

**State of Georgia
Department of Revenue
Sales and Use Tax Certificate of Exemption
Georgia Purchaser of Dealer**

To : _____ 20____
(SUPPLIER) (DATE)

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased after this date will be purchased for the purpose indicated, unless otherwise specified on the each order, and that this certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed b the purchaser in any manner other than indicated on this certificate.

Circle property number:

1. Resale or rental only, including but not limited to, the purchase for resale of gasoline and other motor fuels.
2. Materials for further processing, manufacture or conversion into article of tangible personal property for resale which will become a component part of the property for sale, or be coated upon or impregnated into the product at any stage of its processing, manufacture or conversion. Nonrefundable materials used for packaging tangible personal property for shipment or sale. Containers or other packaging materials purchase for reused are not exempt.
3. Machinery used directly in the manufacture of tangible personal property for sale purchased as additional, replacement or upgrade machinery to be placed into an existing plant.
4. Direct Pay Permit authorized under Regulation 560-12-1-.16. The holder of a Direct Pay Permit must pay the 3% Motor Fuel Tax to suppliers on purchases of gasoline.
5. For use by Federal Government, State of Georgia, or any county or municipality 4, Chapter 7, Title 7 of the Georgia Public Revenue Code. The State of Georgia, Counties and Municipalities thereof and Hospital Authorities must pay the 3% Motor Fuel Tax to suppliers. A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
6. Aircraft, watercraft, motor vehicles and other transportation equipment manufactured or assembled, sold and delivered by the manufacturer or assembler for use exclusively outside this State, or delivery of the craft is for the sole purpose of removing same under its own power when it does not lend itself more reasonably to removal by other means. A Georgia Sales and Use Tax Certificate of Registration Number is not required for this exemption.
7. Aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles and major components of each, which will be used principally to cross the borders of this state in the service of transporting passengers or cargo by common carriers and by carriers who hold common carrier and contract carrier authority in interstate of foreign commerce under authority granted by the United States government. Replacement parts installed by carriers in such craft or vehicles which become an integral part of the craft or vehicle. Private and contract carriers are not exempt.

TYPE OF BUSINESS ENGAGED IN BY PURCHASER _____

I declare, under penalties of false swearing, that this certificate had been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the sales and use tax laws of the State of Georgia.

(PURCHASER'S FIRST NAME) (CERTIFICATE OF REGISTRATION NO.)

(ADDRESS)

By _____ Title _____
(SIGNATURE) (OWNER, PARTNER, OFFICIAL)

A supplier is required to have only one certificate of exemption form on file from each purchaser buying tax exempt. The supplier must exercise ordinary care to determine that the tangible personal property obtained under this certificate is for the purpose indicated. Suppliers failing to exercise such care will be held liable for the sales tax due on such purchase. For example, a supplier cannot accept a Certificate of Registration number bearing a "214" prefix since this was issued to a Contractor which has been deemed to the consumer and is required to pay the tax at the time of purchase.