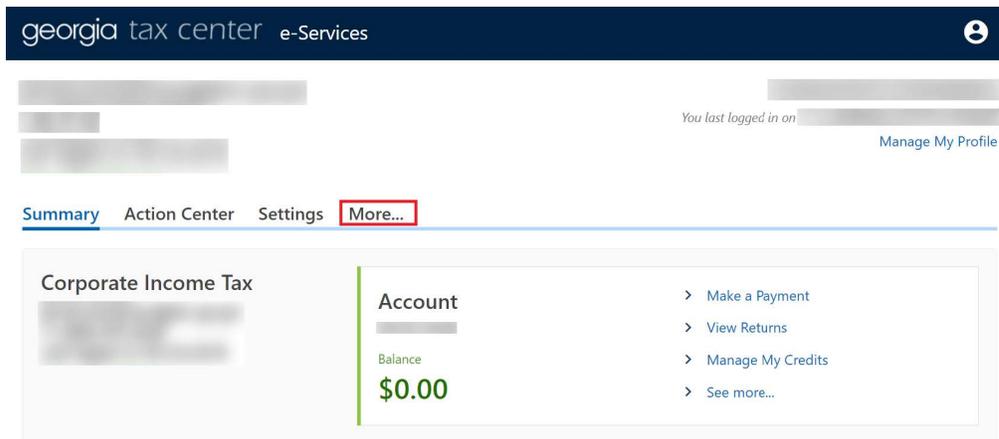


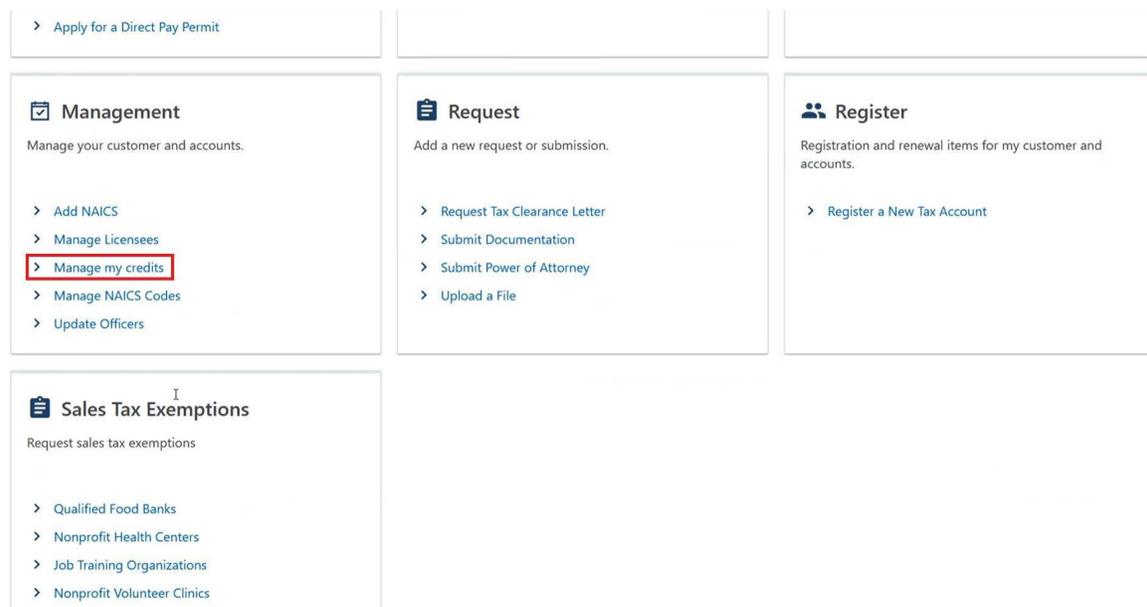
(See O.C.G.A. § 48-7-29.25 for more information)

A law enforcement foundation seeking certification as a qualified law enforcement foundation must submit Form IT-LEF electronically through GTC.

1. Log in to the Georgia Tax Center (GTC) website (<https://gtc.dor.ga.gov>).
2. Click the **More...** tab on the home page.



