

Effective for tax periods on or after April 2020, the following documentation provides information on how to file a Motor Fuel Distributor (MFD-04) return on Georgia Tax Center (GTC).

The Excel return template for MFD-04 return can be found on the Georgia Department of Revenue's website: [Tax Templates](#).

Contents

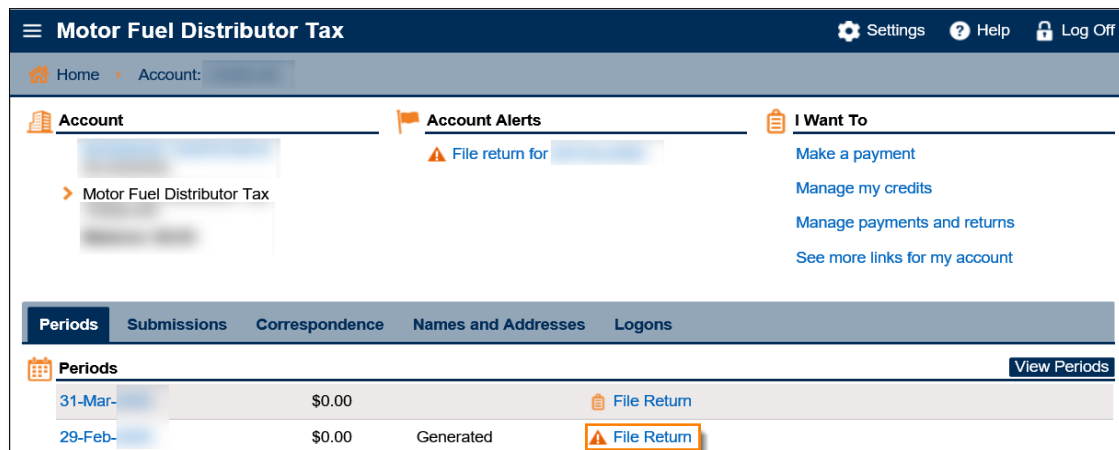
How to File an MFD-04 Return:.....	1
How to File an MFD-04 Zero Dollar Return:	6
How to Submit a Payment with the MFD-04 Return:	8

How to File an MFD-04 Return:

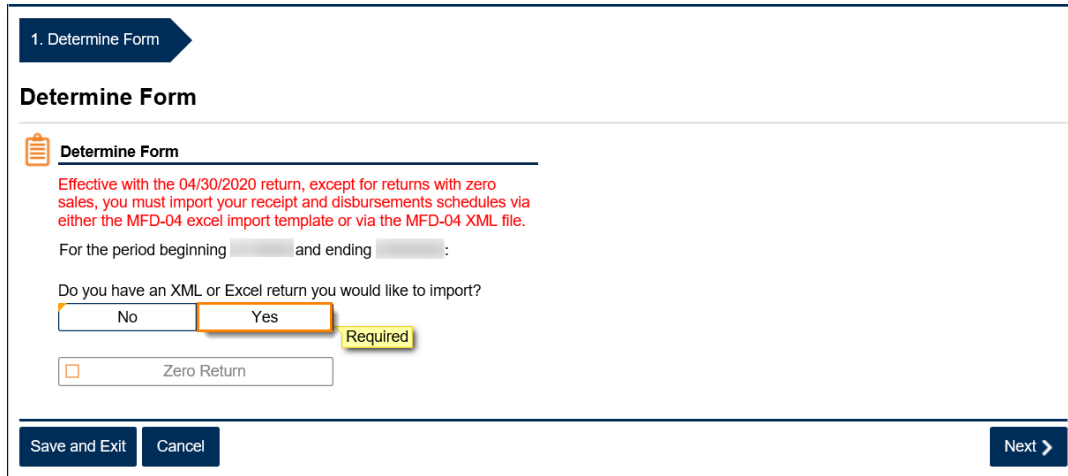
1. Log into the GTC website (<https://gtc.dor.ga.gov>).
2. Under the **Accounts** tab, click the **Motor Fuel Distributor Tax** hyperlink.



3. Locate and click the **File Return** hyperlink for the applicable tax period.



- Click **Yes** to “Do you have an XML or Excel return you would like to import?”



1. Determine Form

Determine Form

Determine Form

Effective with the 04/30/2020 return, except for returns with zero sales, you must import your receipt and disbursements schedules via either the MFD-04 excel import template or via the MFD-04 XML file.

