

## GEORGIA DEPARTMENT OF REVENUE

### PROCEDURES FOR NON-RESIDENT TRADE CONTRACTORS

Each non-resident trade contractor whose contract on one project is \$10,000.00 or more is required to submit the following forms to GA Department of Revenue for review and approval prior to beginning work:

- CRF 002 – This form registers your company with GA Department of Revenue. **Be sure that in Section 1, Line 8, DO NOT check the Sales and Use box. Instead, check the CONTRACTOR’S box.**
- ST-C 214-1 – NONRESIDENT CONTRACTOR’S APPLICATION FOR AUTHORIZATION TO PERFORM
- ST-C 214-4 – NONRESIDENT CONTRACTOR’S PERFORMANCE TAX BOND which is to be executed by a bond surety.
- Choose the **ONE** form applicable to your entity - either ST-C 214-8 – NONRESIDENT CONTRACTOR’S CONSENT TO SERVICE OF PROCESS (CORPORATION); ST-C 214- 9 – NONRESIDENT CONTRACTOR’S CONSENT TO SERVICE OF PROCESS (SOLE PROPRIETOR); ST-C 214- 10 – NONRESIDENT CONTRACTOR’S CONSENT TO SERVICE OF PROCESS (PARTNERSHIP); or ST-C 214 – 11 (NONRESIDENT CONTRACTOR’S CONSENT TO SERVICE OF ROCESS (LIMITED LIABILITY COMPANY)

You must also provide:

- \$10.00 Registration Fee – Postal Money Order or Cashier’s Bank Check made payable to GA Department of Revenue – NO COMPANY OR PERSONAL CHECKS!
- Bond for the specific project completed by the surety company along with the Power of Attorney. The bond is to be for 10% of your contract amount.

If there are no problems with the documents as submitted, GA Department of Revenue will then provide you with the attached letter noting **“RE: ACKNOWLEDGEMENT OF NON-RESIDENT CONTRACTOR STATUS”**. This form identifies your specific contract information related to the named project and gives you permission to work in the State of Georgia.

**Upon receipt of this form, please provide a copy to our office for your contract file.** This serves as our notice that you are in compliance with the GA Department of Revenue requirements for non-resident contractors whose contract on the specified project is \$10,000.00 or more.

Additional Requirement – Contact Georgia Department of Revenue:

- You are required to complete and submit ST-3 SALES AND USE TAX FORM which is a monthly report of materials purchased. This is required even if it is a zero return. This is based on the state and county tax rates where the material was purchased in comparison to the state and county tax rates where the material is installed.

After completion of your scope of work and submission of your final pay application prior to your retainage pay application, the following must be done in order to have your retainage and bond (optional) released:

- **REQUEST FOR RELEASE OF RETAINAGE** (ST-C 214-13) must be submitted to the GA Department of Revenue certifying that all taxes have been paid and any retainage held can be released.
- When this process is complete, the GA Department of Revenue will issue to you the attached form letter identified as **RE: CERTIFICATE AUTHORIZING GENERAL OR PRIME CONTRACTOR TO CEASE WITHHOLDING OF PAYMENTS DUE NONRESIDENT SUBCONTRACTOR.**
- Upon receipt of this form letter, please provide a copy to our office for your contract file. **Receipt of this form letter authorizes CCH to release your retainage to you at the end of the referenced project.**
  
- **NONRESIDENT BOND CANCELLATION REQUEST FORM** (ST-C 214-14) is **optional**. This form is to be submitted to the GA Department of Revenue if you are **requesting the bond be released** and certifying that all taxes have been paid. Along with form ST-C 214-14, you are to include a cover letter on your company letterhead and provide your contact name, phone number and email address.
- If you want to cancel the bond, you are also required to contact **Jessie Parker with the Georgia Department of Labor at 404-232-3318** regarding verification that your company has no Unemployment Insurance due to the State of Georgia. He will advise you as to what paperwork is required.
- When the GA Department of Revenue receives form ST-C 214-14 and a letter from the Department of Labor stating that no unemployment insurance is due, they will verify that you are in compliance with all taxes having been paid and will then notify the bonding company that the bond can be released. The Georgia Department of Revenue will then send you a letter referencing **ACKNOWLEDGEMENT OF CANCELLATION OF BOND.**

If you decide NOT to cancel your bond:

- Since the Surety Bond is good for one year and can be used for other projects, you may decide not to submit form ST-C 214-14 to the Georgia Department of Revenue. If you decide to continue using the bond, you will be required to provide to GA Department of Revenue form ST-C 214-1 with the new project information along with a cover letter of the new project information, current bond information and another \$10.00 registration fee for the new project.
- If the new project contract is higher than the first contract, you would be required to secure a Rider to increase the amount of the bond.
- If you decide to keep the bond, please contact Alisa Hall with the Georgia Department of Revenue at 404-417-6034, Tuesday through Friday, 7 am to 5:45 pm, or email her at [alisa.hall@dor.ga.gov](mailto:alisa.hall@dor.ga.gov) for additional information.

According to the GA Department of Revenue, if you are not in compliance with the State of Georgia within 60 days after the project is complete, CCH is required to complete the ***NOTICE OF FUNDS WITHHELD BY GENERAL CONTRACTOR*** (STC 214-12) **and forward your retainage to the GA Department of Revenue.** After that period, it's out of our hands and you will be required to deal with them regarding the release of your retainage.

Please Note:

This information is provided for your reference only. Please refer to the Georgia Department of Revenue website ([www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)) or contact Alisa Hall with the Georgia Department of Revenue as noted above for additional information and to assure your compliance.

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**Our Mission**

*The mission of the Department of Revenue is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance, while providing excellent customer service.*

**Taxpayer Services Division**

*Forms and Instructions*

Effective January 29, 2014: Additional Requirements for Alcohol, Tobacco, COAM, and Motor Fuel Registrations and Renewals. Click [here](#) for more information.

For assistance in completing these forms please call Taxpayer Registration at: 1-877-GADOR11 (1-877-423-6711)

Forms are in the **Adobe PDF** format unless otherwise noted. [Get the free Adobe Reader](#). If you are experiencing problems with using our forms and are using a version of Adobe Reader prior to Adobe X, please update your Adobe Reader.

- Affidavit - Public Benefits O.C.G.A. § 50-36-1(e)(2) [Affidavit](#)
- Secure and Verifiable Document Listing [Listing](#)
- Public Benefits Frequently Asked Questions [FAQ](#)
- State Tax Registration Application **Instructions** (rev. 1/12) [Instructions](#)
- Form **CRF-002** State Tax Registration Application (rev. 2/13) [CRF-002](#)
- Form **CRF-003** State Tax Registration Application Additional Address Form (rev. 3/13) [CRF-003](#)
- Form **CRF-004** State Tax Registration Application Additional Ownership/Relationship Form (rev.3/13) [CRF-004](#)
- Form **CRF-005** Responsible Party Information (rev. 2/13) [CRF-005](#)
- Form **CRF-007** Motor Fuel Distributor Application (rev. 12/13) [CRF-007](#)
- Form **CRF-BULK** Tax Preparer Registration Form (Rev. 1/13) [CRF-BULK](#)
- Form **CRF-IFTA** Motor Carrier Registration Application (rev. 11/13) [CRF-IFTA](#)
- Electronic Funds Transfer**
- [EFT-002 Georgia ACH Credit Taxpayer Registration Authorization Form](#) (rev 8/12)
- [EFT-003 Georgia EFT Information Change Form](#) (rev 4/11)
- Form **FS-MFD-26** Motor Fuel Distributor's Bond (rev. 3/03) [FS-MFD-26](#)
- Form **ATT-14** Certificate of Residence for Retail License Applicants only (rev. 1/13) [ATT-14](#)
- Form **ATT-17** Georgia Alcohol & Tobacco Personnel Statement (rev 1/13) [ATT-17](#)
- Form **ATT-59** Retailers and Consumption on Premises Liquor License Performance and Tax Liability Bond (rev. 3/03) [ATT-59](#)
- Form **RD-1061** Power of Attorney (rev. 10/13) [RD-1061](#)
- Form **RD 1062** Disclosure Authorization Form (rev. 4/08) (fill in and print) [RD-1062](#)

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GEORGIA DEPARTMENT OF REVENUE
REGISTRATION & LICENSING UNIT
P. O. BOX 49512
ATLANTA, GEORGIA 30359-1512
NEED HELP? CALL 1 (877) 423-6711
E-MAIL: ST-License@dor.ga.gov
TSD-withholding-lic@dor.ga.gov



Georgia Department of Revenue
State Tax Registration Application

Section 1 Reason for Submitting this Form

Refer to the instructions and check the applicable box(es) to indicate the reason(s) for this registration.

