



**STATE OF GEORGIA  
DEPARTMENT OF REVENUE  
SALES TAX CERTIFICATE OF EXEMPTION  
OUT OF STATE PURCHASER**

**To:** \_\_\_\_\_  
SUPPLIER \_\_\_\_\_ DATE \_\_\_\_\_

\_\_\_\_\_  
SUPPLIER'S ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

**THE UNDERSIGNED HEREBY CERTIFIES** that it is duly licensed and registered outside of the State of Georgia. The undersigned purchaser does not sell goods or services in Georgia, does not solicit orders in Georgia through employees or independent contractors, and does not perform any service in Georgia. The purchaser's only presence in Georgia consists of making purchases of tangible personal property. All tangible personal property purchased or leased pursuant to this certificate will be removed from the State of Georgia immediately after purchase; and such purchases or leases are exempt from Georgia sales tax for the reason noted below. (Check the Applicable Box.)

- ☐ 1. The purchased or leased tangible personal property is for resale.
- ☐ 2. The purchased materials are for future processing, manufacture, or conversion into articles of tangible personal property for resale that will become a component part of the finished product or that will be coated upon or impregnated into the product at any stage of its processing, manufacture, or conversion.
- ☐ 3. The purchased items are materials, containers, labels, sacks, or bags used for packaging tangible personal property for shipment or sale. The items will be used solely for packaging and are not being purchased for reuse.

If the purchaser has activity in Georgia beyond making the purchases described above, the purchaser will register with the Georgia Department of Revenue for sales and use tax purposes and will not use this form to make exempt purchases in the State.

*Under the penalties of perjury, I declare that I have examined this certificate; and, to the best of my knowledge and belief, it is true and correct and made in good faith, pursuant to the sales and use tax laws of the State of Georgia. Further, I understand that any tangible personal property obtained under this certificate of exemption is subject to sales and use tax if the purchaser uses or consumes the property in any manner other than indicated above.*

Purchaser's Name: \_\_\_\_\_

Tax ID Number: \_\_\_\_\_ State/Country of Issue: \_\_\_\_\_

Type of Business: \_\_\_\_\_

Business Address: \_\_\_\_\_

Printed Name and Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

**Supplier must secure and maintain one properly completed certificate of exemption from each purchaser making purchases without the payment of the tax.**