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 renew your GATE card or apply for the first time.**

**apply or renew in 10 easy steps**

1. Make sure you have the following items ready:
   1) Taxpayer ID Number
   2) Tax Forms
   3) Email address

2. Visit [forms.agr.georgia.gov/GATE](https://forms.agr.georgia.gov/GATE) with your favorite web browser.

3. Do you currently have a GATE card? If YES proceed to STEP 3 to renew.
   
   If NO turn this page and proceed to STEP 4 to apply.

4. Select **RENEW** from the top left of the page.

   **Renew for 2019**
   Renew your existing application

   What you need...
   GATE Certificate Application Guide
   
   • Taxpayer ID Number
   • Tax Forms
   • Valid Email Address

   (Free email service can be obtained from Gmail or Outlook)

   Enter your GATE number and the password provided by GDA.
   
   If you have forgotten your password, please click “forgot password” or call 855-FARM TAX.
   
   **Forgot password?**

   Once you are logged in, proceed to STEP 5.

   If you do not have a GATE card number already, turn this page to STEP 3 to apply.

   If you are now logged in with your GATE number, turn and proceed to STEP 4.
4

If you do not have a 2018 GATE card, select **APPLY** from the top left of the page.

New 2019 Application
Start a new application

New applications now proceed to **STEP 5**.

5

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 multiple-year agricultural or farm products. Applicants must demonstrate that sufficient volumes of such long-term agricultural products will be produced which has 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.

6

Select your type of ag operation.

Choose the category that best fits your operation.

7

Fill out the requested information. These fields may already be complete for **RENEWALS**.

- **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: *

**Mailing Address**

- **Same as Street Address**
- **Address 1:** *
- **Address 2:** *
- **City:** * State: (Select) * Zip: *
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
- [ ] GA Individual Income Tax Number (SSN)
- [ ] GA Corporate Income Tax Number (FEIN or EIN)

**Out-of-State Applicants:**
- [ ] FEIN or EIN
- [ ] Social Security Number

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
- [x] IRS Form 4835 - Farm Rental Income and Expenses
- [x] IRS Schedule E - Supplemental Income and Loss
- [x] IRS Form 4797 - Sales of Business Property
- [x] IRS Form 1066 - U.S. Return of Partnership Income
- [x] IRS Form 1120 - U.S. Corporation Income Tax Return
- [x] 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  [ ] Finish and Pay by ACH (Bank Account)

**FINISH**

Thank you for renewing your GATE card or starting a new application!

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

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