

Print

Clear

Form ST-5M (Rev.03/2014)



STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES AND USE TAX CERTIFICATE OF EXEMPTION
MANUFACTURERS

To: (SUPPLIER) (DATE)
(SUPPLIER'S ADDRESS) (CITY) (STATE) (ZIP CODE)

THE UNDERSIGNED DOES HEREBY CERTIFY that all tangible personal property purchased or leased after this date will be for the purpose indicated below and that this certificate shall remain in effect until revoked in writing.

- 1. Materials for future processing, manufacture, or conversion into articles of tangible personal property for resale that will become a component part of the finished product.
2. Materials coated upon or impregnated into the product at any stage of its processing, manufacture or conversion.
3. Materials used for packaging tangible personal property for shipment or sale.
4. Machinery and equipment necessary and integral to the manufacture of tangible personal property for sale or further processing.
5. Repair or replacement parts used to maintain, repair, restore, install, or upgrade machinery and equipment necessary and integral to the manufacture of tangible personal property for sale or further processing.
6. Machinery, equipment, and materials used in the construction or operation of a clean room class 100 or less when the clean room is used directly in the manufacture of tangible personal property.
7. For the period July 1, 2008 through December 31, 2010, natural or artificial gas, No. 2 fuel oil, No. 6 fuel oil, propane, petroleum coke, coal, and the fuel cost recovery component of retail electric rates used directly or indirectly in the manufacture or processing, in a manufacturing plant located in this state, of tangible personal property primarily for resale, to the extent the applicable price threshold set forth in O.C.G.A. § 48-8-3(70.1) is exceeded.
8. Energy that is necessary and integral to the manufacture of tangible personal property at a manufacturing plant in this state.

Under penalties of perjury I declare that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the Sales and Use tax law of the State of Georgia.

(MANUFACTURER'S NAME) (NAICS CODE) (MANUFACTURER'S SALES TAX NUMBER)
(MANUFACTURER'S ADDRESS) (CITY) (STATE) (ZIP CODE) (PHONE NUMBER)
(PRINTED NAME) (SIGNATURE) (TITLE)

A dealer must secure one properly completed certificate of exemption from each buyer making purchases without payment of the tax. The dealer must maintain a copy of the certificate of exemption presented for audit purposes.