless Tobacco <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>
Non Georgia Smokeless Tobacco <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>	Non Georgia Smokeless Tobacco <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>
Georgia Large Cigars <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>	Georgia Large Cigars <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>
Non Georgia Large Cigars <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>	Non Georgia Large Cigars <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>
Georgia Little Cigars <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0"/>	Georgia Small Cigars <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0"/>
Non Georgia Little Cigars <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0"/>	Non Georgia Small Cigars <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0"/>
Georgia Vapor Closed Per ML <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0"/>	Georgia Vapor Closed Per ML <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0"/>
Non Georgia Vapor Closed Per ML <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0"/>	Non Georgia Vapor Closed Per ML <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0"/>
Georgia Open Vapor System <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>	Georgia Vapor Open System <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>
Non Georgia Open Vapor System <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>	Non Georgia Vapor Open System <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>
Georgia Vapor Device and Product Wholesale <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>	Georgia Vapor Device and Product Wholesale <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>
Non Georgia Vapor Device and Product Wholesale <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>	Non Georgia Vapor Device and Product Wholesale <input style="width: 100%; border: 1px solid #ccc;" type="text" value="0.00"/>

Tab 5 – Other Tobacco. Review the Other Tobacco tab. This provides a breakdown of purchases and excise taxes due.

NOTE: There will only be data on these possible rows: 5, 6, 9, 18, 21, 23 and 24.

☰ Tobacco Tax Return
⚙ Settings ? Help 🔒 Log Off

Home Feb-2021 Tobacco Tax Return

1. Import Return
2. Schedule X
3. Schedule D
4. Other Tobacco and Cigar Inventory
5. Other Tobacco

Other Tobacco

Inventory and Purchases

	Loose Tobacco	Smokeless Tobacco	Large Cigars	Little Cigars	Vapor Closed	Vapor Oper	Vapor Device
1. Beginning Georgia Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Beginning Non-Georgia Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Beginning Inventory (1 + 2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Purchases from GA Distributors/Importers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Purchases from Non-GA Distributors/Importers	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Total Product Available (3 + 4 + 5)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sales and Distributions

	Loose Tobacco	Smokeless Tobacco	Large Cigars	Little Cigars	Vapor Closed	Vapor Oper	Vapor Device
7. Sales of Inventory to GA Distributors or Retailers with Excise Tax Collected	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Sales of Inventory to GA Distributors or Retailers with Excise Tax Prev. Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Return to Manufacturer or Distributor with Excise Tax Prev. Paid	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Sales to Georgia Military Installations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Sales Shipped Out of State	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Sales and Distributions (7 + 8 + 10 + 11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Inventory Summary

	Loose Tobacco	Smokeless Tobacco	Large Cigars	Little Cigars	Vapor Closed	Vapor Oper	Vapor Device
13. Calculated Ending Inventory (6 - 12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Total change in Inventory (13 - 3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. Physical Ending Georgia Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Physical Ending Non-Georgia Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17. Total Physical Ending Inventory (15 + 16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18. Inventory Discrepancy (13 - 17)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