3. Scroll down to the **Management** section and click the **Manage my credits** hyperlink.



4. Under the **View my credits** section, click the **Certify Law Enforcement Foundation** hyperlink.

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.

- > File IT-TIM-RPT
- > View my credits
- > Transfer Tax Credit
- > Request RHO Pre-Approval
- > File IT-WHRZ-RPT
- > Request QEE Pre-Approval
- > Report Certificate Donations
- > Submit SSO Report 2019
- > Submit SSO Report
- > **Certify Law Enforcement Foundation**

5. Read the information and then click **Next**.

Instructions

Law Enforcement Foundation Certification Form

For taxable years beginning on or after January 1, 2023, this form must be submitted by a Qualified Law Enforcement Foundation to the Department of Revenue to request certification under O.C.G.A. § 48-7-29.25(d) for the Qualified Law Enforcement Donation Credit.

A Qualified Law Enforcement Foundation is a company that:

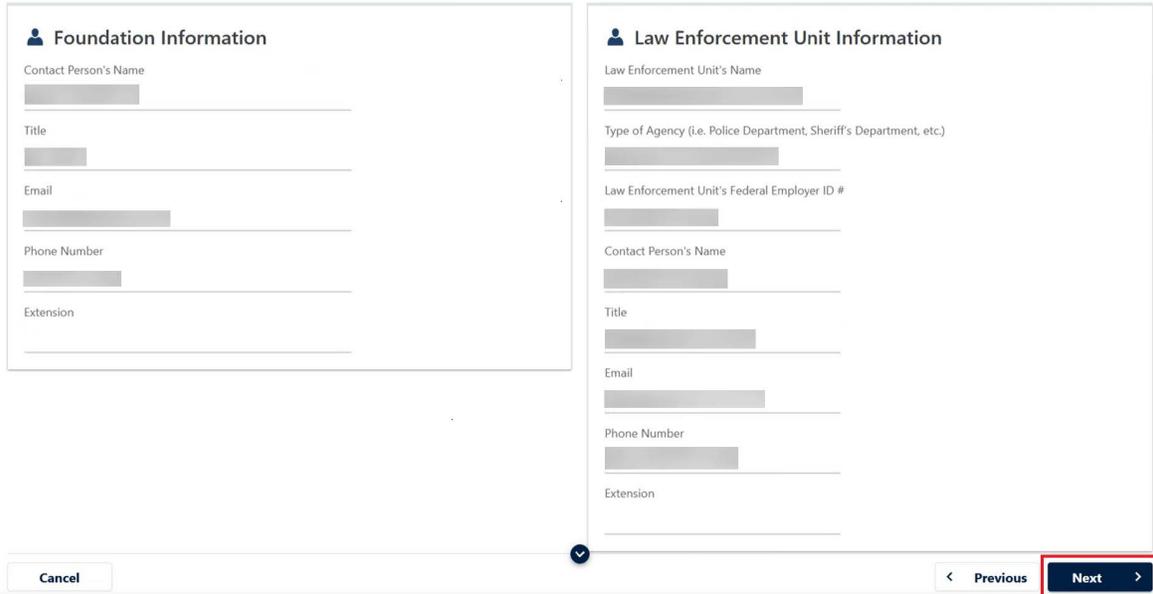
- Is a domestic nonprofit corporation with the
- Sole function of supporting one local law enforcement unit through a formal relationship
- Is recognized by such local law enforcement unit and which maintains nonprofit status under Section 501(c)(3) of the Internal Revenue Code and tax exempt status under Code Section 48-7-25.

