

How to Report Jet Fuel Sales



Outline

- Filing GTC Return
 - Importing
 - Manually Keying
- Additional Information
 - Problems with GTC
 - AvGas
 - FAQs

Filing Return via GTC

Filing Return

- Effective July 1, 2015, taxpayers are now required to report jet fuel separate from regular sales tax
- Every county has a Jet Fuel (JT) rate that should be used to report all jet fuel sales, use and any applicable TSPLOST

Importing Return

- Import File

- <https://gtc.dor.ga.gov> → Georgia Tax Center Info → Tax Templates → Sales and Use Tax Return Import
- The period must be entered to view any sales tax rates
- “Yes” must be selected in the Jet Fuel drop-down field to view jet fuel sales tax rates

SALES AND USE RETURN

Sales & Use Account Number	
Period End Date	
Filing Frequency	
Amended	<input type="checkbox"/>

Part A

1	Total Sales (State)	
2	Total Exempt State Sales	
3	Taxable State Sales	0.00
4	Total Sales Tax <<	0.00

Note:

This version of the Excel import template is for filing returns with a period end date between 1/1/2008 and 12/31/2016

Energy Rates		Jet Fuel Rates	
		Yes	
		No	

Note:

This template does not contain the correct rates for tax periods ending between 1/1/2015 and 2/28/2015. Select Yes or No to report Jet Fuel Rates.

GTC will provide the correct rates once the template is imported. To use the correct rates for these dates on the template, download the **2015_Jan_Feb_ONLY** template.

Importing Return

1. Click the **Account ID** hyperlink for Sales & Use Tax

JET FUEL CORP		NAMES AND ADDRESSES		I WANT TO...	Profile
Federal Employer ID #	65-6065065	Legal Name	JET FUEL CORP	Make Multiple Payments	
My Balance	\$10.00	DBA Name	Add	Submit Documentation	
		Business Location Address	6305 CRESCENT DR NORCROSS GA 30071-2926	Submit Power of Attorney	
		Mailing Address	Add	Request Offer in Compromise	
				Add Access to Another Account	
				Upload File	
				Register New Tax Account	
				Update Officers	
				Manage NAICS Codes	
				Request Tax Clearance Letter	
				Request Payment Plan	
				Direct Pay Permit	

ACCOUNTS²

REQUESTS

E-MESSAGES⁰

LETTERS⁰

CREDITS

MY ACCOUNTS²

MY ACCOUNTS

Hide History

Filter

Account Id	Account Type	Name	Frequency	Address	Balance
11835-DR	Motor Fuel Distributor Tax	JET FUEL CORP	Monthly	6305 CRESCENT DR NORCROSS GA 30071-2926	10.00
308-744275	Sales & Use Tax	JET FUEL CORP	Monthly	6305 CRESCENT DR NORCROSS GA 30071-2926	0.00

2 Rows

Importing Return

- Click the **Import** button at the top of the screen
- Locate the file on the computer; click the **Import** button on the pop-up window

The screenshot displays a web interface for a 'SALES & USE FORM ST-3'. At the top, there are five buttons: 'Import', 'Submit', 'Save and Continue', 'Save and Finish Later', and 'Cancel'. Below these is a header for 'SALES & USE FORM ST-3' and a link to 'Click here to view form instructions'. A red exclamation mark icon indicates 'Step 1: Determine Form'. A modal dialog box titled 'Select a file to import:' is open, featuring a file input field with a 'Browse...' button, an empty text field, and 'Import' and 'Cancel' buttons at the bottom.

