Form MFD-04 (Rev. 9/13)

INSTRUCTIONS

On page 1, report gallons of gasoline and aviation gas in the gasoline column. Diesel fuel may include kerosene or jet fuel, but clear and dyed gallons should be reported in separate columns. All fuels reported should be identified by product codes on the appropriate schedule.

If you are also licensed as a distributor of L. P. Gas or Special Fuels, you will receive a separate distributor tax return for that fuel type. Do not combine your gasoline and fuel oil report with your L. P. Gas and Special Fuel report. Special Fuels include any energy source other than L. P. Gas.

For tax reporting purposes, if fuel is moved across state lines the distributor must report it either as an import or an export.

Receipts

1. Beginning Physical Inventory – This figure should agree with your distributor closing physical inventory from the previous report.
2. Gallons received outside Georgia. Enter the total number of gallons imported from each state on the appropriate line. If the state of import is not listed, use "Other." **Complete schedule 3.**
3. Enter all tax free motor fuel received. Use the appropriate column for each fuel type. **Complete schedule 2.**
4. Enter all fuel brought into your inventory on which the Georgia tax has been paid under the appropriate column. **Complete schedule 1.**
5. Enter all gallons of product that could be blended, compounded, or denatured with any other motor fuel defined above. **Include this on schedules 1, 2, or 3 but keep separate from the motor fuel totals.**
6. Total of lines 1-5.

Disbursements

7. Fuel exported to the other states. Enter the total number of gallons exported to each state on the appropriate line. If the state you exported to is not listed, use "Other." **Complete schedule 7.**
8. Enter any tax-free sales made to any U.S. Government entity. **Complete schedule 8.**
9. Enter all tax-free sales to licensed distributors. Remember that an exchange is a sale in the State of Georgia. **Complete schedule 6.**
10. Enter only fuel sold to exempt entities and fuel used by you in an exempt manner. Do not enter any fuel sold to a licensed distributor, the U.S. Government, or exports to other states on this line. **Complete schedule 10.**
11. Enter all gallons of product that could be blended, compounded, or denatured with any motor fuel defined **above. Keep separate from motor fuel totals.**
12. Take credit for your purchases of tax-paid fuel by entering your sales and/or use of tax-paid fuel in the appropriate column.

13a. Enter only those gallons taxed at .01 cent to licensed aviation gasoline dealers. **Complete schedule 5X.**

13b. Enter total gallons you have either sold or used on which the .075 cents tax is due. **Complete schedule 5** .

14. Enter total taxable sales/use of all of Schedules of Disbursement (Schedule 5) by fuel type for gallons delivered and tax collected, except for Aviation Gasoline which is reported on Lines 13a and 13b.
15. Enter total gallons sold to State, County (Cty), and Municipal (Muni) Governments on which the .075 cents tax is due. **Complete schedule 5X.** Sales made to these Government entities with active distributor licenses should be entered on line 9.
16. Enter all motor fuel on hand in Georgia at the end of the calendar month.
17. This is the total of lines 7-16.
18. Same as line 6.
19. If line 18 is greater than line 17, enter the difference in parenthesis to indicate a shortage. If line 17 is greater than 18, enter the difference without parenthesis to indicate an overage.

COMPANY NAME AND/OR ADDRESS CHANGES?
Please make required changes online at the GTC website https://gtc.dor.ga.gov

Print Clear

Form **MFD-04** (Rev. 9/13)
Motor Fuel Tax Unit
Georgia Department of Revenue
PO Box 105088
Atlanta, GA 30348-5088

1404004017

- [ ] Amended Return
- [ ] No Receipts/Sales
- [ ] Final Return
- [ ] EFT Payment

LICENSE#: _____ **FEIN:** _____ Period Ending: 000000 / __

DEPARTMENT USE ONLY

Name: _____

Address: _____

City: _____ **State:** ____ **Zip:** _____

E-mail: _____

Motor Fuel Tax Report

Receipts	Gasoline	Fuel Oils – CLEAR	Fuel Oils - Dyed
1. Beginning GA Physical Inventory			
2. Gallons Received From Other States			
Alabama			
Florida			
North Carolina			
South Carolina			
Tennessee			
Other			
3. Gallons Received From GA Points (Tax Free)			
4. Gallons Received Tax Paid			
5. Gallons Received Compounds			
6. Total Receipts			
Disbursements			
7. Gallons Exported To Other States			
Alabama			
Florida			
North Carolina			
South Carolina			
Tennessee			
Other			
8. Tax-Free Gallons Sold To U.S. Government			
9. Tax-Free Gallons Sold To Other Licensed Distributors			
10. Non - Taxable Sales And/Or Use			
11. Compounds			
12. Sales Or Use Of Tax Paid Fuel			
13. Sales Of Aviation Gasoline			
a. Sales Of Aviation @ 0.01 (AL License)			
b. Sales Of Aviation @ .075 (No AL License)			
14. Taxable Sales/Use			
15. Taxable Sales/Use (State, Cty & Muni Govts)			
16. Closing GA Physical Inventory			
17. Total Disbursements			
18. Total Receipts			
19. Variations Over (Short)			