- 1. New Registration
2. Additional Registration
3. Application for a Master Number
4. Information Update
5. Additional Location (Use only for Master Sales Tax Account)
6. Did your business:
7. Provide prior business' state tax identification number if you answered yes to any of the above choices:

- 8. Check the applicable box(es) to indicate the types of tax(es) and service(s) requested for this registration. Those types with asterisks (\*\*) require an additional application.
Sales and Use, Alcohol License\*\*, Lottery Retailer\*\*, Limousine Alcohol License\*\*, Motor Fuel License\*\*, Withholding Tax, Tobacco License\*\*, 911 Prepaid Wireless, Amusement License\*\*, Contractor

Section 2 Entity Type (check the appropriate box)

- Sole Proprietorship (Individual), Partnership, Sub-S Corporation, Corporation-State of Incorporation:
Professional Association, Estate, Fiduciary, Limited Liability Company, Single Member, Multiple Member
Limited Liability Partnership, Federal Agency, State Agency, County Government, Municipal Government

Section 3 Business Information

1. Business Legal Name, Business Trade Name (DBA), Federal Employer Information Number
Business Street Address (DO NOT USE P.O. BOX), City, County, State, Zip Code + 4
Business Telephone Number, Business Fax Number, Business Email
2. Date of First Operation, List months of operation if business is seasonal
4. List Business's Fiscal Year End, 5. Identify Accounting Method: Accrual, Cash

Section 4 Business Mailing Address (if different from Section 3 above)

If you want to have GADOR notices and other correspondence for a specific tax type mailed to an address other than the above business street address, please complete the following information. Use Form CRF-003 to list additional addresses.
1. Business Mailing Address, City, County, State, Zip Code + 4
2. Use this mailing address for the following tax type(s): Sales and Use, Withholding, Amusement, Alcohol, Tobacco, Motor Fuel Distributor, 911 Prepaid Wireless

Section 5 Business Ownership/Relationship

1. Name, Social Security Number / Taxpayer Identification Number
Mailing Address, City, County, State, Zip Code + 4
Check one: Owner, LLC Member, Partner, Officer, Other, Effective Date:
Check any/all if applicable: Alcohol Licensee, Tobacco Licensee, Effective Date:



**Section 5 Business Ownership/Relationship (continued)**

1. Name		Social Security Number / Taxpayer Identification Number			
Mailing Address		City	County	State	Zip Code + 4
Check one:					
<input type="checkbox"/> Owner	<input type="checkbox"/> LLC Member	<input type="checkbox"/> Partner	<input type="checkbox"/> Officer	<input type="checkbox"/> Other	Effective Date: _____
Check any/all if applicable:					
<input type="checkbox"/> Alcohol Licensee	Effective Date: _____	<input type="checkbox"/> Tobacco Licensee	Effective Date: _____		

**Section 6 Business Activity Information**

1. Check business activity type. If you check two or more boxes, list approximate percentages of receipts.					2. Will you be selling motor fuel or gasoline? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Retail _____%	<input type="checkbox"/> Manufacturing _____%	<input type="checkbox"/> Wholesale _____%	<input type="checkbox"/> Construction _____%	<input type="checkbox"/> Service _____%	
3. Are you a common carrier? <input type="checkbox"/> Yes <input type="checkbox"/> No					
4. Please describe products to be sold and/or taxable services to be provided:				5. Enter business' NAICS code number if known:	

**Section 7 Employer Withholding Information**

1. Will your business have employees? <input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes, please complete lines 2 through 5.	
2. Who will be responsible for filing and remitting payroll taxes for your employees? <input type="checkbox"/> Your Business <input type="checkbox"/> Payroll Service <input type="checkbox"/> Other:	
3. If you checked payroll service or other in question 2 above, enter the name and withholding tax number of the entity reporting and paying these taxes:	
Name:	Withholding Tax Account Number:
4. Do you expect to withhold more than \$200 per month? <input type="checkbox"/> Yes <input type="checkbox"/> No	
5. What is the first date on which wages will be paid to employees?	

**Section 8 Authorized Signature/Contact Information**

**Under penalties of perjury, I declare that I have examined this State Tax Registration Application and to the best of my knowledge and belief, it is true, correct and complete. I understand that to willfully prepare or present a document that is fraudulent or false is a criminal misdemeanor under O.C.G.A. § 48 -1-6.**

Authorized Signature	Title	Date (mm/dd/yyyy)
Print Name	Daytime Telephone Number	Title
Print Third Party Preparer's Name (if any)	Daytime Telephone Number	Title



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## Responsible Party Information

### Step 1 Read this information first

- Under section 48-2-52 of the Official Code of Georgia Annotated, a:
  - ▶ corporation officer or employee,
  - ▶ limited liability company member, manager or employee, or
  - ▶ limited liability partnership, partner or employee
 may be held **personally liable** for unpaid sales tax, withholding tax, and 911 charges on prepaid wireless services assessed against such corporation, limited liability company, or limited liability partnership.
- The responsible party information should be completed for each of the persons described above who is under a duty to collect, account for and pay any of the above-described taxes or amounts to the Department of Revenue.
- The responsible party information should also be used to notify the Department of Revenue when there is a change in responsible persons. Attach additional pages if needed.

### Step 2 Identify the business registered or to be registered for any of the tax types or charges listed in Step 1

Business Name		Business Address		Federal Employer Identification Number	
Name of person completing this form			Title	Daytime Telephone Number	Date

### Step 3 Identify the person(s) responsible for filing your business' returns and/or paying all tax or charges due

First Name		Middle Initial	Last Name		Job Title	Social Security Number
Mailing Address (number, street, and room or suite no.)				City	State	ZIP code
Email Address		Phone Number		Enter dates when responsibility begins and ends (if applicable):		
				From:	To:	

Check all for which person is responsible:

- Sales and Use Tax     
  Withholding Tax     
  911 Charges on Prepaid Wireless Services

### Complete the following if you need to identify another person

First Name		Middle Initial	Last Name		Job Title	Social Security Number
Mailing Address (number, street, and room or suite no.)				City	State	ZIP code
Email Address		Phone Number		Enter dates when responsibility begins and ends (if applicable):		
				From:	To:	

Check all for which person is responsible:

- Sales and Use Tax     
  Withholding Tax     
  911 Charges on Prepaid Wireless Services

### Complete the following if you need to identify another person

First Name		Middle Initial	Last Name		Job Title	Social Security Number
Mailing Address (number, street, and room or suite no.)				City	State	ZIP code
Email Address		Phone Number		Enter dates when responsibility begins and ends (if applicable):		
				From:	To:	

Check all for which person is responsible:

- Sales and Use Tax     
  Withholding Tax     
  911 Charges on Prepaid Wireless Services



## Sales And Use Tax Division

### Sales and Use Tax Forms

Forms are in the Adobe PDF format unless otherwise noted. [Get the free Adobe Reader.](#)  
If you are experiencing problems with using our forms and are using a version of Adobe Reader prior to Adobe X, please update your Adobe Reader.

Form Number	Explanation
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#### CONTRACTOR FORMS

<a href="#">ST-C 214-5</a>	NOTICE OF GENERAL OR PRIME CONTRACTOR OF CONTRACT LET TO A SUBCONTRACTOR (rev. 6/12) (Fill in online and print)  This is an informational return to be furnished to the Department of Revenue by the general contractor after executing a contract with a subcontractor.
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**Nonresident Performance Bonds Forms - All nonresident contractors and subcontractors must file a bond to perform contracts greater than \$10,000.**

<a href="#">ST-C 214-1</a>	NONRESIDENT CONTRACTOR'S APPLICATION FOR AUTHORIZATION TO PERFORM (rev. 8/12) (Fill in online and print)
----------------------------	--

This application must be filed by nonresident contractors and subcontractors performing a contract in Georgia for compensation greater than \$10,000.

<a href="#">ST-C 214-4</a>	NONRESIDENT CONTRACTOR'S PERFORMANCE TAX BOND (rev. 5/13)
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This form is to be executed by a bond surety.

<a href="#">ST-C 214-14</a>	NONRESIDENT BOND CANCELLATION REQUEST FORM (rev. 8/12) (Fill in online and print)
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Nonresident contractors and subcontractors may submit this form to the Department of Revenue to request the cancellation of a nonresident performance bond.

**A Consent to Service of Process must be properly completed and signed before a nonresident can perform a contract exceeding \$10,000 in Georgia. Choose the one form applicable to your entity (corporation, sole proprietorship, partnership, or limited liability company):**

<a href="#">ST-C 214-8</a>	NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (CORPORATION) (rev. 3/13) (Fill in online and print)
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<a href="#">ST-C 214-9</a>	NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (SOLE PROPRIETOR) (rev. 5/12) (Fill in online and print)
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<a href="#">ST-C 214-10</a>	NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (PARTNERSHIP) (rev. 3/13) (Fill in online and print)
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<a href="#">ST-C 214-11</a>	NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (LIMITED LIABILITY COMPANY) (rev. 4/13)
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**Nonresident Sales and Use Tax Bond Forms - General contractors are required to withhold 2% of amounts due to nonresident subcontractors providing services and tangible personal property on contracts equal to or exceeding \$250,000, unless the subcontractor posts a sales and use tax bond.**

<a href="#">ST-C 214-6</a>	CERTIFICATION OF SUBCONTRACTOR RESIDENCY
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A subcontractor may submit this form to a general contractor to certify the subcontractor's Georgia residency.

