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AFFIDAVIT BY NONRESIDENT OF EXEMPTION

This form is to be completed by a nonresident member to certify certain exemptions from the O.C.G.A. § 48-7-129 nonresident withholding requirements.

This form is to be completed by the nonresident member and returned to the entity.

A copy of the completed form should be attached to the income tax return filed by the entity each year.

Name of Nonresident Member			Nonresident Member's Federal Identification Number (SSN or FEIN)
Street Address			Tax Year Ending
City	State	ZIP Code	Telephone Number
Entity's Name			Entity's Federal Identification Number

Please check the box that applies and sign on page 2.

1. C-Corporation, individual or fiduciary member exemption pursuant to Regulation 560-7-8-34(2) (note only needs to be made one time):

- The above named member hereby certifies that it:
- a. Agrees to be subject to personal jurisdiction in this State for all income tax purposes, files returns, and pays all Georgia tax liabilities due, for the current year and future years in which it is a member and the entity owns property in Georgia, does business in Georgia, or otherwise derives income from Georgia sources;
 - b. Has provided this form to the Entity in which it is a member on or before the due date (without extension) for filing the Entity's income tax return for the taxable year for which the withholding is required; and
 - c. Will make estimated income tax payments if required.

2. Exempt organization member exemption pursuant to Regulation 560-7-8-34(2) (note must be made annually):

- The above named member hereby certifies that its share of the taxable income sourced to this state (for which this exemption is claimed) does not result in unrelated business taxable income.

3. Insurance company member exemption pursuant to Regulation 560-7-8-34(2) (note must be made annually):

- The above named member hereby certifies that it actually pays a tax to Georgia on its premium income and is not subject to Georgia income tax.



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4. Tiered Situation Exemption pursuant to Regulation 560-7-8-.34(5) (note must be made annually):

- The above named nonresident entity member:
 - a. Elects to withhold at the rate of 4 percent with respect to its nonresident members' shares of the taxable income sourced to this state in the same manner and subject to the same requirements, exceptions (including this exception but excluding the exception provided in subparagraph (2)(c) of Regulation 560-7-8-.34), etc. as if such Entity itself was subject to O.C.G.A. § 48-7-129 and this regulation;
 - b. Agrees to be subject to personal jurisdiction in this State for all income tax purposes including the withholding required by O.C.G.A. § 48-7-129, together with related interest and penalties; and
 - c. Has provided this form to the Entity in which it is a member on or before the due date (without extension) for filing the Entity's income tax return for the taxable year for which the withholding is required.

5. Certain Retirement Accounts Exemption pursuant to Regulation 560-7-8-.34(2) (note only needs to be made one time):

- The above named nonresident entity member is an individual retirement account as defined by Internal Revenue Code §§ 408(a) and 408(b), a Roth IRA as defined by Internal Revenue Code §408A, or a qualified employer plan as defined by Internal Revenue Code §409A(d)(2).

The Entity must attach a copy of this to their income tax return each year.

Under penalty of perjury, I swear that the above information is to the best of my knowledge and belief, true, correct and complete.

Signature of Individual, Fiduciary or Authorized
Officer or Tax Matters Person

Date

Print Name of Individual, Fiduciary or Authorized
Officer or Tax Matters Person