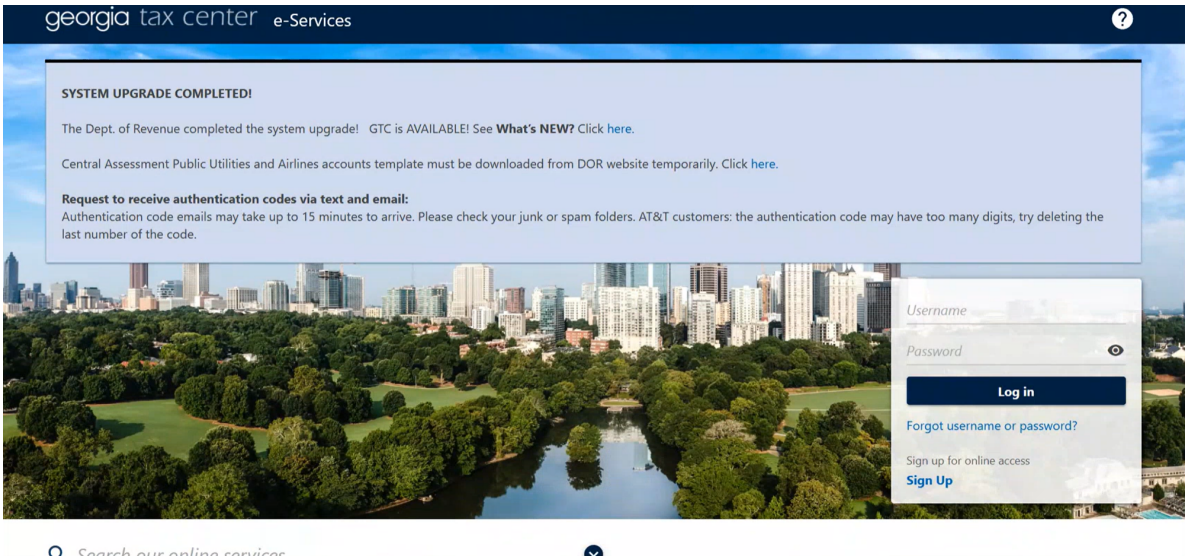
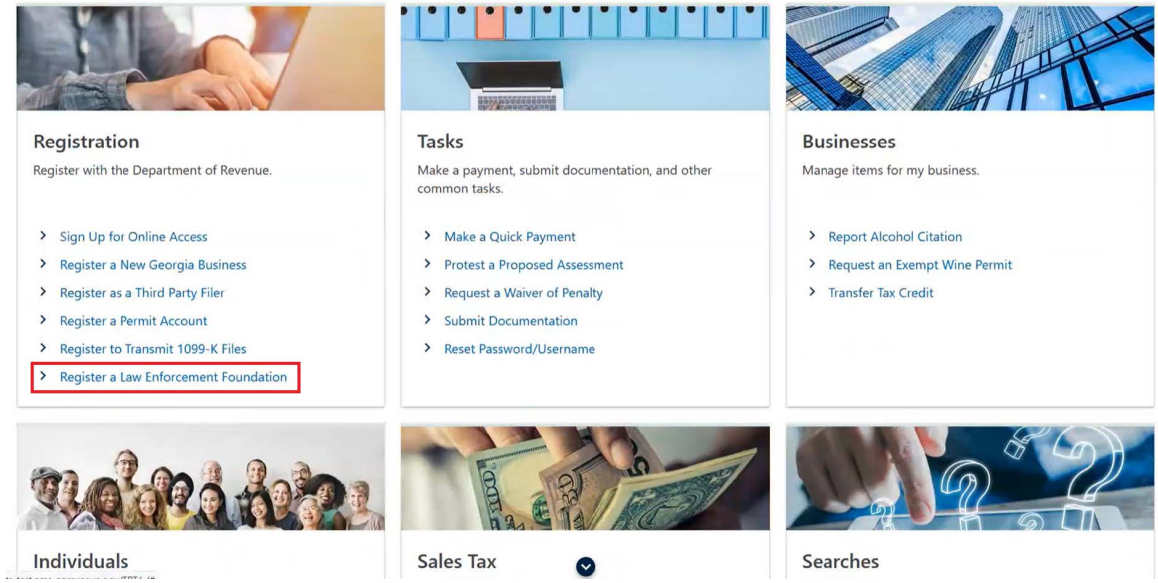
(See O.C.G.A. § 48-7-29.25 for more information)

