

Form **ST-3 Motor Fuel Instructions** (Rev. 03/01/18) (Effective for sales beginning April 1, 2018)

Georgia Department of Revenue
Sales and Use Tax Return
P.O. Box 105408
Atlanta, Georgia 30348-5408

Instructions

You are permitted to use this form only if you are a duly licensed motor fuel distributor reporting prepaid local sales taxes for on-road motor fuel and only if you are permitted to file paper forms. (For more information on the electronic filing mandate, please refer to Department of Revenue Rule 560-3-2-.26.) Do not report off-road fuel sales or use on this form. Report off-road fuel sales and use tax on Form ST-3 Sales and Use Tax Return.

This form must be filed with Form ST-3 Sales and Use Tax Return.

Note that the City of Atlanta no longer has a stand-alone jurisdiction code. Use 044ATE to report taxes imposed in the City of Atlanta, DeKalb County. Use 060ATE to report taxes imposed in the City of Atlanta, Fulton County.

Step 1. Record the jurisdiction and the jurisdiction code.

If the jurisdiction has a TSPLOST, use the jurisdiction code followed by TE. For example, to report sales inside the City of Atlanta, DeKalb County, use code 044ATE.

If the jurisdiction does not have a TSPLOST, use the normal jurisdiction code. For example, to report sales in DeKalb County outside the City of Atlanta, use code 044.

Step 2. Record the fuel type code. The fuel type codes are at the top of the form.

Step 3. Record the number of taxable gallons from your books and records.

Step 4. Record the average retail sales price for the fuel type. The prices associated with each fuel type are located at the top of the form.

Step 5. Record taxable sales/use. Determine taxable sales/use by multiplying taxable gallons by the average retail sales price for the fuel type being reported.

Step 6. Record the tax rate. To determine the tax rate, find the total rate for the jurisdiction on the sales and use tax rate chart, subtract the 4% state rate, and subtract the TSPLOST tax rate, if applicable.

For example, the sales and use tax rate chart shows a total rate of 8% for Hancock County. To find the tax rate for prepaid motor fuel, subtract the 4% state rate and the 1% TSPLOST. The resulting tax rate for prepaid motor fuel is 3%.

Step 7. Record the tax amount. To calculate the tax amount, multiply the taxable sales/use by the tax rate.

Step 8. Add the tax amounts, record the total on line 18 of this form, and record the total tax in Part A and Part C of Form ST-3.

If more lines are needed to report sales, use Form ST-3 Motor Fuel Addendum.



Sales & Use # _____ Period Ending ____ / ____ / ____ Amended Return

Name: _____

Address: _____

Address: _____

County of Business _____

FUEL TYPE	FUEL TYPE CODE	AVERAGE RETAIL SALES PRICE
Gasoline	1	\$ 2.115
Diesel	2	\$ 2.401
Aviation Gasoline	3	\$ 3.000
L.P.G.	4	\$ 1.954
Special Fuels (includes CNG)	5	\$ 2.037

Pre-Paid Local Sales Tax (Motor Fuel) Schedule

	ON-ROAD FUEL JURISDICTION	JURISDICTION CODE	FUEL TYPE	TAXABLE GALLONS	AVERAGE RETAIL SALES PRICE	TAXABLE SALES/USE	TAX RATE*	TAX AMOUNT
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17. ADDENDUM PAGE TOTALS ▶								
18. TOTALS ▶								

* To determine the tax rate, find the total rate for the jurisdiction on the sales and use tax rate chart, subtract the 4% state rate, and subtract the TSPLOST tax rate, if applicable.