

The following documentation provides information on how to apply for the High Technology Data Center Sales & Use Exemption on the Georgia Tax Center (GTC).

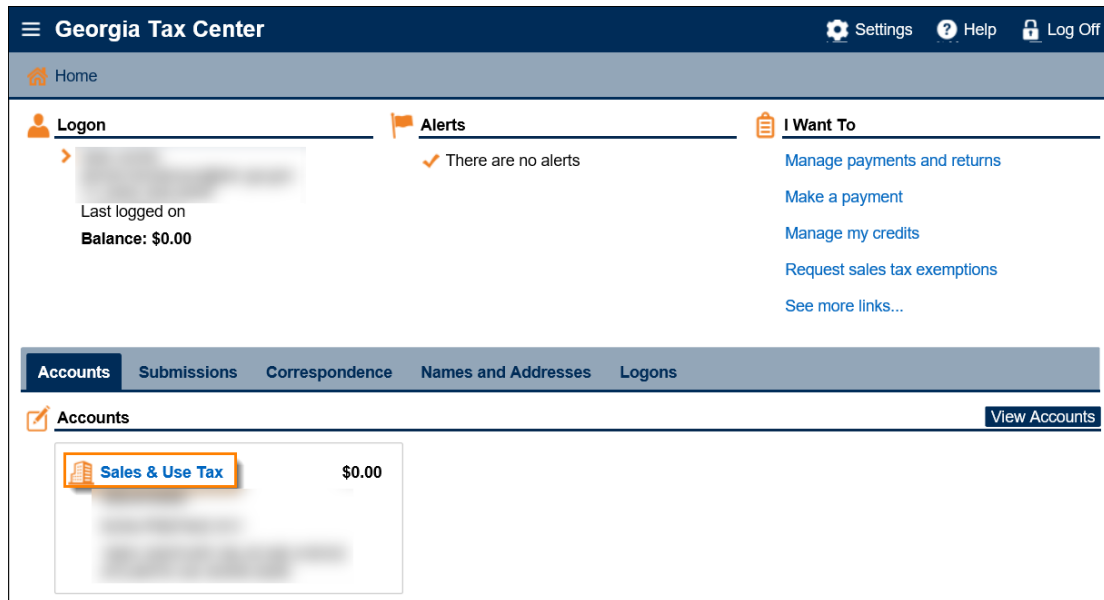
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Application Process for Data Centers 1

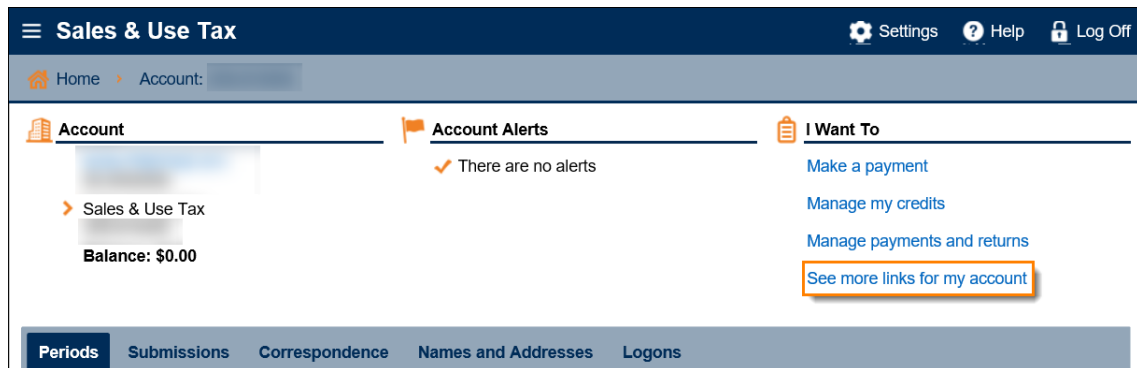
Application Process for Data Center Customers 9

Application Process for Data Centers

1. Log into the GTC website (<https://gtc.dor.ga.gov>).
2. Under the **Accounts** tab, click the applicable **Sales and Use Tax** hyperlink for the data center’s location.