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

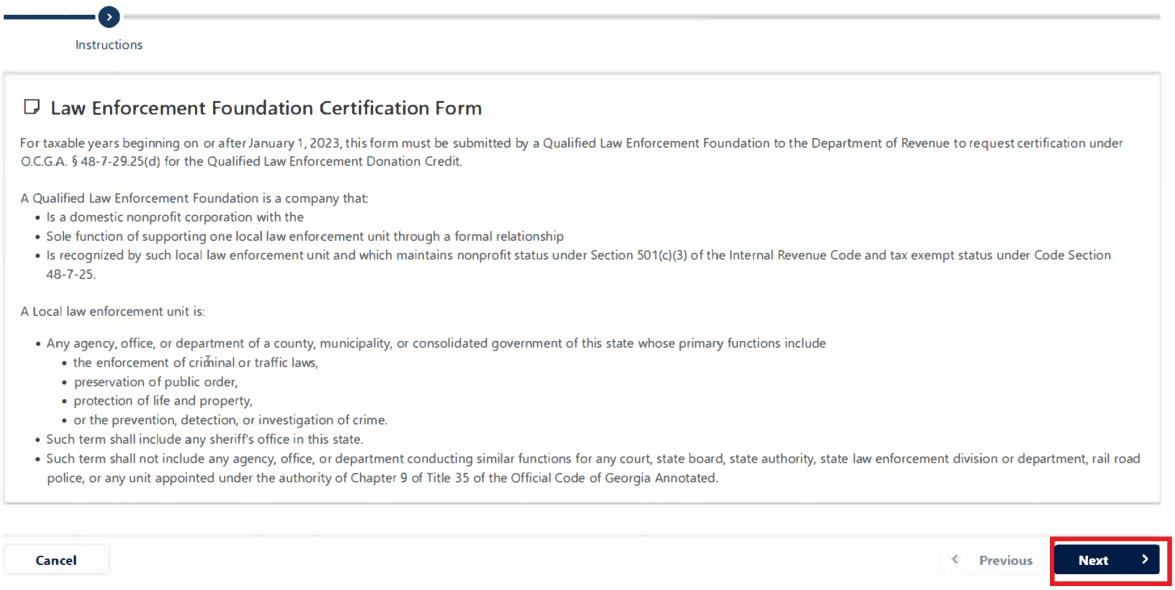
1. Go to the Georgia Tax Center (GTC) website (https://gtc.dor.ga.gov).



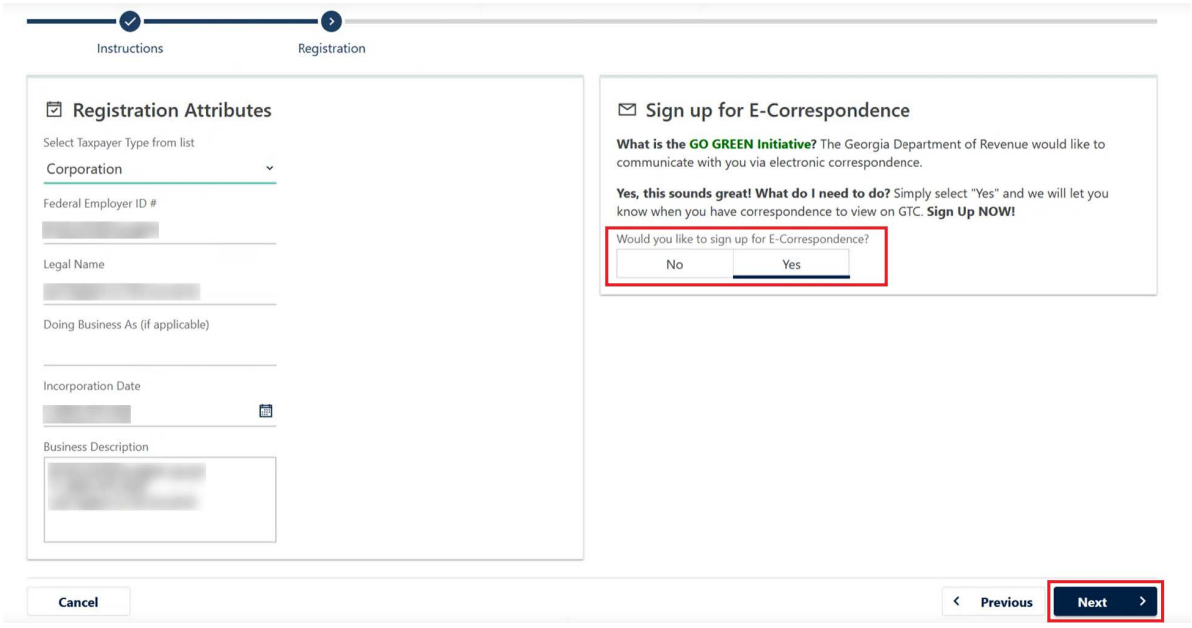
2. Scroll down to the **Registration** section and click the **Register a Law Enforcement Foundation** hyperlink.



