GATE
GEORGIA AGRICULTURAL TAX EXEMPTION
GEORGIA DEPARTMENT OF AGRICULTURE

GEORGIA AGRICULTURAL TAX EXEMPTION (GATE) APPLICATION GUIDE

GEORGIA DEPARTMENT OF AGRICULTURE
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agr.georgia.gov

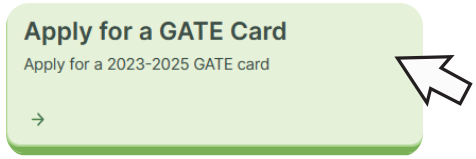
The Georgia Agricultural Tax Exemption program (GATE) is an agricultural sales and use tax exemption certificate issued by the Georgia Department of Agriculture (GDA) that identifies its user as a qualified farmer or agricultural producer. This year, there have been a few changes in the application process for GATE, one of which is that the application process is now entirely online. Mailed applications are no longer accepted. **Follow this step-by-step guide to apply.**

Apply in 9 easy steps START

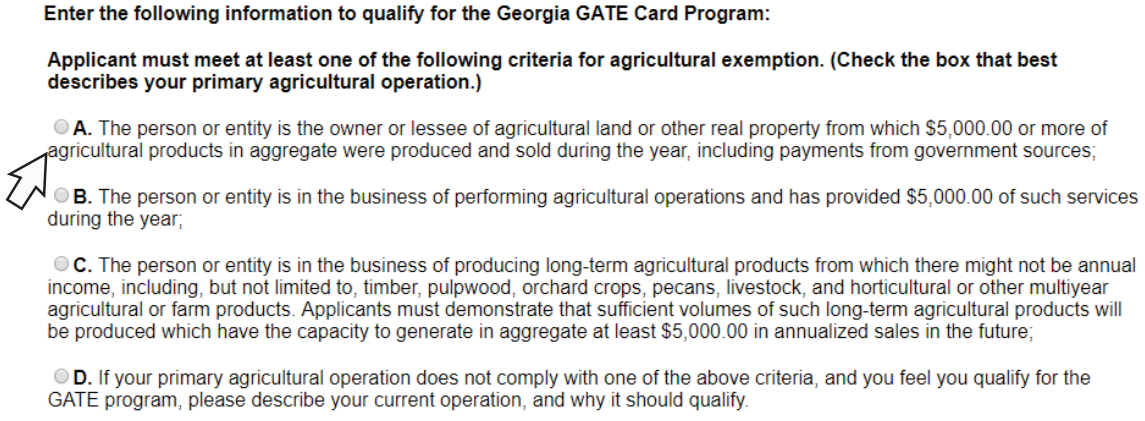
1 Make sure you have the following information ready:
1) Taxpayer ID Number 2) Type of Tax Forms Filed 3) Email address

2 Visit **agr.georgia.gov/apply-gate-card** with your favorite web browser.

3 If you do not have an active card, select **APPLY** from the top of the page.



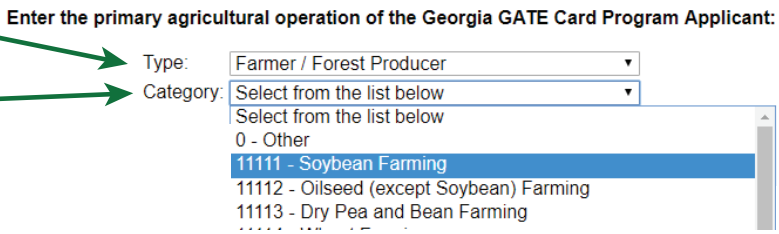
4 Choose the option from which you earn the most income and press “Continue.” Selecting “D” will place your application under further review, after which you will be contacted by a GDA representative.



5

Select your type of ag operation.

Choose the category that best fits your operation.



6

Fill out the requested information.

Business Name: *

(If not applying as a business, use primary cardholder's name as Business Name)

Primary Card Holder Full Name: *

Physical Farm/Operation Address

Address 1: *

Address 2:

City: * State: (Select) * Zip: * -

County: (Select) *

Mailing Address ☐ **Same as Street Address**

Address 1: *

Address 2:

City: * State: (Select) * Zip: * -

7

To qualify for a GATE card, you must provide a taxpayer ID number. This information will be submitted to the Georgia Department of Revenue for verification. **You must use the taxpayer ID number that you use when filing your farming revenue.** Please check with your tax preparer if you are not sure of the correct number to use.

Select your method of taxpayer ID and enter the number to the right of your selection.

Georgia Taxpayers:

- ◉ GA Sales and Use Tax — 00-0000000
- ○ GA Individual Income Tax Number (SSN)
- ○ GA Corporate Income Tax Number (FEIN or EIN)

Out-of-State Applicants:

- ○ FEIN or EIN
- ○ Social Security Number

CONTINUES ON NEXT PAGE

8 Select all the tax forms you file. If only "Other" is selected, your application will be placed under further review, after which you will be contacted by a GDA representative.

For the purpose of meeting eligibility requirements, I file one or more of the following to meet my federal tax obligations: *

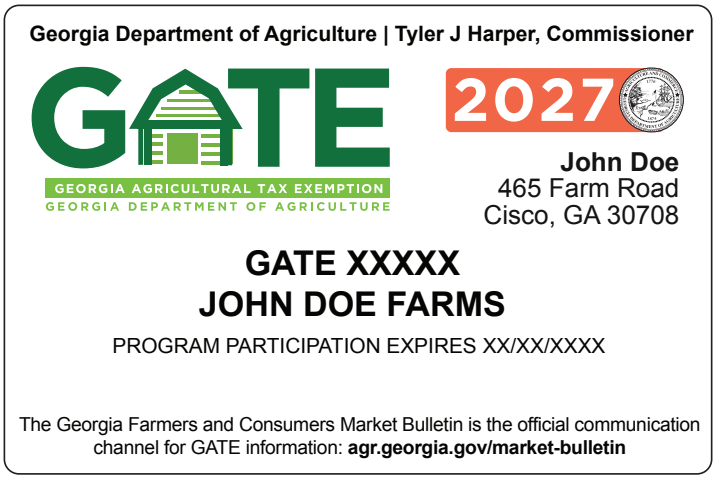
- [x] IRS Schedule F - Profit or Loss From Farming
- [ ] IRS Form 4835 - Farm Rental Income and Expenses
- [ ] IRS Schedule E - Supplemental Income and Loss
- [ ] IRS Form 4797 - Sales of Business Property
- [ ] IRS Form 1065 - U.S. Return of Partnership Income
- [ ] IRS Form 1120 - U.S. Corporation Income Tax Return
- [ ] IRS Form 1120S - U.S. Income Tax Return for an S Corporation
- [ ] Other

9 Read and check **each box** then select your method of payment.

Finish and Pay by Credit Card or Finish and Pay by ACH (Bank Account)

FINISH

Thank you for applying for a GATE card!

If you are approved, you will receive a card like the one below and two key fobs soon.

Please email **farmtax@agr.georgia.gov** or call us at **855-FARM-TAX** with any questions or concerns. We are available to speak with you M-F 8 AM - 5 PM.