Instructions for Sales and Use Tax Form Preparation

Rev.4/05

Part A

Line 1 Total Sales. Enter total sales, leases, and rentals for the reporting period. Do not include collected sales tax. If none, enter "0" on Line 1.

Line 2 Total Use. Enter total use for the reporting period for items used in Georgia on which applicable tax was not paid at time of purchase. If none, enter "0" on Line 2.

Line 3 Total Sales and Use. Enter total of Lines 1 and 2. If none, enter "0".

Line 4 Taxable State. Enter the total State sales and use minus any state exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 5 Taxable Marta. Enter the total Marta sales and use minus Marta exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 6 Taxable Local Option. Enter the total Local Option sales and use minus Local Option exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 7 Taxable Other Local Option. Enter the total Other Local Option sales and use minus Other Local Option exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 8 Taxable Special Purpose. Enter the total Special Purpose sales and use minus Special Purpose exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 9 Taxable Educational. Enter the total Educational sales and use minus Educational exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 10 Taxable Homestead. Enter the total Homestead sales and use minus Homestead exemptions. Use the exemption worksheet to determine any sales and use not taxed.

Line 11 Total Tax from Tax Column (Line 4 through 10 of Part B). Enter total of Part B, Tax Column.

Line 12 Excess Tax. Enter the amount of tax collected in excess of the Total tax. If filing under an established representative Conversion Factor, calculate the excess tax by multiplying the
taxable State sales and use (Line 4) by the printed Conversion Factor rate.

Line 13 Total Tax Amount. Enter the sum of Line 11 and Line 12.

Line 14 Vendor's Compensation. Please review the instructions on Vendor's Compensation located in this booklet.

Line 15 Penalty. Please review the instructions on Penalty calculations located in this booklet.

Line 16 Interest. Interest is calculated on 1% of tax owed by number of months (or fraction thereof).

Line 17 Previous Prepaid Amount. The amount of Estimated tax previously paid will be printed on this line.

Line 18 Current Prepaid Amount. The amount of Estimated tax due is calculated by the Department and printed on this line. This amount is updated annually.

Line 19 Credit. Enter the amount of credit from **a** credit memorandum **issued by the Department** and attach the credit memorandum to the ST-3. This amount should be deducted from the Total Tax Amount minus Vendor's Compensation, plus penalty **and interest** (if any), minus Previous Prepaid Amount, plus Current Prepaid Amount.

Line 20 Remit This Amount. This amount is equal to the Total Tax Amount minus Vendor's Compensation, plus Penalty (if any), plus Interest (if any), minus Previous Prepaid Amount, plus Current Prepaid Amount.

Part B - Tax Column

After entering the reported sales, multiply by the Tax Rate for each type (listed). The total is placed on line 11 of Part A and Part B.

Part C - Schedule of Total Exemptions/Deductions

These figures are transferred from the Exemptions/Deductions Worksheet.

Part D

The return must be signed and dated prior to submitting to the Department of Revenue.

Part E - Distribution Schedule

Enter the total taxes collected for each county and tax type. Enter the County Name in column one and the County Code in column two (located on the rate chart). These figures must balance to Part B, Tax Column.

Amended Returns

An amended return should be submitted on a ST-3, Sales & Use Tax form. The appropriate box should be checked and/or the taxpayer may write "amended" on the top of the return. An amended return should only be done if the taxpayer is making changes to the original figures (i.e. Total Sales, Distribution, and Exemptions). This return should not be sent to Century Center but should be sent to P.O. Box 105296 Atlanta, GA 30348-5296.

Mailing Instructions

Please mail the return to one of the following addresses:

Return with check or money order:

State of Georgia
Department of Revenue
PO Box 105296
Atlanta, GA 30348-5296

Return with an Electronically Filed Payment (EFT):

State of Georgia
Department of Revenue
PO Box 740398
Atlanta, GA 30374-0398

Payment Voucher

The Payment Voucher must be returned with the ST-3 Sales and Use Tax Report and your payment in the same envelope.

- Do **not** mail the Payment Voucher if you file your payment electronically (EFT).
- Do **not** mail the Payment Voucher if you do not owe money/taxes.
- The Payment Voucher is **not** a substitute for the ST-3 Sales and Use Tax Report. Failure to file the ST-3 Sales and Use Tax Report may result in penalties.