3. Under the **I Want To** section, click the **See more links for my account** hyperlink.



4. Click the **Data Center Exemption** hyperlink.



I Want To

 Data Center Exemption	Apply for data center sales tax exemption certificate
 Change Filing Frequency	Change the Filing Frequency for my account
 Manage NAICS Codes	Add or update my NAICS codes
 Protest Proposed Assessment	Protest a Proposed Assessment that I received
 Request Payment Statement	Request a payment statement
 Request Refund	Request a refund for the balance on my account
 Request Statement of Accounts	Request a statement of all of my accounts
 Request to Close Account	Close my account that is no longer in business
 Request Waiver of Penalty	Submit documentation to have penalties waived

5. Review the information in Step 1. Click the **Next** button.

1. Request Details

Request Details

<p> Your organization is eligible if the organization</p> <p>Data Centers or Data Center Customers:</p> <ul style="list-style-type: none"> Meets the requirements set forth in Georgia Department of Revenue Rule 560-12-2-.117. 	<p> You will need</p> <p>Data Centers:</p> <ul style="list-style-type: none"> The address of the data center; The county in which the data center is located; The applicant organization's federal employer identification number (EIN or FEIN); The dollar value of the Data Center's title or interest in real property owned in Georgia; and Other documentation showing the likelihood of satisfying the minimum investment threshold. <p>Data Center Customers:</p> <ul style="list-style-type: none"> A copy of your organization's contract with the data center in PDF format; and The sales tax number of the approved data center under which you are applying.
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Next >

6. Select *Data Center* from the drop-down. Click the **Next** button.

1. Request Details **2. Data Center Option**

Data Center Option

 **Data Center Option**

Are you applying as a Data Center or Data Center Customer?

Required

Data Center

Data Center Customer

Required

Next >

7. Enter the Data Center's name and address. Click the **Verify your address** button to validate the address.



Data Center Exemption Certificate Request

Data Center Information

Data Center FEIN:

Data Center Name
 Required Required

Enter the data center's address

Select Country from list

Street
 Required

Street 2

Select Unit Type from list (Apt, Suite, etc.)

Unit # (if Unit Type is selected)

City
 Required

Select State from list

Zip Code +4
 Required

Select County from list
 Required

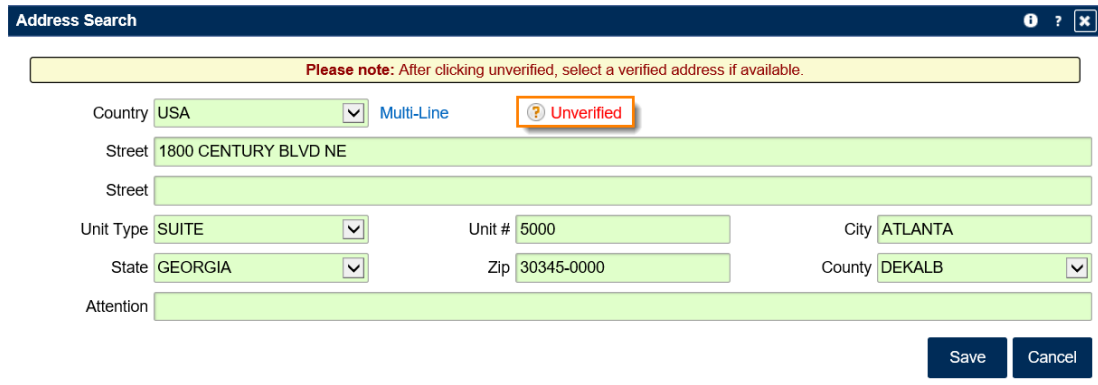
Attention

Address must be verified before continuing.

Does the Data Center have other physical addresses within the selected county?

Yes No

8. Click the red **Unverified** hyperlink on the Address Search pop-up window.



Address Search ⓘ ? ✕

Please note: After clicking unverified, select a verified address if available.

Country: USA Multi-Line **Unverified**

Street: 1800 CENTURY BLVD NE

Street:

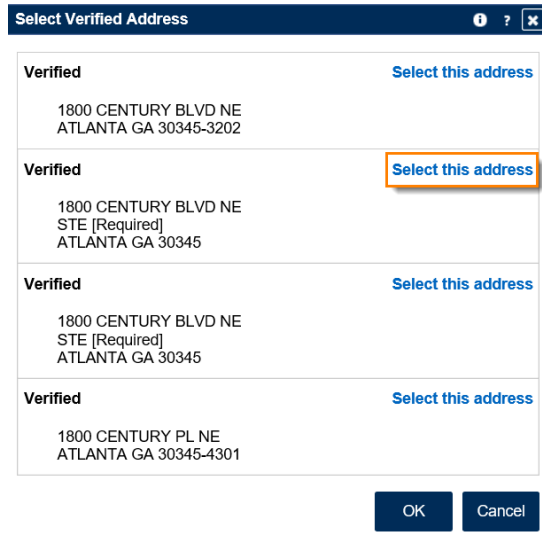
Unit Type: SUITE Unit #: 5000 City: ATLANTA

State: GEORGIA Zip: 30345-0000 County: DEKALB

Attention:

Save Cancel

9. Select a verified address, if available, by clicking the applicable **Select this address** hyperlink. If you don't have a verified address listed, you can select the address you entered. Click **OK**.



