Form **ST-5M** (Rev. 5/2014)

STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES AND USE TAX CERTIFICATE OF EXEMPTION
MANUFACTURERS

To: SPIRAL BINDING LLC _____ _____
(SUPPLIER) (DATE)

1 MALTESE DRIVE _____ TOTOWA _____ NJ _____ 07512 _____
(SUPPLIER'S ADDRESS) (CITY) (STATE) (ZIP CODE)

THE UNDERSIGNED DOES HEREBY CERTIFY that all tangible personal property purchased or leased after this date will be for the purpose indicated below and that this certificate shall remain in effect until revoked in writing. Any tangible personal property obtained under this certificate of exemption is subject to the sales and use tax if it is used or consumed by the purchaser in any manner other than that indicated on this certificate. (Check proper box.)

[ ] 1. Materials for future processing, manufacture, or conversion into articles of tangible personal property for resale that will become a component part of the finished product. O.C.G.A§ 48-8-3.2.

[ ] 2. Materials coated upon or impregnated into the product at any stage of its processing, manufacture or conversion. Materials do not have to become a component part of the finished product. O.C.G.A§ 48-8-3.2.

[ ] 3. Materials used for packaging tangible personal property for shipment or sale. Including both reuseable and single use packaging. O.C.G.A. § 48-8-3.2.

[ ] 4. Machinery and equipment necessary and integral to the manufacture of tangible personal property for sale or further processing. Qualifying machinery and equipment must be purchased by a manufacturer and used at a manufacturing plant. O.C.G.A. § 48-8-3.2 and Ga. Comp. R & Regs. 560-12-2-.62.

[ ] 5. Repair or replacement parts used to maintain, repair, restore, install, or upgrade machinery and equipment necessary and integral to the manufacture of tangible personal property for sale or further processing. Qualifying repair and replacement parts must be purchased by a manufacture and used at a manufacturing plant. O.C.G.A. § 48-8-3.2 and Ga. Comp. R & Regs. 560-12-2-.62.

[ ] 6. Machinery, equipment, and materials used in the construction or operation of a clean room class 100 or less when the clean room is used directly in the manufacture of tangible personal property. O.C.G.A. § 48-8-3(69)

[ ] 7. For the period July 1, 2008 through December 31, 2010, natural or artificial gas, No. 2 fuel oil, No. 6 fuel oil, propane, petroleum coke, coal, and the fuel cost recovery component of retail electric rates used directly or indirectly in the manufacture or processing, in a manufacturing plant located in this state, of tangible personal property primarily for resale, to the extent the applicable price threshold set forth in O.C.G.A. § 48-8-3(70.1) is exceeded. **This exemption does not apply to local sales and use taxes.**

[ ] 8. Energy that is necessary and integral to the manufacture of tangible personal property at a manufacturing plant in this state. This exemption applies to state and local sales and use tax and will be phased in as follows: 25% exempt January 1, 2013 to December 31, 2013; 50% exempt January 1, 2014 to December 31, 2014; 75% exempt January 1, 2015 to December 31, 2015; and 100% exempt effective January 1, 2016. This exemption applies to all local taxes except the Educational Local Option Sales Tax. O.C.G.A § 48-8-3.2. **Please attach properly completed ST-5M Addendum, if required by the energy supplier.**

Under penalties of perjury I declare that this certificate has been examined by me and to the best of my knowledge and belief is true and correct, made in good faith, pursuant to the Sales and Use tax law of the State of Georgia.

_____ _____ _____
(MANUFACTURER'S NAME) (NAICS CODE) (MANUFACTURER'S SALES TAX NUMBER)

_____ _____ _____ _____ _____
(MANUFACTURER'S ADDRESS) (CITY) (STATE) (ZIP CODE) (PHONE NUMBER)

_____ _____ _____
(PRINTED NAME) (SIGNATURE) (TITLE)

A dealer must secure one properly completed certificate of exemption from each buyer making purchases without payment of the tax. The dealer must maintain a copy of the certificate of exemption presented for audit purposes.