



**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**  
**Material Handling Equipment for a New or Expanding Warehouse or Distribution Facility**

This is an application for a sales and use tax certificate of exemption for certain purchases and leases of primary material handling equipment and racking systems when the equipment and systems are part of the construction or expansion of a Georgia warehouse or distribution facility pursuant to O.C.G.A. § 48-8-3(34.1) and Ga. Comp. R. & Regs. R. 560-12-2-.103. The construction or expansion must satisfy the \$5 million requirement.

LEGAL NAME OF COMPANY		
NAME OF CONTACT PERSON	DIRECT PHONE NUMBER	EMAIL
MAILING ADDRESS	CITY	STATE ZIP CODE
FACILITY ADDRESS	CITY	STATE ZIP CODE GA
GEORGIA SALES TAX NUMBER (If applicable)	FEDERAL EMPLOYER NUMBER (FEIN)	
PROJECT TYPE (Select one) <input type="checkbox"/> Construction of New Facility <input type="checkbox"/> Expansion of Existing Facility	PROJECT START DATE	PROJECT END DATE
Value of real and personal property to be purchased/leased by the company for use in the project:		\$

List the equipment to be purchased or leased pursuant to this exemption and the estimated cost. Attach an addendum if necessary.

Equipment	Cost
<b>TOTAL:</b>	

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

The above-named company has a definite plan for the construction or expansion of the listed qualifying facility, and the project's total value will be at least \$5 million. Retail sales from the facility to the public are less than 15% of the facility revenues. 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.