Select Verified Address ⓘ ? ✕

Verified [Select this address](#)

1800 CENTURY BLVD NE
ATLANTA GA 30345-3202

Verified [Select this address](#)

1800 CENTURY BLVD NE
STE [Required]
ATLANTA GA 30345

Verified [Select this address](#)

1800 CENTURY BLVD NE
STE [Required]
ATLANTA GA 30345

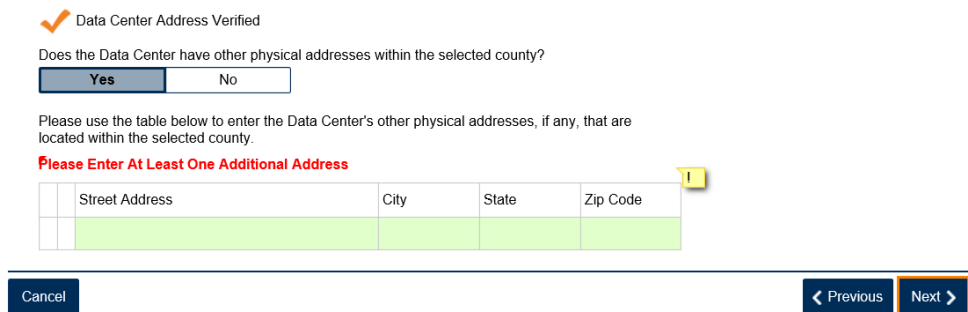
Verified [Select this address](#)

1800 CENTURY PL NE
ATLANTA GA 30345-4301

OK Cancel

10. Does the Data Center have other physical addresses within the selected county? *Yes* or *No*.

- If *Yes*, use the table to enter the Data Center's other physical addresses that are located within the selected county. Click the **Next** button.



✔ Data Center Address Verified

Does the Data Center have other physical addresses within the selected county?

Yes No


Please use the table below to enter the Data Center's other physical addresses, if any, that are located within the selected county.

Please Enter At Least One Additional Address

Street Address	City	State	Zip Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Cancel

- If *No*, click the **Next** button.

 Data Center Address Verified
 Does the Data Center have other physical addresses within the selected county?


11. Enter the Data Center’s Investment Start Date. The date can be manually keyed or selected from a calendar.

1. Request Details 2. Data Center Option 3. Data Center Exemption Certificate Request 4. Data Center Information

Data Center Information

Data Center Investment Information

Enter the Data Center's Investment Start Date.

 **Required**

Important Message:

per window when finished on GTC. Tax filing information remains in your browser memory until you close.

ayers the most secure way possible to interact with us. To ensure this, we may occasionally require taxpayers to change their passwords, al and complex passwords. For assistance, please call 877-423-6711 Monday through Friday between 8 a.m. and 5 p.m.

tal | Frequently Asked Questions | Georgia Tax Center Info | Appeal to the GA Tax Tribunal | Video Tutorials

12. Enter the dollar value of the Data Center’s title or interest in real property owned in Georgia. Click the **Next** button.

1. Request Details 2. Data Center Option 3. Data Center Exemption Certificate Request 4. Data Center Information

Data Center Information

Data Center Investment Information

Enter the Data Center's Investment Start Date.

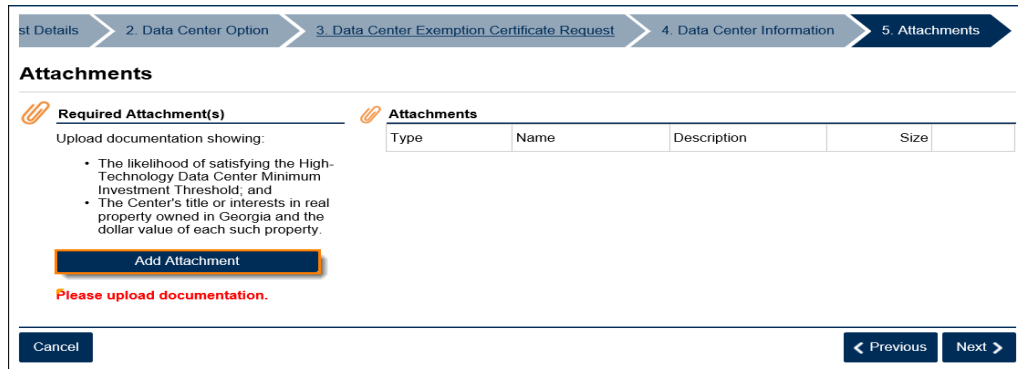
For more information about your county's minimum investment threshold, please follow the link below:

[Data Centers Sales & Use Tax Exemption - Aggregate Expenditures by County](#)

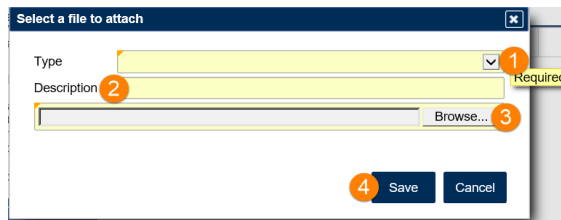
The Minimum Investment Threshold for county is: \$

Enter the dollar value of the Data Center's title or interest in real property owned in Georgia.

