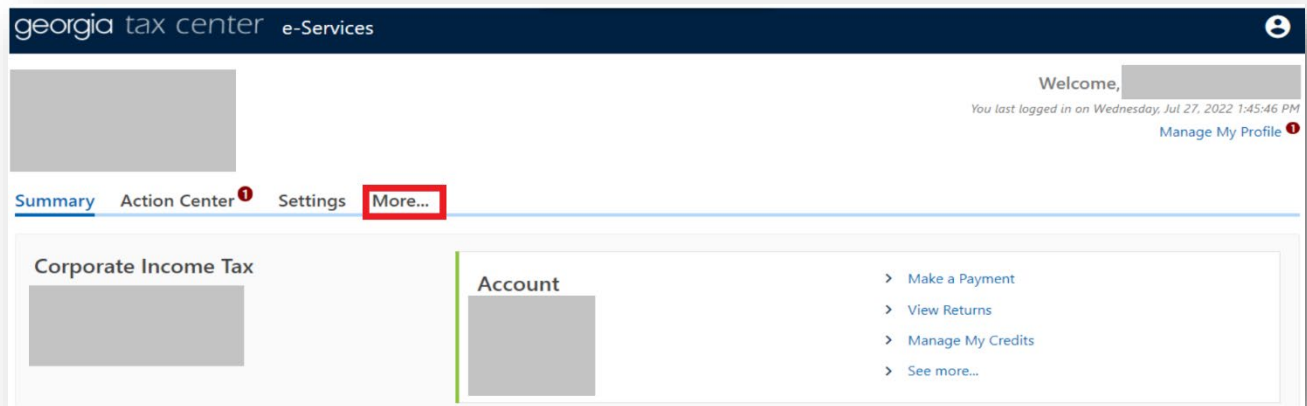


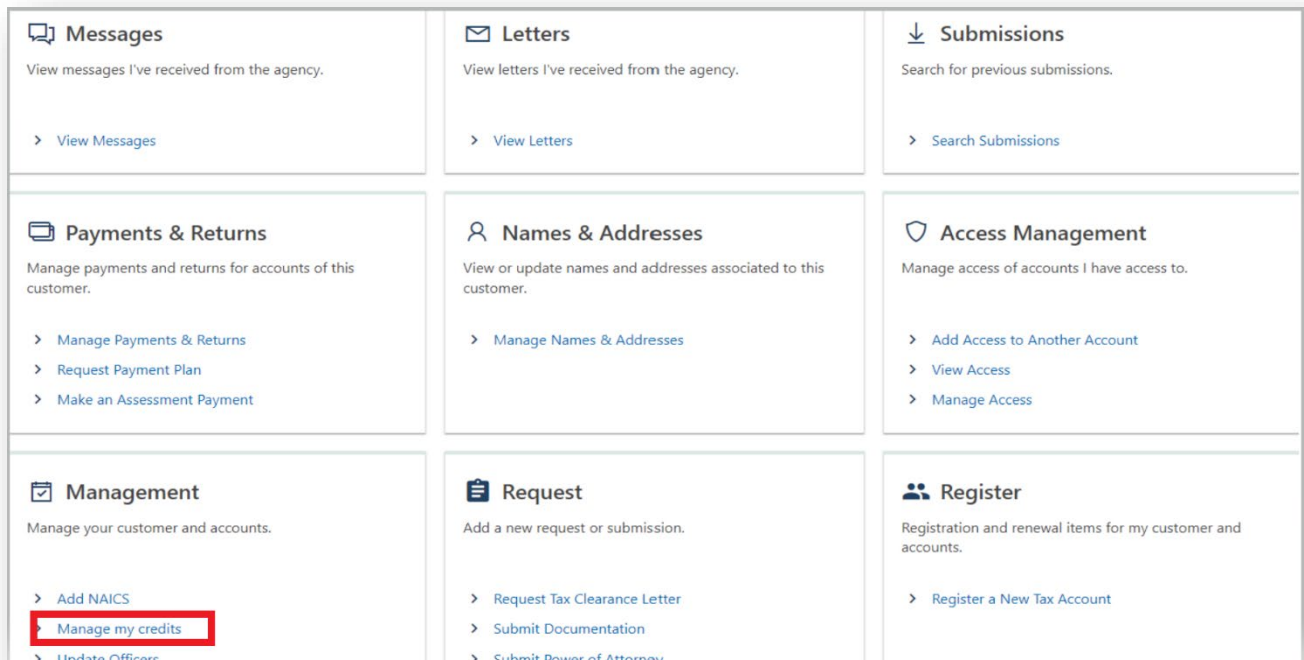
The following documentation provides the steps for qualified law enforcement foundations (QLEFs) to submit the Certificate Donation Report, the IT-QLED-LEF2 Report, and the Form 990 for the previous calendar year on the Georgia Tax Center (GTC). Senate Bill 361 (2022) established the reporting requirements for QLEFs.