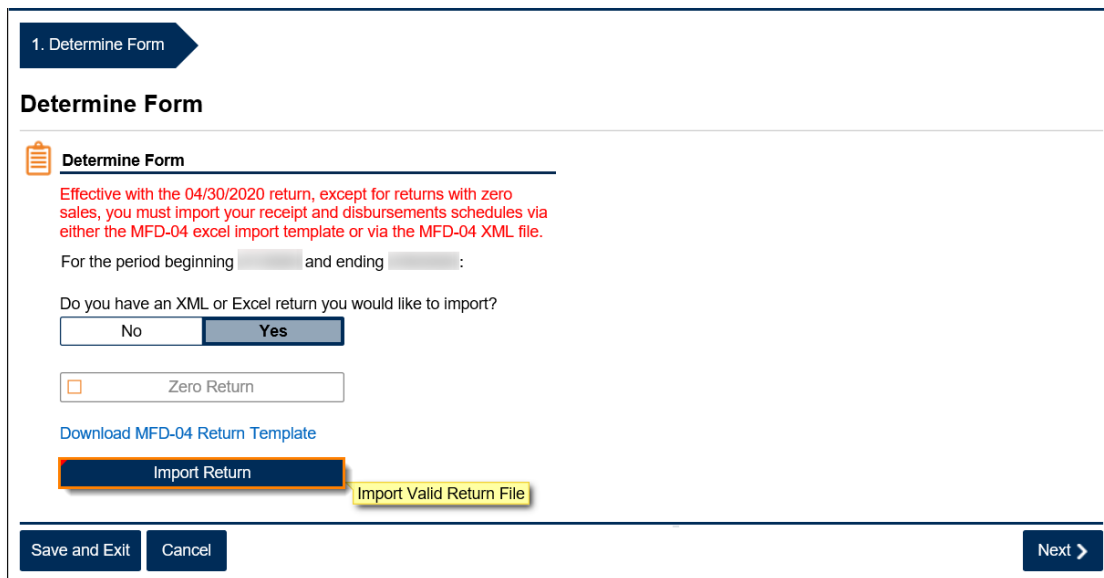
For the period beginning and ending :

Do you have an XML or Excel return you would like to import?

Required

☐ Zero Return

- Click the **Import Return** button.



1. Determine Form

Determine Form

Determine Form

Effective with the 04/30/2020 return, except for returns with zero sales, you must import your receipt and disbursements schedules via either the MFD-04 excel import template or via the MFD-04 XML file.

For the period beginning and ending :

Do you have an XML or Excel return you would like to import?

☐ Zero Return

[Download MFD-04 Return Template](#)

Import Valid Return File

- Click the **Browse** button to locate the file on your computer. Click the **Import** button.




Select a file to import:

1 Browse...

2 Import

- Confirm the return was successfully imported. Click the **Next** button.

Determine Form


Determine Form

Effective with the 04/30/2020 return, except for returns with zero sales, you must import your receipt and disbursements schedules via either the MFD-04 excel import template or via the MFD-04 XML file.

For the period beginning and ending .

Do you have an XML or Excel return you would like to import?

☐ Zero Return


[Download MFD-04 Return Template](#)

☒ Return was successfully imported.


- Click through the web request, reviewing the information populated from the imported file, until you reach the **Fuel Type Review** step. Click the **Next** button.

1. Determine Form
2. Gasoline
3. Fuel Oils - Clear
4. Fuel Oils - Dyed
5. Fuel Type Review


Fuel Type Review


Beginning & Ending Georgia Inventory

	(A) Gasoline	(B) Fuel Oils - Clear	(C) Fuel Oils - Dyed	(D) L.P. Gas	(E) Special Fuels
Inventory On The First Day Of The Month					
Inventory On The Last Day Of The Month					


Debits

	(A) Gasoline	(B) Fuel Oils - Clear	(C) Fuel Oils - Dyed	(D) L.P. Gas	(E) Special Fuels
1. Beginning GA Inventory					
2a. Gallons Received From Alabama					
2b. Gallons Received From Florida					
2c. Gallons Received From North Carolina					
2d. Gallons Received From South Carolina					
2e. Gallons Received From Tennessee					
2f. Gallons Received From Other States					
3. Gallons Received From GA Points (Tax Free)					
4. Gallons Received Tax Paid					
5. Compounds					
6. Total Debits					