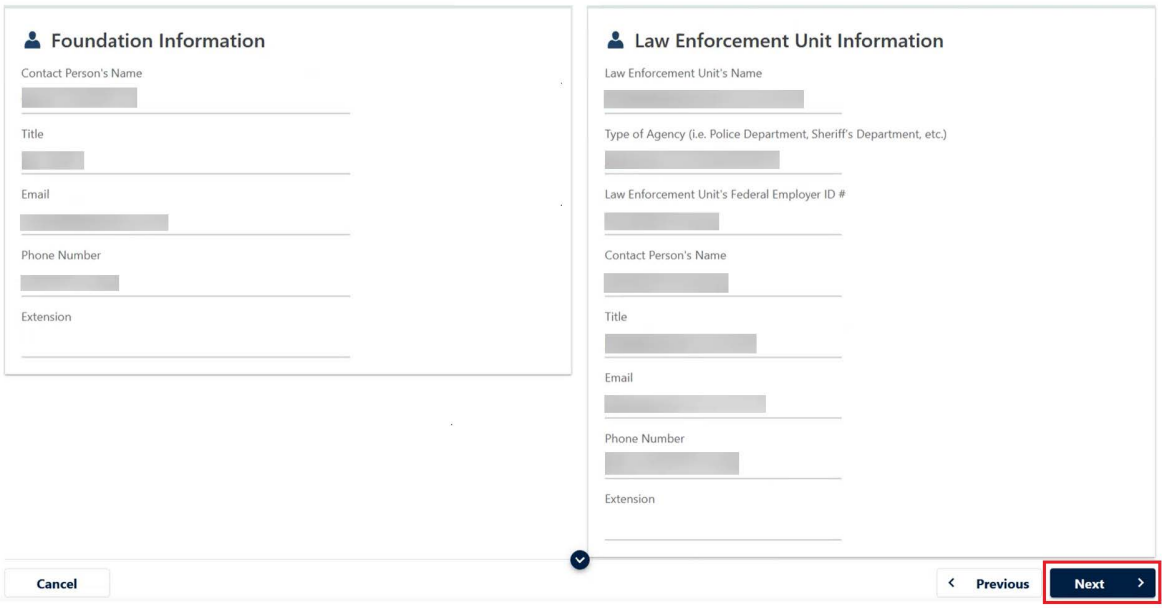
3. Read the information and then click **Next**.