How to Submit the Qualified Law Enforcement Donation Reports:

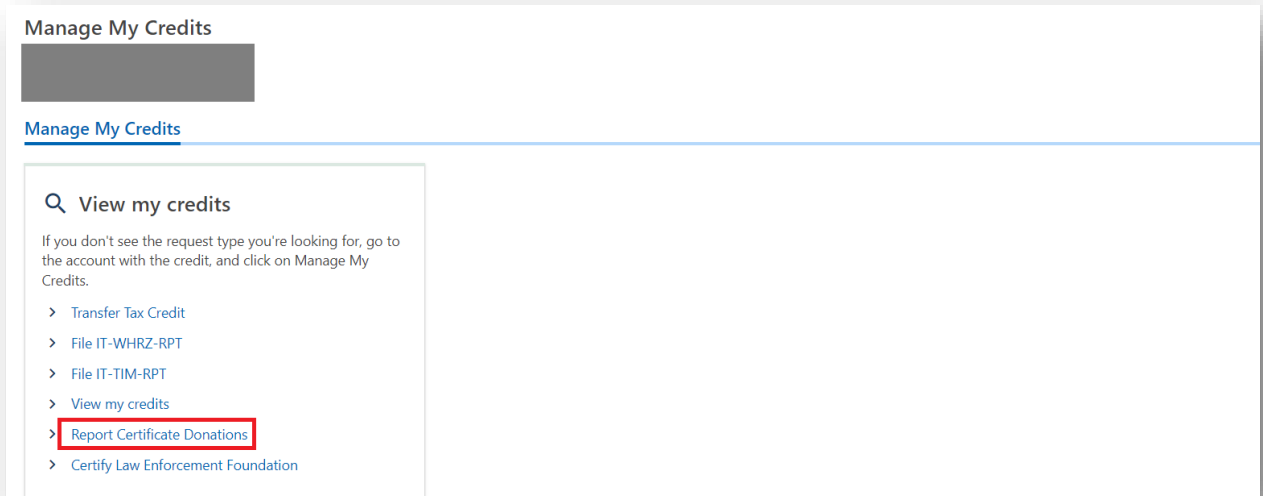
1. Log into the GTC website (<https://gtc.dor.ga.gov>).
2. Select **More**



3. On the next menu, under the **Management** section, select **Manage My Credits**.



4. Select *Report Certificate Donations*



Manage My Credits

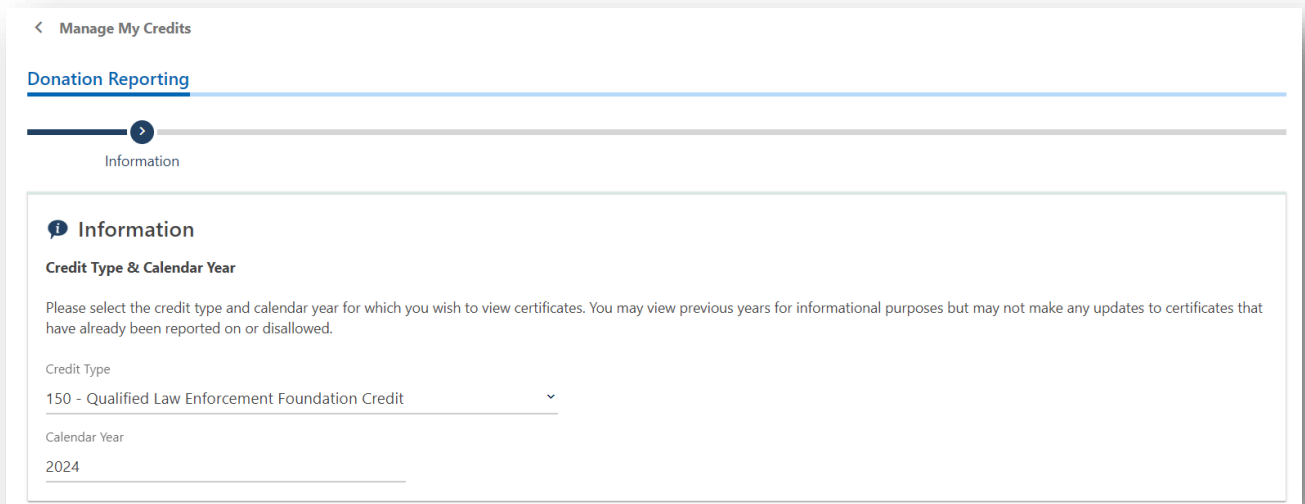
[Manage My Credits](#)

