



STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER OR DEALER

To: \_\_\_\_\_ (SUPPLIER) \_\_\_\_\_ (DATE)
\_\_\_\_\_ (SUPPLIER'S ADDRESS) \_\_\_\_\_ (CITY) \_\_\_\_\_ (STATE) \_\_\_\_\_ (ZIP CODE)

THE UNDERSIGNED DOES HEREBY CERTIFY that all tangible personal property purchased or leased after this date will be for the purpose indicated below and that this certificate shall remain in effect until revoked in writing.

- [ ] 1. Purchases or leases of tangible personal property or services for resale. O.C.G.A. § 48-8-30.
[ ] 2. Purchases or leases of tangible personal property or services made by the Federal Government, The American Red Cross, Georgia State Government, any county, municipality, qualifying authority or public school system of this state.
[ ] 3. Purchases or leases of tangible personal property or services for RESALE ONLY by a church, qualifying nonprofit child caring institution, nonprofit parent teacher organization or association, nonprofit private school (grades K-12), nonprofit entity raising funds for a public library, member councils of the Boy Scouts of the U.S.A. or Girl Scouts of the U.S.A.
[ ] 4. Materials used for packaging tangible personal property for shipment or sale. Such materials must be used solely for packaging and must not be purchased for reuse by the shipper or seller.
[ ] 5. Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in this state sold by the manufacturer or assembler for use exclusively outside of this state when possession is taken by the purchaser within this state for the sole purpose of removing the property from this state under its own power due to the fact that the equipment does not lend itself more reasonably to removal by other means.
[ ] 6. The sale of aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles, and major components and replacement/repair parts 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 in interstate or foreign commerce under authority granted by the United States government. Private and contract carriers are not exempt.
[ ] 7. Purchases or leases of tangible personal property or services made by a federally chartered credit union, credit unions organized under the laws of this state, and credit unions organized under the laws of the United States and domiciled within this state.

(Describe Purchaser's Business Activity)

Under penalties of perjury I declare that this certificate has 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.

Business Name: \_\_\_\_\_ Sales Tax Number: \_\_\_\_\_
Business Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_
Purchaser's Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Title: \_\_\_\_\_

A dealer must secure one properly completed certificate of exemption from each buyer making purchases without payment of the tax. The dealer must maintain a copy of the certificate of exemption presented for audit purposes.