<a href="#">ST-C 214-2</a>	APPLICATION FOR SUBCONTRACTOR'S SALES AND USE BOND (rev. 3/13) (Fill in online and print)
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This application must be filed by nonresident subcontractors providing services and tangible personal property on contracts equal to or exceeding \$250,000 if the general contractor does not withhold 2% of amounts due to the subcontractors.

<a href="#">ST-C 214-3</a>	NONRESIDENT SUBCONTRACTOR'S SALES & USE TAX BOND (rev. 05/13)
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This form is to be executed by a bond surety

<a href="#">ST-C 214-12</a>	NOTICE OF PRIME OR GENERAL CONTRACTOR OF FUNDS WITHHELD PENDING REQUEST OF A RELEASE NOTICE (rev. 12/10) (Fill in online and print)
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This notice is certification of amounts held in escrow by a prime or general contractor on work performed by a subcontractor.

<a href="#">ST-C 214-13</a>	REQUEST FOR RELEASE OF RETAINAGE (rev. 7/12) (Fill in online and print)
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This form is to be submitted to the Department of Revenue by a nonresident contractor.

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ST-C 214-1 (REV.8/12)



Georgia Department of Revenue  
 Sales Tax Contracting Unit  
 1800 Century Blvd. NE  
 Atlanta, GA 30345  
 Phone: 1- 877-423-6711  
 Fax: (404) 417-6610  
 E-mail: [TSD-sales-tax-contractors@dor.ga.gov](mailto:TSD-sales-tax-contractors@dor.ga.gov)  
 Website: [etax.dor.ga.gov](http://etax.dor.ga.gov)

This application is not to be construed to discharge any obligation, bonded or otherwise imposed by section 48-8-6 3 **Only original bonds, signed & notarized can be accepted. Bond not accepted for contracts less than \$10,000.**

**NONRESIDENT CONTRACTOR'S APPLICATION FOR AUTHORIZATION TO PERFORM**

**Contract or Job Number:** \_\_\_\_\_

<b>STN:</b>	<b>Beginning Date of Activity:</b>
<b>Bond Number:</b>	<b>Date of Release (for Department use only):</b>

<b>Name of Business:</b>		
<b>Street Address:</b>		
<b>City:</b>	<b>State:</b>	<b>ZIP Code:</b>
<b>Type of Ownership:</b> Individual <input type="checkbox"/>	Partnership <input type="checkbox"/>	Corporation <input type="checkbox"/>
<b>Other</b> <input type="checkbox"/>		
<b>Person For Whom Contract is to be Performed:</b>		
<b>Street Address:</b>		
<b>City:</b>	<b>State:</b>	<b>ZIP Code:</b>
<b>Job Location:</b>	<b>City:</b>	<b>County:</b>
<b>Type of Contract Work to be Performed:</b>		
<b>Beginning Date:</b>	<b>Anticipated Date of Job Completion:</b>	
<b>Total Cost of Contract:</b>		

In order for your application to be processed, please include the \$10 registration fee and Bond at 10% of the contract price.

**Application must be completed in full and remittance enclosed**

Type of Remittance: [ ] Cashier Check [ ] Certified Check [ ] Postal Money Order

Signature \_\_\_\_\_  
(Signature of Owner or Partners. If Corporation, Authorized Officer must sign.)

Printed Name \_\_\_\_\_

Title \_\_\_\_\_

Email \_\_\_\_\_

Contact name \_\_\_\_\_

Contact phone number \_\_\_\_\_



## **NONRESIDENT CONTRACTORS TAX BOND FORM**

GEORGIA DEPARTMENT OF REVENUE  
1800 CENTURY BLVD.  
ATLANTA, GA 30345

### **INSTRUCTIONS**

When completing the Standard Bond Tax Form, incorporate the following information, which pertains to your specific bond type:

This bond shall not be in an amount less than \$10,000.00 with respect to all contracts to be performed during the current calendar year.

This bond shall be in the amount of 10% of the contract price or the compensation to be received for each contract.

For nonresident contractors engaging in multiple contracts, contingent or unit basis where the compensation to be received cannot be determined, a blanket bond may be executed in a sufficient amount, within the discretion of the Commissioner of Revenue but under no circumstances to be less than \$10,000.00.



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Georgia Department of Revenue
Taxpayer Services Division
1800 Century Boulevard, NE
Atlanta, Georgia 30345
Phone: 1 (877) 423-6711 Fax: (404) 417-6610
E-mail: TSD-sales-tax-contractors@dor.ga.gov
Website: https://etax.dor.ga.gov

NONRESIDENT CONTRACTOR'S PERFORMANCE TAX BOND

STATE OF GEORGIA

FILE NO. \_\_\_\_\_

COUNTY OF \_\_\_\_\_

(FOR DEPARTMENT USE ONLY)

Surety Bond No. \_\_\_\_\_

KNOW ALL MEN BY THESE PRESENTS:

That we, \_\_\_\_\_

AS PRINCIPAL, and \_\_\_\_\_ a surety company incorporated and existing under the laws of the State of \_\_\_\_\_, and licensed and authorized to execute bonds and undertakings as a surety in the State of Georgia, AS SURETY, are held and firmly bound unto the STATE REVENUE COMMISSIONER of the State of Georgia, and his successors in office, for the use and benefit of said State and the political subdivisions thereof, AS OBLIGEE, in the sum of

(\_\_\_\_\_) DOLLARS, for payment of which, we bind ourselves, our heirs, executors, administrators, and successors, as the case may be, jointly, severally, and firmly by these presents.

The Condition of the Foregoing Obligation Is Such That:

Whereas, The above Principal, being a nonresident contractor, is now or will be engaged under a contract, or contracts commenced during the current calendar year under which the bond is filed, hereby tenders this bond to comply with Sections 48-13-30 through 48-13-38 of the Official Code of Georgia Annotated, together with Rules and Regulations promulgated by the Commissioner of Revenue.

Now, Therefore, the condition of this bond is such that if the Principal shall promptly pay to the State of Georgia and the political subdivisions thereof all taxes, including contributions due under the employment security law, together with penalties and interest collectible as taxes, which may accrue during the period of this bond on account of the execution by the Principal of contracts covered by this Act, then this bond shall be void; otherwise it shall remain in full force and effect as provided by said Act.

In Witness Whereof, the said Principal has hereunto set his hand and affixed this seal, and the said Surety has caused these presents to be duly executed by its duly authorized officials, or is duly authorized attorney in fact, and its corporate seal to be hereunto affixed, this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

Local Agent

Principal (L.S.)

Address

By Attorney in Fact (L.S.)

Approved this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

Note: The official or attorney in fact signing for Surety shall attach to the original bond a certified copy of authority or power to bind the Surety. It shall show that the power is in force and effect at the time of the execution of the bond.



## Sales And Use Tax Division

### Sales and Use Tax Forms

Forms are in the **Adobe PDF** format unless otherwise noted. [Get the free Adobe Reader.](#)

If you are experiencing problems with using our forms and are using a version of Adobe Reader prior to Adobe X, please update your Adobe Reader.

Form Number	Explanation
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#### CONTRACTOR FORMS

##### ST-C 214-5

NOTICE OF GENERAL OR PRIME CONTRACTOR OF CONTRACT LET TO A SUBCONTRACTOR (rev. 6/12) (Fill in online and print)

This is an informational return to be furnished to the Department of Revenue by the general contractor after executing a contract with a subcontractor.

**Nonresident Performance Bonds Forms - All nonresident contractors and subcontractors must file a bond to perform contracts greater than \$10,000.**

##### ST-C 214-1

NONRESIDENT CONTRACTOR'S APPLICATION FOR AUTHORIZATION TO PERFORM (rev. 8/12) (Fill in online and print)

This application must be filed by nonresident contractors and subcontractors performing a contract in Georgia for compensation greater than \$10,000.

##### ST-C 214-4

NONRESIDENT CONTRACTOR'S PERFORMANCE TAX BOND (rev. 5/13)

This form is to be executed by a bond surety.

##### ST-C 214-14

NONRESIDENT BOND CANCELLATION REQUEST FORM (rev. 8/12) (Fill in online and print)

Nonresident contractors and subcontractors may submit this form to the Department of Revenue to request the cancellation of a nonresident performance bond.

Choose the appropriate form for your company and submit.

