



Georgia Department of Revenue

Motor Fuel Webinar

New requirements for filing and reporting to return due to
Senate Bill 127



Georgia Department of Revenue

How to File MFD-04 via GTC

Microsoft Teams

MFD-04 Webinar

2020-07-29 15:26 LITC

Recorded by: Peterson, Tangela Signed by: Peterson, Tangela

00:00 / 07:39

The screenshot shows a Microsoft Teams video player interface. The title of the video is 'MFD-04 Webinar'. Below the title, the recording date and time are listed as '2020-07-29 15:26 LITC'. There are two columns of text: 'Recorded by: Peterson, Tangela' and 'Signed by: Peterson, Tangela'. At the bottom, there is a playback progress bar showing '00:00' and a total duration of '07:39'. There are also icons for play, volume, settings, and full screen.



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GTC Online Portal

Georgia Department of Revenue's Online taxpayer portal:

- Georgia Tax Center (GTC): [https://gtc.dor.ga.gov/ /](https://gtc.dor.ga.gov/)



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Electronic Filing Instructions

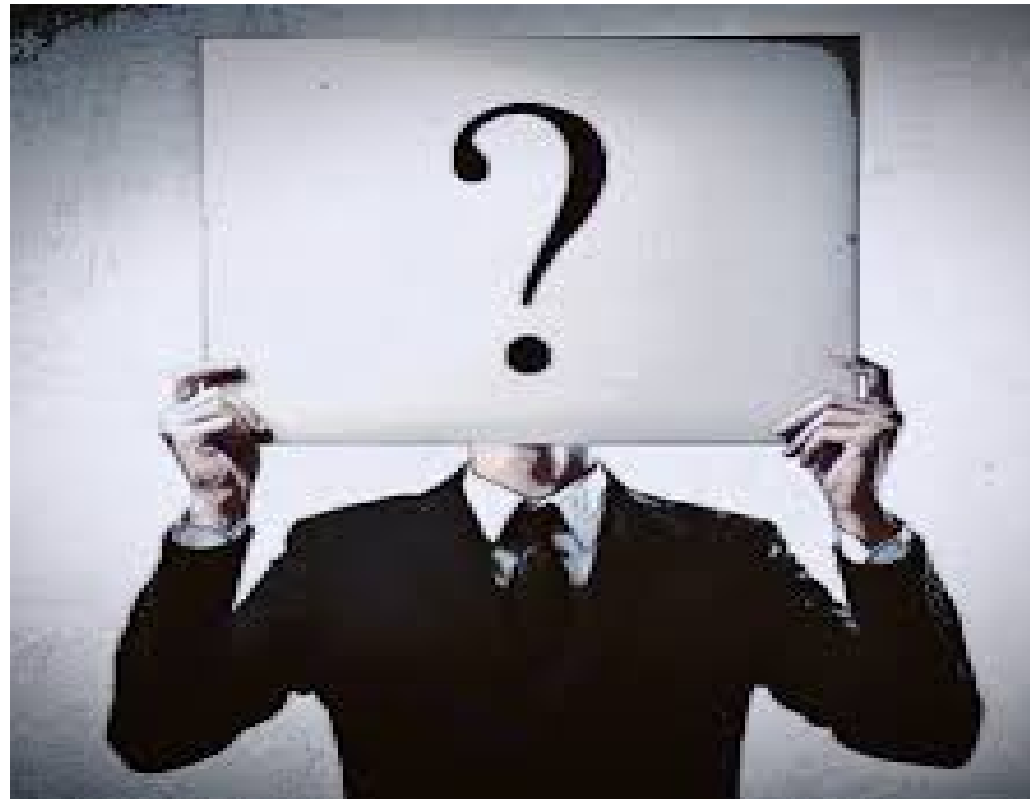
Instructions on how to electronically file the motor fuel return:

- <https://dor.georgia.gov/how-file-mfd-04-return-effective-april-2020-period>



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Questions and Answers





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Questions and Answers

Q: Is there a written copy of these instructions?

A: Yes, Instructions can be found on DOR website: <https://www.gtc.dor.ga.gov/>

Q: Has the wording on the Schedule 13 information been changed to tax paid purchases sold?

A: No

Q: Is there a test function 3rd parties can use to make sure upload is correct?

A: No, there is not a test function for 3rd parties



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Questions and Answers

Q: Under the receipts tab, I have entered Schedule 3 - Gallons imported from other state (SC). We have already paid the motor fuel tax to Georgia when pulling those gallons. Therefore, I do not want them included in the calculation of tax at the end of the schedule on the GTC website. However, the calculation of taxes is automatically generating with all of my gallons, where I only want the Georgia gallons -tax unpaid - to be included in the taxes due calculation.

A: Select the Schedule of Disbursement tab. Select the Schedule type 013 to map to Line 12. Sales of Use Tax Paid Fuel. Select the Schedule type 05 to map to Line 14. Taxable Sales/Use

Q: I have total debits and total credits and everything in the schedule of receipts and disbursements, but it still stays at \$0

A: First, import MFD-04 template revised 05/20. Second, select and complete the Schedule of Receipts. Third, select and complete the Schedule of Disbursements. Finally, enter the correct product codes

Q: I noticed that the previous 3 months of our returns have not been corrected. Is there someone I can call to help me with this?