Credits

	(A) Gasoline	(B) Fuel Oils - Clear	(C) Fuel Oils - Dyed	(D) L.P. Gas	(E) Special Fuels
7a. Transfers To Alabama					
7b. Transfers To Florida					
7c. Transfers To North Carolina					
7d. Transfers To South Carolina					
7e. Transfers To Tennessee					
7f. Transfers To Other States					
8. Sales to U.S. Government					
9. Sales to Other Licensed Distributors					
10. Non-Taxable Sales and/or Use					
11. Compounds					
12. Sales or Use of Tax Paid Fuel					
13a. Sales Of Aviation Gas To Licensed Seller					
13b. Sales of Aviation Gas to Unlicensed Seller					
14. Taxable Sales/Use					
15. Taxable Sales/Use, Court & Municipal Govts					
16. Closing GA Inventory					
17. Total Credits					

- NOTE:** If you imported an XML file, you would see receipts and disbursements together in one table.

Form

2. Gasoline

3. Fuel Oils - Clear

4. Fuel Oils - Dyed

5. Fuel Type Review

6. Receipts

7. Disbursements

Disbursements

Multiple Schedules Of Disbursements

(O) = Origin
(D) = Destination
T Code = Terminal Code

	Carrier Name	Schedule Type	Export State	Product Code	State (D)	Date Shipped	Billed Gallons

6 Rows

Save and Exit

Cancel

Previous

Next

10. Review the calculation of tax due. Click the **Submit** button.

Clear
4. Fuel Oils - Dyed
5. Fuel Type Review
6. Receipts
7. Disbursements
8. Tax Report Calculation Of Taxes Due

Tax Report Calculation Of Taxes Due

Georgia Motor Fuel Tax Report Calculation Of Taxes Due

	# of Gallons	Excise Rate	Tax Amount Due	Less Vendor's Comp	Net Tax Amount Due
Gasoline					
Fuel Oils - Clear					
Fuel Oils - Dyed					
L.P. Gas					
Special Fuels					
Aviation Gasoline - Unlicensed					
Aviation Gasoline - Licensed					

Total Tax / Liability Due

Total Amount Of Tax:

Total Amount of Vendor's Compensation:

Total Liability (Net Tax Due + Total Penalties):

Save and Exit
Cancel
Previous
Submit

11. Click **Yes** to confirm you want to submit the request.

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

A confirmation page will appear with a confirmation number for the return. If a payment is due, follow the steps in the [How to Submit a Payment with the MFD-04 Return](#) section of this document.

Confirmation

Submission Information

Logon

Status Submitted

Confirmation Number

Taxpayer Name

Federal Employer ID #

Motor Fuel Distributor Tax

Submission Title Return for

Filing Period

Submitted

Total Amount Due \$

Your return for has been submitted.

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

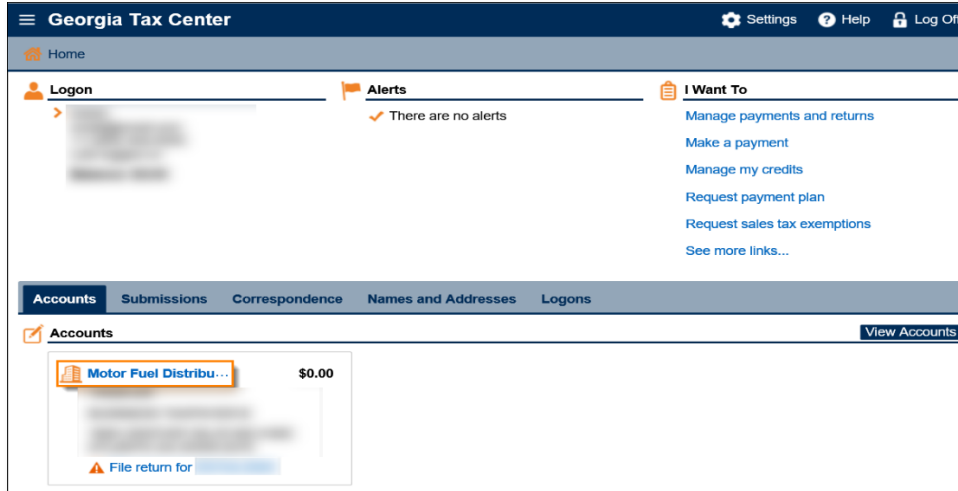
Your confirmation number is . If you have any difficulties, or you would like some help then please contact us at 1-877-GADOR11 (1-877-423-6711).

