



STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES AND USE TAX CERTIFICATION OF EXEMPTION
GEORGIA MANUFACTURERS

To: _____ 20_____
(SUPPLIER) (DATE)

(ADDRESS)

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased after this date will be purchased for the purpose indicated, unless otherwise specified on 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 by the purchaser in any manner other than indicated on this certificate. Check proper box:

- 1. Materials for further processing, manufacture or conversion into articles of tangible personal property for resale which will become a component part of the property for sale. **O.C.G.A. § 48-8-3(35)(A)(i).**
- 2. Materials coated upon or impregnated into the product at any stage of its processing, manufacture or conversion. Materials do not have to become a component part of the property for sale. **O.C.G.A. § 48-8-3(35)(A)(ii).**
- 3. Direct Pay Permit authorized under Revenue Rule 560-12-1-.16. The holder of a Direct Pay Permit must pay the 3% Second Motor Fuel Tax to suppliers on purchases of gasoline and other motor fuel used for over the road purposes. A copy of the taxpayer's Direct Pay Permit, as issued by the Georgia Department of Revenue, must accompany this certificate.
- 4. Non-returnable materials used for packaging tangible personal property for shipment or sale. Containers or other packaging materials purchased for reuse are not exempt. **O.C.G.A. § 48-8-3(35)(A)(iii).**
- 5. Machinery used directly in the manufacture of tangible personal property for sale purchased or leased as additional, replacement or upgrade machinery to be placed into an existing plant in this State. **O.C.G.A. § 48-8-3(34)(A)(C).**
- 6. Components used to upgrade machinery used directly in the manufacture of tangible personal property. **O.C.G.A. § 48-8-3(34)(A).**
- 7. Parts, molds, dies, bits, tooling, and machinery clothing purchased for use on machinery used directly in the manufacture of tangible personal property in a manufacturing plant presently existing in this state will be exempt up to the sales price of \$150,000 for each item. **O.C.G.A. § 48-8-3(34.3).**
- 8. For the period July 1, 2008 through December 31, 2010, natural or artificial gas, No. 2 fuel oil, No. 6 fuel oil, propane, petroleum coke, coal, and the fuel cost recovery component of retail electric rates used directly or indirectly in the manufacture or processing, in a manufacturing plant located in this state, of tangible personal property primarily for resale, to the extent the applicable price threshold set forth in O.C.G.A. § 48-8-3(70.1) is exceeded. **This exemption does not apply to local sales and use taxes.**

I declare, under penalties of false swearing, 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.

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

(ADDRESS)

By _____ Title _____
(SIGNATURE/PRINT NAME) (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. Manufacturers may not extend a Certificate of Exemption to a contractor under the above referenced sections. 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 be the consumer and is required to pay the tax at the time of purchase.