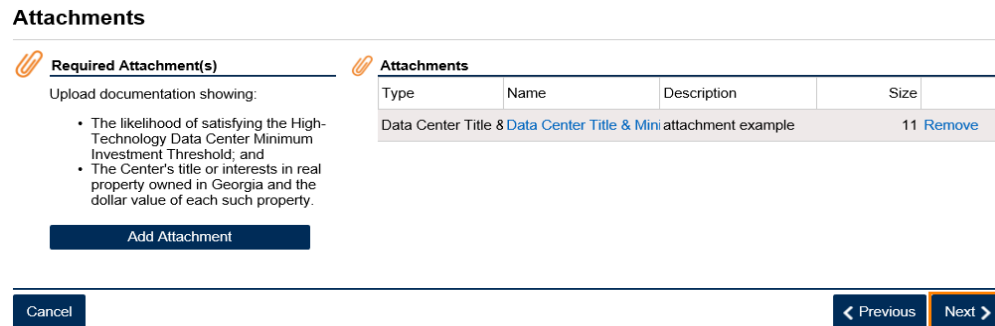
13. Click the **Add Attachment** button to upload the required documentation.



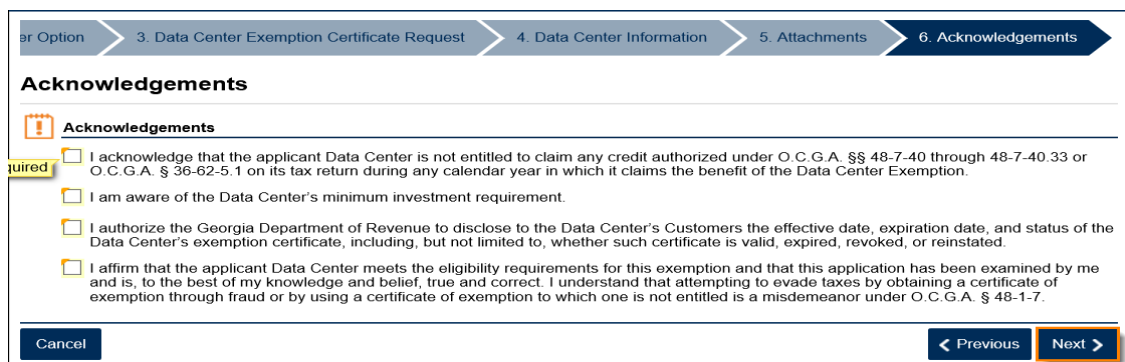
14. Select the **Type** of attachment. Enter a brief **Description**. Click the **Browse** button to locate the file on your computer. Click the **Save** button.



15. Click the **Next** button.



16. Review and acknowledge each statement by placing checkmarks in the checkboxes. Click the **Next** button.



17. Review a summary of the request. Click the **Submit** button.

Data Center Exemption Certificate Request Summary

Data Center Option

Are you applying as a Data Center or Data Center Customer?

Data Center

Data Center Information

Data Center FEIN:

Data Center Name

Enter the data center's address

Select Country from list

Street

Street 2

Select Unit Type from list (Apt, Suite, etc.)

Unit # (if Unit Type is selected)

City

Select State from list

Zip Code +4

Select County from list

Attention

Data Center Address Verified

Does the Data Center have other physical addresses within the selected county?

Data Center Investment Information

Enter the Data Center's Investment Start Date.

For more information about your county's minimum investment threshold, please follow the link below:
[Data Centers Sales & Use Tax Exemption - Aggregate Expenditures by County](#)

The Minimum Investment Threshold for county is: \$

Enter the dollar value of the Data Center's title or interest in real property owned in Georgia.

Required Attachment(s)

Upload documentation showing:

- The likelihood of satisfying the High-Technology Data Center Minimum Investment Threshold; and
- The Center's title or interests in real property owned in Georgia and the dollar value of each such property.

Attachments

Type	Name	Description	Size	
Additional Docume	Data Center Title & Mini	test	11	Remove

Acknowledgements

I acknowledge that the applicant Data Center is not entitled to claim any credit authorized under O.C.G.A. §§ 48-7-40 through 48-7-40.33 or O.C.G.A. § 36-62-5.1 on its tax return during any calendar year in which it claims the benefit of the Data Center Exemption.

I am aware of the Data Center's minimum investment requirement.