Your return indicates that a payment of \$ is due. **Your payment must be received by the due date to avoid incurring penalty and interest. You can make a payment now by clicking "Make a Payment".**

Printable View
OK

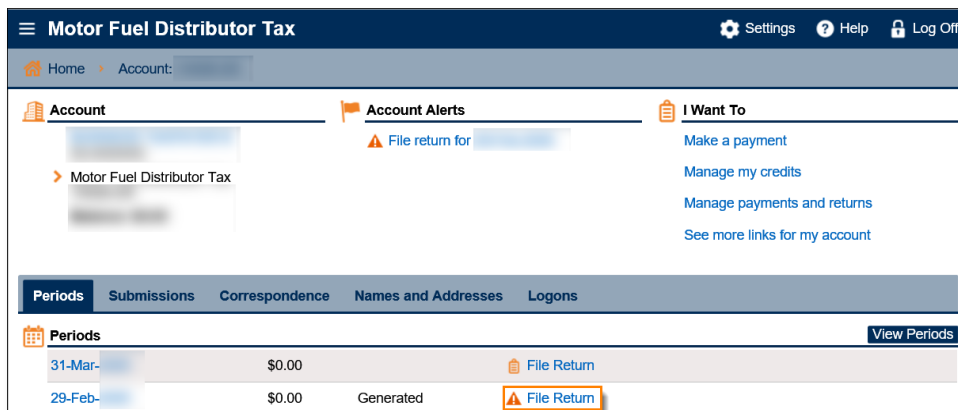
How to File an MFD-04 Zero Dollar Return:

1. Log into the GTC website (<https://gtc.dor.ga.gov>).
2. Under the **Accounts** tab, click the **Motor Fuel Distributor Tax** hyperlink.



The screenshot shows the Georgia Tax Center interface. The 'Accounts' tab is selected. Under 'Accounts', the 'Motor Fuel Distributor Tax' account is listed with a balance of \$0.00. Below the account name, there is a 'File return for' link.

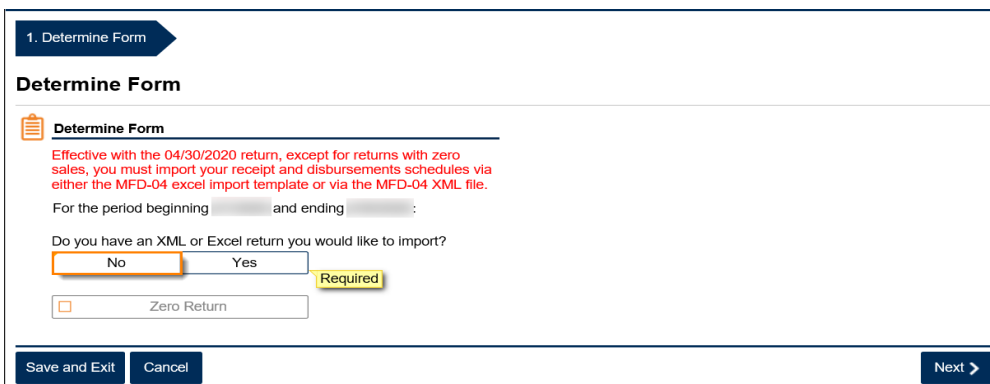
3. Locate and click the **File Return** hyperlink for the applicable tax period.



The screenshot shows the 'Motor Fuel Distributor Tax' page. The 'Periods' tab is selected. A table lists the tax periods:

Period	Balance	Status	Action
31-Mar-	\$0.00		File Return
29-Feb-	\$0.00	Generated	File Return

4. Click **No** to “Do you have an XML or Excel return you would like to import?”



The screenshot shows the 'Determine Form' step. It includes a 'Determine Form' section with instructions and a question: 'Do you have an XML or Excel return you would like to import?'. The 'No' button is highlighted.

Effective with the 04/30/2020 return, except for returns with zero sales, you must import your receipt and disbursements schedules via either the MFD-04 excel import template or via the MFD-04 XML file.

For the period beginning [] and ending []:

Do you have an XML or Excel return you would like to import?


☒ No ☐ Yes Required

☐ Zero Return

Buttons: Save and Exit, Cancel, Next >

The Zero Return box becomes checked. Click the **Next** button.

Determine Form


Determine Form

Effective with the 04/30/2020 return, except for returns with zero sales, you must import your receipt and disbursements schedules via either the MFD-04 excel import template or via the MFD-04 XML file.

