



2026 QUALIFIED LAW ENFORCEMENT DONATION CREDIT

February 26, 2026

The Qualified Law Enforcement Donation Credit Cap for Calendar Year 2026 is \$75,000,000.

For preapprovals processed through the date of this report for Calendar Year 2026, \$965,334 of the 2026 Qualified Law Enforcement Donation Credit cap of \$75 million has been used. There is \$74,034,666 remaining in the cap.

Calendar year 2026 information through the date of this report is listed below.

Name of Law Enforcement Foundation (LEF)	Affiliate Law Enforcement Unit	Pre-Approved Amount of Credit
ACWORTH POLICE COMMUNITY FOUNDATION, INC.	ACWORTH POLICE DEPARTMENT	\$0.00
ALPHARETTA PUBLIC SAFETY FOUNDATION	ALPHARETTA PUBLIC SAFETY	\$20,000.00
AMERICUS POLICE BENEVOLENCE FUND	AMERICUS POLICE DEPARTMENT	\$0.00
ATHENS-CLARKE POLICE FOUNDATION, INC.	ATHENS-CLARKE COUNTY POLICE DEPARTMENT	\$20,000.00
ATLANTA POLICE FOUNDATION INC	ATLANTA POLICE DEPARTMENT	\$50,000.00
ATLANTA PUBLIC SAFETY TRAINING FOUNDATION INC	ATLANTA PUBLIC SAFETY TRAINING CENTER	\$0.00
AUBURN POLICE FOUNDATION	AUBURN POLICE FOUNDATION	\$20,000.00
BACON COUNTY SHERIFFS FOUNDATION INC.	BACON COUNTY SHERIFFS OFFICE	\$0.00
BADGES & BENEVOLENCE INC	CITY OF WATKINSVILLE POLICE DEPARTMENT	\$0.00
BARROW COUNTY SHERIFF'S OFFICE EMPLOYEE FUND, INC.	BARROW COUNTY SHERIFF'S OFFICE	\$20,000.00
BRASELTON POLICE FOUNDATION INC.	BRASELTON POLICE DEPARTMENT	\$20,000.00
BROOKHAVEN POLICE FOUNDATION , INC	BROOKHAVEN POLICE DEPARTMENT	\$11,500.00
BRYAN COUNTY SHERIFFS FOUNDATION INC	BRYAN COUNTY SHERIFFS OFFICE	\$0.00
BULLOCH COUNTY SHERIFFS FOUNDATION INC	BULLOCH COUNTY SHERIFF'S OFFICE	\$0.00
CARTERSVILLE POLICE FOUNDATION, INC.	CARTERSVILLE POLICE DEPARTMENT	\$20,000.00
CHEROKEE SHERIFFS FOUNDATION, INC.	CHEROKEE SHERIFF'S OFFICE	\$20,000.00
CLARKE COUNTY SHERIFF'S FOUNDATION INC	CLARKE COUNTY SHERIFF'S OFFICE	\$0.00
CLAY COUNTY SHERIFFS OFFICE FOUNDATION INC	CLAY COUNTY SHERIFF'S OFFICE	\$0.00
CLAYTON COUNTY POLICE FOUNDATION INC.	CLAYTON COUNTY POLICE DEPARTMENT	\$20,000.00
COBB COUNTY PUBLIC SAFETY FOUNDATION INC	COBB COUNTY POLICE	\$1,250.00
COBB SHERIFF'S FOUNDATION, INC.	COBB COUNTY SHERIFFS OFFICE	\$30,000.00
COLQUITT COUNTY SHERIFF'S FOUNDATION, INC.	COLQUITT COUNTY SHERIFF'S OFFICE	\$200.00
CUMMING PD FOUNDATION INC	CITY OF CUMMING POLICE DEPARTMENT	\$25,000.00
DAWSON COUNTY SHERIFF FOUNDATION INC	DAWSON COUNTY SHERIFF OFFICE	\$0.00
DEPUTIES BEYOND THE BADGE FOUNDATION INC	WALTON COUNTY SHERIFF'S OFFICE	\$250,000.00
DORAVILLE POLICE FOUNDATION INC	DORAVILLE POLICE DEPARTMENT	\$0.00
DOUGLAS COUNTY SHERIFF'S OFFICE FOUNDATION	DOUGLAS COUNTY SHERIFF'S OFFICE	\$20,000.00
DUNWOODY POLICE FOUNDATION, INC.	DUNWOODY POLICE DEPARTMENT	\$2,300.00
EMERSON PUBLIC SAFETY INC	EMERSON POLICE DEPARTMENT	\$0.00
FAYETTE COUNTY SHERIFF FOUNDATION INC	FAYETTE COUNTY SHERIFF'S OFFICE	\$95,000.00
FRIENDS OF HOLLY SPRINGS POLICE FOUNDATION INC	HOLLY SPRINGS POLICE DEPARTMENT	\$21,000.00