I authorize the Georgia Department of Revenue to disclose to the Data Center's Customers the effective date, expiration date, and status of the Data Center's exemption certificate, including, but not limited to, whether such certificate is valid, expired, revoked, or reinstated.

I affirm that the applicant Data Center meets the eligibility requirements for this exemption and that this application has been examined by me and is, to the best of my knowledge and belief, 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.

18. Click **Yes** to confirm.

Are you sure you want to submit this?

A confirmation page will appear with the confirmation number for the submission. Click the **OK** button.

 **Confirmation**

Submission Information

Logon	[REDACTED]
Status	Submitted
Confirmation Number	[REDACTED]
Taxpayer Name	[REDACTED]
Federal Employer ID #	[REDACTED]
Sales & Use Tax	[REDACTED]
Submission Title	Data Center Exemption Request
Submitted	27-Dec-2018

Your confirmation number is [REDACTED].

Your request has been submitted and will be processed in the order that it was received.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

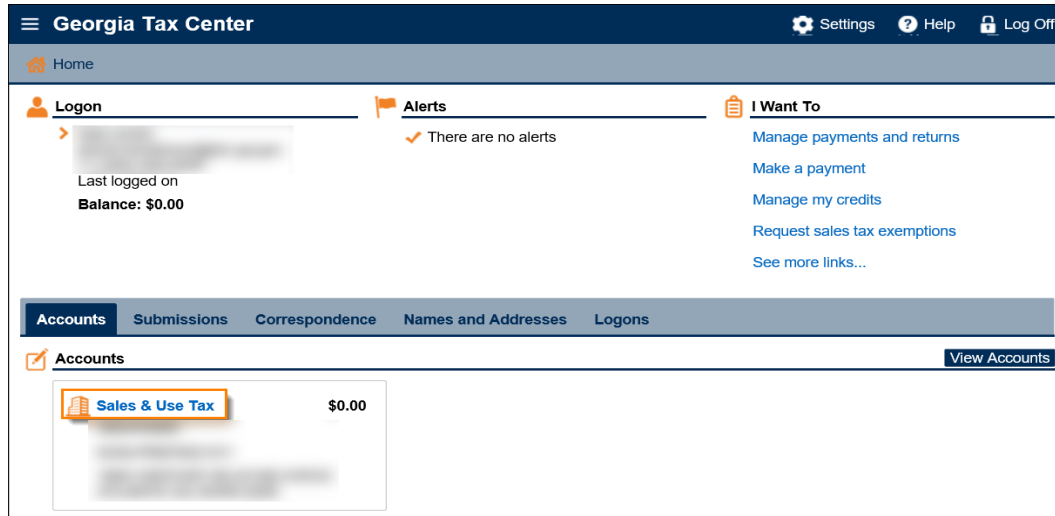
[Printable View](#)

[OK](#)

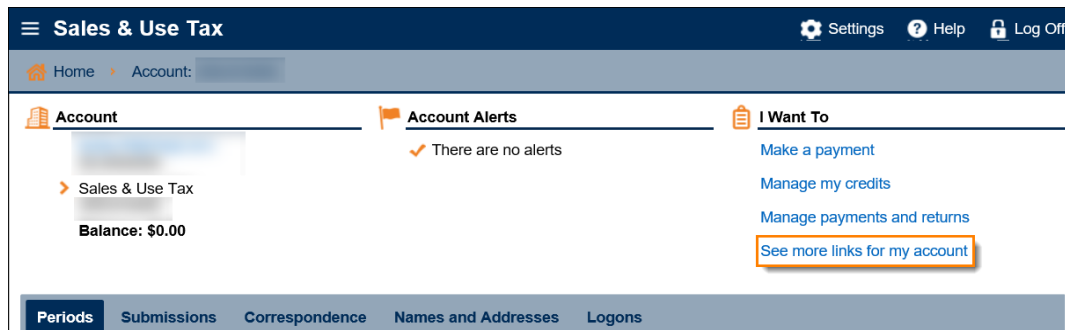
[Print Confirmation](#)