**A Consent to Service of Process must be properly completed and signed before a nonresident can perform a contract exceeding \$10,000 in Georgia. Choose the one form applicable to your entity (corporation, sole proprietorship, partnership, or limited liability company):**

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NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (CORPORATION) (rev. 3/13) (Fill in online and print)

##### ST-C 214-9

NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (SOLE PROPRIETOR) (rev. 5/12) (Fill in online and print)

##### ST-C 214-10

NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (PARTNERSHIP) (rev. 3/13) (Fill in online and print)

##### ST-C 214-11

NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (LIMITED LIABILITY COMPANY) (rev. 4/13)

**Nonresident Sales and Use Tax Bond Forms - General contractors are required to withhold 2% of amounts due to nonresident subcontractors providing services and tangible personal property on contracts equal to or exceeding \$250,000, unless the subcontractor posts a sales and use tax bond.**

##### ST-C 214-6

CERTIFICATION OF SUBCONTRACTOR RESIDENCY

A subcontractor may submit this form to a general contractor to certify the subcontractor's Georgia residency.

##### ST-C 214-2

APPLICATION FOR SUBCONTRACTOR'S SALES AND USE BOND (rev. 3/13) (Fill in online and print)

This application must be filed by nonresident subcontractors providing services and tangible personal property on contracts equal to or exceeding \$250,000 if the general contractor does not withhold 2% of amounts due to the subcontractors.

##### ST-C 214-3

NONRESIDENT SUBCONTRACTOR'S SALES & USE TAX BOND (rev. 05/13)

This form is to be executed by a bond surety

##### ST-C 214-12

NOTICE OF PRIME OR GENERAL CONTRACTOR OF FUNDS WITHHELD PENDING REQUEST OF A RELEASE NOTICE (rev. 12/10) (Fill in online and print)

This notice is certification of amounts held in escrow by a prime or general contractor on work performed by a subcontractor.

##### ST-C 214-13

REQUEST FOR RELEASE OF RETAINAGE (rev. 7/12) (Fill in online and print)

This form is to be submitted to the Department of Revenue by a nonresident contractor.

**FASTER. FRIENDLIER. EASIER.**





1322604013

ST-C-214-8 (REV. 3/13)



Georgia Department of Revenue  
Sales Tax Contracting Unit  
1800 Century Blvd. NE  
Atlanta, GA 30345  
Phone: 1- 877-423-6711  
Fax: (404) 417-6610  
E-mail: [TSD-sales-tax-contractors@dor.ga.gov](mailto:TSD-sales-tax-contractors@dor.ga.gov)  
Website: [etax.dor.ga.gov](http://etax.dor.ga.gov)

**STATE OF GEORGIA**  
**SECRETARY OF STATE**  
**NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS**  
**(CORPORATION)**

KNOW ALL MEN BY THESE PRESENTS:

That \_\_\_\_\_

a corporation organized and existing under and by virtue of the laws of \_\_\_\_\_ State for the purpose of complying with Section 48-13-30 through 48-13-38 of the Official Code of Georgia Annotated does hereby irrevocably appoint the Secretary of the State of Georgia, or his successor in office, as its true and lawful agent upon whom may be served any summons or other lawful process in any action or proceeding against it for the collection of all taxes, including contribution due under the employment security law, imposed by the State of Georgia or any political subdivision thereof and growing out of the execution and performance of any contract by the said corporation as a contractor as defined by the said Act; and the said corporation does hereby consent and agree that the service of the said process on the Secretary of State shall be of the same legal force and validity as if due service had been made upon it within the State of Georgia; and the said corporation does hereby direct that the Secretary of State forward the said process to it at the following address:

\_\_\_\_\_

IN WITNESS WHEREOF, the undersigned, for and in behalf of himself/herself and the said corporation, has caused this instrument to be executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

(STATE OF \_\_\_\_\_)

(COUNTY OF \_\_\_\_\_)

\_\_\_\_\_  
Name of corporation

By: \_\_\_\_\_  
Officer signature

\_\_\_\_\_  
Print name and title

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

(NOTARIAL SEAL)

\_\_\_\_\_, Notary Public

My Commission Expires \_\_\_\_\_



1222504012

ST-C-214-9 (REV.5/12)



Georgia Department of Revenue  
Sales Tax Contracting Unit  
1800 Century Blvd. NE  
Atlanta, GA 30345  
Phone: 1- 877-423-6711  
Fax: (404) 417-6610  
E-mail: [TSD-sales-tax-contractors@dor.ga.gov](mailto:TSD-sales-tax-contractors@dor.ga.gov)  
Website: [etax.dor.ga.gov](http://etax.dor.ga.gov)

**STATE OF GEORGIA  
SECRETARY OF STATE  
NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS  
(SOLE PROPRIETOR)**

KNOW ALL MEN BY THESE PRESENTS

That \_\_\_\_\_

A Sole Proprietor, doing business as \_\_\_\_\_ with its principal office at \_\_\_\_\_

for the purpose of complying with Section 4 of an Act of the General Assembly of the State of Georgia, approved April 5, 1961 (Georgia Laws, 1961, pp. 480-484), does hereby irrevocably appoint the Secretary of the State of Georgia, or his/her successor in office, as his/her true agent and lawful agent upon whom may be served any summons or other lawful process in any action or proceeding against him/her for the collection of all taxes, including contribution due under the employment security law, imposed by the State of Georgia or any political subdivision thereof and growing out of the execution and performance of any contract by him/her as a contractor as defined by the said Act; and the said Sole Proprietor does hereby consent and agree that the service of the said process on the Secretary of State shall be of the same legal force and validity as if due service had been made upon it within the State of Georgia; and the said Sole Proprietor does hereby direct that the Secretary of State forward the said process to him/her at the following address:

\_\_\_\_\_  
IN WITNESS WHEREOF, the Sole Proprietor has hereunto set his/her hand and affixed his/her seal this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(STATE OF \_\_\_\_\_)

ss.

(COUNTY OF \_\_\_\_\_)

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, a notary public in and for said county and State, personally appeared \_\_\_\_\_ and \_\_\_\_\_, to me known to be the person described in and who executed the foregoing instrument and who, being by me first duly sworn, did depose and say that he/she is the Sole Proprietor of the business described in the foregoing instrument.

(NOTARIAL SEAL)

\_\_\_\_\_, Notary Public

My Commission Expires \_\_\_\_\_



1322704013

ST-C-214-10 (REV. 3/13)



Georgia Department of Revenue  
Sales Tax Contracting Unit  
1800 Century Blvd. NE  
Atlanta, GA 30345  
Phone: 1 (877) 423-6711  
Fax: (404) 417- 6610  
E-mail: [TSD-sales-tax-contractors@dor.ga.gov](mailto:TSD-sales-tax-contractors@dor.ga.gov)  
Website: <https://etax.dor.ga.gov>

**STATE OF GEORGIA**  
**SECRETARY OF STATE**  
**NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS**  
**(PARTNERSHIP)**

KNOW ALL MEN BY THESE PRESENTS:

That \_\_\_\_\_  
a general partner in the partnership named \_\_\_\_\_ with its  
principal office at \_\_\_\_\_  
composed solely of him/herself and the following partner(s):

\_\_\_\_\_ for the  
purpose of complying with Section 48-13-30 through 48-13-38 of the Official Code of Georgia Annotated  
does hereby irrevocably appoint the Secretary of the State of Georgia, or his/her successor in office, as  
his and the said partnership's true and lawful agent upon whom may be served any summons or other  
lawful process in any action or proceeding against him/her or the said partnership for the collection of all  
taxes, including contribution due under the employment security law, imposed by the State of Georgia or  
any political subdivision thereof and growing out of the execution and performance of any contract by him/  
her or the said partnership as a contractor as defined by the said Act; and he/she and the said partnership  
does hereby consent and agree that the service of the said process on the Secretary of State shall be of  
the same legal force and validity as if due service had been made upon it within the State of Georgia; and  
he/she and the said partnership do hereby direct that the Secretary of State forward the said process to  
him/her and the said partnership at the following address:

\_\_\_\_\_  
IN WITNESS WHEREOF, the undersigned, for and in behalf of himself/herself and the said  
partnership, has caused this instrument to be executed this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(STATE OF \_\_\_\_\_)

(COUNTY OF \_\_\_\_\_)

\_\_\_\_\_  
Name of partnership  
By: \_\_\_\_\_  
Signature of general partner  
\_\_\_\_\_  
Print Name

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(NOTARIAL SEAL)

\_\_\_\_\_, Notary Public  
My Commission Expires \_\_\_\_\_





1322804013

ST-C-214-11- (REV. 4/13)



Georgia Department of Revenue  
Sales Tax Contracting Unit  
1800 Century Blvd. NE  
Atlanta, GA 30345  
Phone: 1 (877) 423-6711  
Fax: (404) 417- 6610  
E-mail: [TSD-sales-tax-contractors@dor.ga.gov](mailto:TSD-sales-tax-contractors@dor.ga.gov)  
Website: <https://etax.dor.ga.gov>

