

GEORGIA DEPARTMENT OF REVENUE

DEALER REGISTRATION

Directly Financed Dealer Sales

General Instructions

- Except for the initial application, submit this application every year with your Annual Dealer Master Tag application.
- Qualifications
 - Used Motor Vehicle dealers who directly finance at least 90% of the motor vehicles sold should complete this form and return it to the address listed below.
 - Qualifying applicants are entitled to sell directly financed used motor vehicles at a reduced rate of state and local Title Ad Valorem Tax (TAVT). The reduced rate is equal to 2.5% less than the ordinary rate in effect on the date of purchase.
 - Only those vehicles financed by the selling dealer or a Related Finance Company (RFC) may qualify for the reduced rate.
 - If financing is provided by a Related Finance Company, common ownership of 90% must exist between the selling dealer and the Related Finance Company.
 - Only those sales financed pursuant to an installment note providing for a 24 month term or longer qualify for the reduced rate.
 - Qualifying dealers must retain (i.e., cannot assign) at least 90% of all such installment notes.
 - All liens and/or security interests must be recorded electronically and the ELT Customer Number must be shown on the title application in the appropriate field.
 - The “Directly Financed” block must be checked on the title application at the time of submission.
- Attach a copy of all dealer licenses which may apply to this application.
- Attach a copy of the dealer registration issued by the Georgia Department of Revenue.
- The registration fee is \$100.00. Please make your check or money order payable to the Georgia Department of Revenue.
- The completed and signed application, should be mailed to:

Georgia Department of Revenue
Motor Vehicle Division – Attn: Special Tags
PO Box 740381
Atlanta Georgia 30374-0381

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- A. Established Place of Business** List the dealership through which you will sell directly financed motor vehicles. Please provide the Trade name, Person to contact/Job Title, Physical address/established place of business, Permanent ID number, Phone number for location, percentage of directly financed sales.

Trade name: _____

Dealer's Permanent ID number: _____

Person to Contact: _____

Address: _____

City: _____ State: _____ ZIP: _____

Phone Number for Location: _____

Percentage of Directly Financed Sales: _____

B. Identification

- 1. Name and Job Title of Person Submitting this application:**

- 2. Mailing Address:** _____

City: _____ State: _____ ZIP Code: _____

- 3. Daytime phone number of the person completing the registration:** _____

- 4. Email Address:** _____

- 5. Enter Federal Employer Identification (FEI), if any:** _____

- 6. Enter Georgia State Taxpayer Identifier (STI) number:** _____
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C. Directly Financed Dealer or Related Finance Companies (RFC):

Identify the Direct Finance Dealer or any Related Finance Company which will be shown as the lien or security interest holder on the title application. There must be at least a 90% common ownership to the applicant. *(Attach additional sheets, if necessary).*

Dealership Trade Name or RFC	% Common Ownership	ELT Customer Number <i>(Required)</i>
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____

D. Affirmation

"I _____, as Owner, Partner or Authorized Officer of the above named entity hereby affirm, under penalty of law, that I have examined and viewed the information in the submitted form(s) or application(s), including any supplemental form(s) and/or document(s) and that these document(s) and or statement(s) do not contain any untrue statement(s) nor are they missing any material information and/or facts. I also acknowledge and understand that this certification is to be submitted annually at a time determined by the Department of Revenue."

Signature _____ Date _____/_____/_____

STATE OF GEORGIA

COUNTY OF _____

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20 _____
by _____.

Notary Signature _____ (NOTARY STAMP OR SEAL)

(Office Use Only)

Date Received: _____/_____/_____ Initials of Person Assigned to Application _____