# 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 YOUR 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 the Registration & Licensing Unit at (877) 423-6711 or via e-mail at <a href="mailto:st-license@dor.ga.gov">st-license@dor.ga.gov</a>.

ST-2

#### 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.

THE CANDY FACTORY

PEPPERMINT 518 HEMPSTEAD ST SCOTTDALE, GA 30079-1146 IMPORTANT - This Certificate is NON TRANSFERABLE

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COMMISSIONER OF REVENUE

EACH PLACE OF BUSINESS MUST BE REGISTERED SEPARATELY.

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