View my credits

If you don't see the request type you're looking for, go to the account with the credit, and click on Manage My Credits.

- > Transfer Tax Credit
- > File IT-WHRZ-RPT
- > File IT-TIM-RPT
- > View my credits
- > **Report Certificate Donations**
- > Certify Law Enforcement Foundation

5. Select the *150 - Qualified Law Enforcement Foundation Credit* from the *Credit Type* menu. Enter the Calendar Year for the donations. Click *Next*



< Manage My Credits

Donation Reporting

Information

Information

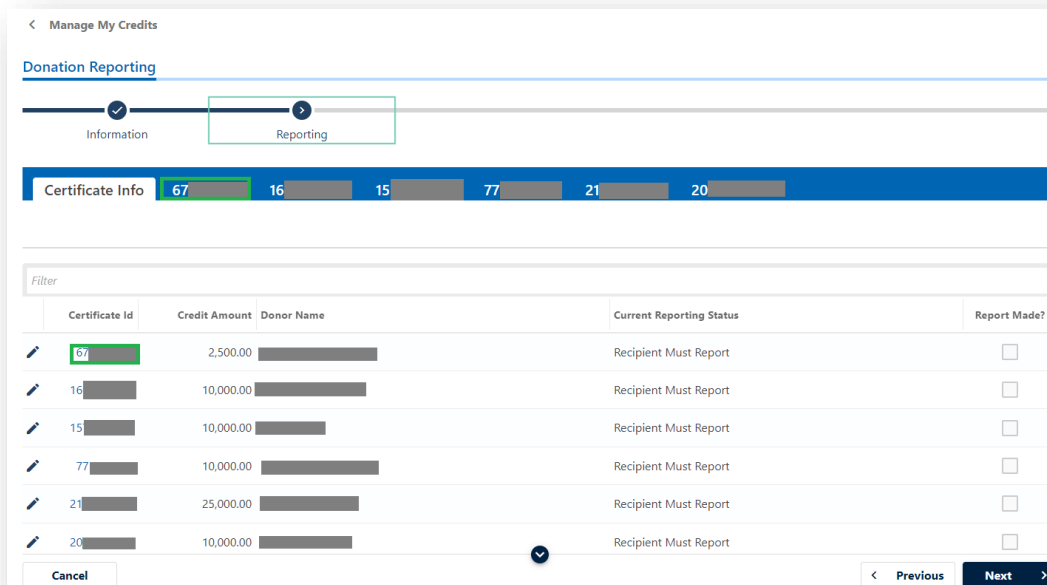
Credit Type & Calendar Year

Please select the credit type and calendar year for which you wish to view certificates. You may view previous years for informational purposes but may not make any updates to certificates that have already been reported on or disallowed.

Credit Type
150 - Qualified Law Enforcement Foundation Credit

Calendar Year
2024

- Select the first certificate to report a donation. This can be done by clicking on the Certificate ID or by clicking on the Certificate number tab.