**STATE OF GEORGIA**  
**SECRETARY OF STATE**  
**NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS**  
**(LIMITED LIABILITY COMPANY)**

KNOW ALL MEN BY THESE PRESENTS:

That \_\_\_\_\_  
a member, manager, or organizer of the limited liability company named \_\_\_\_\_ with  
its principal office at \_\_\_\_\_  
composed solely of him/herself and the following members and/or managers:

\_\_\_\_\_

for the purpose of complying with Section 48-13-30 through 48-13-38 of the Official Code of Georgia Annotated does hereby irrevocably appoint the Secretary of the State of Georgia, or his/her successor in office, as his/her and the said limited liability company's true and lawful agent upon whom may be served any summons or other lawful process in any action or proceeding against him/her or the said company for the collection of all taxes, including contribution due under the employment security law, imposed by the State of Georgia or any political subdivision thereof and growing out of the execution and performance of any contract by him/her or the said Company as a contractor as defined by the said Act; and he/she and the said company does hereby consent and agree that the service of the said process on the Secretary of State shall be of the same legal force and validity as if due service had been made upon it within the State of Georgia; and he/she and the said company do hereby direct that the Secretary of State forward the said process to him/her and the said company at the following address:

\_\_\_\_\_

IN WITNESS WHEREOF, the undersigned, for and in behalf of himself/herself and the said company, has caused this instrument to be executed this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(STATE OF \_\_\_\_\_)

(COUNTY OF \_\_\_\_\_)

By: \_\_\_\_\_  
Signature of member, manager, or organizer\*

\_\_\_\_\_  
Print name and title (member, manager, or organizer)

Sworn to and subscribed before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(NOTARIAL SEAL)

\_\_\_\_\_, Notary Public

My Commission Expires \_\_\_\_\_

**\*THIS FORM MUST BE SIGNED BY A MANAGER OR MEMBER (IF THERE IS NO MANAGER) OR AN ORGANIZER (IF THERE IS NO MEMBER OR MANAGER).**



**Georgia Department of Revenue**

SALES TAX BUSINESS REVIEW

1800 CENTURY BLVD NE, SUITE 8200

ATLANTA, GA 30345-3205

Telephone: (877) 423-6711

Ronald Johnson Jr., Director, Taxpayer Services Division



aL014

Douglas J. MacGinnitie, State Revenue Commissioner

Letter ID:  
Issued Date:  
STN:



**RE:ACKNOWLEDGEMENT OF NON-RESIDENT CONTRACTOR STATUS**

The Georgia Department of Revenue acknowledges the filing of a good and valid bond with a surety company authorized to do business in this state, or with sufficient sureties approved by the Commissioner and the registration fee of \$10.00 has been paid. Accordingly, the nonresident contractor may commence work on the contract or job described below within the state of Georgia. Please keep this letter for your records.

Nonresident Contractor Name	Address	Nonresident Registration No.
Contract/Job Identification No.	Job Location	Contract Amount
Type of Work to be Performed	Bond Approval Date	Bond Effective Date

**This notice must be maintained at the jobsite for inspection purposes.**

Douglas J. MacGinnitie  
State Revenue Commissioner

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**Our Mission**

*The mission of the Department of Revenue is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance, while providing excellent customer service.*

**Sales And Use Tax Division**

**Sales and Use Tax Forms**

Forms are in the **Adobe PDF** format unless otherwise noted. [Get the free Adobe Reader.](#)  
**If you are experiencing problems with using our forms and are using a version of Adobe Reader prior to Adobe X, please update your Adobe Reader.**

**Form Number Explanation**

**REPORT FORMS**

<a href="#">PWR</a>	Prepaid Wireless 911 Fee (rev 5/13)
<a href="#">ST-3</a>	Sales and Use Tax Report Form ST-3 (rev. 01/14)
<a href="#">ST-3 USE</a>	Consumer Use Tax Return (rev 3/11)
<a href="#">ST-3 MF</a>	Sales and Use Tax Return Motor Fuel (rev 12/13)
<a href="#">ST-3 Dealer Insert</a>	Sales and Use Tax Return Dealer Insert (rev 10/13)
<a href="#">ST-3 MF Off Road</a>	Sales and Use Tax Return Off Road Worksheet (rev 12/13)
<a href="#">ST-3 Addendum Sales</a>	Sales and Use Tax Return Addendum for Sales Tax (rev. 12/12)
<a href="#">ST-3 Addendum Use</a>	Sales and Use Tax Return Addendum for Use Tax (rev 12/12)
<a href="#">ST-3 MF Addendum</a>	Sales and Use Tax Return Addendum for Motor Fuel Sales (rev 10/13)
<a href="#">FST-2</a>	Floor Stock Reporting Form (rev. 12/07)
<a href="#">FS-32</a>	Miscellaneous Events Sales Tax Form (rev. 5/11)
<a href="#">GTT-1</a>	<b>Georgia Tax Tribunal Petition</b> (rev. 12/13)
<a href="#">TSD-1</a>	<b>Protest of Proposed Assessment or Refund Denial</b> (rev. 12/11)
<a href="#">Penalty Waiver</a>	<b>Request for Penalty Waiver</b> (rev. 12/11)
<a href="#">GA-9465</a>	Form <b>GA-9465</b> Installment Agreement Request Form (rev. 6/12)

*Contact GA Department of Revenue for assistance filing this report.*

**CERTIFICATE OF EXEMPTION FORMS**

<a href="#">ST-4</a>	Out of State Dealer Exemption Certificate (rev. 12/01)
<a href="#">ST-5</a>	ST-5 Certificate of Exemption (Rev. 1/14)
<a href="#">ST-5 SST</a>	Streamlined Exemption Certificate (rev. 12/03/10)
<a href="#">ST-5M</a>	Georgia Manufacturer's Exemption Certificate (rev.03/14)
<a href="#">ST-5M Addendum</a>	ST-5M Addendum - Metered Energy (Rev. 11/12)
<a href="#">GATE Addendum</a>	GATE Addendum - Metered Energy (Rev. 1/13)
<a href="#">ST-6</a>	Out of State Delivery Exemption Certificate (rev.12/01)
<a href="#">ST-7</a>	High Seas Exemption Certificate - Consumable Supplies & Motor Fuel (rev. 11/99)
<a href="#">ST-8</a>	Motor Vehicle - Non-Resident Purchaser Exemption Certificate (rev 12/01)
<a href="#">ST-NH1</a>	Non-Profit Nursing Homes, In Patient Hospices, General and Mental Hospitals Exemption Application (Issued by State) (rev 6/08)

**MISCELLANEOUS FORMS**

<a href="#">ST-12</a>	ST-12 Claim for Sales and Use Tax Refund (Rev. 11/12)
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This application must be filed by nonresident subcontractors providing services and tangible personal property on contracts equal to or exceeding \$250,000 if the general contractor does not withhold 2% of amounts due to the subcontractors.

ST-C 214-3

NONRESIDENT SUBCONTRACTOR'S SALES & USE TAX BOND (rev. 05/13)

This form is to be executed by a bond surety

ST-C 214-12

NOTICE OF PRIME OR GENERAL CONTRACTOR OF FUNDS WITHHELD PENDING REQUEST OF A RELEASE NOTICE (rev. 12/10) (Fill in online and print)

This notice is certification of amounts held in escrow by a prime or general contractor on work performed by a subcontractor.

ST-C 214-13

REQUEST FOR RELEASE OF RETAINAGE (rev. 7/12) (Fill in online and print)

This form is to be submitted to the Department of Revenue by a nonresident contractor.

**FASTER. FRIENDLIER. EASIER.**



# Sales and Use Tax Return (ST-3) Instructions

## \*\*\*ATTENTION\*\*\*

Please note, changes have been made to Form ST-3 effective January 1, 2013. Please read these instructions carefully. Dealers making sales of energy to Georgia manufacturers and dealers making sales into counties that have approved the transportation local option sales tax (TSPLOST) will be impacted by these changes.

To file and pay electronically please visit the Georgia Tax Center at <https://gtc.dor.ga.gov>. Additional information, instructional videos and frequently asked questions on electronic filing can be found at [www.gataxinfo.org](http://www.gataxinfo.org).

### General Instructions:

Record the **Sales and Use Tax Number (STN)**, name, and address of the registered taxpayer. The **Period Ending** should be the end date (mm/dd/yy) of the reporting period. Check the **Amended Return** box if you are amending a previously filed return for the same period. Check the **No Tax Due** box if there were no taxable sales during this period. If there has been no sales and use tax activity during the period do not complete this form, please check the **No Sales/Use Tax Activity** box on Page 5, complete and submit the payment voucher (Form PV-ST Sales and Use Tax Voucher) only.

