



**Georgia Department of Revenue**  
**Legal Affairs & Tax Policy**  
**1800 Century Blvd., N.E., Suite 15107**  
**Atlanta, Georgia 30345**  
**(404) 417-6649**

**APPLICATION FOR CERTIFICATE OF EXEMPTION**  
**Machinery and Equipment for Reducing or Eliminating Air or Water Pollution**

This is an application for a sales and use tax certificate of exemption for certain machinery and equipment and any repair, replacement, or component parts for such machinery and equipment which is used for the primary purpose of reducing or eliminating air or water pollution pursuant to O.C.G.A. § 48-8-3(36) and Ga. Comp. R. & Regs. R. 560-12-2-.87.

LEGAL NAME OF COMPANY			
NAME OF CONTACT PERSON		DIRECT PHONE NUMBER	EMAIL
MAILING ADDRESS		CITY	STATE ZIP CODE
INSTALLATION LOCATION ADDRESS		CITY	STATE GA ZIP CODE
GEORGIA SALES TAX NUMBER (If applicable)		FEDERAL EMPLOYER NUMBER (FEIN)	
ANTICIPATED DATE PURCHASES/LEASES WILL BEGIN		ANTICIPATED DATE PURCHASES/LEASES WILL CONCLUDE	

List the machinery, equipment, and/or parts for which exemption is claimed; each item's function in reducing or eliminating pollution; and each item's estimated cost. Attach an addendum if necessary.

Item	Function	Cost
<b>TOTAL:</b>		

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

The above-named company will use the listed machinery, equipment, and parts for the primary purpose of reducing or eliminating air or water pollution. If the listed machinery, equipment, or parts become incorporated into real property, the entity will lose the benefit of the exemption. 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, Legal Affairs & Tax Policy, 1800 Century Blvd. N.E., Ste. 15107, Atlanta, GA 30345.