## IMPORTANT INFORMATION AND INSTRUCTIONS

Attached is your Georgia Department of Revenue Sales Tax Certificate of Registration. **This is an important document**. This Certificate of Registration should be prominently displayed in your place of business, as provided by law.

The Georgia Department of Revenue must be contacted for correction, cancellation, or re-issuance of certificate as necessary if there are any changes relating to this business that include the following: (1) Business closed; (2) Change in ownership; (3) Change in physical location of business; (4) Change of mailing address; (5) Change of trade name and; (6) Change in business type or business function.

If any dealer liable for any tax, interest, or penalty, levied hereunder shall sell his business or stock of goods or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business.

## SUPPLEMENTAL INSTRUCTIONS TO FORM ST-3 FOR FILING SALES AND USE TAX RETURN

A report must be filed for the month you begin selling or purchasing items subject to sales and use tax. For your convenience we offer electronic tax management through the Georgia Tax Center (GTC) which is located at https://gtc.dor.ga.gov. Please visit this website for more details and instructions.

You must file a report monthly for the first six months of filing with the exception of identified Dealers and Contractors. Your return and payment must be submitted by the 20th of the month following the period for which the tax is due.

If you have received a new certificate for your business due to changes such as a change of address or request for a duplicate license, your filing status will not change.

State law requires that dealers and contractors must file timely returns, even if no tax is due.

If there are errors on your certificate or if there are any changes to your business, please contact Taxpayer Services at (877) 423-6711 or via e-mail at <u>st-license@dor.ga.gov</u>.

Effective Thursday, March 8th, 2018, the Georgia Department of Revenue will no longer print sales tax certificates on color bonded certificate paper with a watermark. It will be printed on plain white stock paper. Access to sales tax certificates will be available to view and print through the Georgia Tax Center (GTC), after logging into your account.



## THIS CERTIFICATE MUST BE PUBLICLY DISPLAYED AS PROVIDED BY LAW

## SALES TAX CERTIFICATE OF REGISTRATION

STATE OF GEORGIA DEPARTMENT OF REVENUE Taxpayer Services Division

Issued Pursuant to the Retailers' and Consumers' Sales and Use Tax Act of 1951, as Amended Said Person Named Hereon is Authorized and Empowered to Collect Georgia Sales and Use Tax, Local Option, Special County, Motor Fuel, Homestead, Education, and MARTA.

STATE TAXPAYER IDENTIFIER:	EFFECTIVE DATE:	SALES TAX NUMBER:	COUNTY NAME:
20142396729	01-Jan-2012	308540798	COBB
NAICS:453310 - Used Merchandise Stores		Secondary NAIC	S: None

DRUMMOND, TIFFANY METRO RETRO 2360 ELMWOOD CIR SE ATLANTA, GA 30339-8900 IMPORTANT - This Certificate is NON TRANSFERABLE

COMMISSIONER OF REVENUE