### Part A - Tax Summary

#### LINE

- 1 Record Total State Sales including leases and rentals.
- 2 Record Total Exempt State Sales including leases and rentals. Total exempt sales should include both fully tax exempt sales and partially tax exempt sales.
- 3 Subtract Exempt State Sales (Line 2) from Total State Sales (Line 1) and record Taxable State Sales. Complete Part B and Part C.
- 4 Record the Total SALES Tax Amount (from Part B, line 19).
- 5 Record the Total USE Tax Amount (from Part B, line 24).
- 6 Record the TSPLOST tax (from Part C, line 50).
- 7 Record the Pre-paid Local Sales/Use Tax for on-road motor fuel (from Part D, line 3). *(If applicable, use ST-3D MF schedule on DOR website).*
- 8 Record Total Sales/Use Tax Collected for reporting period from taxpayer accounting records.
- 9 Record the sum of Lines 4 – 7. (Add Line 4 + Line 5 + Line 6 + Line 7)
- 10 Subtract Total Sales/Use Tax amount (Line 9) from Total Tax Collected (Line 8) amount and record the Excess Tax amount. Include the Excess tax amount in the appropriate sales/use category for vendor's compensation.
- 11 Record the Total Vendor's Compensation (from Part D Line 5).
- 12 Record previous Prepaid Sales Tax Amount if applicable. Please reference your annual prepaid letter.
- 13 Current Prepaid Amount if applicable. Please reference your annual prepaid letter.
- 14 Add Lines 9 and 10, subtract Lines 11 and 12, and add Line 13 for the Total Amount Due.



### Part B - Sales Tax Distribution Table

***Do not report Transportation Local Option (TSPLOST) sales and use tax in Part B; Transportation Local Option (TSPLOST) sales and use tax will be reported in Part C.***

- | <u>LINE</u> |  |
|-------------|--|
| 1           | Record the Taxable State Sales (Total State Sales <u>LESS</u> sales of energy to manufacturers, and all other tax exempt sales). Multiply this amount by the applicable state tax rate and record the Sales Tax Amount for the State.  |
| 2           | Record <u>ONLY</u> Taxable State Sales of energy sold to manufacturers. Multiply this amount by the applicable state tax rate (for energy sold to manufacturers) and record the Sales Tax Amount.  |
| 3           | Record Taxable Sales for the City of Atlanta (Total sales made within the City of Atlanta <u>LESS</u> sales of energy to manufacturers, sales of motor vehicles, and all other tax exempt sales). These sales are also required to be included in county sales below (044 Dekalb County and/or 060 Fulton County). Multiply this amount by the applicable sales tax rate for the City of Atlanta and record the Sales Tax Amount.  |
| 4           | Record <u>ONLY</u> Taxable Sales of energy sold to manufacturers within the city limits of Atlanta. Multiply this amount by the applicable tax rate for the City of Atlanta (for energy sold to manufacturers) and record the Sales Tax Amount.  |
| 5           | Record Taxable Sales for Clayton County (Total sales to Clayton County <u>LESS</u> sales of energy to manufacturers, sales of jet fuel, and all other tax exempt sales). Multiply this amount by the applicable tax rate for Clayton County and record the Sales Tax Amount.   |
| 6           | Record <u>ONLY</u> Taxable Sales of jet fuel in Clayton County. Multiply this amount by the applicable tax rate for jet fuel in Clayton County and record Sales Tax Amount.  |
| 7           | Record <u>ONLY</u> Taxable Sales of energy sold to manufacturers in Clayton County. Multiply this amount by the applicable tax rate for Clayton County (for energy sold to manufacturers) and record the Sales Tax Amount.   |
| 8           | Record Taxable Sales for Muscogee County (Total sales to Muscogee County <u>LESS</u> sales of energy to manufacturers, sales of motor vehicles, and all other tax exempt sales). Multiply this amount by the applicable tax rate for Muscogee County and record the Sales Tax Amount.  |
| 9           | Record <u>ONLY</u> Taxable Sales of motor vehicles in Muscogee County. Multiply this amount by the applicable tax rate for motor vehicles in Muscogee County and record Sales Tax Amount.  |
| 10          | Record <u>ONLY</u> Taxable Sales of energy sold to manufacturers in Muscogee County. Multiply this amount by the applicable tax rate for Muscogee County (for energy sold to manufacturers) and record the Sales Tax Amount.   |
| 11-17       | Use lines 11-17 and additional addendum pages as needed to record taxable sales for all other counties. List the county name and corresponding county jurisdiction code (see Rate Chart) in which taxable sales were made. Record taxable sales, multiply this amount by the applicable county tax rate and record the Sales Tax Amount. <b><u>NOTE: Energy sold to manufacturers must be recorded by county on a separate line item from other taxable sales (See Example).</u></b> |

**Example:** Taxpayer has \$50,000 in total taxable sales for Cobb County which includes \$10,000 in energy sold to a manufacturer. On line 11 (or next available line item in Part B or related addendum) list Cobb County (jurisdiction code 033), record \$40,000 in total sales to Cobb County (\$50,000 less \$10,000 energy sales to a manufacturer), multiply this amount by the applicable tax rate for Cobb County and record the Sales Tax Amount. On Line 12 (or next available line) list Cobb County

(jurisdiction code 033E), record total sales of energy to manufacturers of \$10,000, multiply this amount by the applicable tax rate for Cobb County (for energy sold to manufacturers), and record the Sales Tax Amount.

Line	Jurisdiction	Jurisdiction Code	Taxable Sales	Tax Rate	Sales Tax Amount
11.	Cobb	033	40,000	2%	800
12.	Cobb	033E	10,000	1.5%	150

*Additional addendum pages (Form ST-3 Addendum Sales) may be found on the Department of Revenue's website at [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)*

- 18 If additional addendum pages were completed, record the total Sales Tax Amount from all forms.
- 19 Record the sum of Lines 1-18 as Total Sales Tax and record this amount on Part A Line 4.

### **Part B – Use Tax Distribution Table**

#### **LINE**

- 20-22 Use lines 20-22 and additional addendum pages as needed to record State and Local Use Tax Amount by jurisdiction of use. **Do not report Transportation Local Option (TSPLOST) use tax due in Part B;** Transportation Local Option (TSPLOST) use tax will be reported in Part C. For each entry, record the jurisdiction of use code (county code), and reason code. Use tax is due if applicable Georgia sales tax was not paid on an item purchased or leased and that item has been placed into "use" within Georgia. Jurisdiction of Use means the county in which the product/service was first used in Georgia. Use tax Reason Codes are as follows:

Code	Reason
01	Georgia Use – item purchased tax-paid in Georgia and used in another county having a higher local tax rate.
02	Georgia Withdrawal from Inventory.
03	Import-Use (State tax only). The jurisdiction "State" (000) must be used for this code.
04	Import-Use (Local tax only)

Examples of taxable transactions, Jurisdiction of Use, and Reason Codes include:

A contractor purchases an item for \$600.00 in a Georgia county where the total sales tax rate is 6% and uses the item to fulfill a contract in a jurisdiction where the total sales tax rate is 8%. The contractor owes additional use tax of 2% and should record local use tax due of \$12.00 ( $\$600.00 \times .02$ ). The use tax Reason Code is 01.

A Georgia furniture manufacturer withdraws a table worth \$700.00 from inventory to use in the business's break room. The manufacturer owes state and local use tax



based on the fair market value of the table, at the rate in effect in the jurisdiction where the withdrawal from inventory occurs. The manufacturer should calculate the use tax due by multiplying the combined state and local use tax rate by \$700.00 and recording the resulting use tax. The use tax Reason Code is 02.

A Georgia resident or Georgia business purchases an item for \$800.00 via the internet or by catalog, and the seller does not charge sales tax. The purchaser owes use tax based on the rate in effect in the jurisdiction where the purchaser takes possession of the item. The purchaser should calculate state use tax by multiplying the applicable state use tax rate by \$800, and recording the resulting state use tax due with the use tax Reason Code 03. The purchaser should calculate the local use tax due by multiplying the applicable local use tax rate by \$800.00 and recording the resulting local use tax due with the use tax Reason Code 04.

A Georgia resident or Georgia business purchases a \$900.00 item outside of Georgia, pays the other state's 5% state sales tax at the time of purchase and returns to Georgia with the item. The purchaser will receive credit against Georgia's 4% state use tax due and thus owes no additional state use tax. The purchaser owes local use tax at the rate in effect in the jurisdiction where the purchaser lives or where the business is located. The purchaser should calculate the local use tax due by multiplying the applicable local use tax rate by \$900.00 and recording the resulting local use tax due. The use tax Reason Code is 04.