A Local law enforcement unit is:

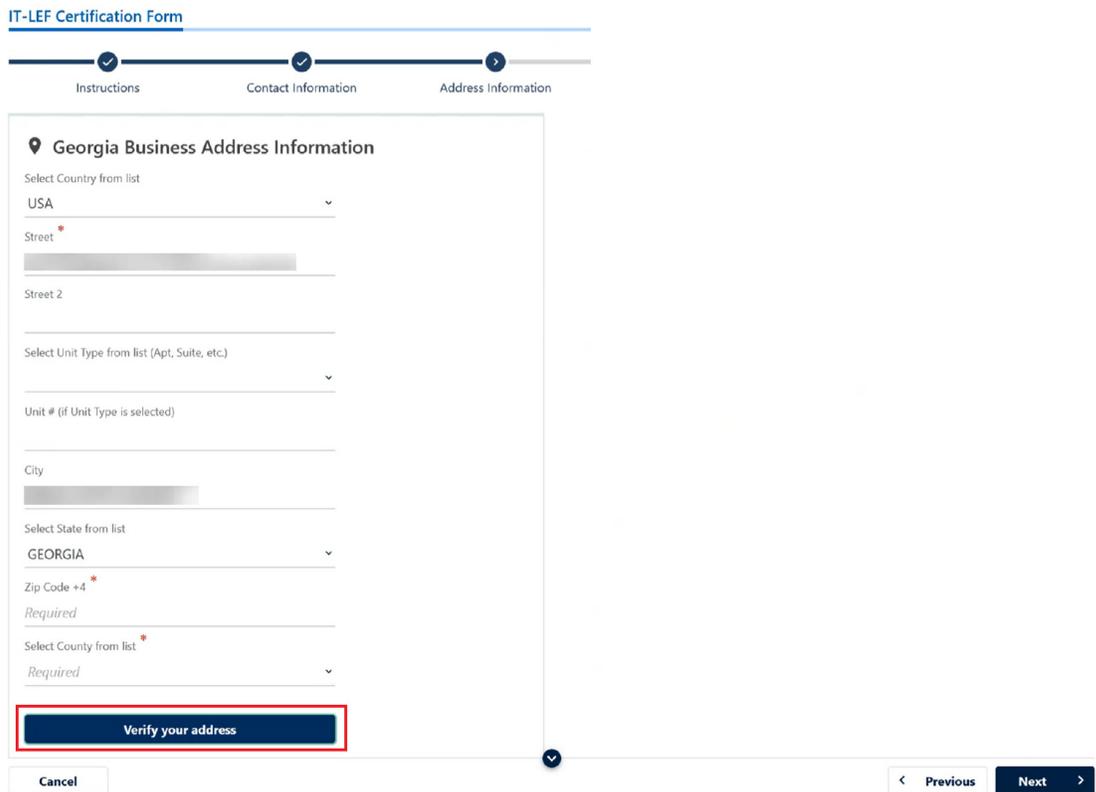
- Any agency, office, or department of a county, municipality, or consolidated government of this state whose primary functions include
 - the enforcement of criminal or traffic laws,
 - preservation of public order,
 - protection of life and property,
 - or the prevention, detection, or investigation of crime.
- Such term shall include any sheriff's office in this state.
- Such term shall not include any agency, office, or department conducting similar functions for any court, state board, state authority, state law enforcement division or department, rail road police, or any unit appointed under the authority of Chapter 9 of Title 35 of the Official Code of Georgia Annotated.

