

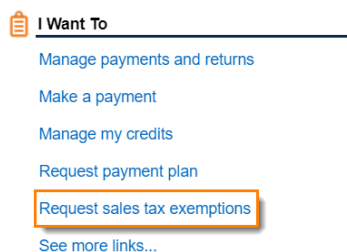
To obtain a letter of authorization (LOA), a qualified food bank must apply online through the Georgia Tax Center (GTC). See [Policy Bulletin SUT-2017-02](#) for more information about the sales tax exemption for qualified food banks.

Note: The applicant organization must have a GTC logon. A sales and use tax number is not required.

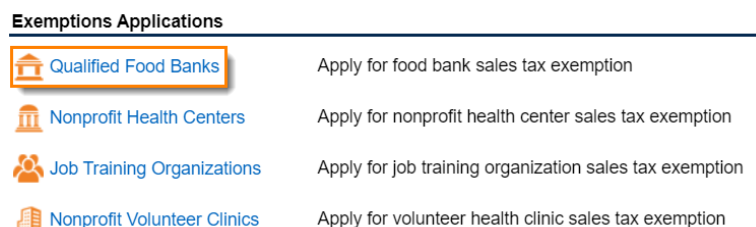
- If your organization has a GTC logon, you may begin the application process detailed in the numbered instructions below.
- If your organization does not have a GTC logon but the organization has filed Georgia tax returns (such as sales tax returns or withholding tax returns), you must sign up for online 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](#).
- If your organization does not have a GTC logon, has not filed Georgia tax returns, and does not need to file Georgia tax returns, you must contact the Department at 877-423-6711 to set up a GTC account.

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 **Qualified Food Banks**.



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 exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code; and Operates primarily for the purpose of providing hunger relief to low income persons residing in Georgia. 	<ul style="list-style-type: none"> Internal Revenue Service exemption determination letter. Total number of clients served in the preceding calendar year. Total pounds of food donated in the preceding calendar year to the applicant by donors generally in the business of selling food. Total dollar amount of exempt purchases made by the applicant in the preceding calendar year.

Cancel

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Next >

5. Complete the **Qualified Food Bank** 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?

Yes

No

Exemption runs annually from July 1st through June 30th

Select the year for the period beginning July 1st

2020

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?

Yes

No

Exemption runs annually from July 1st through June 30th

Select the year for the period beginning July 1st

2020

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 three boxes to proceed.
- c. Click **Next**.

Qualified Food Bank


Qualified Food Bank Exemption

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

Are you applying for a previous year?

Exemption runs annually from July 1st through June 30th

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

☒ This applicant organization is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

☒ This applicant organization operates primarily for the purpose of providing hunger relief to low income persons residing 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

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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.


Qualified Food Bank Exemption

Do you have data to report for calendar year ?

Total number of clients served in .

Required

Total dollar amount of exempt purchases made in .

Required

Total pounds of food donated in to applicant by donors generally in the business of selling food.

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

Qualified Food Bank Exemption

Do you have data to report for calendar year ?

Yes
No

Total number of clients served in .

Total dollar amount of exempt purchases made in .

Total pounds of food donated in 2019 to applicant by donors generally in the business of selling food.

Add Attachment

Please attach IRS Exemption Determination Letter.

Attachments

Type	Name	Description	Size	
IRS Exemption Det	IRS Exemption Determi	Sample Exemption Dete	18	Remove

Cancel

< Previous
Next >

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

1. Request Details
2. Qualified Food Bank
3. Application data
4. Request Review

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/ .

Qualified Food Bank Exemption Review

Do you have data to report for calendar year ?

Total number of clients served: .

Total amount of exempt purchases made: .

Total pounds of food donated to applicant by donors generally in the business of selling food: .

You have attached 1 document(s)

Cancel

< Previous
Submit

- 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

Logon	
Status	Submitted
Confirmation Number	
Taxpayer Name	
Federal Employer ID #	
Submission Title	Sales Tax Exemption
Submitted	09-Jul-2020

Your confirmation number is

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**.