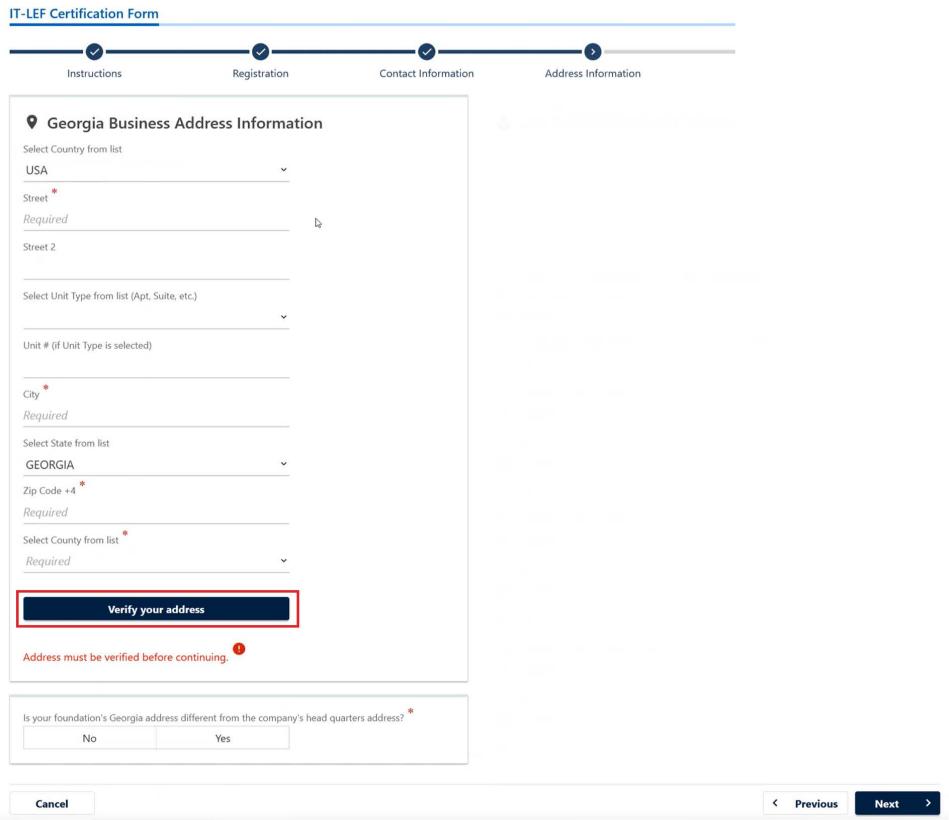
4. Complete the **Registration Attributes** section for the law enforcement foundation and indicate whether you want to sign up for E-Correspondence on the Georgia Tax Center. By default, "Yes" is already selected. Click **Next** to continue.



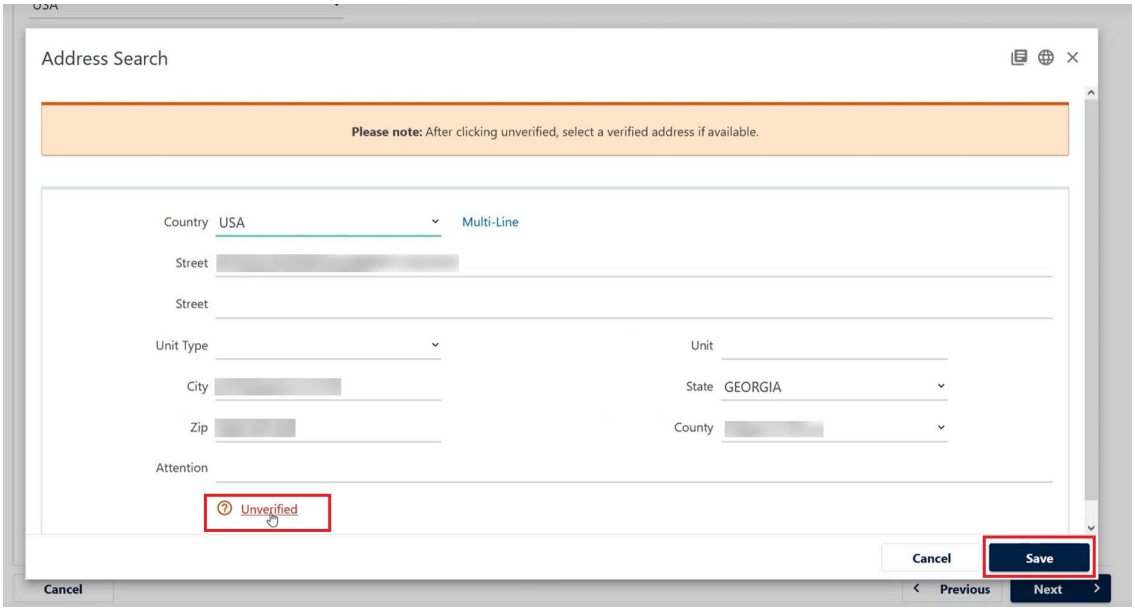
5. Complete the **Contact Information** section for the Foundation and the Law Enforcement Unit and then click **Next**.