Manage My Credits

Donation Reporting

Information Reporting

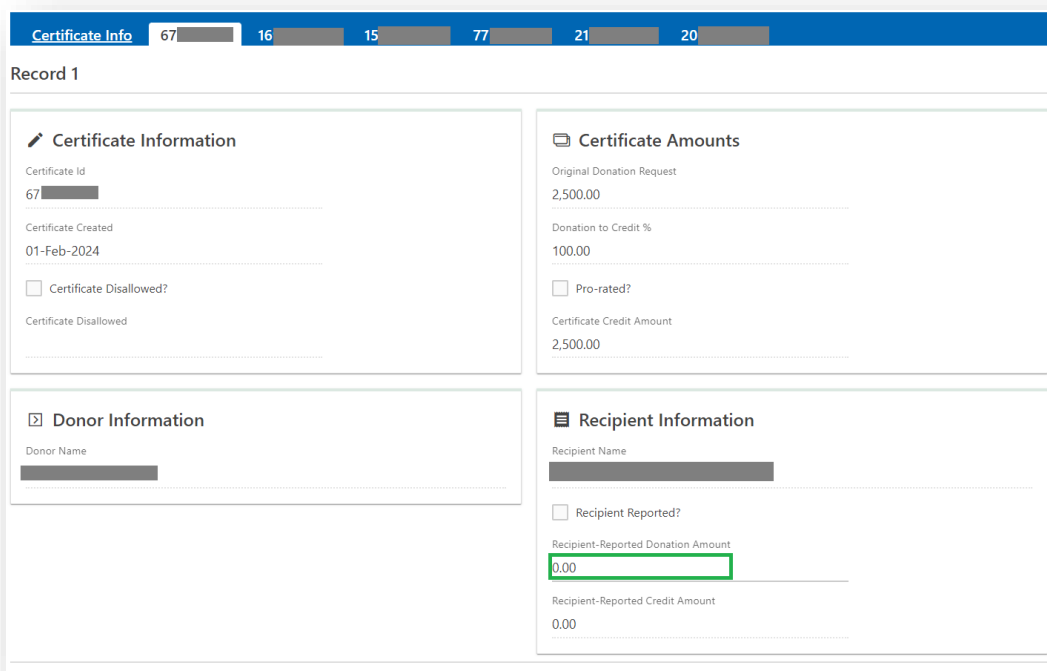
Certificate Info 67 16 15 77 21 20

Filter

Certificate Id	Credit Amount	Donor Name	Current Reporting Status	Report Made?
67	2,500.00		Recipient Must Report	<input type="checkbox"/>
16	10,000.00		Recipient Must Report	<input type="checkbox"/>
15	10,000.00		Recipient Must Report	<input type="checkbox"/>
77	10,000.00		Recipient Must Report	<input type="checkbox"/>
21	25,000.00		Recipient Must Report	<input type="checkbox"/>
20	10,000.00		Recipient Must Report	<input type="checkbox"/>

Cancel Previous Next

- Enter the amount of the Donation. Click on the next Certificate number tab at the top to proceed to the next certificate. Do not click **Next** until you have entered the amount for all certificates that have made a donation.



Certificate Info 67 16 15 77 21 20

Record 1

Certificate Information

Certificate Id
67

Certificate Created
01-Feb-2024

☐ Certificate Disallowed?

Certificate Disallowed

Certificate Amounts

Original Donation Request
2,500.00

Donation to Credit %
100.00

☐ Pro-rated?