For the period beginning 4/1/2020 and ending 4/30/2020:


Do you have an XML or Excel return you would like to import?

☒
Zero Return


5. Review the calculations of tax due. Click the **Submit** button.

1. Determine Form
2. Tax Report Calculation Of Taxes Due

Tax Report Calculation Of Taxes Due


Georgia Motor Fuel Tax Report Calculation Of Taxes Due

	# of Gallons	Excise Rate	Tax Amount Due	Less Vendor's Comp	Net Tax Amount Due
Gasoline	0		0.00	0.00	0.00
Fuel Oils - Clear	0		0.00	0.00	0.00
Fuel Oils - Dyed	0		0.00	0.00	0.00
L.P. Gas	0		0.00	0.00	0.00
Special Fuels	0		0.00	0.00	0.00
Aviation Gasoline - Unlicensed	0		0.00	0.00	0.00
Aviation Gasoline - Licensed	0		0.00	0.00	0.00



Penalties

Add \$50.00 because you filed after the 20th day of the following month

Add 10% per month () times because you filed after the 20th day of the following month

Add interest at 1% per month or part thereof on taxes due

Months Late	Late File \$50 Penalty	Late File 10% Penalty	Penalty Interest	Total Penalties


Total Tax / Liability Due

Total Amount Of Tax:

Total Penalties:

Total Amount of Vendor's Compensation:

Total Liability (Net Tax Due + Total Penalties):

6. Click **Yes** to confirm you want to submit the request.

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?

A confirmation page will appear with a confirmation number for the return. If a payment is due, follow the steps in the [How to Submit a Payment with the MFD-04 Return](#) section of this document.

Confirmation

Submission Information

Ligon	
Status	Submitted
Confirmation Number	
Taxpayer Name	
Federal Employer ID #	
Motor Fuel Distributor Tax	
Submission Title	Return for
Filing Period	
Submitted	
Total Amount Due	\$

Your return for 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 . If you have any difficulties, or you would like some help then please contact us at 1-877-GADOR11 (1-877-423-6711).

Your return indicates that a payment of \$ is due. Your payment must be received by the due date to avoid incurring penalty and interest. You can make a payment now by clicking "Make a Payment".

Printable View

OK

How to Submit a Payment with the MFD-04 Return:

1. Click the **Make a Payment** button at the bottom of the confirmation page.

Confirmation

Submission Information

Ligon	
Status	Submitted
Confirmation Number	
Taxpayer Name	
Federal Employer ID #	
Motor Fuel Distributor Tax	
Submission Title	Return for
Filing Period	
Submitted	
Total Amount Due	\$

Your return for 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 . If you have any difficulties, or you would like some help then please contact us at 1-877-GADOR11 (1-877-423-6711).