Application Process for Data Center Customers

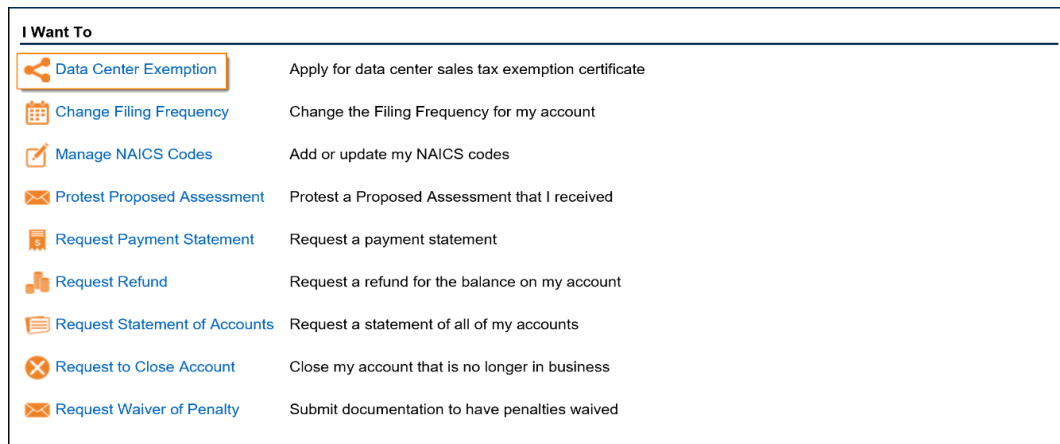
1. Log into the GTC website (<https://gtc.dor.ga.gov>).
2. Under the **Accounts** tab, click the applicable **Sales and Use Tax** hyperlink.



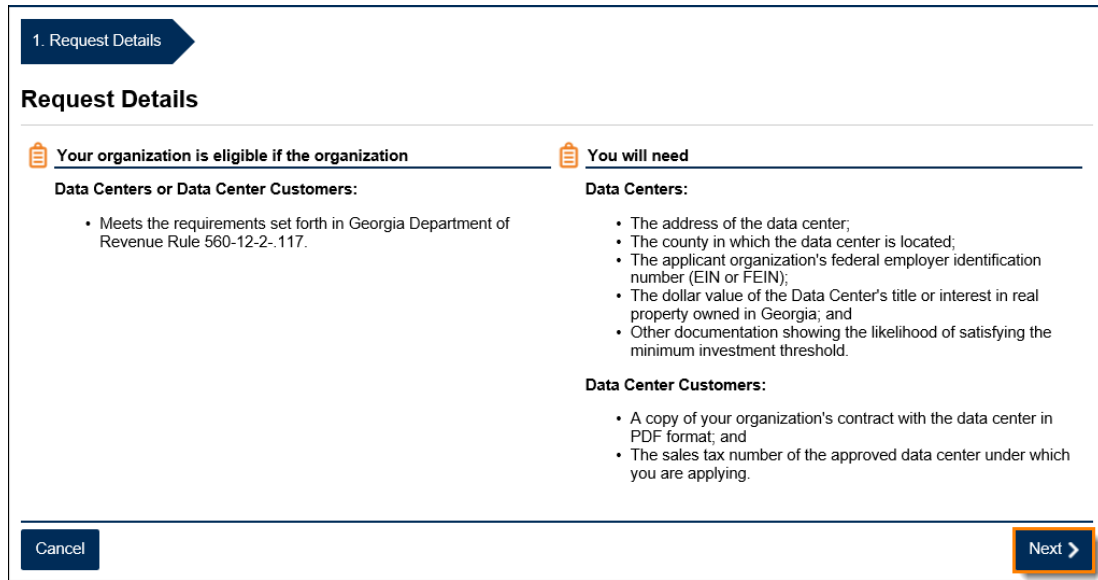
3. Under the **I Want To** section, click the **See more links for my account** hyperlink.



4. Click the **Data Center Exemption** hyperlink.



5. Review the information in Step 1. Click the **Next** button.



1. Request Details

Request Details

Your organization is eligible if the organization

Data Centers or Data Center Customers:

- Meets the requirements set forth in Georgia Department of Revenue Rule 560-12-2-.117.

You will need

Data Centers:

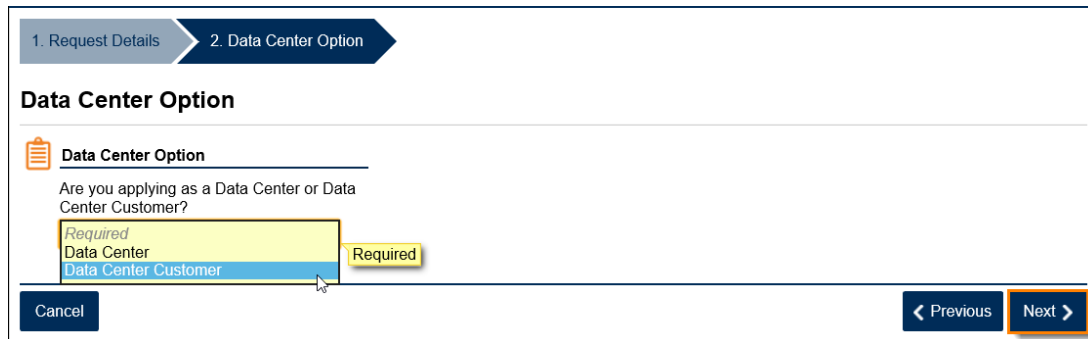
- The address of the data center;
- The county in which the data center is located;
- The applicant organization's federal employer identification number (EIN or FEIN);
- The dollar value of the Data Center's title or interest in real property owned in Georgia; and
- Other documentation showing the likelihood of satisfying the minimum investment threshold.

