

**Form ST-3 Motor Fuel Instructions**

(Rev.07/11/25) Effective for sales beginning July 1, 2025

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 uses 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. Go online to the Georgia Tax Center (<https://gtc.dor.ga.gov>) for additional filing assistance.

**Step 1.** Record the jurisdiction and the jurisdiction code. Use the jurisdiction codes provided on the sales and use tax rate chart for prepaid local tax rates located at <https://dor.georgia.gov/sales-tax-rates-prepaid-local-tax-motor-fuel-highway-use>.

**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 <https://dor.georgia.gov/taxes/motor-fuel-tax/calculating-tax-motor-fuel>.

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

**Step 6.** Record the tax rate. Use the sales and use tax rate chart for prepaid local tax rates (<https://dor.georgia.gov/sales-tax-rates-prepaid-local-tax-motor-fuel-highway-use>) to determine the tax rate for the applicable jurisdiction.

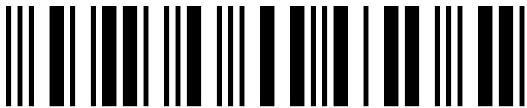
**Step 7.** Record the tax amount. To calculate the tax amount, multiply the taxable sales/uses by the tax rate.

**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.

Use a copy of this form to report additional on-road motor fuel sales/use.

Effective for sales beginning, July 1, 2025  
Form **ST-3 Motor Fuel** (Rev. 07/11/25)

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



2512704018

Sales & Use #                            -                                    /                                    /                                    Amended Return

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Address: \_\_\_\_\_

County of Business \_\_\_\_\_

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

### Pre-Paid Local Sales Tax (Motor Fuel) Schedule

ON-ROAD FUEL JURISDICTION FUEL JURISDICTION CODE TYPE	AVERAGE RETAIL TAXABLE GALLONS 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. <b>TOTALS ►</b>				

\* Use the sales and use tax rate chart for prepaid local tax rates to determine the tax rate for the applicable jurisdiction.