

Frank M. O'Connell
Interim State Revenue Commissioner



*** Exemption applies only when PO states purchase qualifies for High Technology Exemption ***

Georgia Department of Revenue
Office of Tax Policy
1800 Century Boulevard, N.E. Suite 15107, Atlanta, Georgia 30345

**CERTIFICATE OF EXEMPTION
COMPUTER EQUIPMENT FOR A HIGH TECHNOLOGY COMPANY**

Pursuant to an application for a certificate exempting computer equipment for a high technology company, as provided by O.C.G.A. §48-8-3(68),

KYNDRYL, INC.
150 KETTLETOWN RD. MD 269
SOUTHBURY, CT 06488

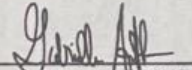
TOTAL INVESTMENT: \$20,639,174 ±

has qualified to purchase or lease computer equipment tax exempt to be used in a high technology company at the specified business location, but not to include equipment, appurtenances or materials to be incorporated into real property construction at the below location(s): **VARIOUS LOCATIONS. (LIST ATTACHED)**

This exemption certificate will be valid for purchases of and leases executed on computer equipment used for a high technology company for **CALENDAR YEAR 2023**. Leases of computer equipment are exempt through the end of the original term of lease.

Registration No: 175-862175

Certificate Issued: **January 9, 2023**


OFFICE OF TAX POLICY

EQUIPMENT FOR A HIGH TECHNOLOGY COMPANY CERTIFICATION TO DEALER

TO: _____
(NAME OF DEALER)

(DEALER'S ADDRESS)

The undersigned certifies that the property purchased is computer equipment for use in a high technology company as defined in O.C.G.A. § 48-8-3(68) at the above referenced Georgia location(s) during the above referenced period. This Certificate is only valid for purchasing or leasing computer equipment to be used directly by a high technology company. If it is determined that the property is not tax exempt, the undersigned will immediately report and pay the applicable tax, interest, and penalties.

Date: 1-11-2023

KYNDRYL, INC.
(HIGH TECHNOLOGY COMPANY)

By: Patty Zanarini Rotolo Patty Zanarini-Rotolo US Tax Mgr
(HIGH TECHNOLOGY COMPANY REPRESENTATIVE'S SIGNATURE, PRINTED NAME, AND TITLE)

patty.zanarini-rotolo@KYNDRYL.COM
(HIGH TECHNOLOGY COMPANY REPRESENTATIVE'S TELEPHONE NUMBER, AND E-MAIL ADDRESS)

One copy of this certificate of exemption must be furnished to each Dealer of tangible personal property purchased without the payment of Georgia sales tax. Every dealer is required to keep and preserve for a period of three (3) years following each transaction adequate and complete records as are necessary to determine the amount of tax for which the dealer may be liable. These records must be made available for inspection and examination at all reasonable hours of the business day by the Department. O.C.G.A. § 48-8-52; Ga. Comp. R. & Regs. r. 560-12-1-23.

6303 Barfield Rd NE	Sandy Springs	GA	30328
1030 Delta Blvd	Atlanta	GA	30354
300 Satellite Blvd NW	Suwanee	GA	30024
355 Satellite NE	Suwanee	GA	30024
7100 Highlands <u>Pwky</u>	Smyrna	GA	30082
3200 Highland Parkway 200	Smyrna	GA	30082
5880 Windward Pkwy	Alpharetta	GA	30005
300 Northpoint Pkwy	Alpharetta	GA	30005
3200 Webb Bridge Rd	Alpharetta	GA	30005
760 Doug Davis Dr, Suite A	Hapeville	GA	30354
2075 Sunset Blvd	<u>Jesup</u>	GA	31545