Print Clear

Form **MFD-04** (Rev. 9/13)
Motor Fuel Tax Unit
Georgia Department of Revenue
PO Box 105088
Atlanta, GA 30348-5088

1404004027

☐ Amended Return
☐ No Receipts/Sales
☐ Final Return
☐ EFT Payment

LICENSE#: _____ **FEIN:** _____ Period Ending: 000000 / __

DEPARTMENT USE ONLY

Name: _____

Address: _____

City: _____ **State:** ____ **Zip:** _____

E-mail: _____

Motor Fuel Tax Report

Receipts	L. P. Gas	Special Fuel
1. Beginning GA Physical Inventory		
2. Gallons Received From Other State		
Alabama		
Florida		
North Carolina		
South Carolina		
Tennessee		
Other		
3. Gallons Received From GA Points (Tax Free)		
4. Gallons Received Tax Paid		
5. Gallons Received Compounds		
6. Total Receipts		
Disbursements		
7. Gallons Exported To Other States		
Alabama		
Florida		
North Carolina		
South Carolina		
Tennessee		
Other		
8. Tax-Free Gallons Sold To U.S. Government		
9. Tax-Free Gallons Sold To Other Licensed Distributors		
10. Non-Taxable Sales And/Or Use		
11. Compounds		
12. Sales Or Use Of Tax Paid Fuel		
13. Sales Of Aviation Gasoline		
a. Sales Of Aviation @ 0.01 (AL License)		
b. Sales Of Aviation @ .075 (No AL License)		
14. Taxable Sales/Use		
15. Taxable Sales/Use (State, Cty & Muni Govts)		
16. Closing GA Physical Inventory		
17. Total Disbursements		
18. Total Receipts		
19. Variations Over (Short)		

Form **MFD-04** (Rev. 9/13)

1404004037

STATE OF GEORGIA COMPUTATION OF PREPAID STATE TAX ON MOTOR FUEL SALES & USE

License #: _____

Period Ending: 00/00 /

		PREPAID STATE TAX RATE PER GALLON	X	NUMBER OF GALLONS	=	TAX AMOUNT DUE	-	**(LESS VENDOR'S COMPENSATION)	=		NET TAX AMOUNT DUE
1.	GASOLINE		X		=		-		=	1.	
2.	DIESEL (CLEAR/DYED)		X		=		-		=	2.	
3.	AVIATION GASOLINE		X		=		-		=	3.	
4.	L. P. GAS		X		=		-		=	4.	
5.	SPECIAL FUEL*		X		=		-		=	5.	
6.	**TOTAL AMOUNT OF PREPAID STATE TAX DUE AT 4% (LINES 1-5): (TRANSFER TOTAL TO PAGE 4 LINE 8 OF TAX RETURN)**									6.	

MOTOR FUEL SALES TO STATE, COUNTY & MUNCIPAL GOVERNMENTS ONLY

		PREPAID STATE TAX RATE PER GALLON	X	NUMBER OF GALLONS	=	TAX AMOUNT DUE	-	**(LESS VENDOR'S COMPENSATION)	=		NET TAX AMOUNT DUE
7.	GASOLINE		X		=		-		=	7.	
8.	DIESEL (CLEAR/DYED)		X		=		-		=	8.	
9.	AVIATION GASOLINE		X		=		-		=	9.	
10.	L. P. GAS		X		=		-		=	10.	
11.	SPECIAL FUEL*		X		=		-		=	11.	
12.	**TOTAL AMOUNT OF PREPAID STATE TAX DUE AT 3% (LINES 7-11): (TRANSFER TOTAL TO PAGE 4 LINE 9 OF TAX RETURN)**									12.	

INSTRUCTIONS

Effective January 1, 2004 all licensed distributors must compute on lines 1-5 the Prepaid State Tax upon their use or any sales to persons (except State, County and Municipal Governments) who are not licensed as a distributor with the Georgia Department of Revenue (GDOR). Use lines 7-11 to compute the Prepaid State Tax on sales to State, County and Municipal Governments Only.

