



**STATE OF GEORGIA  
DEPARTMENT OF REVENUE  
TAXPAYER SERVICES DIVISION  
1800 Century Boulevard, NE, Ste. 8200  
Atlanta, Georgia 30345-3205  
Telephone: (404) 417-6601**

**CERTIFICATE OF EXEMPTION – OUT OF STATE DEALER**

TO: (SUPPLIER)	DATE (MM/DD/YY)
ADDRESS (STREET) (CITY)	(STATE) <b>GEORGIA</b>

The undersigned dealer (purchaser) duly licensed and registered in the State of \_\_\_\_\_

under sales and/or use tax registration number \_\_\_\_\_ HERBY CERTIFIES that the tangible personal property listed below is purchased for resale in the above named state and said property will be immediately transported out of the State of Georgia.

DESCRIPTION OF TANGIBLE PERSONAL PROPERTY

AUTOMOBILE, OTHER MOTOR VEHICLE, OR TRAILER: complete the following					
MAKE	MODEL	YEAR (YYYY)	SERIAL NO.		
MOTOR NUMBER	NEW [ ]	USED [ ]	TOTAL SALES PRICE \$	TRADE IN ALLOWANCE \$	NET AMOUNT PAID \$
OTHER TANGIBLE PERSONAL PROPERTY					
Description: For convenience, a copy of purchaser's invoice may be attached					
					TOTAL SALES PRICE \$

KIND OF BUSINESS ENGAGED IN BY DEALER

---



---

Any tangible personal property obtained under this certificate of exemption is subject to the Georgia sales and use tax if it is used or consumed by the dealer in any manner other than indicated on this certificate. I declare, under penalties of perjury, 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.

DEALER (PURCHASER) FIRM NAME			
ADDRESS (STREET)	(CITY)	(STATE)	
BY:	TITLE:		

The supplier must exercise ordinary care to determine that the tangible personal property obtained under this certificate of exemption is that normally purchased by the dealer in his usual course of business. Suppliers failing to exercise such care will be held liable for the sales tax on such purchases.

Dealer shall prepare this certificate in duplicate. One copy to be retained on file in order to relieve the dealer from collecting tax on the above described tangible personal property. One copy is to be given to the out of state dealer (purchaser). **Do not send a copy with your return.**