If you need assistance in preparing this form or general tax information, please contact Customer Service or your local regional office listed below:

Customer Service	(404) 417-4477
Albany	(229) 430-4241
Athens	(706) 542-6058
Atlanta	(404) 968-0480
Augusta	(706) 737-1870
Columbus	(706) 649-7451
Douglas	(912) 389-4094
Lithia Springs	(770) 732-5812
Macon	(478) 751-6055
North East Metro	(404) 417-6605
Rome	(706) 295-6061
Savannah	(912) 356-2140

Additional forms and information may be obtained from:

Department of Revenue Website:
www.gatax.org

Forms Facsimile Information
(Forms to your fax machine)
(404) 417-6011

Vendor's Compensation Formula

The Vendor's Compensation rate on sales that are **not** from Motor Fuel is three percent (.03) of the first $3,000 ($90.00) of state and local taxes plus one half of one percent (.005) on the taxes over $3,000. The Vendor's Compensation rate for **Motor Fuel** sales is three percent (.03) of all taxes with no limitation.

Example:

State and Local Taxes of $4,500 would equal $97.50

Non-Motor Fuel Dealer

Sales Tax	$3,000.00 x .03	=	$90.00
Sales Tax	$1,500.00 x .005	=	$7.50
Total	$4,500.00	=	$97.50

State and Local Taxes of $12,000 would equal $322.50

Motor Fuel Dealer

Local Taxes on Motor Fuel	$7,500.00 x .03	=	$225.00
Sales Tax	$3,000.00 x .03	=	$90.00
Sales Tax	$1,500.00 x .005	=	$7.50
Total	$12,000.00	=	$322.50

Use the following worksheet to calculate the Vendor's Compensation only if you do not file a consolidated (Master) report and you have Motor Fuel sales. **Failure to submit the Vendor's Compensation Worksheet for these dealers may result in the loss of Vendor's Compensation.**

Vendor's Compensation Worksheet

Local Taxes on Motor Fuel Sales	**$**	X .03 =	**$**
Sales Tax Amount (First $3,000 of collected tax on non Motor Fuel Sales)	**$**	X .03 =	**$**
Sales Tax Amount (Amount over first $3,000 of collected tax)	**$**	X .005 =	**$**
Total*	**$**		**$**

***Total Taxes for Vendor's Compensation calculation can not exceed the total on line #13 of the ST3.**

Penalty for Delinquent Returns

Returns are considered timely if postmarked by the twentieth of the month following the close of the reporting period. Penalty is due on all returns filed after this date. Penalty is calculated individually for each tax type. The formula for calculating penalty is as follows:

> The penalty of five percent (.05) of the tax due or five dollars ($5.00), *whichever is greater*, for each tax type on any delinquent return. This is calculated for each month, or fraction of a month, when the return is delinquent. The penalty will not exceed twenty-five percent (.25) or twenty-five dollars ($25.00), *whichever is greater*.

Master Inserts

Any dealer with four or more locations is required to report on a consolidated Sales and Use Tax Form (ST-3). Consolidated reporting requires each individual location to be reported on a master insert declaring total gross Motor Fuel and non-Motor Fuel Sales and Use, Exemptions and Deductions from State Tax, total tax due by tax type, and the calculation of Vendor's Compensation for each location.

Failure to submit the master insert may result in the loss of Vendor's Compensation.

Other Local Taxes

Other local taxes are Towns County Second Local Tax and the City of Atlanta Municipal Tax (which is applicable to locations in DeKalb and Fulton counties).

Registration Change Form

For any change of Trade Name, Address, Ownership, or Telephone Number, check applicable boxes and provide information below.
Send completed form in a separate envelope to the address listed below:

Business Name_____

[ ] **New Business Location/Trade Name**

Name_____

Address _____

City, State, Zip _____

Phone Number _____

County_____

[ ] **New Mailing Address**

Address _____

City, State, Zip _____

Phone Number _____

S&U Number_____

[ ] **Business Closed** [ ] **Business Sold**

Date Closed / Sold _____

[ ] **Name, Address, and Phone Number of Owners**

Name_____

Address_____

City, State, Zip _____

Phone Number _____

Send Changes to:

salestaxchange@dor.ga.gov
or
Centralized Taxpayer Registration Unit
P.O. Box 49512
Atlanta, GA 30359-1512