FRIENDS OF MILLEDGEVILLE POLICE FOUNDATION INC	MILLEDGEVILLE POLICE DEPARTMENT	\$0.00
FRIENDS OF ROSWELL POLICE	ROSWELL POLICE DEPARTMENT	\$0.00
FULTON COUNTY SHERIFF'S FOUNDATION, INC.	FULTON COUNTY SHERIFF'S OFFICE	\$20,000.00
GAINESVILLE POLICE FOUNDATION INC	GAINESVILLE POLICE DEPARTMENT	\$23,000.00
GEORGIA POLICE FOUNDATION INC	BROOKHAVEN POLICE DEPARTMENT	\$0.00
GRADY COUNTY SHERIFF'S FOUNDATION, INC.	GRADY COUNTY SHERIFF'S OFFICE	\$0.00
GRAY POLICE FOUNDATION INC	GRAY POLICE DEPARTMENT	\$0.00
GREENE COUNTY PUBLIC SAFETY FOUNDATION	GREENE COUNTY SHERIFF'S OFFICE	\$22,000.00
GWINNETT COUNTY POLICE FOUNDATION INC.	GWINNETT COUNTY POLICE DEPARTMENT	\$20,000.00
HALL COUNTY SHERIFF COMMUNITY FOUNDATION, INC.	HALL COUNTY SHERIFF'S OFFICE	\$20,000.00
HARALSON SHERIFF'S FOUNDATION, INC.	HARALSON COUNTY SHERIFF'S OFFICE	\$0.00
HEROES OF FORSYTH COUNTY SHERIFF, INC.	FORSYTH COUNTY SHERIFF'S OFFICE	\$40,500.00
JACKSON COUNTY SHERIFFS FOUNDATION INC	JACKSON COUNTY SHERIFF'S DEPARTMENT	\$20,000.00
JEFF DAVIS COUNTY SHERIFFS FOUNDATION INC	JEFF DAVIS COUNTY SHERIFF'S DEPARTMENT	\$0.00
JOHNS CREEK PUBLIC SAFETY FOUNDATION INC	JOHNS CREEK POLICE DEPARTMENT	\$0.00
JONES COUNTY LAW ENFORCEMENT FOUNDATION, INC.	JONES COUNTY SHERIFF'S OFFICE	\$0.00
KENNESAW PUBLIC SAFETY FOUNDATION	KENNESAW POLICE DEPARTMENT	\$0.00
LAFAYETTE POLICE FOUNDATION, INC.	LAFAYETTE POLICE DEPARTMENT	\$1,884.00
LAWRENCEVILLE POLICE EMPLOYEE FUND INC	LAWRENCEVILLE POLICE	\$20,000.00
MACON-BIBB LAW ENFORCEMENT FOUNDATION	BIBB COUNTY SHERIFF'S OFFICE	\$0.00
MADISON POLICE FOUNDATION, INC.	MADISON POLICE DEPARTMENT	\$0.00
MARIETTA POLICE FOUNDATION, INC	MARIETTA POLICE DEPARTMENT	\$5,700.00
MILTON FIRST RESPONDERS FOUNDATION INC	MILTON FIRST RESPONDERS FOUNDATION INC	\$0.00
MONROE COUNTY LAW ENFORCEMENT FOUNDATION, INC.	MONROE COUNTY SHERIFF'S OFFICE	\$0.00
MORGAN COUNTY SHERIFF'S FOUNDATION, INC	MORGAN COUNTY SHERIFF'S OFFICE	\$0.00
MOULTRIE POLICE FOUNDATION, INC.	MOULTRIE POLICE DEPARTMENT	\$0.00
OCONEE COUNTY SHERIFF'S OFFICE FOUNDATION, INC	OCONEE COUNTY SHERIFF'S OFFICE	\$0.00
OGLETHORPE COUNTY SHERIFF'S FOUNDATION, INC.	OGLETHORPE COUNTY SHERIFF'S OFFICE	\$0.00
PAULDING SHERIFF'S FOUNDATION, INC.	PAULDING COUNTY SHERIFF'S OFFICE	\$0.00
PERRY POLICE FOUNDATION INC	PERRY POLICE DEPARTMENT	\$1,500.00
POLICE WHO CARE, INC	CITY OF COVINGTON	\$0.00
SANDY SPRINGS QUALIFIED LAW ENFORCEMENT FOUNDATION	SANDY SPRINGS POLICE DEPARTMENT	\$41,000.00
SMARR & SMITH FOUNDATION INC	AMERICUS POLICE DEPT/SUMTER CO SHERIFFS OFFICE	\$0.00
STATESBORO POLICE FOUNDATION INC	STATESBORO POLICE DEPT	\$0.00
STOCKBRIDGE POLICE DEPARTMENT FOUNDATION INC	CITY OF STOCKBRIDGE POLICE DEPARTMENT, INC	\$20,000.00
THE SHERIFF ALFONZO WILLIAMS COMMUNITY FOUNDATION, INC	BURKE COUNTY SHERIFF'S OFFICE	\$0.00
THOMAS COUNTY SHERIFF'S FOUNDATION, INC.	THOMAS COUNTY SHERIFF'S OFFICE	\$43,500.00
WHITE COUNTY SHERIFF'S OFFICE FOUNDATION, INC.	WHITE COUNTY SHERIFF'S OFFICE	\$0.00
		\$965,334.00