Importing Return

- Step 2 appears. If the import was not successful, review and correct the spreadsheet and try again using the Step 2 hyperlink or the Import button
- Click Step 3 to review the imported return
 - The imported return must be review before the return can be submitted even if the import was successful

Import

Submit

Save and Continue

Save and Finish Later

Cancel

SALES & USE FORM ST-3

[Click here to view form instructions](#)

✓ Step 1: Determine Form

Using the ST-3 Long Form

✓ Step 2: [Import this Return](#)

Return Successfully Imported

! Step 3: [Review Imported Return](#)

Importing Return

- Click the Submit button. Review the pop-up message and click Yes to certify that to the best of your knowledge the return is true and complete, and to confirm you want to submit the return

The screenshot displays a software interface for 'SALES & USE FORM ST-3'. At the top, there are five buttons: 'Import', 'Submit', 'Save and Continue', 'Save and Finish Later', and 'Cancel'. On the left, a sidebar shows a progress list with three steps, each marked with a green checkmark: 'Step 1: Determine Form', 'Step 2: Import this Return', and 'Step 3: Review Imported Return'. The main area shows a confirmation dialog box with a blue header and a close button (X). The dialog text reads: 'By clicking "Yes", you are certifying that this return, including schedules or statements, has been examined by you and is to the best of your knowledge and belief, a true and complete return made in good faith for the return period.' Below this, it says: 'You are about to submit a request. A completed request does not mean the requested changes have been made; rather it means your request was received by the system and is awaiting approval. Not all requests are approved.' The dialog asks 'Are you sure you want to submit this request?' and provides 'Yes' and 'No' buttons at the bottom.

SALES & USE FORM ST-3

Import Submit Save and Continue Save and Finish Later Cancel

Step 1: Determine Form
Using the ST-3 Long

Step 2: Import this Return
Return Successfully

Step 3: Review Imported Return
Tax of \$9446.76 is d

By clicking "Yes", you are certifying that this return, including schedules or statements, has been examined by you and is to the best of your knowledge and belief, a true and complete return made in good faith for the return period.

You are about to submit a request. A completed request does not mean the requested changes have been made; rather it means your request was received by the system and is awaiting approval. Not all requests are approved.

Are you sure you want to submit this request?

Yes No

Review your request and click Submit at the top of the page to continue.

Importing Return

[Print Confirmation](#)[Make a Payment](#)[Print Return](#)[OK](#)

CONFIRMATION

Request Information

Logon	lexcorp
Status	Pending
Confirmation Number	1-808-390-656
Taxpayer Name	LEXCORP
Federal Employer ID #	55-5392677
Sales & Use Tax	307-088031
Request Title	Return for 31-Oct-2016
Filing Period	31-Oct-2016
Submitted	16-Nov-2016
Total Amount Due	\$9,446.76

Your return for 31-Oct-2016 has been submitted.

The return will be posted to your account after your request is processed in the next couple of days.

Your confirmation number is **1-808-390-656**. If you have any difficulties, or you would like some help then please contact us at 1-877-GADOR11 (1-877-423-6711).

Your return indicates that a payment of **\$9,446.76** is due. **Your payment must be received by the due date to avoid incurring penalty and interest.** You can make a payment now by clicking "Make a Payment" at the top of the page.

If you sell prepaid wireless services please note:

Effective January 1, 2012, all sellers and retailers of prepaid wireless telecommunications services will be required to remit the prepaid wireless 9-1-1 service charge to the Georgia Department of Revenue per Title 46, Section 46-5-121 of the Official Code of Georgia Annotated.

To facilitate the remittance of the new charge, the Prepaid Wireless 9-1-1 Charge account type has been created. You can register for the new account type by clicking on the "Register a New Tax Account" link from your GTC home page.

For more information, please visit <http://dor.ga.gov/>.

