

Rev. 3/2000



T. Jerry Jackson  
Commissioner

**Department of Revenue**  
**Sales and Use Tax Division**  
310 Trinity-Washington Building  
Atlanta, Georgia 30334

Phillip M. Embry  
Director

May 4, 2001

Smith, Sarah R. Elementary PTA  
370 Old Ivy Road NE  
Atlanta, Georgia 30342-4546

LETTER OF AUTHORIZATION  
Sarah R. Smith Elementary PTA

Dear Madam/Sir:

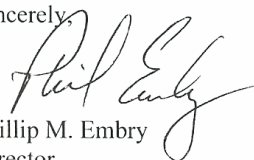
The Parent-Teacher-Association of Sarah R. Smith Elementary is hereby authorized to purchase fund-raising items to be resold by the parent-teacher-association without payment of Georgia sales and use tax.

This Letter of Authorization is issued in lieu of a Certificate of Registration and is valid only when payment is tendered with an official check bearing the organization's name. The authorization is not considered valid for any purchase to be used in the operation of the organization or school.

One copy of this Letter of Authorization must be furnished to each supplier of the resale property in order to relieve the dealer from collection of the tax. The Letter of Authorization does not require a sales and use tax registration number.

Should you or any of your suppliers have a question concerning this Letter of Authorization to purchase tangible personal property for resale, feel free to contact any member of my staff at (404) 656-4060.

Sincerely,

  
Phillip M. Embry  
Director

PME/COR/kom

An Equal Opportunity Employer