

Certain sales to nonresidents of mechanically propelled watercraft are exempt from sales and use tax. For more information regarding the exemption, please refer to [Policy Bulletin SUT-2021-01](#).

The following documentation provides information on reporting these purchases to the Georgia Department of Revenue via the Georgia Tax Center (GTC) which must be done annually beginning on March 31, 2022.

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How to Import an Exempt Nonresident Purchase of Watercraft Report:

1. Go to the GTC website at <https://gtc.dor.ga.gov/> and log into your GTC account.
2. Click the **Summary** tab.
3. Click the **See more...** hyperlink in the Sales and Use Tax window.
4. Select the **Report Exempt Watercraft** hyperlink.
5. Select *Yes* to import the [Nonresident Watercraft Informational Return Import](#) template.
6. Click the **Import Return** button.
7. Click the **Choose File** button to locate the return on your computer.
8. Click the **Import** button.
9. Click the **Next** button.
10. Review the imported report and click the **Submit** button.
 - ❖ Click the applicable hyperlink under the **Purchaser's Name** column to view and update a record.
 - ❖ Click **Add a Record** to manually add a new record.
 - ❖ To delete a record, open it and click **Delete this Record**.

A confirmation page will appear with the confirmation number.

How to Manually Report Exempt Nonresident Purchases of Watercraft:

1. Go to the GTC website at <https://gtc.dor.ga.gov/> and log into your GTC account.
2. Click the applicable **Summary Tab**.
3. Click the **See more...** hyperlink in the Sales and Use Tax window
4. Select **Report Exempt Watercraft** hyperlink.
5. Select *No* to importing the Nonresident Watercraft Informational Return Import template. Click the **Next** button.
6. Enter the information from an [ST-W8 Nonresident Purchase of a Mechanically Propelled Watercraft](#) form. **NOTE:** Every form must be entered as a separate record.
 - a. Click on the **Add a Record** hyperlink.
 - b. Enter the Nonresident Purchaser Information and Watercraft Purchase Information.
 - c. Repeat steps **a** and **b** until all forms have been entered.
7. Click the **Submit** button.

A confirmation page will appear with the confirmation number.