The Prepaid State Tax is published each May and November on the Georgia DOR website (etax.dor.ga.gov) and is based on four percent (4%) of the state-wide average retail sales price by motor fuel type in Georgia. The Prepaid State Taxes on sales and use by State, County and Municipal Governments is based on three percent (3%) of the state-wide average retail sales price by motor fuel type.

All taxable diesel fuel gallons sold or used for on-road use (clear & dyed) must be reported on the diesel fuel line in order to calculate the amount of Prepaid State Tax due.

* **Include all sales/use of CNG on the Special Fuel Line.**

** **Vendor's Compensation is based on ½ % (.005) of the total prepaid tax amount paid on the tax return if filed timely.**

Prepaid State Tax Calculation:

- Multiply the Prepaid State Tax Rate for each fuel type by the number of gallons sold or used in the State of Georgia and record the total on the Tax Amount Due line.
- Subtract the Vendor's Compensation ½ % (.005) from the Tax Amount Due Line and enter the Net Tax Amount Due.
- Add all entries in the Net Tax Amount Due column and record the total Amount of Prepaid State Tax Due on the applicable line.
- The total amounts must be transferred to the applicable lines of page 4 of this tax return.

Failure to remit the Prepaid State Tax due on the tax return by the due date will result in a 10% penalty on the total Prepaid State Tax due, a 1% interest assessment per month or fraction thereof until paid, and loss of Vendor's Compensation.

Form **MFD-04** (Rev. 9/13)

1404004047

STATE OF GEORGIA GEORGIA MOTOR FUEL
TAX REPORT CALCULATION OF TAXES DUE

License #: _____

Period Ending: **0000/00** __ / __ __

Report gallons from lines 13-15 (Page 1) and lines 14-15 (Page 2) of the Motor Fuel Tax Report.

		NUMBER OF GALLONS	RATE PER GALLON	TAX AMOUNT DUE	**(LESS VENDOR'S COMPENSATION)		Net Tax $ Due
1.	Gasoline		.075			1.	
2.	Fuel Oils-Clear		.075			2.	
3.	Fuel Oils-Dyed		.075			3.	
4.	L.P. Gas		.075			4.	
5.	Special Fuel *		.075			5.	
6.	Aviation Gas		.01			6.	
7.	Aviation Gas		.075			7.	
8.	4% Net Prepaid State Tax Amount Due (Total from Line 6, page 3) ..... (See page 3 of this report for reporting instructions)					8.	
9.	3% Net Prepaid State Tax Amount Due (Total from Line 12, page 3) ..... (See page 3 of this report for reporting instructions)					9.	
10.	Add $50.00 if filed after the 20th day of the following month:.....				10.		
11.	Add 10% penalty on taxes if filed after the 20th day of the following month:.....				11.		
12.	Add interest at 1% per month or part thereof on taxes due				12.		
13.	Subtotal: Late filing penalty, interest, and late payment penalty:.....					13.	
14.	**TOTAL AMOUNT DUE .....**					14.	

STATE OF GEORGIA:

I certify that this return, including any accompanying schedules or statements, has been examined by me and is to the best of my knowledge and belief a true and complete return made in good faith for the period stated. This_____ day of _____, _____.

Signature _____ Phone Number _____

Title _____ Email Address _____

Date _____

* **Include all sales/use of CNG on the Special Fuel Line.**

** **Allowance of 1% (.01) of the first .075 cents per gallon is allowed only if payment is received by the 20th day of the month.**

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Form **MFD-04** (Rev. 9/13)

1404004057

GEORGIA MOTOR FUEL TAX MULTIPLE SCHEDULES OF RECEIPTS

DISTRIBUTORS NAME: _____ LICENSE NO.: _____ FEIN: _____

SCHEDULE TYPE: _____ Period Ending: 000000 / _ _

TYPE OF SCHEDULE

1. GALLONS RECEIVED IN GA – TAX PAID
2. GALLONS RECEIVED IN GA FROM LICENSED MOTOR FUEL DISTRIBUTORS – TAX UNPAID
3. GALLONS IMPORTED FROM ANOTHER STATE _____
4. N/A

PRODUCT CODE (CHECK ONE)

- ☐ 054 PROPANE (LPG)
- ☐ 065 GASOLINE
- ☐ 124 GASOHOL
- ☐ 125 AVIATION GASOLINE
- ☐ 123 ALCOHOL
- ☐ 130 JET FUEL
- ☐ 145 LS/KEROSENE – CLEAR
- ☐ 226 HS/DIESEL – DYED
- ☐ B00 BIODIESEL (CLEAR)
- ☐ _____ OTHER SPECIFY, SEE FTA PRODUCT CODE LIST
- ☐ 227 LS/DIESEL - DYED
- ☐ 167 LS/DIESEL - CLEAR
- ☐ 224 COMPRESSED NATURAL GAS (CNG)
- ☐ 225 LIQUID NATURAL GAS (LNG)