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

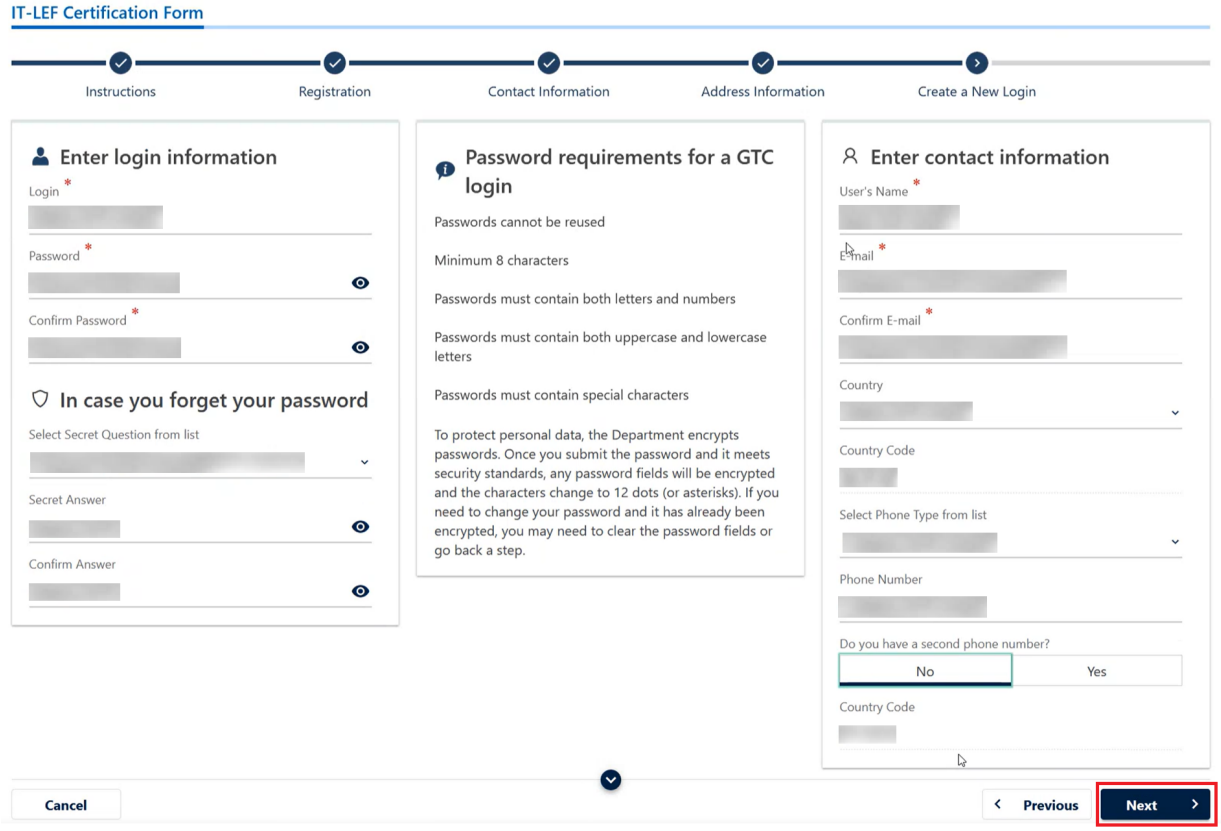


7. Click the **Unverified** hyperlink in the address search pop-up window and click a verified address if available. Save the verified address by clicking **Save**.

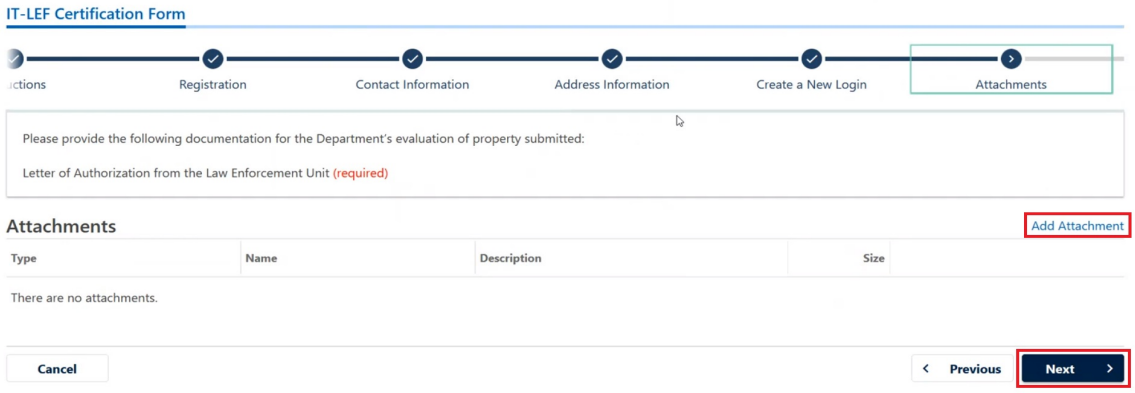


8. If the headquarters address is different than the foundation address, then complete the address information for the headquarters. Otherwise, click **Next** to continue.

