

The following documentation provides information on how to report sales and uses of fuels used by common or contract carriers exclusively for locomotive operations (“carrier locomotive fuels”) via the Georgia Tax Center (GTC).

Beginning with the sales and use tax return for the July 2021 period, GTC has been updated to allow taxpayers to separately report taxable sales and uses of carrier locomotive fuels for each jurisdiction.

These instructions are for manually entering your return directly on GTC. If you are importing a sales and use tax return template, you will report carrier locomotive fuel sales and uses on the import return template using local jurisdiction CLF codes and the 000-State jurisdiction code similar to the manner described below. For general instructions on how to use the import template, refer to the [How to Import a ST3 Return](#) instructions on the Georgia Department of Revenue’s website.

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### Reporting Carrier Locomotive Fuel Sales and Uses (Master Account):

*Businesses that maintain 4 or more separate locations submit a consolidated return under a master sales tax number. If you do not have a master account, go to the Reporting Locomotive Fuel Sales and Use (Non-Master Account) section.*

1. Go to the GTC login page at <https://gtc.dor.ga.gov/> and log into your GTC account.
2. Click the **View Returns** hyperlink for the Master **Sales & Use Tax** account under the **Summary** tab.
3. Click the **File Return** hyperlink for the applicable period.
4. Answer the questions under **Determine Form**.

**NOTE:** If you had no sales or use tax activity for the period and need to submit a zero-dollar return, answer “No” to both questions and go to [Step 11](#).

5. Answer **No** to “Do you have an XML or Excel return you would like to import?” Check all boxes that apply to your business.
  - You must check the “I am reporting sales or uses of fuel used by contract or common carriers exclusively in the operation of locomotives” box.
  - If you are registered as a Motor Fuel Wholesaler or Retailer, check the “I would like to view my Vendor's Compensation Calculations” box.

6. Complete the applicable fields on the **ST-3 Long Form** screen. Click the **Next** button.
7. If you said “Yes” to having sales tax activity, complete the **Total Sales Tax** screen and click the **Next** button. Otherwise, go to [Step 8](#).

**NOTE:** For each Location STN with taxable carrier locomotive fuel sales, a minimum of 2 row entries is required - one with the 000-State jurisdiction code and at least one with a local jurisdiction CLF code.

8. If you said “Yes” to having use tax activity, complete the **Total Use Tax** screen for each applicable location STN and click the **Next** button. Otherwise, go to [Step 9](#).

**NOTE:** For each Location STN with carrier locomotive fuel withdrawn from inventory, enter *on one line the total state and local use tax owed* using a local jurisdiction CLF code and the Reason Code “02 Inventory Withdrawal”. For other carrier locomotive fuel uses, a minimum of 2 row entries is required for each Location STN – one with the 000-State jurisdiction code (using Reason Code “03 – Import Use -State”) and at least one with a local jurisdiction CLF code (using Reason Code “04 - Import Use-Local” or “01 - Local Use”).

9. If you are registered as a Motor Fuel Wholesaler, complete the **Pre-Paid Local On Road Motor Fuel** screen for each applicable location STN and click the **Next** button. Otherwise, go to [Step 10](#). (Do not report off-road carrier locomotive fuel sales on the **Pre-Paid Local On Road Motor Fuel** screen.)
10. If you are registered as a Motor Fuel Wholesaler or Retailer, and you checked the “I would like to view my Vendor's Compensation Calculations” box, complete the **Off Road Motor Fuel Tax Table** at the bottom of the **Vendor's Compensation Calculations** screen for each applicable location STN and click the **Next** button. Otherwise, go to [Step 11](#).

**NOTE:** For each Location STN with taxable carrier locomotive fuel sales, a minimum of 2 row entries is required - one with the 000-State jurisdiction code and at least one with a local jurisdiction CLF code.

11. Review the return. Click the **Submit** button.
12. Click **OK** to confirm you want to submit the return.

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 a Sales and Use Tax Return](#) section of this document.

**Reporting Carrier Locomotive Fuel Sales and Uses (Non-Master Account):**

1. Go to the GTC login page at <https://gtc.dor.ga.gov/> and log into your GTC account.
2. Click the **View Returns** hyperlink under the applicable Sales & Use Tax account on the **Summary** tab.
3. Click the **File Return** hyperlink for the applicable period.
4. Answer the questions under **Determine Form**.

**NOTE:** If you had no sales or use tax activity for the period and need to submit a zero-dollar return, answer “No” to both questions and go to [Step 11](#).

5. Answer **No** to “Do you have an XML or Excel return you would like to import?” Check all boxes that apply to your business. Click the **Next** button.
  - You must check the “I am reporting sales or uses of fuel used by contract or common carriers exclusively in the operation of locomotives” box.
  - If you are registered as a Motor Fuel Wholesaler or Retailer, check the “I would like to view my Vendor's Compensation Calculations” box.
6. Complete the applicable fields on the **ST-3 Long Form** screen. Click the **Next** button.
7. If you said “Yes” to having sales tax activity, complete the **Total Sales Tax** screen and click the **Next** button. Otherwise, go to [Step 8](#).

**NOTE:** Taxable carrier locomotive fuel sales must be entered with a local jurisdiction CLF code.

8. If you said “Yes” to having use tax activity, complete the **Total Use Tax** screen and click the **Next** button. Otherwise, go to [Step 9](#).

**NOTE:** For carrier locomotive fuel withdrawn from inventory, enter *on one line the total state and local use tax owed* using a local jurisdiction CLF code and Reason Code “02 Inventory Withdrawal”. For other carrier locomotive fuel uses, a minimum of 2 row entries is required – one with the 000-State jurisdiction code (using Reason Code “03 - Import Use-State”) and at least one with a local jurisdiction CLF code (using Reason Code “04 - Import Use-Local” or “01 - Local Use”).

9. If you are registered as a Motor Fuel Wholesaler, complete the **Pre-Paid Local On Road Motor Fuel** screen, if applicable, and click the **Next** button. Otherwise, go to [Step 10](#). (Do not report off-road carrier locomotive fuel sales on the **Pre-Paid Local On Road Motor Fuel** screen.)
10. If you are registered as a Motor Fuel Wholesaler or Retailer, and you checked the “I would like to view my Vendor's Compensation Calculations” box, complete the **Off Road Motor Fuel Tax Table** at the bottom of the **Vendor’s Compensation Calculations** screen and click the **Next** button. Otherwise, go to [Step 11](#).

**NOTE:** Taxable off-road carrier locomotive fuel sales must be entered on a minimum of 2 row entries – one with the 000-State jurisdiction code and at least one with a local jurisdiction CLF code.

11. Review the return. Click the **Submit** button.
12. Click **OK** to confirm you want to submit the return.

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 a Sales and Use Tax Return](#) section of this document.

### How to Submit a Payment with a Sales and Use Tax Return:

1. Click the **Make a Payment** button at the bottom of the confirmation page.
2. 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.
3. Click **OK** to submit the payment.

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