Data Center Customers:

- A copy of your organization's contract with the data center in PDF format; and
- The sales tax number of the approved data center under which you are applying.

Next >

6. Select *Data Center Customer* from the drop-down. Click the **Next** button.



1. Request Details **2. Data Center Option**

Data Center Option

Data Center Option

Are you applying as a Data Center or Data Center Customer?

Required

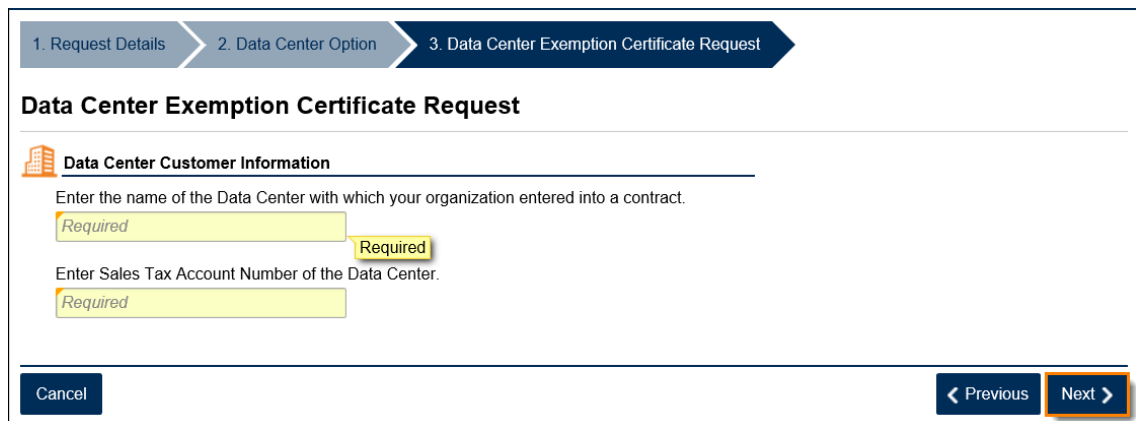
Data Center

Data Center Customer

Required

Previous **Next >**

7. Enter the name and sales tax account number of the Data Center with which your organization entered into a contract. **NOTE:** The sales tax number entered must be of an approved Data Center. Click the **Next** button.



1. Request Details **2. Data Center Option** **3. Data Center Exemption Certificate Request**

Data Center Exemption Certificate Request

Data Center Customer Information

Enter the name of the Data Center with which your organization entered into a contract.

Required

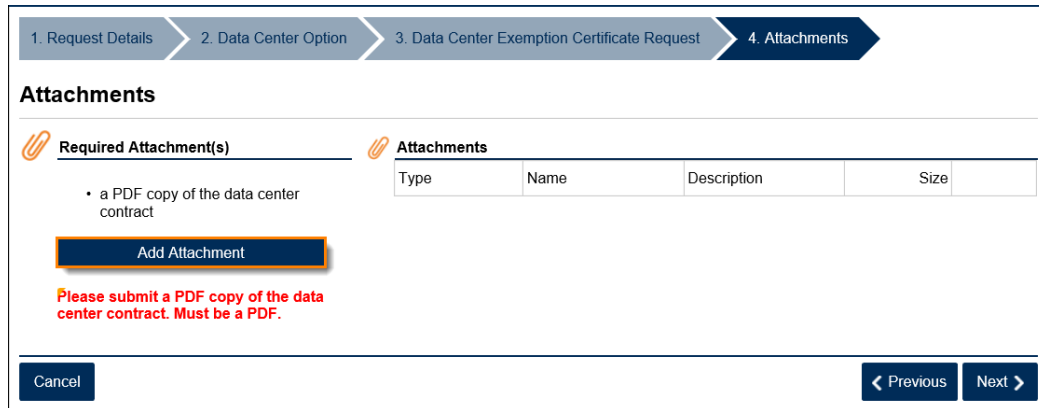
Required

Enter Sales Tax Account Number of the Data Center.