Additional addendum pages (Form ST-3 Addendum Use) may be found on the Department of Revenue's website at [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov)

- 23 Record the Addendum Page Total. Sum the above Use Tax Amount column for the Total Use Tax.
- 24 Record the sum of Lines 20-23 as Total Use Tax and record this amount on Part A, Line 5.

### **Part C – TSPLOST Sales & Use Tax**

**TSPLOST Sales and Use Tax** – This section should **ONLY** be completed by individuals or businesses who have made taxable sales within or owe use tax to the counties listed in Part C (TSPLOST Sales & Use Tax).

**LINE**

- 1-46 **Column A: TSPLOST Taxable Sales** - Record Taxable Sales by county (Total County Sales LESS sales of energy to manufacturers, and all other tax exempt sales).
- 47 Record the sum of taxable sales Lines 1-46, Column A.
- 48 Multiply taxable sales (Line 47) by .01.
- 1-46 **Column B : TSPLOST Use Tax** - Record TSPLOST use tax amount due. Use tax is due if applicable TSPLOST sales tax was not paid on an item purchased or leased and that item has been placed into "use" within one of listed counties.
- 49 Record the sum of use tax Lines 1-46, Column B.
- 50 Record the sum of Lines 48-49 as Total TSPLOST Tax and record this amount on Part A, Line 6.



### **Part D – Vendor’s Compensation Calculation**

**LINE**

- 1 Record Total Sales and Use Tax on non-motor fuel sales/use up to and including \$3000 (from total on Part A, Lines 4 + 5 + 6 + 10). Multiply this amount by 3% (or .03) Vendor’s Compensation and record result.
- 2 Record Total Sales and Use Tax on non-motor fuel sales/use over \$3000 (from total on Part A, lines 4 + 5 + 6 + 10). Multiply this amount by .5% (or .005) Vendor’s Compensation and record result.
- 3 Record Pre-paid Local Sales/Use tax for on-road motor fuel; if applicable (see Pre-paid Local Sales Tax on Motor Fuel Schedule at DOR website). This schedule must be completed and submitted with Form ST-3 (Sales and Use Tax Return). Multiply this amount by 3% (or .03) Vendor’s Compensation and record the result.
- 4 Record State and Local sales/use tax due on off-road motor fuel; if applicable (from Off-Road Fuel Worksheet at DOR website; this worksheet is not required to be filed with the return – keep for taxpayer’s records).
- 5 Total above Vendor’s Compensation amounts for Total Vendor’s Compensation and record this amount on Part A, line 11.

### **Part E – Bad Debt Reporting**

**LINE**

- 1 Record bad debt losses incurred on taxable Georgia sales.
- 2 Record recoveries on Georgia bad debt that were previously written off.

### **Part F – Certification and Signature**

The return must be completed and signed in order to be considered timely filed.

#### **Additional Instructions**

##### **Amended Returns**

An Amended return must be submitted on an ST-3 Sales and Use Tax Return with the Amended Return Box checked. The Amended return should reflect the changes to the original sales and use tax return information as well as the unchanged data.

##### **Master Accounts**

Any dealer with four or more locations is required to report on a consolidated Sales and Use Tax form (ST-3). Master accounts should file their sales and use tax return online using the Georgia Tax Center (<https://gtc.dor.ga.gov>).

##### **Penalty and Interest on Delinquent Returns**

- Returns and payments are considered timely if postmarked by the due date of the return (the 20<sup>th</sup> day following the close of the reporting period). Taxpayers will be billed penalty and interest for all returns and payments filed after this date.

- Penalty is calculated separately for the state and all local taxes in aggregate. A penalty of 5% (.05) of the tax due or five dollars (\$5.00), whichever is greater, for the state and for the local taxes will be billed after the return is processed. This penalty will be billed for each month, or fraction of a month, when the return is delinquent. The penalty amount will be 25% (.25) or twenty-five dollars (\$25.00), whichever is greater.
- Interest is also calculated separately for the state and local taxes that are delinquent. Interest is calculated at 1% (.01) of the amount delinquent for each month, or fraction of a month, and will continue as long as the taxes are delinquent.
- Vendor's Compensation is only given when both the payment and return are submitted timely. Taxpayers who are mandated to file electronically will not receive vendor's compensation if a paper return and/or payment is submitted.

### **Mailing Instructions**

Mail the return to the following address:

State of Georgia, Department of Revenue  
PO BOX 105408  
Atlanta, GA 30348-5408

Additional forms and information may be obtained from: Department of Revenue website/Forms.  
<https://etax.dor.ga.gov/>

If you need additional assistance, please contact Taxpayer Service at 1-877-423-6711. A list of the Regional Offices can be found at <http://www.etax.dor.ga.gov/doroff.aspx>



**2014**

Check/Money Order   
 No Sales/Use Activity   
 No Tax Due

Sales & Use # \_\_\_\_\_ Period Ending: \_\_\_\_/\_\_\_\_/\_\_\_\_ Amended Return

Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
 County of Business: \_\_\_\_\_

DEPARTMENT USE ONLY

**Part A Tax Summary**

1. Total State Sales .....	▶	
2. Total Exempt State Sales .....	▶ -	
3. Taxable State Sales .....	▶	
4. Total Sales Tax (from Part B, Line 19).....	▶ +	
5. Total Use Tax (from Part B, Line 24).....	▶ +	
6. Total TSPLOST Tax (from Part C, Line 50).....	▶ +	
7. Pre-Paid Local Sales/Use Tax (from Part D, Line 3).....	▶ +	
8. Total Tax Collected (from accounting records)....▶		
9. Total Sales/Use Tax (Ln 4 + Ln 5 + Ln 6 + Ln 7).▶		
10. Excess Tax (Subtract Line 9 from Line 8) .....	▶ +	
11. Total Vendor's Compensation (from Part D, Line 5).....	▶ -	
12. Previous Prepaid Amount.....	▶ -	
13. Current Prepaid Amount.....	▶ +	
14. Total Amount Due.....	▶	





**2014**

**Part B Sales Tax Distribution Table**

PERIOD ENDING \_\_\_/\_\_\_/\_\_\_

	JURISDICTION CODE	TAXABLE SALES	TAX RATE	SALES TAX AMOUNT
1. State	000		4%	
2. State (Energy to Manufacturers)	000E		2%	
3. City of Atlanta	999		1%	
4. City of Atlanta (Energy to Manufacturers)	999E		.5%	
5. Clayton (Non-Jet Fuel)	031		3%	
6. Clayton (Jet Fuel)	031JF		2%	
7. Clayton (Energy to Manufacturers)	031E		2%	
8. Muscogee (Non-Motor Vehicle)	106		3%	
9. Muscogee (Motor Vehicle)	106R		2%	
10. Muscogee (Energy to Manufacturers)	106E		2%	
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.	ADDENDUM PAGE TOTALS (if applicable) ▶			
19.	TOTAL SALES TAX (Record on Part A, Line 4) ▶			

**Part B Use Tax Distribution Table**

	JURISDICTION OF USE-NAME	JURISDICTION OF USE CODE	USE TAX REASON CODE	STATE AND LOCAL USE TAX AMOUNT
20.				
21.				
22.				
23.	ADDENDUM PAGE TOTALS ▶			
24.	TOTAL USE TAX (Record on Part A, Line 5) ▶			



2014

**PART C TSPLOST Sales & Use Tax**

	Jurisdiction Name	Code	A. TSPLOST Taxable Sales Amt	B. TSPLOST Use Tax Amt		Jurisdiction Name	Code	A. TSPLOST Taxable Sales Amt	B. TSPLOST Use Tax Amt	
1	Appling	001			24	McDuffie	097			
2	Bleckley	012			25	Montgomery	103			
3	Burke	017			26	Muscogee	106			
4	Candler	021			27	Quitman	118			
5	Chattahoochee	026			28	Randolph	120			
6	Clay	030			29	Richmond	121			
7	Columbia	036			30	Schley	123			
8	Crisp	040			31	Stewart	128			
9	Dodge	045			32	Sumter	129			
10	Dooly	046			33	Talbot	130			
11	Emanuel	053			34	Taliaferro	131			
12	Evans	054			35	Tattnall	132			
13	Glascocock	062			36	Taylor	133			
14	Hancock	070			37	Telfair	134			
15	Harris	072			38	Toombs	138			
16	Jeff Davis	080			39	Treutlen	140			
17	Jefferson	081			40	Warren	149			
18	Jenkins	082			41	Washington	150			
19	Johnson	083			42	Wayne	151			
20	Laurens	087			43	Webster	152			
21	Lincoln	090			44	Wheeler	153			
22	Macon	094			45	Wilcox	156			
23	Marion	096			46	Wilkes	157			
47	TSPLOST Taxable Sales (Add Column A Lines 1 through 46)									
48	TSPLOST Sales Tax (Multiply Line 47 by 0.01)									
49	TSPLOST Use Tax (Add Column B Lines 1 through 46)									
50	Total TSPLOST Tax (Add Line 48 & Line 49, also enter on Part A Line 6)									