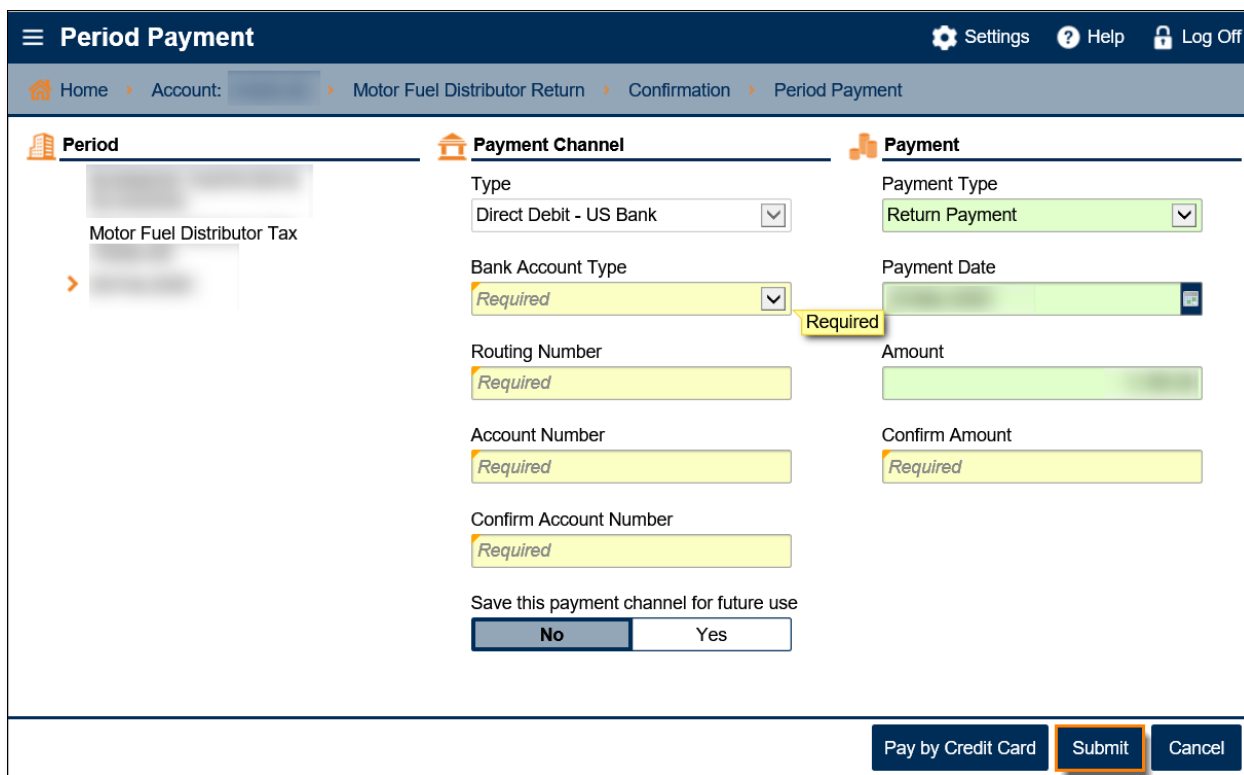
Your return indicates that a payment of \$ is due. Your payment must be received by the due date to avoid incurring penalty and interest. You can make a payment now by clicking "Make a Payment".

Printable View

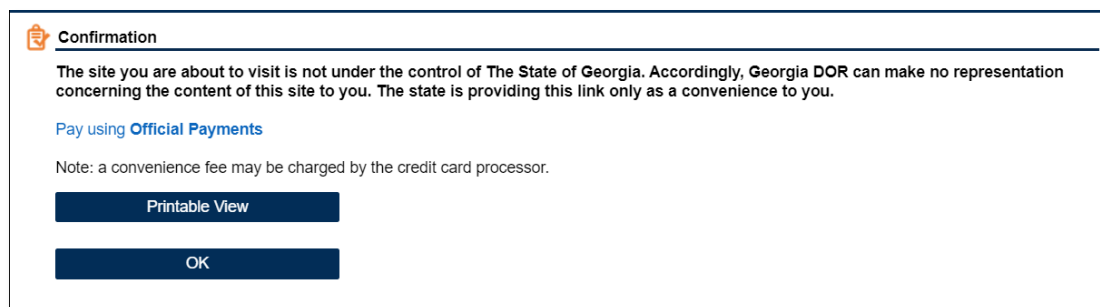
OK

Print Confirmation
Make a Payment
Print Return

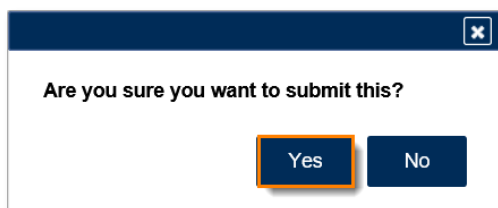
- Fill out the banking information under the **Payment Channel** section. Confirm the dollar amount of the payment under the **Payment** section. Click the **Submit** button.




- Note: Selecting the **Pay by Credit Card** button will direct you to an external site to enter your information. This site is not under the control of the State of Georgia.



- Click **Yes** to submit the payment.



A confirmation page will appear with a confirmation number for the payment. Click the **OK** button.

 **Confirmation**

Submission Information

Logon	
Status	Submitted
Confirmation Number	
Taxpayer Name	
Federal Employer ID #	
Motor Fuel Distributor Tax	
Submission Title	Return Payment for \$
Filing Period	
Submitted	
Payment Amount	\$

Please review the payment request information below for your payment to the Department of Revenue.
You may want to print a copy for your records.

Your payment request confirmation number is

Paid For: Motor Fuel Distributor Tax

Paid From:

Payment Amount:

Payment Date:

Submitted Date:

This is only the payment request. It is your responsibility to review your bank statement to confirm that this transaction was successful.

OOPS? If you want to make a change, it is not too late. While a payment is still pending, you can return to your account, cancel the payment, and make a new one.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

Printable View

OK

Print Confirmation