Cancel < Previous **Next** >

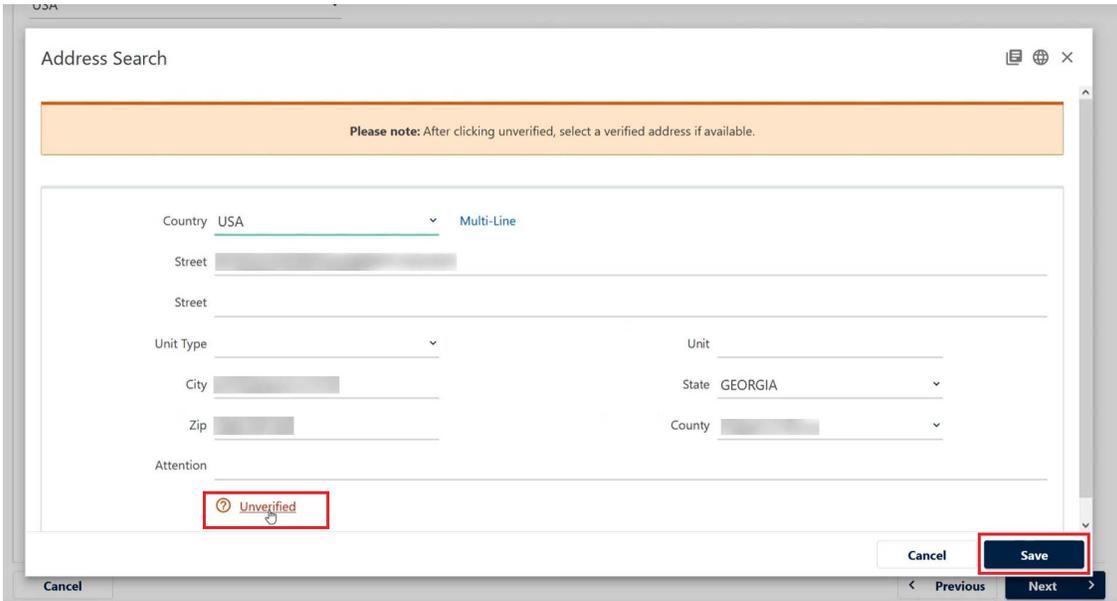
6. Complete the **Contact Information** section for the Foundation and the Law Enforcement Unit and then click **Next**.



7. Complete the **Address Information** section and click **Verify your address** to verify the address.



8. Click the **Unverified** hyperlink in the address search pop-up window and click a verified address if available. Save the verified address by clicking **Save**.



9. If the headquarters address is different than the foundation address, then complete the address information for the headquarters. Otherwise, click **Next** to continue.



10. Click the **Add Attachment** hyperlink to upload the Letter of Authorization from the local law enforcement unit. The Letter of Authorization is **required** in order to be certified as a qualified law enforcement foundation. Click **Next** to continue.

IT-LEF Certification Form

Instructions Contact Information Address Information Attachments

Please provide the following documentation for the Department's evaluation of property submitted:

Letter of Authorization from the Law Enforcement Unit (**required**)

Attachments [Add Attachment](#)

Type	Name	Description	Size
There are no attachments.			

Cancel < Previous Next >

11. Review the **Certification By Law Enforcement Foundation** section and the attestation statement. Click the check box to affirm the attestation and enter your name and title. Click **Next**.

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< Manage My Credits

IT-LEF Certification Form

Instructions Contact Information Address Information Attachments Certification

Certification By Law Enforcement Foundation

I hereby attest and affirm that I have authority to submit this application on behalf of the organization named in the application. I further attest and affirm that my organization has been designated by [redacted] as the sole and exclusive Qualified Law Enforcement Foundation, as defined in O.C.G.A. § 48-7-40.25, for said agency. By submitting this application, I acknowledge that I have read and understand O.C.G.A. § 48-7-40.25 and agree that my organization will fully comply with such terms and conditions set forth therein. I understand that to knowingly prepare or present a document that is false, fictitious, or fraudulent in any matter within the jurisdiction of the Department of Revenue is a felony under O.C.G.A. § 16-10-20.

