

Georgia Department of Revenue Motor Fuel Tax Electronic Filing Implementation Guide



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Chapter 1 - Introduction

General

Thank you for your interest in the Georgia Department of Revenue Electronic Filing. This guide contains the required electronic file formats as well as general instructions needed to file motor fuel tax returns electronically with the Georgia Department of Revenue. This guide is designed to provide the rules, procedures, and technical requirements for the electronic filing of motor fuel taxes by Electronic Return Originators (ERO) (also known as Transmitters"), and Electronic Filing Software Developers. All areas presented in this guide must be followed for successful participation in the Motor Fuel E-Filing Program.

GADOR (Georgia Department of Revenue) Contact

If you have any questions or concerns about this document, please contact Electronic Services @ efile@dor.ga.gov

Chapter 2 - Program Overview

Program Benefits

GADOR has designed this program for the electronic filing and payment of motor fuel tax returns and taxes.

Advantages of participating in GADOR electronic filing and payment program:

- o Elimination of cost and time to generate, sign and mail returns and checks
- o New reporting requirements are supported by the XML schema
- o Rapid and secure movement of data allowing for faster processing and response
- o Comprehensive audit trail for both the return and payment
- o Elimination of postal delays and possible late filing/payment fees
- o A consistent, standard format, resulting in easier and less costly implementation efforts
- o Allows GADOR to implement a fuel tracking system. This enables the Department to track fuel and reduce motor fuel tax fraud, which keeps fuel tax evaders from undercutting honest fuel marketers

Role of the Software Developer

Proper formatting and strict adherence to these guidelines are necessary for successful electronic filing. The users of the software rely on their software developer to provide a system that is easy to use and understand, fits their business needs, and ensures accurate translation of their tax filing data.

The tax authority supplies filing specifications (XML) to filers, and it is the responsibility of industry to update software to match the state's specifications.

Who Can Participate

The Motor Fuel MFET Program is open to taxpayers and software providers required to file motor fuel tax returns (MFD-04).

Acceptable Electronic Formats

GADOR is accepting XML files in the MFET schemas through GTC to file motor fuel tax returns and make payments.

Motor Fuel Xpath Mapping Document

The Motor Fuel Xpath mapping documents. This includes:

- Header
- Distributor
- Financial Transaction

Go to dor.georgia.gov/file-format - under Information for Tax Professionals

Valid Transmission Methods

GADOR will only accept electronic motor fuel tax returns and payments submitted via Georgia Tax Center (GTC).

Security

GADOR uses Georgia Tax Center (GTC) to upload and import motor fuel tax returns and to make payments. It incorporates the following technological attributes to ensure data security: Username-ID, Password, Data Encryption, Electronic Signature (Authorization and Security Codes), and Confirmations. Each Electronic Participant must also use security procedures that are reasonably sufficient and use its best efforts to ensure that all transmissions of motor fuel tax returns and reports are authorized.

Chapter 3 - Getting Started

Registration

Software developers will be required to test their software with the Georgia Department of Revenue. To request a test package, please complete the annual Compliance Agreement @ <http://dor.georgia.gov/documents/mfd-04-compliance-agreement-2015>

The Compliance Agreement is to be completed, signed and returned to the GADOR. These agreements are key documents setting forth the rights and obligations of the parties.

The following links are available on <http://dor.georgia.gov>

- Forms and Publications
- Fuel Tax Rates
- Tax Policy
- Contact Us
- Frequently Asked Questions (FAQs)

Timely Filing

All returns and payments must be filed and paid on or before the 20th day of the month following the period in which the transaction took place, or the next business day if the 20th falls on a weekend day or a holiday. Example: March return due April 20th, 2nd QTR return due July 20th

Acknowledgments

File acknowledgements will be provided immediately upon the filer's successful submission of a Tax Return via GTC. Each Filer will receive a confirmation acknowledgment number verifying the successful receipt of submission.

Testing Procedures

These are the steps you will need to follow for testing and approval by GADOR of your EDI tax filing.

