

**RULES  
OF  
DEPARTMENT OF REVENUE**

**CHAPTER 560-9  
MOTOR FUEL AND ROAD TAXES**

**SUBJECT 560-9-3  
FORMS FOR MOTOR FUEL AND CARRIER TAXES**

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560-9-3-.01 Forms for Motor Fuel and Carrier Taxes

**Rule 560-9-3-.01 Forms for Motor Fuel and Carrier Taxes**

Forms may be downloaded from the Georgia Department of Revenue's website or obtained from the Georgia Department of Revenue, Taxpayer Services Division, at the Department of Revenue headquarters' address as designated in Rule 560-1-1-.02(4).

**(1) Application forms.**

- (a) Form CRF-007, Motor Fuel Distributor Application. A distributor must file this form in conjunction with Form CRF-002, State Registration Application, to register as a motor fuel distributor licensee under O.C.G.A. § 48-9-4(b).
- (b) Form FS-MFD-26, Application for Distributor's Bond. A distributor must use this form to secure a distributor's bond under O.C.G.A. § 48-9-4(c).
- (c) Form CRF-IFTA, Motor Carrier Registration Application. A motor carrier must use this form to obtain an annual license and two decals from the Department in conformity with the International Fuel Tax Agreement (IFTA).

**(2) Tax reports.**

- (a) Form MFD-04, Licensed Distributor's Tax Report. A distributor must use this form to file monthly, quarterly, or annual reports and remit motor fuel taxes under O.C.G.A. § 48-9-8.
- (b) Form IFTA-100-MN, IFTA Quarterly Fuel Use Tax Report. A motor carrier must use this form to file a report and remit motor carrier road taxes in conformity with IFTA and O.C.G.A. § 48-9-33.
- (c) Form IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule. A motor carrier must file this form in conjunction with Form IFTA-100-MN.

**(3) Refund forms.**

- (a) Form MFD-33, Claim for Refund of Georgia Motor Fuel Tax. A distributor must file this form to claim a refund of motor fuel tax under O.C.G.A. § 48-9-10.
- (b) Form MFR-03, Application for Refund - Agriculture. A distributor must file this form to apply for a refund of motor fuel taxes paid on purchases of gasoline under O.C.G.A. § 48-9-10(b)(1).

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- (c) Form MFR-04, Application for Refund - Agricultural Field Use Vehicles. A distributor must file this form to apply for a refund of motor fuel taxes paid on purchases of diesel fuel under O.C.G.A. § 48-9-10(a)(3).
- (d) Form MFR-21, Application for Refund - Licensed Retail Dealer. A motor fuel retail dealer who purchases motor fuel in bulk quantities and sells it at retail must file this form to apply for a refund of 2 percent of the first 5 1/2 cents per gallon of the applicable motor fuel tax under O.C.G.A. § 48-9-10(c). Licensed distributors are not eligible for this refund.
- (e) Form MFR-43, Application for Refund - Non-Dyed Fuel Oils used for Non-Highway Purposes. A person must file this form to apply for a refund of the motor fuel excise tax under O.C.G.A. § 48-9-10(b)(2).
- (4) **Exemption certificate.** Form MFD-03, Georgia Motor Fuel Exemption Certificate. A purchaser seeking to buy motor fuel from a licensed distributor exempt from motor fuel excise tax under O.C.G.A. § 48-9-3(b)(7)(B)(ii)(I) must provide this form to the distributor. Moreover, the distributor must provide a copy of the certificate to the Department within thirty days of receipt of the certificate from the purchaser.

Authority: O.C.G.A. §§ 48-2-12, 48-9-3, 48-9-4, 48-9-10, 48-9-33, 48-9-38.