A: For assistance you can contact the Motor Fuel Unit at: motorfuel@dor.ga.gov



Georgia Department of Revenue

Questions and Answers

Q: If we file annually, do we change anything? Can we still report annually?

A: Annual filing has not changed

Q: Every time I file, the return is not accepted. I pay the taxes anyway. I get the same error message. We sell alternative fuels. It was much easier to just type in the info directly then uploading the form.

A: MFD-04 return must be electronically filed via MFD-04 excel template or XML upload.

Q: Are the Aviation Fuels supposed to be in the dyed or the clear? Also, have you figured out which special fuels code go to the kerosene?

A: Aviation Fuels is reported in the gasoline column. The Fuel Codes for Kerosene are: 072 Dyed Kerosene, 073 Dyed Low Sulfur Kerosene, 074 Dyed High Sulfur Kerosene, 145 Undyed Low Sulfur Kerosene, and 147 Undyed High Sulfur Kerosene.



Georgia Department of Revenue

Questions and Answers

Q: I have found that if we use type E10, it filters into compounds. If we use 65, it goes to where it is supposed to be on the return.

A: E10 is a gasoline vs. compound. E10 is code 124.

Q: I used the Revised 07/15 version for the filing periods of May and June 2020. I did not receive an error from that version. Do I need to resubmit with updated form for these periods? Need motor fuel distributor license #.

A: 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.

Q: What is the special fuel code for kerosene? More than one. Dyed and undyed.

A: 072 Dyed Kerosene, 073 Dyed Low Sulfur Kerosene, 074 Dyed High Sulfur Kerosene, 145 Undyed Low Sulfur Kerosene, 147 Undyed High Sulfur Kerosene



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Questions and Answers

Q: Where is the new template?

A: The MFD-04 revised 05/20 template can be downloaded on the Georgia Tax Center once you have selected (file return) for the period you are filing a return. Then, select YES “do you have an XML or Excel return you would like to import”. Download the MFD-04 return template. It will appear as a blue hyperlink. Click the hyperlink. On the next page, select MFD-04- Effective January 1, 2020 to download the template.

Q: What about penalties that may come forward with revised reports once I submit the returns, because it's 3 months of \$0 right now.

A: For April- June 2020 returns, please submit penalty waiver on Georgia Tax Center (GTC)

Q: Is there any way to store and come back later to submit? I like to print the return before submitting it so that i can double check it.

A: You can save return and come back later to submit. You cannot print return until it has been submitted.



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Questions and Answers

Q: Even though I enter all my information correctly, when it imports, none of my sales are reporting to the chart on the website. That causes my \$ amount to be incorrect as well as my inventory. Also, when imported, the web page lists my dyed as taxable and all other fuels as non-taxable, also causing the dollar amount due to be incorrect.

A: The schedule of receipts and disbursements must be completed for the gallons to import properly. If you have gallons reported on line 12 (Sales or Use of Tax Paid Fuel) use schedule type 13 when completing the schedule of receipts. If you have gallons reported on line 14 (Taxable Sales or Use) use schedule type 5 when completing the schedule of disbursements.

Q: I tested my files by trying to upload directly on the website. If it didn't work, then I would just cancel what I had done and start over.

A: The system will not allow you to directly upload files to the website. The return should be uploaded via MFD-04 excel template (import) or XML (upload).



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Questions and Answers

Q: We have an issue with Line 15. It is not pulling in the numbers when we import.

A: Schedule of Disbursements- For the gallons entered on line 15, use schedule type 5x.

Q: It takes so long to import the data because nothing imports correctly. I must manually copy and paste every single receipt and disbursement.

A: Please do not copy and paste data from an older MFD-04 template. The formula may not be compatible with the newly revised MFD-04 template.

Q: You said that if we file annually, nothing changed. Does that mean we still do it manually, or do we file annually via GTC?

A: The annual requirements did not change. You should file all annual returns electronically on GTC



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Questions and Answers

Q: Where would I find the FTA product code list?

A: FTA website- <https://www.taxadmin.org/>

Q: We are Gasoline Wholesale distributors. We never enter beginning GA Inventory; is that something we need to do?

A: Please see the following scenarios:

- Previous return ending inventory- If you do not have any fuel in your inventory at the end of the month enter zero on line 16. Enter zero on the following return (line1) for your beginning inventory.
- Previous ending inventory- If you have fuel on hand at the end of the month, enter that amount on line 16. Enter the amount from line 16 on the following return (line 1) for your beginning inventory.



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Recap

Effective with the 04/30/2020 return, except for returns with zero sales, you must import your receipts and disbursements schedules via either the MFD-04 import template or via the MFD-04 XML file. ***We will no longer accept submission of a PDF file.***

Changes to the MFD-04 Template:

- You must complete the schedule of receipts and schedule of disbursements
- Schedule Type 13 tax paid fuel imported is now available for Line 12 sales or use of tax paid fuel.
- No changes can be made to the MFD-04 template on the GTC portal. You must make the changes on the template then import it.

Important Information:

Georgia Department of Revenue's Online taxpayer portal:

- Georgia Tax Center (GTC): [https://gtc.dor.ga.gov/ /](https://gtc.dor.ga.gov/)

Instructions on how to electronically file the motor fuel return:

- <https://dor.georgia.gov/mfd-04-motor-fuel-tax-template>

For assistance troubleshooting:

- Email: motorfuel@dor.ga.gov