1. Complete and submit the required Compliance agreement. If the software vendor has exclusions or limitations in regards to their test cases, GADOR must be notified before testing is set to begin and the Compliance Agreement must list those limitations.
2. Test cases will be provided @ <http://dor.georgia.gov/test-cases> under Information for Tax Professionals
3. Submit test files to efile@dor.ga.gov . Our personnel will evaluate the files within 3-5 business days.

4. If errors are found within your transmission that will cause problems for the taxpayers or our processing, you will receive an email. You will be required to retransmit the entire test file until it processes error free.
5. There are no intentional errors within the test package. If you should find an error, please contact efile@dor.ga.gov immediately.
6. Approved Vendor List will be available @ <http://dor.georgia.gov/approved-software-vendors>

Amended Returns

Amended returns are to be filed in the same manner as the original return. Original returns filed via paper return must be amended with a paper amended return. Original returns that were filed electronically must be amended electronically. **Electronic amended submissions are completed by making corrections to the original file.**

Important Tips

- o Report gallons of gasoline and aviation gas in the gasoline column
- o Diesel fuel may include kerosene or jet fuel, but clear and dyed gallons should be reported in separate columns
- o All fuel types reported (including L.P. Gas and any Special Fuel) should be identified by product codes on the appropriate schedule, round to whole gallons
- o Round down all amounts less than .50 and round up all amounts of .50 through .99
- o Decimal points are not valid in the gallon fields
- o Please make certain that the information on the tax return is correct before filing electronically
- o The information on the front of the Motor Fuel Tax Return must be supported by the detail information found on the proper schedules
- o All motor fuel types from the paper return (pages 1 & 2) can and should be filed electronically.

Chapter 4 - Miscellaneous

Abbreviations

USA (US) State	Abbreviation	Canadian (CA) Province/Territory	Abbreviation
Alabama	AL	Alberta	AB
Alaska	AK	British Columbia	BC
Arizona	AZ	Manitoba	MB
Arkansas	AR	New Brunswick	NB
California	CA	Newfoundland	NF
Colorado	CO	Northwest Territory	NT
Connecticut	CT	Nova Scotia	NS
Delaware	DE	Nunavut	NU
District of Columbia	DC	Ontario	ON
Florida	FL	Prince Edward Island	PE
Georgia	GA	Quebec	QC
Hawaii	HI	Saskatchewan	SK
Idaho	ID	Yukon Territory	YT
Illinois	IL		
Indiana	IN	Mexican (MX) State	Abbreviation
Iowa	IA	Aguascalientes	AG
Kansas	KS	Baja California	BJ
Kentucky	KY	Baja California Sur	BS
Louisiana	LA	Campeche	CP
Maine	ME	Chiapas	CH
Maryland	MD	Chihuahua	CI
Massachusetts	MA	Coahuila	CU
Michigan	MI	Colima	CL
Minnesota	MN	Distrito Federal	DF
Mississippi	MS	Durango	DG
Missouri	MO	Guanajuato	GJ
Montana	MT	Guerrero	GR
Nebraska	NE	Hidalgo	HG
Nevada	NV	Jalisco	JA
New Hampshire	NH	Mexico	EM
New Jersey	NJ	Michoacán	MH
New Mexico	NM	Morelos	MR
New York	NY	Nayarit	NA
North Carolina	NC	Nuevo Leon	NL
North Dakota	ND	Oaxaca	OA
Ohio	OH	Puebla	PU
Oklahoma	OK	Queretaro	QA
Oregon	OR	Quintana Roo	QR
Pennsylvania	PA	San Luis Potosí	SL
Rhode Island	RI	Sinaloa	SI
South Carolina	SC	Sonora	SO
South Dakota	SD	Tabasco	TA
Tennessee	TN	Tamaulipas	TM
Texas	TX	Tlaxcala	TL
Utah	UT	Veracruz	VZ
Vermont	VT	Yucatan	YC
Virginia	VA	Zacatecas	ZT
Washington	WA		
West Virginia	WV		
Wisconsin	WI		
Wyoming	WY		

Paper Forms and Instructions

Paper forms and instructions can be found on the Georgia Department of Revenue website at: <http://dor.georgia.gov/documents/forms>