



**Georgia Department of Revenue**  
**Tax Policy Division**  
**2595 Century Parkway NE, Suite 501**  
**Atlanta, Georgia 30345-3173**  
**(404) 417-6649**

**APPLICATION FOR CERTIFICATE OF EXEMPTION**  
**Computer Equipment for a High Technology Company**

This is an application for a sales and use tax certificate of exemption for certain purchases and leases of computer equipment by a high technology company or company facility pursuant to O.C.G.A § 48-8-3(68) and Ga. Comp. R. & Regs. R. 560-12-2-.107. This application must be submitted for each calendar year in which the benefit of this exemption is sought, and qualifying purchases and leases must satisfy the annual \$15 million requirement.

LEGAL NAME OF COMPANY		
NAME OF CONTACT PERSON	DIRECT PHONE NUMBER	EMAIL
MAILING ADDRESS	CITY	STATE ZIP CODE
COMPANY OR FACILITY ADDRESS	CITY	STATE ZIP CODE GA
GEORGIA SALES TAX NUMBER (If applicable)	FEDERAL EMPLOYER NUMBER (FEIN)	
EXEMPTION YEAR	APPLICATION BASIS (Select one) <input type="checkbox"/> Company (majority of business is with non-affiliated entities) <input type="checkbox"/> Facility	NAICS CODE

List the computer equipment to be purchased or leased in the exemption year and estimated purchase price or, in the case of a lease, book value. Attach an addendum if necessary.

Equipment	Price/Value
<b>TOTAL INVESTMENT:</b>	

**Applicant certifies the following statement is true and correct:**

The above-named company is a qualifying high technology company that conducts a majority of its business with non-affiliated entities or is a qualifying high technology company facility. The company or company facility, as applicable, will make at least \$15 million of qualifying purchases or leases of computer equipment in the listed calendar year. This application has been examined by me and, to the best of my knowledge, is true and correct. I understand that attempting to evade taxes by obtaining a certificate of exemption through fraud or by using a certificate of exemption to which one is not entitled is a misdemeanor under O.C.G.A. § 48-1-7.

Printed Name	Signature	Title
Telephone Number	Email	Date

Submit completed application and supporting documentation to [Tax.Policy@dor.ga.gov](mailto:Tax.Policy@dor.ga.gov) or to Georgia Department of Revenue, Tax Policy Division, 2595 Century Parkway NE, Ste. 501, Atlanta, GA 30345-3173.