**2014**

**Part D Vendor's Compensation Calculation**

	TAX AMOUNTS	TAX RATE	VENDOR COMPENSATION
1. State and Local tax-non motor fuel sales/use (first \$3,000)..... ▶		3%	
2. State and Local tax-non motor fuel sales/use (over \$3,000)..... ▶		.5%	
3. Pre-Paid Local sales/use tax-on road motor fuel (if applicable)..... ▶		3%	
4. State and Local tax-off road motor fuel sales/use (if applicable)..... ▶		3%	
<b>5. TOTAL VENDOR'S COMPENSATION</b> (Record on Part A, Line 11) ▶			

**Part E Bad Debt Reporting**

1. Bad Debt Write-Off..... ▶	
2. Bad Debt Recovered ..... ▶	

**Part F Certification and Signature**

I certify that this return, including any accompanying schedules or statements, has been examined by me and is to the best of my knowledge and belief a true and complete return made in good faith for the period stated. This \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Return prepared by: \_\_\_\_\_

Phone Number \_\_\_\_\_

Title \_\_\_\_\_

Email Address \_\_\_\_\_

Signature \_\_\_\_\_

This return must be filed and paid by the 20th of the month following the period for which the tax is due in order to avoid loss of vendor's compensation and the application of penalty and interest. Businesses must file a timely return for each period even though no tax is due. Do not remit cash in the mail.





## Sales And Use Tax Division

### Sales and Use Tax Forms

Forms are in the **Adobe PDF** format unless otherwise noted. [Get the free Adobe Reader.](#)  
If you are experiencing problems with using our forms and are using a version of Adobe Reader prior to Adobe X, please update your Adobe Reader.

Form Number	Explanation
-------------	-------------

#### CONTRACTOR FORMS

[ST-C 214-5](#)

NOTICE OF GENERAL OR PRIME CONTRACTOR OF CONTRACT LET TO A SUBCONTRACTOR (rev. 6/12) (Fill in online and print)

This is an informational return to be furnished to the Department of Revenue by the general contractor after executing a contract with a subcontractor.

**Nonresident Performance Bonds Forms - All nonresident contractors and subcontractors must file a bond to perform contracts greater than \$10,000.**

[ST-C 214-1](#)

NONRESIDENT CONTRACTOR'S APPLICATION FOR AUTHORIZATION TO PERFORM (rev. 8/12) (Fill in online and print)

This application must be filed by nonresident contractors and subcontractors performing a contract in Georgia for compensation greater than \$10,000.

[ST-C 214-4](#)

NONRESIDENT CONTRACTOR'S PERFORMANCE TAX BOND (rev. 5/13)

This form is to be executed by a bond surety.

[ST-C 214-14](#)

NONRESIDENT BOND CANCELLATION REQUEST FORM (rev. 8/12) (Fill in online and print)

Nonresident contractors and subcontractors may submit this form to the Department of Revenue to request the cancellation of a nonresident performance bond.

**A Consent to Service of Process must be properly completed and signed before a nonresident can perform a contract exceeding \$10,000 in Georgia. Choose the one form applicable to your entity (corporation, sole proprietorship, partnership, or limited liability company):**

[ST-C 214-8](#)

NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (CORPORATION) (rev. 3/13) (Fill in online and print)

[ST-C 214-9](#)

NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (SOLE PROPRIETOR) (rev. 5/12) (Fill in online and print)

[ST-C 214-10](#)

NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (PARTNERSHIP) (rev. 3/13) (Fill in online and print)

[ST-C 214-11](#)

NONRESIDENT CONTRACTOR'S CONSENT TO SERVICE OF PROCESS (LIMITED LIABILITY COMPANY) (rev. 4/13)

**Nonresident Sales and Use Tax Bond Forms - General contractors are required to withhold 2% of amounts due to nonresident subcontractors providing services and tangible personal property on contracts equal to or exceeding \$250,000, unless the subcontractor posts a sales and use tax bond.**

[ST-C 214-6](#)

CERTIFICATION OF SUBCONTRACTOR RESIDENCY

A subcontractor may submit this form to a general contractor to certify the subcontractor's Georgia residency.

[ST-C 214-2](#)

APPLICATION FOR SUBCONTRACTOR'S SALES AND USE BOND (rev. 3/13) (Fill in online and print)

This application must be filed by nonresident subcontractors providing services and tangible personal property on contracts equal to or exceeding \$250,000 if the general contractor does not withhold 2% of amounts due to the subcontractors.

[ST-C 214-3](#)

NONRESIDENT SUBCONTRACTOR'S SALES & USE TAX BOND (rev. 05/13)

This form is to be executed by a bond surety

[ST-C 214-12](#)

NOTICE OF PRIME OR GENERAL CONTRACTOR OF FUNDS WITHHELD PENDING REQUEST OF A RELEASE NOTICE (rev. 12/10) (Fill in online and print)

This notice is certification of amounts held in escrow by a prime or general contractor on work performed by a subcontractor.

[ST-C 214-13](#)

REQUEST FOR RELEASE OF RETAINAGE (rev. 7/12) (Fill in online and print)

This form is to be submitted to the Department of Revenue by a nonresident contractor.

FASTER. FRIENDLIER. EASIER.



1227704012



Georgia Department of Revenue  
 Sales Tax Contracting Unit  
 1800 Century Blvd. NE  
 Atlanta, GA 30345  
 Ph: 1 (877) 423-6711  
 Fax: (404) 417-6610  
 E-mail: [TSD-sales-tax-contractors@dor.ga.gov](mailto:TSD-sales-tax-contractors@dor.ga.gov)  
 Website: <https://etax.dor.ga.gov>

### REQUEST FOR RELEASE OF RETAINAGE

This form is **ONLY** to be submitted by the nonresident subcontractor: **Date:** \_\_\_\_\_

This is to certify that retainage funds are being held in escrow on work performed by the named nonresident Sub- Contractor under the requirements of Section § 48-8-63 of the Official Code of Georgia Annotated:

1. Subcontractor's Name	
2. Subcontractor's Address	
3. Subcontractor's <b>Sales &amp; Use Tax Number</b> (REQUIRED)	
4. Period Work was in Progress	
5. General Contractor's Name	
6. General Contractor's Address	

**A Retainage Release will not be sent out until the liability has been paid in full.**

\_\_\_\_\_  
(Subcontractor's Contact Person)

\_\_\_\_\_  
(Subcontractor's Phone)

\_\_\_\_\_  
(Subcontractor's Fax)

\_\_\_\_\_  
(Subcontractor's Email)



**Georgia Department of Revenue**

SALES TAX BUSINESS REVIEW

1800 CENTURY BLVD NE, SUITE 8200

ATLANTA, GA 30345-3205

Telephone: (877) 423-6711



Ronald Johnson Jr., Director, Taxpayer Services Division

aL009

Douglas J. MacGinnitie, State Revenue Commissioner

Letter ID: \_\_\_\_\_ 0  
Issued Date: \_\_\_\_\_  
STN: \_\_\_\_\_



**RE: CERTIFICATE AUTHORIZING GENERAL OR PRIME CONTRACTOR TO  
CEASE WITHHOLDING OF PAYMENTS DUE NONRESIDENT SUBCONTRACTOR**

All sales taxes accruing by reason of the contract between \_\_\_\_\_, registration number \_\_\_\_\_ and CCH CONSTRUCTION COMPANY for the period(s) \_\_\_\_\_ through \_\_\_\_\_ have been paid and satisfied. Any sales tax amounts withheld for this period(s) on behalf of \_\_\_\_\_ may be released.

Sincerely,

Douglas J. MacGinnitie  
State Revenue Commissioner

## Sales And Use Tax Division

### Sales and Use Tax Forms

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1222904012



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**NONRESIDENT BOND CANCELLATION REQUEST FORM**

This is to certify that all taxes have been paid on the job covered by the referenced **Nonresident Tax Bond**.  
 The contractor is now eligible for the release of this bond.

**PLEASE NOTE:** If it is determined that you are not in compliance with this Department, the bond can not be cancelled. The bond may not be cancelled until we have received written notice from the Georgia Department of Labor that there is no Unemployment Insurance Tax due. You may contact the Unemployment Insurance Adjudication Section at (404) 232-3301.

Nonresident Contractor	
Address	
Job/Project Location	
Period Work was in Progress	
Bond Number	
Sales Tax Number	

**FOR USE BY NONRESIDENT CONTRACTOR:**

\_\_\_\_\_ **Nonresident Contractor**                      \_\_\_\_\_ **Title**                      \_\_\_\_\_ **Date**

IN WITNESS WHEREOF, Applicant has set his hand and affixed his seal this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Sworn to and subscribed before me on  
 This \_\_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
 (Notary Public) (L.S.)