

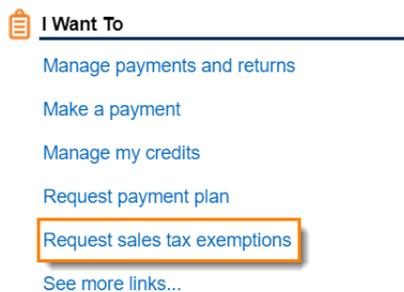
To obtain a letter of authorization (LOA), a job training organization must apply online through the Georgia Tax Center (GTC). See [Policy Bulletin SUT-2017-04](#) for more information about the sales tax exemption for job training organizations.

Note: The applicant organization must have a GTC logon.

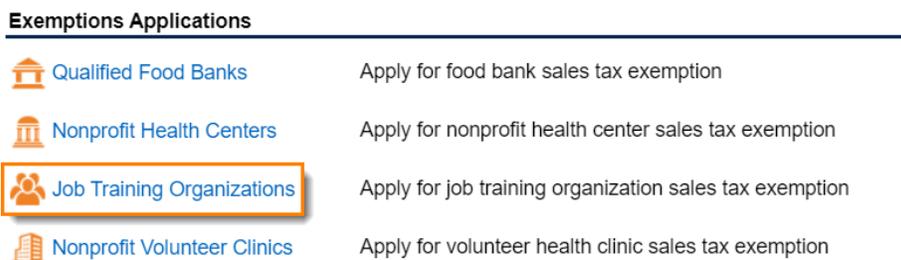
- If your organization has a GTC logon, you may begin the application process detailed in the numbered instructions below.
- If your organization does not have a GTC logon but the organization has filed Georgia tax returns (such as sales tax returns or withholding tax returns), you must sign up for online access. Go to the GTC website (<https://gtc.dor.ga.gov>), click **Sign up for online access**, and complete the submission process. Instructions for signing up for online access may be found [here](#).
- If your organization does not have a GTC logon, has not filed Georgia tax returns, and needs to file Georgia tax returns, you must register as a new business. Go to the GTC website (<https://gtc.dor.ga.gov>), click **Register a New Georgia Business**, and complete the submission process. Instructions for registering a new business may be found [here](#).

How to Apply

1. Go to the GTC website (<https://gtc.dor.ga.gov>) and log into your account.
2. Under the **I Want To** section, click **Request sales tax exemptions**.



3. Click **Job Training Organizations**.



4. Review the requirements on the **Request Details** page. Click **Next**.

Request Details

| Your organization is eligible if the organization | You will need |
|---|--|
| <ul style="list-style-type: none"> Is located in Georgia; Is exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code; Specializes in the retail sale of donated items; Maintains a Georgia sales and use tax account for each location making retail sales in Georgia; Provides job training and employment services to individuals with workplace disadvantages and disabilities; and Uses a majority of its revenue for job training and placement programs. | <ul style="list-style-type: none"> Internal Revenue Service exemption determination letter. Total number of individuals trained in the program in the preceding calendar year. Number of individuals employed by the organization in the preceding calendar year after receiving such training. Number of individuals employed in the preceding calendar year in full-time positions outside the organization after such training. |

5. Complete the **Job Training Organization** page.

a. Answer the questions on the left side of the screen.

- i. If you are submitting a new application for a letter of authorization valid from July 1 of the current year through June 30 of the following year, keep the default selection of **No** for both questions.
- ii. If you are submitting a new application for a letter of authorization valid prior to July 1 of the current year, click **Yes** under the second question. Select the period for which you are submitting the application.

Are you applying for a previous year?

Exemption runs annually from July 1st through June 30th

Select the year for the period beginning July 1st

2020 ✓ 6/30/

2014

2015

2016

2017

2018

2019

2020

iii. If you are amending data on a previously submitted application, click **Yes** under the first question. Select the period for which you are amending data.

Do you need to amend data on a previously submitted application?

Exemption runs annually from July 1st through June 30th

Select the year for the period beginning July 1st

2020 ✓ 6/30/

2014

2015

2016

2017

2018

2019

2020

- b. Review the statements on the right side of the screen and check all boxes. **Note:** You must check all the boxes to proceed.
- c. Click **Next**.

