

GEORGIA AGRICULTURAL **TAX EXEMPTION (GATE)**



APPLICATION GUIDE

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





Make sure you have the following information ready:

1) Taxpayer ID Number 2) Type of Tax Forms Filed 3) Email address

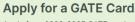


Visit agr.georgia.gov/apply-gate-card with your favorite web browser.

agr.georgia.gov/apply-gate-card



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



Apply for a 2023-2025 GATE card





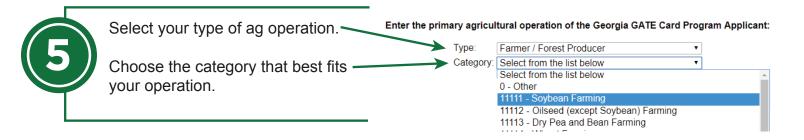


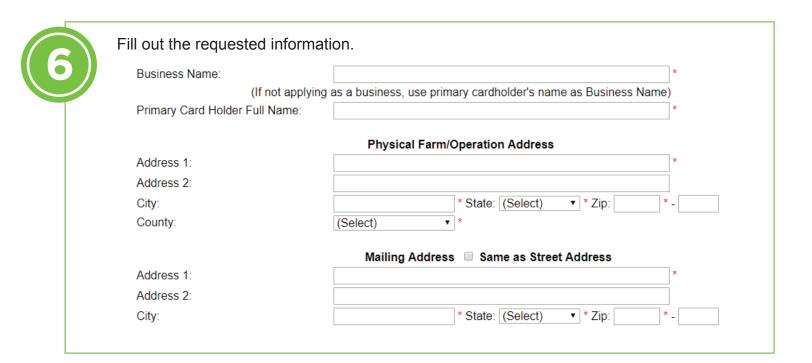
Choose the option from which you earn the most income and press "Continue." Selecting "D" will place your application under further review, after which you will be contacted by a GDA representative.

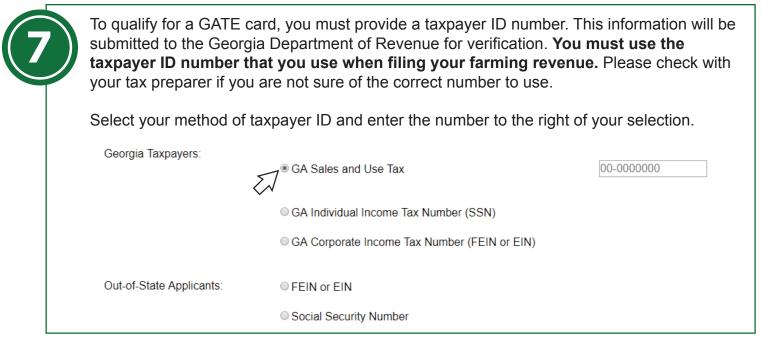
Enter the following information to qualify for the Georgia GATE Card Program:

Applicant must meet at least one of the following criteria for agricultural exemption. (Check the box that best describes your primary agricultural operation.)

- A. The person or entity is the owner or lessee of agricultural land or other real property from which \$5,000.00 or more of agricultural products in aggregate were produced and sold during the year, including payments from government sources;
- B. The person or entity is in the business of performing agricultural operations and has provided \$5,000.00 of such services during the year;
- C. The person or entity is in the business of producing long-term agricultural products from which there might not be annual income, including, but not limited to, timber, pulpwood, orchard crops, pecans, livestock, and horticultural or other multiyear agricultural or farm products. Applicants must demonstrate that sufficient volumes of such long-term agricultural products will be produced which have the capacity to generate in aggregate at least \$5,000.00 in annualized sales in the future;
- D. If your primary agricultural operation does not comply with one of the above criteria, and you feel you qualify for the GATE program, please describe your current operation, and why it should qualify.









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: *

- 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



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.