Certificate Credit Amount
2,500.00

Donor Information

Donor Name

Recipient Information

Recipient Name

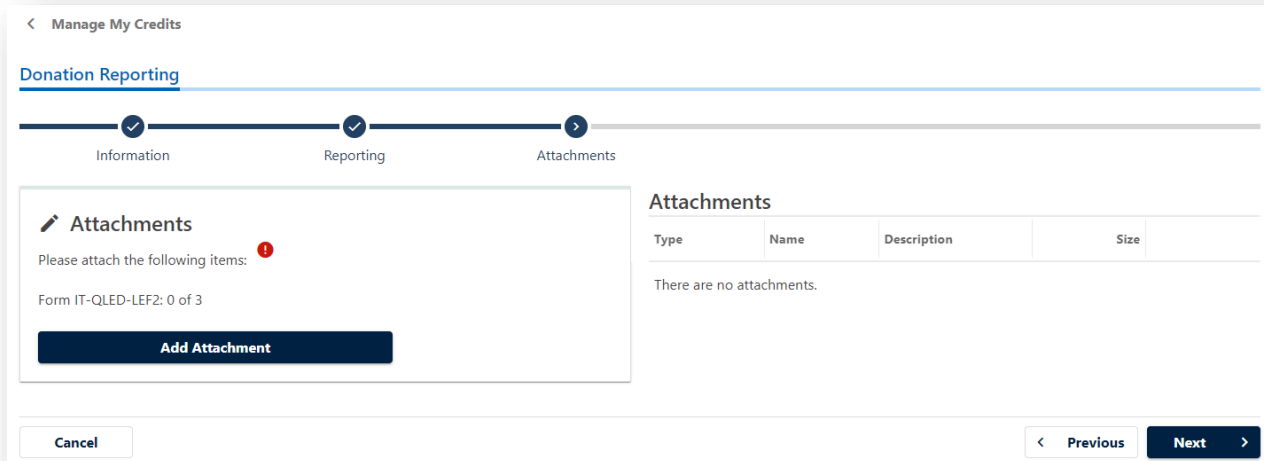
☐ Recipient Reported?

Recipient-Reported Donation Amount
0.00

Recipient-Reported Credit Amount
0.00

- An **IT-QLED-LEF2** is required for the reported donations. Click **Add Attachment** to provide the **IT-QLED-LEF2** form.

IMPORTANT: The IRS Form 990 should be combined and added as a **single pdf attachment**. Each attachment can be added once and is required. Click **Next**.



Manage My Credits

Donation Reporting

Information Reporting Attachments

Attachments

Please attach the following items: 1

Form IT-QLED-LEF2: 0 of 3

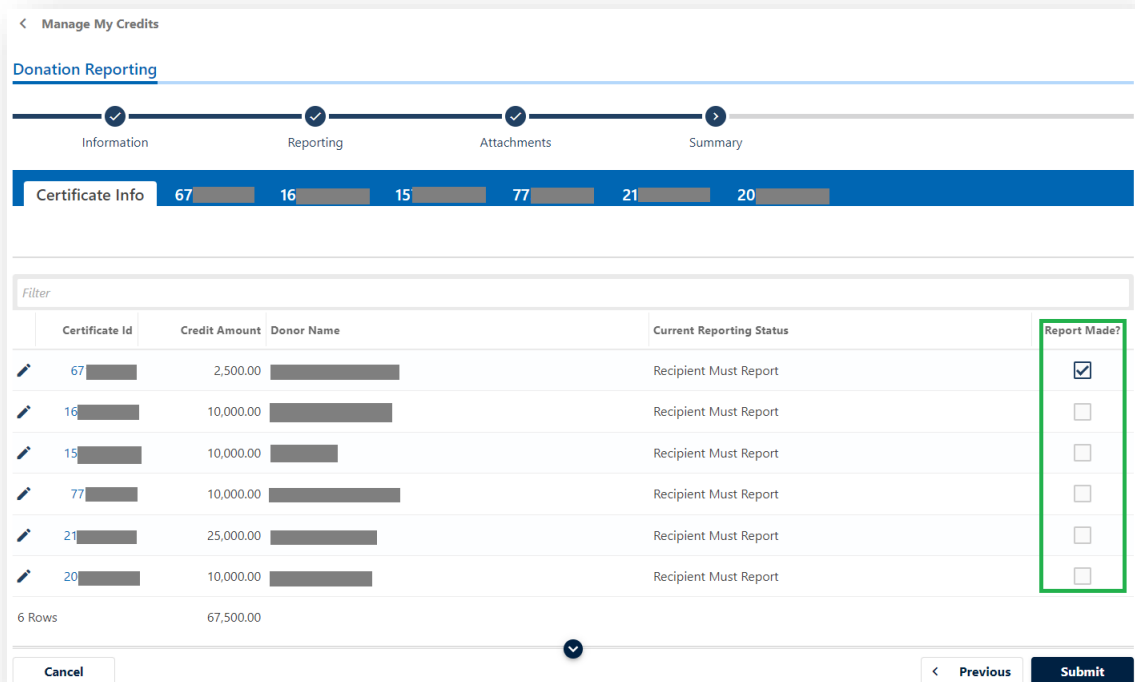
Add Attachment

Attachments

Type	Name	Description	Size
There are no attachments.			