(1) CARRIER NAME	(2) CARRIER FEIN	(3) MODE	(4) POINT OF		(5) ACQUIRED FROM	(6) SUPPLIER'S FEIN	(7) DATE RECEIVED	(8) DOCUMENT NUMBER	(11) BILLED GALLONS
			ORIGIN (CITY, STATE)	DESTINATION (CITY, STATE)					
								TOTALS	

Print Clear

Form **MFD-04** (Rev. 9/13)

1404004067

GEORGIA MOTOR FUEL TAX MULTIPLE SCHEDULES OF DISBURSEMENTS

DISTRIBUTORS NAME: _____ LICENSE NO.: _____ FEIN: _____

SCHEDULE TYPE: _____ Period Ending: 000000 / _ _

TYPE OF SCHEDULE

5. GALLONS DELIVERED TAX COLLECTED
5X. GALLONS DELIVERED & PARTIALLY TAXED
6. GALLONS DELIVERED IN GA. TO LICENSED MOTOR FUEL DISTRIBUTORS – TAX NOT COLLECTED
7. GALLONS EXPORTED TO STATE _____
8. GALLONS DELIVERED TO U.S. GOV'T –TAX EXEMPT
9. N/A
10. GALLONS DELIVERED TO OTHER EXEMPT ENTITIES

PRODUCT CODE (CHECK ONE)

- ☐ 054 PROPANE (LPG)
- ☐ 065 GASOLINE
- ☐ 124 GASOHOL
- ☐ 125 AVIATION GASOLINE
- ☐ 123 ALCOHOL
- ☐ 130 JET FUEL
- ☐ 145 LS/KEROSENE – CLEAR
- ☐ 226 HS/DIESEL – DYED
- ☐ B00 BIODIESEL (CLEAR)
- ☐ _____ OTHER SPECIFY, SEE FTA PRODUCT CODE LIST
- ☐ 227 LS/DIESEL - DYED
- ☐ 167 LS/DIESEL - CLEAR
- ☐ 224 COMPRESSED NATURAL GAS (CNG)
- ☐ 225 LIQUID NATURAL GAS (LNG)

(1) CARRIER NAME	(2) CARRIER FEIN	(3) MODE	(4) POINT OF ORIGIN (CITY, STATE)	(4) POINT OF DESTINATION (CITY, STATE)	(5) TERMINAL CODE	(6) SOLD TO	(7) PURCHASER'S FEIN	(8) DATE SHIPPED	(9) DOCUMENT NUMBER	(12) BILLED GALLONS
									TOTALS	

Form **MFD-04** (Rev. 9/13)

GENERAL INSTRUCTIONS FOR SCHEDULES

ALL RECEIPTS AND DISBURSEMENTS OF MOTOR FUEL MUST BE ACCOUNTED FOR ON THE APPROPRIATE SCHEDULE

Distributor's Name/License Number/Report Month ----------	Reporting Company's name, license number and report month.
Schedule Type ----------	Enter one of the numbers corresponding to the schedule type reflected on either the Receipts or Disbursements Schedule.
Carrier Name ----------	Enter name of carrier.
Carrier FEIN ----------	Enter carrier's FEIN (Federal Employer Identification No.).
Mode ----------	Enter one of the following letters reflecting the mode of transportation: **B** - Barge **BA** - Book Adjustment **CE** - Summary **GS** - Gas Station **J** - Truck **PL** - Pipeline **R** - Rail **RT** - Removal from Terminal, other than by truck or Rail, for sale or consumption **ST**- Stationary Transfer
Point of Origin----------	Enter the location (city and state) from which product was transported.
Point of Destination----------	Enter the location (city and state) to which product was delivered.
Acquired from/Sold To----------	Enter the name of the company.
Supplier/Purchaser License----------	Enter the purchaser's FEIN on Schedule 5, and/or 5X, 6, 7, 8 and 10. Enter the supplier's license number on the schedule of receipts.
Product Code----------	Enter the number that corresponds to the type of product received or sold. You may combine several product codes as indicated on the form. You must subtotal gallons by reported product type.
Gallons----------	Enter your billed gallons. For receipt schedules report the gallons invoiced to you by the supplier. For disbursement schedules report the gallons you invoiced to your customer.
Document Number----------	Bill of Lading

Should you have any questions regarding the preparation and filing requirements of the Motor Fuel Tax Report and Schedules, you may call us at (404) 417-6710.

COMPANY NAME AND/OR ADDRESS CHANGES?
Please make required changes online at the GTC website https://gtc.dor.ga.gov