

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.

Effective for sales beginning July 1, 2018
 Form **ST-3 Motor Fuel** (Rev. 05/25/18)
 Georgia Department of Revenue
 Sales and Use Tax Return
 PO Box 105408
 Atlanta, Georgia 30348-5408



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

Name: _____
 Address: _____
 Address: _____
 County of Business _____

| FUEL TYPE | FUEL TYPE CODE | AVERAGE RETAIL SALES PRICE |
|------------------------------|----------------|----------------------------|
| Gasoline | 1 | \$ 2.420 |
| Diesel | 2 | \$ 2.717 |
| Aviation Gasoline | 3 | \$ 3.000 |
| L.P.G. | 4 | \$ 1.954 |
| Special Fuels (includes CNG) | 5 | \$ 2.348 |

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 |
|----------------------------|---------------------------|-------------------|-----------|-----------------|----------------------------|-------------------|-----------|------------|
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| 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.