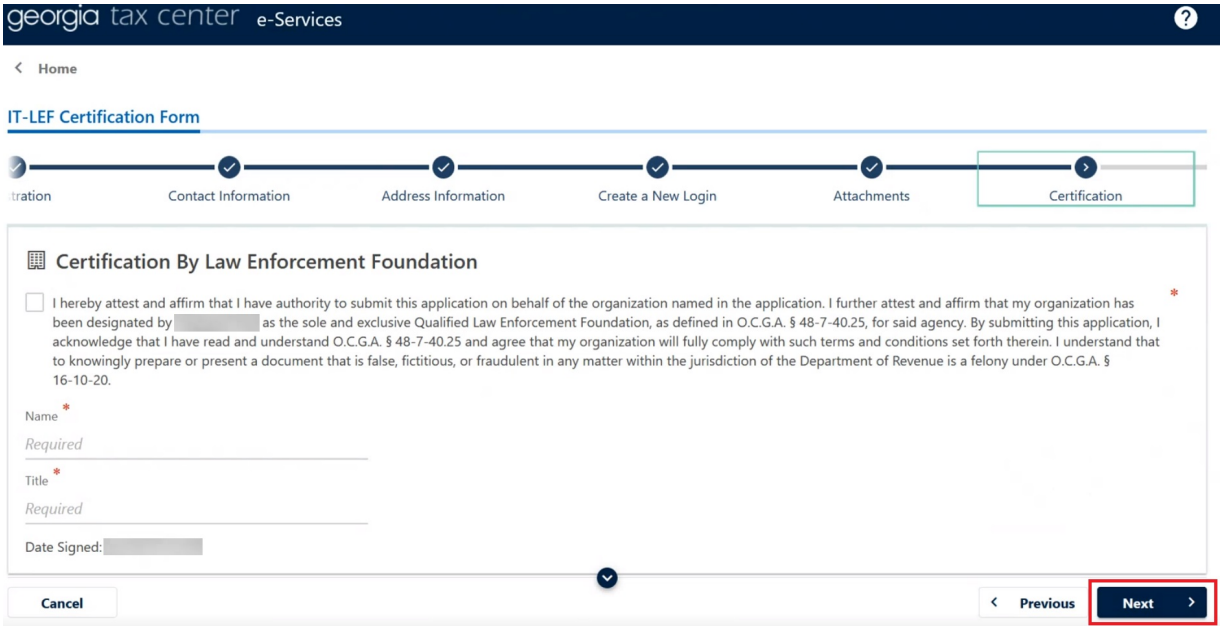
9. Complete the **Create a New Login** section by providing the login information for your account. Be sure to follow the password requirements for a GTC login. Click **Next** to continue.