Form **ST-3** (Rev. 04/05)
Georgia Department of Revenue
Sales and Use Tax Division
P.O. Box 105296
Atlanta, Georgia 30348-5296
2005

0512404013

☐ Amended Return
☐ Final Return
☐ One Time Only Sale
☐ EFT Payment

Name and Address

Clear Form | Print

SALES AND USE #
COMMODITY CODE
COUNTY OF BUSINESS REGISTRATION

SALES AND USE TAX REPORT — **USE THIS FORM ONLY FOR THE PRINTED PERIOD** — **TO**

Part A

1.	Total Sales	
2.	Total Use	
3.	Total Sales and Use	
4.	Taxable State Sales & Use	
5.	Taxable MARTA Sales & Use	
6.	Taxable Local Option Sales & Use	
7.	Taxable Other Local Option Sales & Use	
8.	Taxable Special Purpose Sales & Use	
9.	Taxable Educational Sales & Use	
10.	Taxable Homestead Sales & Use	
11.	Total Tax from Tax Column	
12.	Excess Tax: Factor Amount +	
13.	Total Tax Amount	
14.	Vendor's Compensation -	
15.	Penalty (Use Penalty Worksheet) +	
16.	Interest (1% per month or fraction thereof) +	
17.	Previous Prepaid Amount -	
18.	Current Prepaid Amount +	
19.	Credit (See instructions)	
20.	**Remit This Amount**	

Part B

	Tax Rate	TAX COLUMN
--->	X .04 =	
	X .01 =	
	X .01 =	
	X .01 =	
	X .01 =	
	X .01 =	
	X .01 =	
	<--**Total**-->	

SCHEDULE OF TOTAL EXEMPTIONS / DEDUCTIONS

Part C

A. Total State	
B. Total MARTA	
C. Total Local	
D. Total Other Local	
E. Total Special	
F. Total Educational	
G. Total Homestead	

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Part D

I certify that this return, including the 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 _____, _____

Return Prepared By_____Signature_____ _____ _____

Title Phone Number

This return must be filed and paid by the 20th of the month following the period for which the tax is due to avoid loss of vendor's compensation and the payment of penalty and interest. **DEALERS AND CONTRACTORS MUST FILE A TIMELY RETURN EVEN THOUGH NO TAX IS DUE. DO NOT SEND CASH BY MAIL.**

Remittance by Electronic Funds Transfer (EFT) must be completed by 3:00 p.m. on the 19th. If the 20th is a Saturday, Sunday, Monday or a Federal Holiday the EFT must be completed before 3:00 p.m. on the preceding Friday.

Part E-County Distribution Schedule

Enter the 1% tax reported for each county and tax type

S&U #

Clear Form

Print

County	Code	Homestead	Marta	Other Local Option
DeKalb	044			
Fulton	060			
Rockdale	122			
Towns	139			
City of Atlanta	060			
Total				

County	Code	Local	Special	Educational
Appling	001			
Atkinson	002			
Bacon	003			
Baker	004			
Baldwin	005			
Banks	006			
Barrow	007			
Bartow	008			

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Part E (continued)

S&U #

Clear Form

Print

County	Code	Local	Special	Educational
Ben Hill	009			
Berrien	010			
Bibb	011			
Bleckley	012			
Brantley	013			
Brooks	014			
Bryan	015			
Bulloch	016			
Burke	017			
Butts	018			
Calhoun	019			
Camden	020			
Candler	021			
Carroll	022			
Catoosa	023			
Charlton	024			
Chatham	025			
Chattahoochee	026			
Chattooga	027			
Cherokee	028			
Clarke	029			
Clay	030			
Clayton	031			
Clinch	032			

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Part E (continued)

S&U #

Clear Form

Print

County	Code	Local	Special	Educational
Cobb	033			
Coffee	034			
Colquitt	035			
Columbia	036			
Cook	037			
Coweta	038			
Crawford	039			
Crisp	040			
Dade	041			
Dawson	042			
Decatur	043			
DeKalb	044			
Dodge	045			
Dooly	046			
Dougherty	047			
Douglas	048			
Early	049			
Echols	050			
Effingham	051			
Elbert	052			
Emanuel	053			
Evans	054			
Fannin	055			
Fayette	056			

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Part E (continued)