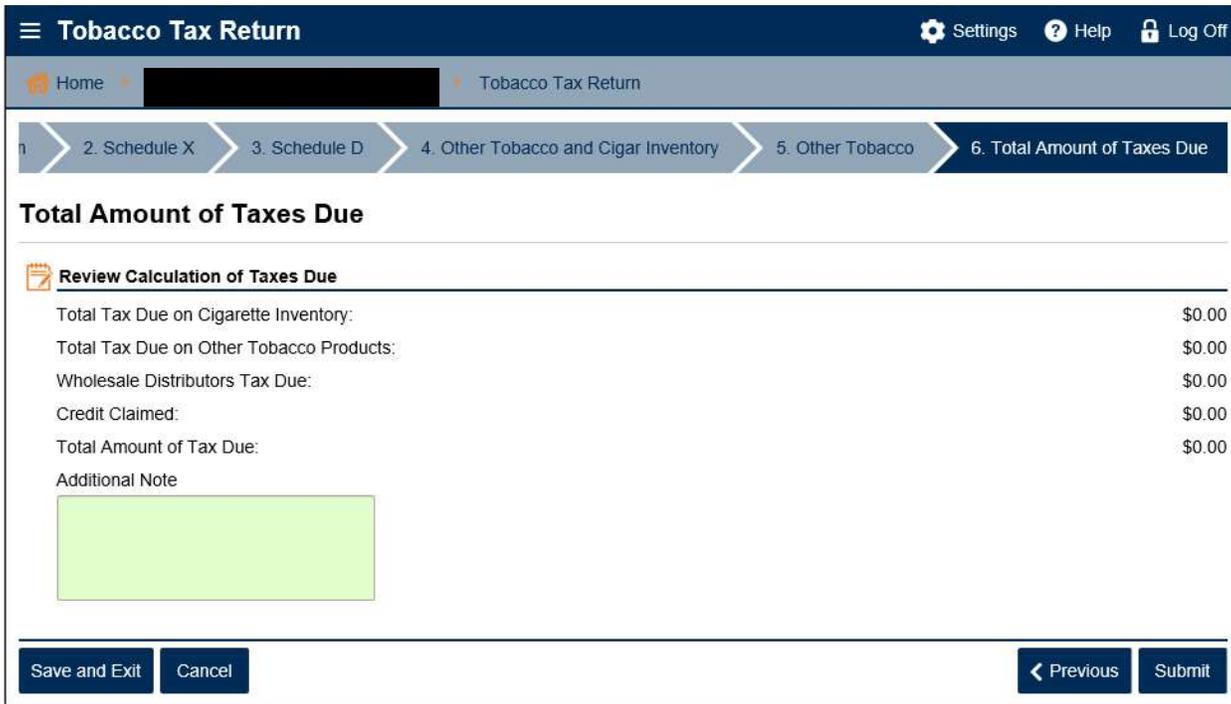
Calculation of Tax Due

	Loose Tobacco	Smokeless Tobacco	Large Cigars	Little Cigars	Vapor Closed	Vapor Oper	Vapor Device
19. Tax Rate	0.10	0.10	0.23	0.00	0.05	0.07	0.07
20. Tax Due on Sales and Distributions (7 * 19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21. Tax on Inventory Discrepancy (18 * 19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22. Credit from Return to Manufacturer (9 * 19)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23. Total Tax Due by Category (20 + 21 - 22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24. Tax Due	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Save and Exit
Cancel

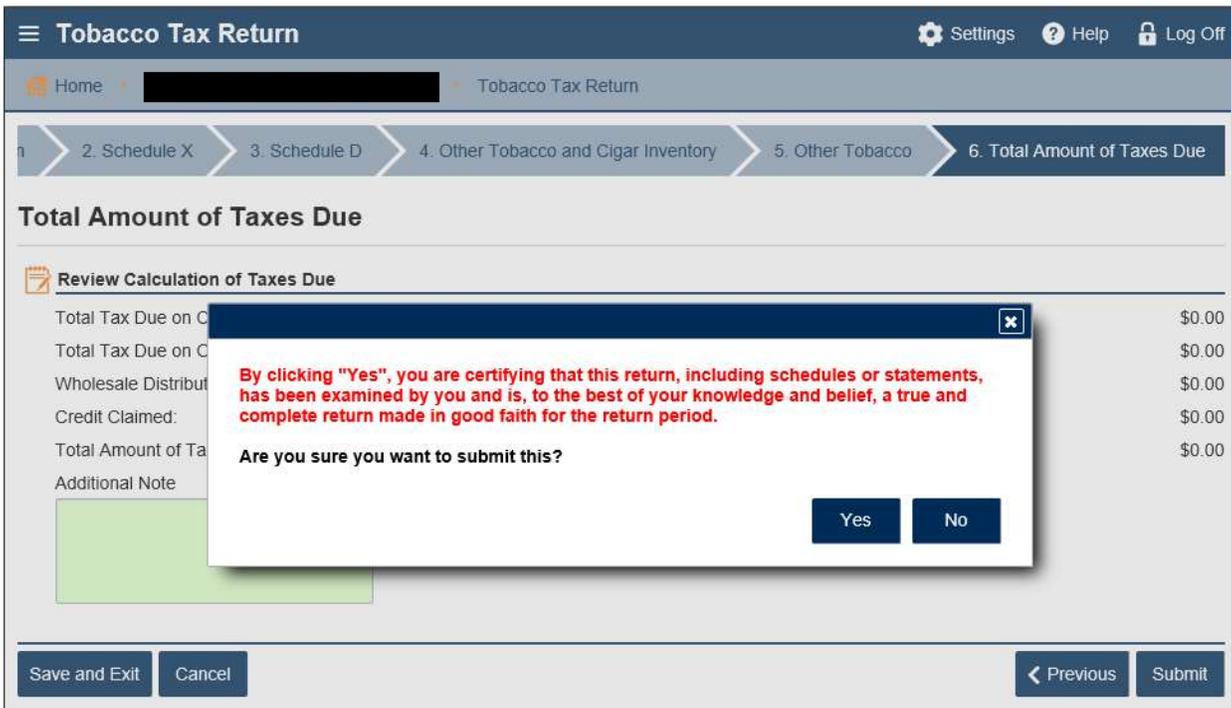
◀ Previous
Next ▶

Click next to tab 6. Total Amount of Taxes Due.



Item	Amount
Total Tax Due on Cigarette Inventory:	\$0.00
Total Tax Due on Other Tobacco Products:	\$0.00
Wholesale Distributors Tax Due:	\$0.00
Credit Claimed:	\$0.00
Total Amount of Tax Due:	\$0.00

Click submit.



By clicking "Yes", you are certifying that this return, including schedules or statements, has been examined by you and is, to the best of your knowledge and belief, a true and complete return made in good faith for the return period.

Are you sure you want to submit this?

Yes No

You may print the confirmation page and/or click ok.

Confirmation

Submission Information

Ligon	[REDACTED]
Status	Submitted
Confirmation Number	[REDACTED]
Taxpayer Name	[REDACTED]
Federal Employer ID #	[REDACTED]
Tobacco Tax	[REDACTED]
Submission Title	Return for 28-Feb-2021
Filing Period	28-Feb-2021
Submitted	[REDACTED]

Your return for 28-Feb-2021 has been submitted.

This will be posted to your account after your request is processed in the next couple of days.

Your confirmation number is [REDACTED] if you have any difficulties, or you would like some help then please contact us at 1-877-GADOR11 (1-877-423-6711).

[Printable View](#)

[OK](#)

[Print Confirmation](#)

If you click Ok, you will return to the period page. On this page, you can choose to Make a Payment

28-Feb-2021 [Settings](#) [Help](#) [Log Off](#)

[Home](#) [REDACTED]

Period **Period Alerts** **I Want To**

[REDACTED]

✓ There are no alerts

[File or amend return](#)

[Make a payment](#)

> 28-Feb-2021
Balance: \$0.00

Summary **Period Activity**

There has been no financial activity

01-Feb-2021 Submitted [Return for 28-Feb-2021](#)