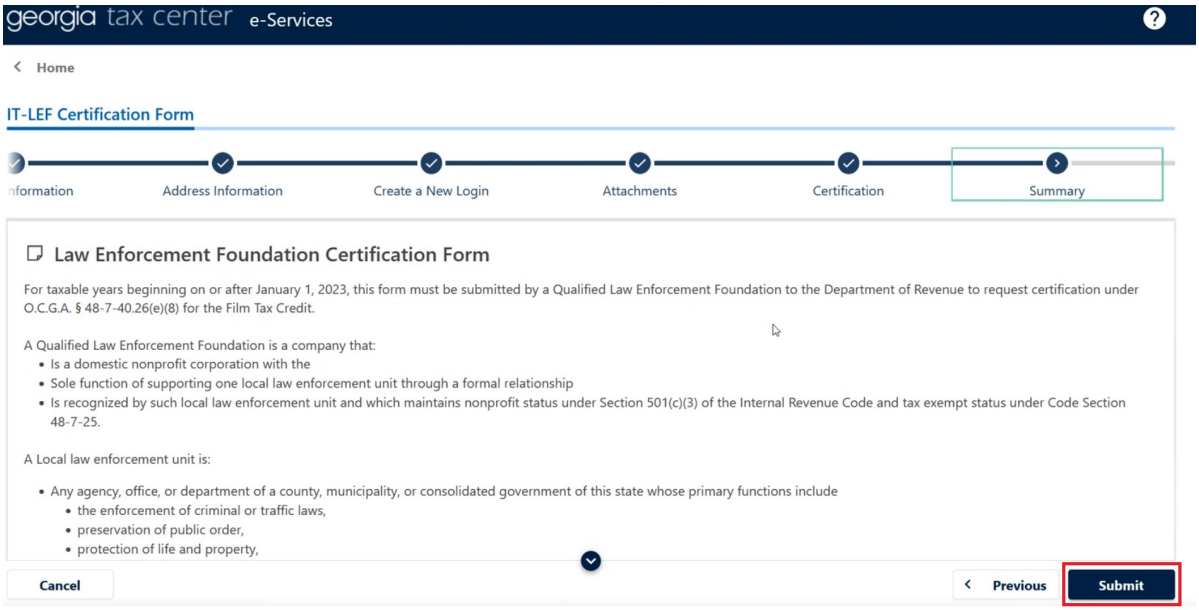
10. Click the **Add Attachment** hyperlink to upload the Letter of Authorization from the local law enforcement unit. The Letter of Authorization is ***required*** in order to be certified as a qualified law enforcement foundation. Click **Next** to continue.



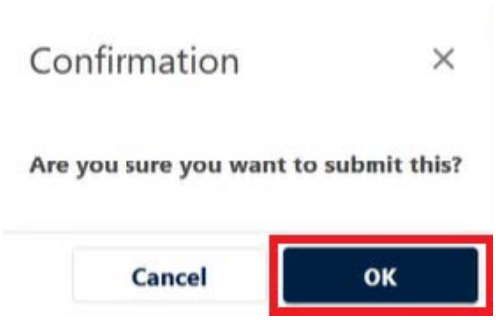
11. Review the **Certification By Law Enforcement Foundation** section and the attestation statement. Click the check box to affirm the attestation and enter your name and title. Click **Next**.



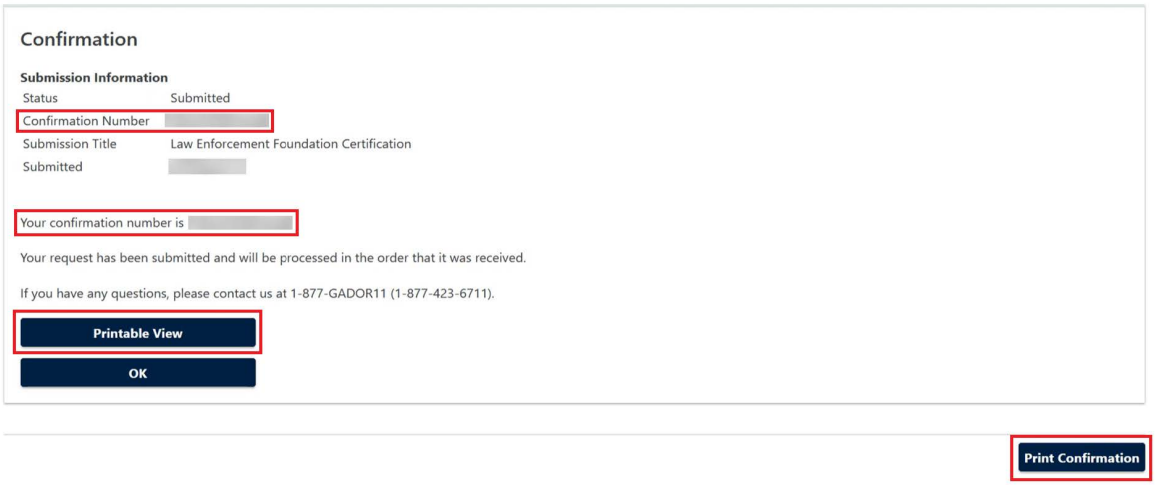
12. Review the **Summary** page to verify the information on the application. You can click the section headings at the top of the certification form to navigate to previous sections to make any changes or you can use the **Previous** button to go back to previous sections to make any changes. Click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



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



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



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.