Job Training Organization

Job Training Organization Exemption

Do you need to amend data on a previously submitted application?

Yes No

Are you applying for a previous year?

Yes No

Exemption runs annually from July 1st through June 30th
You have selected 07/01/ through 06/30/.

- The applicant organization is income tax-exempt under Section 501(c)(3) of the Internal Revenue Code.
- The applicant organization specializes in the retail sale of donated items.
- The applicant organization provides job training and employment services to individuals with workplace disadvantages and disabilities.
- The applicant organization uses a majority of revenue for job training and placement programs.
- The applicant organization maintains a Georgia sales and use tax account for each location making retail sales in Georgia.
- I affirm that the applicant organization meets the eligibility requirements for this exemption. I understand that attempting to evade taxes by obtaining a certificate of exemption through fraud or by using a certificate of exemption to which one is not entitled is a misdemeanor under O.C.G.A. § 48-1-7.

Cancel
< Previous
Next >

6. Complete the **Application data** page.

- a. Select whether you have data to report for the calendar year prior to the exemption period. If you select **Yes**, enter the requested data.

Job Training Organization Exemption

Do you have data to report for calendar year _____?

Yes No

Number of individuals trained in _____.

Required

Number of individuals employed by the organization in _____ after receiving such training.

Required

Number of individuals employed in _____ in full-time positions outside the organization after receiving such training.

Required

b. Attach the IRS Exemption Determination Letter

- i. Click **Add Attachment**.

Add Attachment

Please attach IRS Exemption Determination Letter.

- ii. Enter a short description. Click **Browse...** to select and attach your letter. Click **Save**.

Select a file to attach ✕

Type: IRS Exemption Determination Letter

Description: 1

Required Browse... 2

3 Save Cancel

- c. Click **Next**.

Application data

Job Training Organization Exemption

Do you have data to report for calendar year ?

Number of individuals trained in .

Number of individuals employed by the organization in after receiving such training.

Number of individuals employed in in full-time positions outside the organization after receiving such training.

Please attach IRS Exemption Determination Letter.

Attachments

| Type | Name | Description | Size | |
|-------------------|-----------------------|----------------------|------|------------------------|
| IRS Exemption Det | IRS Exemption Determi | Example Exemption De | 18 | Remove |

- 7. Review the request. Click **Submit**.

Request Review

Sales Tax Exemption Review

Do you need to amend data on a previously submitted application?

Are you applying for a previous year?

You have selected 07/01/ through 06/30/.

Job Training Organization Exemption Review

Do you have data to report for calendar year ?

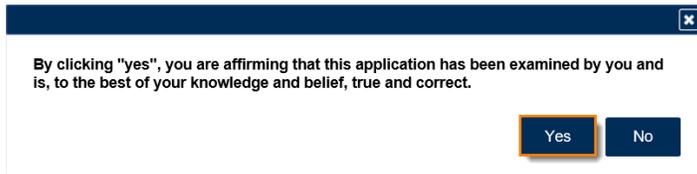
Number of individuals trained:

Number of individuals employed by the organization after receiving such training:

Number of individuals employed in full-time positions outside the organization after such training:

You have attached 1 document(s)

8. Click **Yes** to confirm you want to submit the application.



By clicking "yes", you are affirming that this application has been examined by you and is, to the best of your knowledge and belief, true and correct.

Yes **No**

A confirmation page will appear. Write down or print your confirmation number.



Confirmation

Submission Information

| | |
|-----------------------|---------------------|
| Ligon | [Redacted] |
| Status | Submitted |
| Confirmation Number | [Redacted] |
| Taxpayer Name | [Redacted] |
| Federal Employer ID # | [Redacted] |
| Submission Title | Sales Tax Exemption |
| Submitted | 09-Jul-2020 |

Your confirmation number is [Redacted]

Your request has been submitted and will be processed in the order that it was received.

You will receive a notification via e-mail when your letter of authorization is ready to print.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

Printable View

OK

Print Confirmation

To review the status of an application: Logon to GTC, click **Submissions**, and select the applicable submission.

To view or reprint a Letter of Authorization: Logon to GTC, click **Correspondence**, and click **View Letters**.