



Lynnette T. Riley
Commissioner

State of Georgia
Department of Revenue
Legal Affairs & Tax Policy
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Frank M. O'Connell
Director

**CERTIFICATE OF EXEMPTION
COMPUTER EQUIPMENT FOR A HIGH TECHNOLOGY COMPANY**

Pursuant to an application for a certificate exempting computer equipment for a high technology company, as provided by O.C.G.A. §48-8-3(68),

**International Business Machines Corporation d/b/a IBM
150 Kettletown Rd, Southbury, CT 06488
Estimated Cost: \$16.4MM ±**

has qualified to purchase or lease computer equipment tax exempt to be used in a high technology company or facility located at:

Various Georgia Locations

This certificate of exemption will be valid for purchases of and leases of qualifying computer equipment for the period of **01/01/2019-12/31/2019**. Leases of computer equipment are exempt through the end of the original term of lease.

S&U Registration No: 175-197305

This certificate issued: **December 11, 2018**


Andrea Shepard - Legal Affairs & Tax Policy

EQUIPMENT FOR A HIGH TECHNOLOGY COMPANY CERTIFICATION TO DEALER

TO:

(NAME OF DEALER)

(DEALER'S ADDRESS)

The undersigned certifies that the property purchased is computer equipment for use in a high technology company as defined in O.C.G.A. § 48-8-3(68) at the above referenced Georgia location(s) during the above referenced period. This Certificate is only valid for purchasing or leasing computer equipment to be used directly by a high technology company. If it is determined that the property is not tax exempt, the undersigned will immediately report and pay the applicable tax, interest, and penalties.

Date **December 11, 2018**

Intl Business Machines Corporation d/b/a IBM
(HIGH TECHNOLOGY COMPANY)

By: 

Risa Robinson

(COMPANY REPRESENTATIVE'S SIGNATURE AND PRINTED NAME)

US Tax Manager

203-486-4289

peacockR@us.ibm.com

(COMPANY REPRESENTATIVE'S TITLE, TELEPHONE NUMBER, AND E-MAIL ADDRESS)

One copy of this certificate of exemption must be furnished to each Dealer of tangible personal property purchased without the payment of Georgia sales tax. Every dealer is required to keep and preserve for a period of three (3) years following each transaction adequate and complete records as are necessary to determine the amount of tax for which the dealer may be liable. These records must be made available for inspection and examination at all reasonable hours of the business day by the Department. O.C.G.A. § 48-8-52; Ga. Comp. R. & Regs. r. 560-12-1-.23.