Cancel Previous **Next**

- Verify the donation information by clicking on the Certificate ID or by clicking on the Certificate number tab. The **Report Made** box will be checked for all certificates with an updated donation amount. Click **Submit**.



Manage My Credits

Donation Reporting

Information Reporting Attachments Summary

Certificate Info 67 16 15 77 21 20

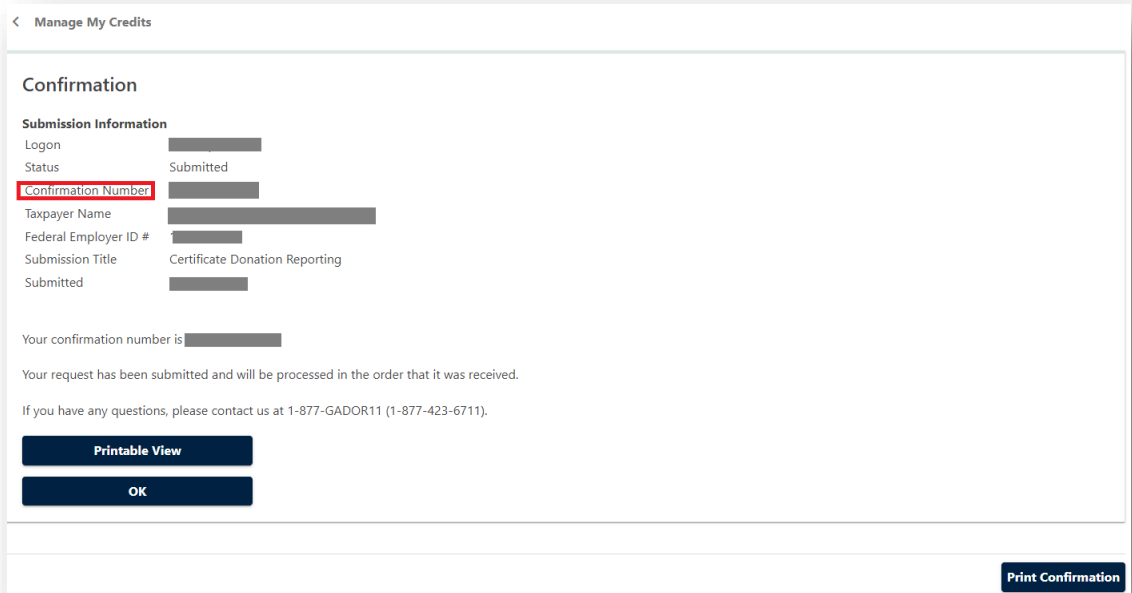
Filter

Certificate Id	Credit Amount	Donor Name	Current Reporting Status	Report Made?
67	2,500.00		Recipient Must Report	<input checked="" type="checkbox"/>
16	10,000.00		Recipient Must Report	<input type="checkbox"/>
15	10,000.00		Recipient Must Report	<input type="checkbox"/>
77	10,000.00		Recipient Must Report	<input type="checkbox"/>
21	25,000.00		Recipient Must Report	<input type="checkbox"/>
20	10,000.00		Recipient Must Report	<input type="checkbox"/>

6 Rows 67,500.00

Cancel Previous **Submit**

10. The **Confirmation Page** will be displayed. Write down the **Confirmation Number** or print the page for your records.



The screenshot shows the 'Manage My Credits' page with a 'Confirmation' section. The 'Confirmation Number' field is highlighted with a red box. Below the submission information, there is a message stating 'Your request has been submitted and will be processed in the order that it was received.' and a contact number '1-877-GADOR11 (1-877-423-6711)'. At the bottom right, there is a 'Print Confirmation' button.

< Manage My Credits

Confirmation

Submission Information

Logon	[Redacted]
Status	Submitted
Confirmation Number	[Redacted]
Taxpayer Name	[Redacted]
Federal Employer ID #	[Redacted]
Submission Title	Certificate Donation Reporting
Submitted	[Redacted]

Your confirmation number is [Redacted]

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

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

[Printable View](#)

[OK](#)

[Print Confirmation](#)