



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

To: _____ (SUPPLIER) _____ (DATE) 20_____
 _____ (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 future processing, manufacture, or conversion into articles of tangible personal property for resale that will become a component part of the finished product. 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 finished product. O.C.G.A. § 48-8-3(35)(A)(ii).
- 3. 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. O.C.G.A. § 48-8-3(35)(A)(iii).
- 4. Machinery and equipment necessary and integral to the manufacture of tangible personal property for sale or further processing. Qualifying machinery and equipment must be purchased by a manufacturer and used at a manufacturing plant in this state. O.C.G.A. § 48-8-3(34) and Ga. Comp. R & Regs. 560-12-2-.62.
- 5. Repair or replacement parts used to maintain, repair, restore, install, or upgrade machinery and equipment necessary and integral to the manufacture of tangible personal property for sale or further processing. Qualifying repair and replacement parts must be purchased by a manufacturer and used at a manufacturing plant in this state. O.C.G.A. § 48-8-3(34.3) and Ga. Comp. R & Regs. 560-12-2-.62.
- 6. 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.**

 (MANUFACTURER'S NAME) (NAICS CODE – MUST BEGIN WITH 21, 22, 31, 32, 33, OR 51)

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) (MANUFACTURER'S NINE DIGIT SALES TAX IDENTIFICATION NUMBER)

 (ADDRESS AND TELEPHONE NUMBER)

By _____ Title _____
 (PURCHASER'S 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. 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 such numbers are issued to a contractor that has been deemed to be the consumer and is required to pay the tax at the time of purchase.