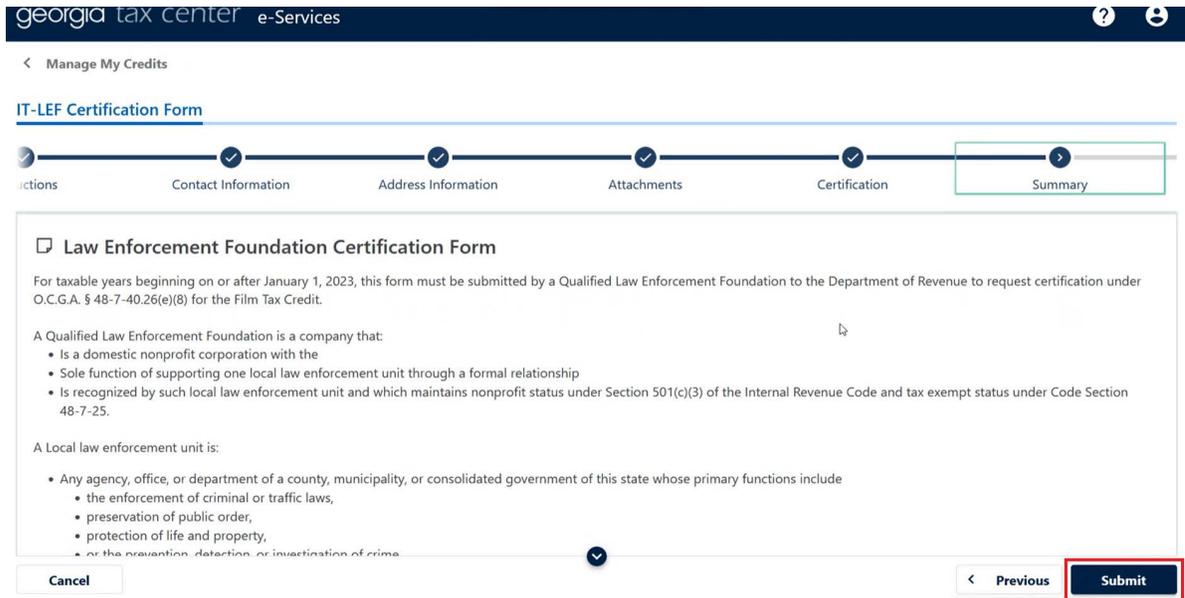
Name *
Required

Title *
Required

Date Signed: [redacted]

Cancel < Previous Next >

12. Review the **Summary** page to verify the information on the application. You can click the section headings at the top of the certification form to navigate to previous sections to make any changes or you can use the **Previous** button to go back to previous sections to make any changes. Click **Submit** to submit the certification form.



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< Manage My Credits

IT-LEF Certification Form

Actions Contact Information Address Information Attachments Certification Summary

Law Enforcement Foundation Certification Form

For taxable years beginning on or after January 1, 2023, this form must be submitted by a Qualified Law Enforcement Foundation to the Department of Revenue to request certification under O.C.G.A. § 48-7-40.26(e)(8) for the Film Tax Credit.

A Qualified Law Enforcement Foundation is a company that:

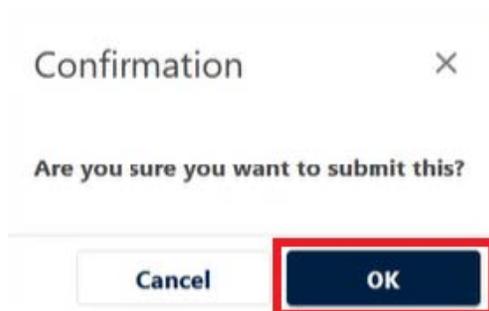
- Is a domestic nonprofit corporation with the
- Sole function of supporting one local law enforcement unit through a formal relationship
- Is recognized by such local law enforcement unit and which maintains nonprofit status under Section 501(c)(3) of the Internal Revenue Code and tax exempt status under Code Section 48-7-25.

A Local law enforcement unit is:

- Any agency, office, or department of a county, municipality, or consolidated government of this state whose primary functions include
 - the enforcement of criminal or traffic laws,
 - preservation of public order,
 - protection of life and property,
 - or the prevention, detection, or investigation of crime.

Cancel Previous Submit

13. In the confirmation pop-up window, click **OK** to confirm that you want to submit the certification form.



Confirmation

Are you sure you want to submit this?

Cancel OK

14. The **Confirmation** page is displayed. Write down the confirmation number or print the confirmation page for your records.

Confirmation

Submission Information

Status	Submitted
Confirmation Number	[Redacted]
Submission Title	Law Enforcement Foundation Certification
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](#)

15. The submission will be reviewed and a letter will be issued and mailed informing you of the status of the certification once processing is complete.