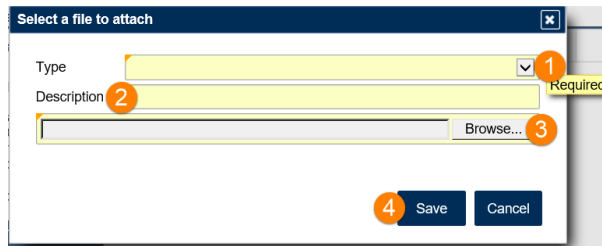
Required

Previous **Next >**

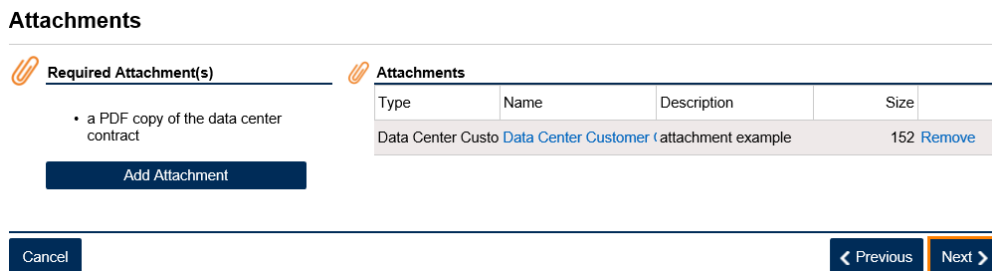
8. Click the **Add Attachment** button to upload the required documentation.



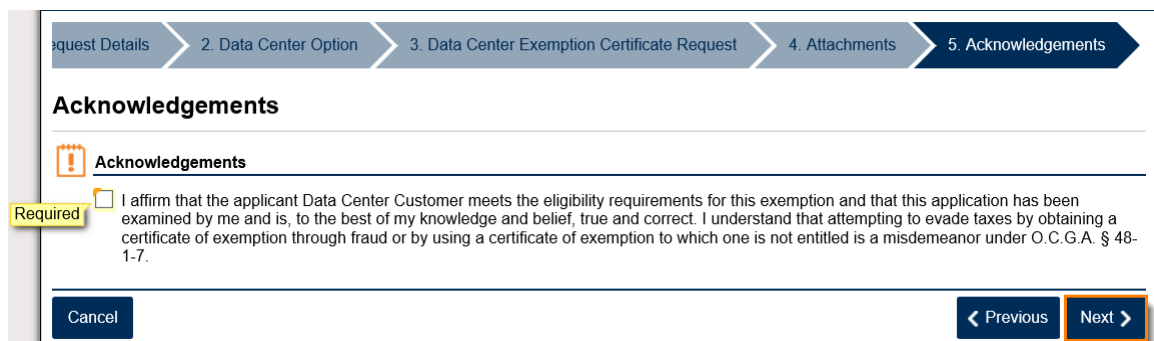
9. Select the **Type** of attachment. Enter a brief **Description**. Click the **Browse** button to locate the file on your computer. Click the **Save** button.



10. Click the **Next** button.



11. Review and acknowledge the statement by placing a checkmark in the checkbox. Click the **Next** button.



12. Review a summary of the request. Click the **Submit** button.

Data Center Exemption Certificate Request Summary

<p>Data Center Option</p> <p>Are you applying as a Data Center or Data Center Customer?</p> <p>Data Center Customer <input type="button" value="v"/></p>	<p>Data Center Customer Information</p> <p>Enter the name of the Data Center with which your organization entered into a contract.</p> <p><input type="text"/></p> <p>Enter Sales Tax Account Number of the Data Center.</p> <p><input type="text"/></p>								
<p>Required Attachment(s)</p> <ul style="list-style-type: none"> a PDF copy of the data center contract <p><input type="button" value="Add Attachment"/></p>	<p>Attachments</p> <table border="1"> <thead> <tr> <th>Type</th> <th>Name</th> <th>Description</th> <th>Size</th> </tr> </thead> <tbody> <tr> <td>Data Center Custo</td> <td>Data Center Customer</td> <td>Data Center Customer (</td> <td>152 Remove</td> </tr> </tbody> </table>	Type	Name	Description	Size	Data Center Custo	Data Center Customer	Data Center Customer (152 Remove
Type	Name	Description	Size						
Data Center Custo	Data Center Customer	Data Center Customer (152 Remove						
<p>Acknowledgements</p> <p><input checked="" type="checkbox"/> I affirm that the applicant Data Center Customer meets the eligibility requirements for this exemption and that this application has been examined by me and is, to the best of my knowledge and belief, 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.</p>									
<p><input type="button" value="Cancel"/> <input type="button" value="Previous"/> <input type="button" value="Submit"/></p>									

13. Click **Yes** to confirm.

Are you sure you want to submit this?

A confirmation page will appear with the confirmation number for the submission. Click the **OK** button.

Confirmation

Submission Information

Logon

Status Submitted

Confirmation Number

Taxpayer Name

Federal Employer ID #

Sales & Use Tax

Submission Title Data Center Exemption Request

Submitted 28-Dec-2018

Your confirmation number is

Your request has been submitted and will be processed in the order that it was received.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).