S&U #

Clear Form

Print

County	Code	Local	Special	Educational
Floyd	057			
Forsyth	058			
Franklin	059			
Fulton	060			
Gilmer	061			
Glascock	062			
Glynn	063			
Gordon	064			
Grady	065			
Greene	066			
Gwinnett	067			
Habersham	068			
Hall	069			
Hancock	070			
Haralson	071			
Harris	072			
Hart	073			
Heard	074			
Henry	075			
Houston	076			
Irwin	077			
Jackson	078			
Jasper	079			
Jeff Davis	080			

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Part E (continued)

S&U #

Clear Form

Print

County	Code	Local	Special	Educational
Jefferson	081			
Jenkins	082			
Johnson	083			
Jones	084			
Lamar	085			
Lanier	086			
Laurens	087			
Lee	088			
Liberty	089			
Lincoln	090			
Long	091			
Lowndes	092			
Lumpkin	093			
Macon	094			
Madison	095			
Marion	096			
McDuffie	097			
McIntosh	098			
Meriwether	099			
Miller	100			
Mitchell	101			
Monroe	102			
Montgomery	103			
Morgan	104			

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Part E (continued)

S&U #

Clear Form

Print

County	Code	Local	Special	Educational
Murray	105			
Muscogee	106			
Newton	107			
Oconee	108			
Oglethorpe	109			
Paulding	110			
Peach	111			
Pickens	112			
Pierce	113			
Pike	114			
Polk	115			
Pulaski	116			
Putnam	117			
Quitman	118			
Rabun	119			
Randolph	120			
Richmond	121			
Rockdale	122			
Schley	123			
Screven	124			
Seminole	125			
Spalding	126			
Stephens	127			
Stewart	128			

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Part E (continued)

S&U #

Clear Form

Print

County	#	Local	Special	Educational
Sumter	129			
Talbot	130			
Taliaferro	131			
Tattnall	132			
Taylor	133			
Telfair	134			
Terrell	135			
Thomas	136			
Tift	137			
Toombs	138			
Towns	139			
Treutlen	140			
Troup	141			
Turner	142			
Twiggs	143			
Union	144			
Upson	145			
Walker	146			
Walton	147			
Ware	148			
Warren	149			
Washington	150			
Wayne	151			
Webster	152			

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Part E (continued)

S&U #

Clear Form

Print

County	Code	Local	Special	Educational
Wheeler	153			
White	154			
Whitfield	155			
Wilcox	156			
Wilkes	157			
Wilkinson	158			
Worth	159			
Total				

Clear Form

Print

Exemptions / Deductions Worksheet

This worksheet must be maintained for audit purposes

	State	Marta	Local Option	Other Local Option	Special Purpose	Educational	Homestead
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							
	Enter on Line A	Enter on Line B	Enter on Line C	Enter on Line D	Enter on Line E	Enter on Line F	Enter on Line G

Instructions:

1. Enter all sales for resale and/or further processing, including motor fuel sales made for resale. Dealers purchasing property to be resold must furnish the seller with a valid Certificate of Exemption.
2. Enter exempt sales to the Federal Government, State of Georgia, counties, and municipalities thereof including sales of motor fuel. Purchases made by the Government must be supported with the official purchase orders and a completed Certificate of Exemption.
3. Enter sales in bona fide interstate commerce. Sales of tangible personal property shipped or delivered by the seller outside Georgia are sales in bona fide interstate commerce.
4. Enter sales and use that are not subject to Marta, Local Option, Other Local Option, Special Purpose, Educational, or Homestead Tax.
5. Enter the cost price of all tangible personal property purchased, rented, furnished, fabricated, or imported on which sales tax was paid to the supplier(s) and/or lessor(s).
6. Enter taxable sales of all gasoline and/or motor fuel purchased for on the highway use in the State column.
7. Enter the State Motor Fuel Excise and the Prepaid State taxes on all gasoline and other motor fuels sold for highway use.
8. Enter the applicable sales of eligible food and beverage for State tax. Additionally, the Homestead Tax for DeKalb and Rockdale counties, and the Local Option Tax in Taliaferro and Webster counties are exempt. All other local county taxes do not apply to the exemption.
9. Enter the total of all other exempt sales authorized by law.
10. Enter the total of all exemptions/deductions for each tax type in the total of Sales and Use Tax Exemptions/Deductions on the front of the return in Part C.