Filing Return via GTC

Manual Entry

Importing Return

1. Click the **Account ID** hyperlink for Sales & Use Tax

JET FUEL CORP		NAMES AND ADDRESSES		I WANT TO...	Profile
Federal Employer ID #	65-6065065	Legal Name	JET FUEL CORP	Make Multiple Payments	
My Balance	\$10.00	DBA Name	Add	Submit Documentation	
		Business Location Address	6305 CRESCENT DR NORCROSS GA 30071-2926	Submit Power of Attorney	
		Mailing Address	Add	Request Offer in Compromise	
				Add Access to Another Account	
				Upload File	
				Register New Tax Account	
				Update Officers	
				Manage NAICS Codes	
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Account Id	Account Type	Name	Frequency	Address	Balance
11835-DR	Motor Fuel Distributor Tax	JET FUEL CORP	Monthly	6305 CRESCENT DR NORCROSS GA 30071-2926	10.00
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2 Rows

Manually Keying Return

3. Click **Step 1: Determine Form**

- Make sure the “I have taxable Jet Fuel sales/use” is checked

Import

Submit

Save and Continue

Save and Finish Later

Cancel

SALES & USE FORM ST-3

[Click here to view form instructions](#)

! Step 1: Determine Form

Step1: Choose Form

For the period beginning 8/1/2016 and ending 8/31/2016.

Did you have sales and use activity during this filing period?

Yes

Select all that apply:

I have sales in multiple counties

I have food, fuel, or hotel tax

I have use tax for this filing period

I have sales/use tax in TSPLOST counties

I have sales that qualify for the Energy Exemption

I have taxable Jet Fuel sales/use

I need to import my return from XML or Excel

OK

Cancel

If this box is missing, you will need to contact DOR

Filing GTC Return with Jet Fuel

4. Click **Step 2: Complete the ST-3 Long Form**

- Click on **Line 4: Total Sales Tax (Click Here for Part B)**

Step 2: Complete the ST-3 Long Form

Main Part A

Part A

1. Total Sales (State)	76,000.00
2. Exempt Sales (Click to report bad debt)	0.00
3. Taxable Sales	76,000.00
4. Total Sales Tax (Click Here for Part B)	4,560.00

Part B Grids

Part B

Jurisdiction	Taxable Sales	Rate	Tax Due
State	20,000.00	0.0400	800.00
State (Jet Fuel)	56,000.00	0.0400	2,240.00
City of Atlanta	0.00	0.0100	0.00

- State + State (Jet Fuel) on Part B must equal Line 3 on Part A
- State is all taxable sales EXCEPT jet fuel. State (Jet Fuel) is ONLY taxable jet fuel sales

Sales Tax Distribution Table

Jurisdiction	Taxable Sales	Local Rate	Tax Rate	Sales Tax
067 - Gwinnett	20,000.00	0.0200 (ES)	0.0200	400.00
067JT - Gwinnett (Jet Fuel)	56,000.00	0.0200 (ES)	0.0200	1,120.00

2 Rows

For each county, enter the jet fuel sales and non-jet fuel sales as separate entries in the distribution table

OK Cancel

Filing GTC Return with Jet Fuel

5. Complete the rest of the return
6. Click the **Submit** button

Additional Information

GTC Problems

- Don't see the "I have taxable Jet Fuel sales/use" checkbox or seeing errors after importing?
 - Your account is missing the Jet Fuel State Rate indicator. Call 877-423-6711 and select option #1 to update your account
- Unable to add your Motor Fuel Distributor account to your GTC logon?
 - Call 877-423-6711 and select option #1 for assistance

AvGas

- Reporting of AvGas on the sales and use tax return has not changed
 - Fully exempt from 4% State tax
 - Prepaid Local Tax = Average Retail Price (capped at \$3.00 and published semi-annually) x Taxable Gallons x Tax Rate

FAQs

- Why is jet fuel reported this way?
 - Based on H.B. 170:
<http://www.legis.ga.gov/Legislation/20152016/146354.pdf>
- When should we start reporting jet fuel this way?
 - If you have not been reporting jet fuel this way, start with your next Sales & Use return
- How to determine your taxable jet fuel sales to report?
 - Based on how you track sales in your accounting system (i.e. taxable jet fuel sales vs other taxable sales)

Thank You!
