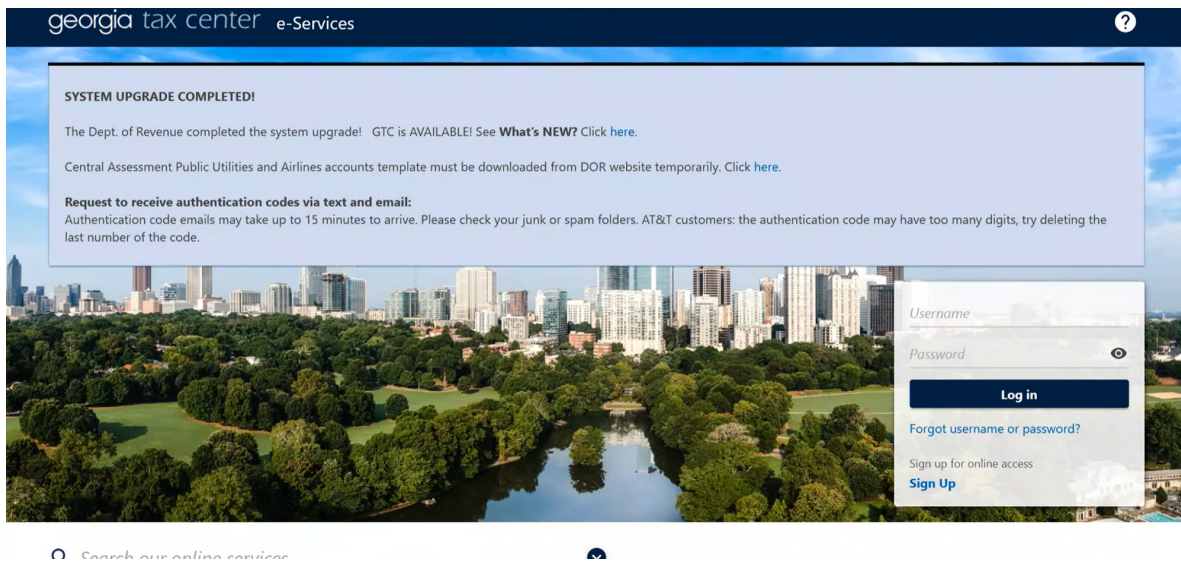
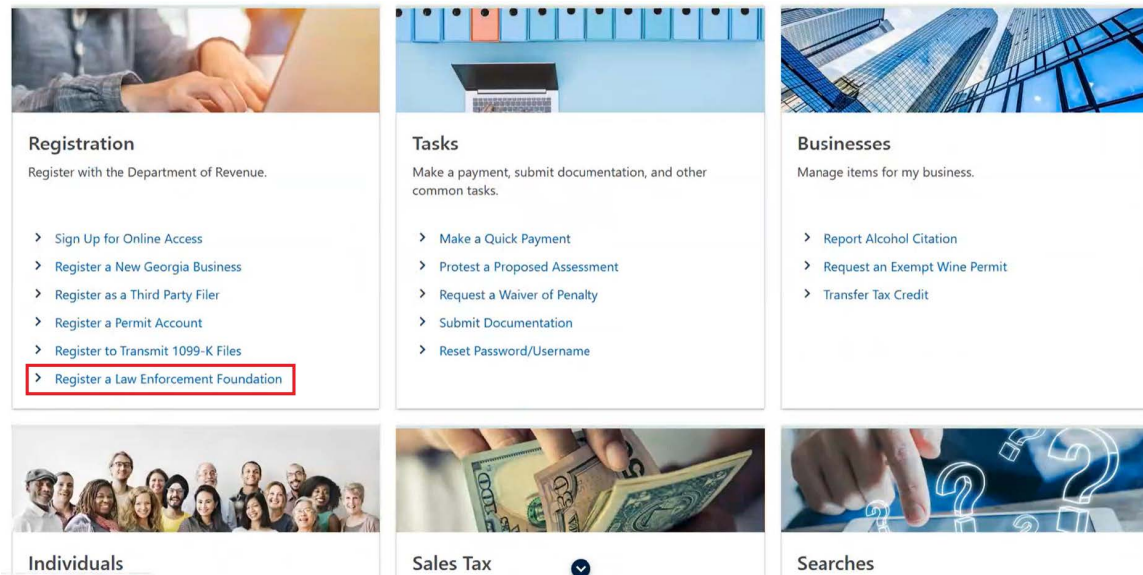


A law enforcement foundation seeking certification as a qualified law enforcement foundation must submit Form IT-LEF electronically through GTC.

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**.

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

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.

Instructions

Registration

Registration Attributes

Select Taxpayer Type from list

Corporation

Federal Employer ID #

Legal Name

Doing Business As (if applicable)

Incorporation Date

Business Description

Sign up for E-Correspondence

What is the GO GREEN Initiative? The Georgia Department of Revenue would like to communicate with you via electronic correspondence.

Yes, this sounds great! What do I need to do? Simply select "Yes" and we will let you know when you have correspondence to view on GTC. **Sign Up NOW!**

Would you like to sign up for E-Correspondence?

No Yes

Cancel

Previous

Next

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

Foundation Information

Contact Person's Name

Title

Email

Phone Number

Extension

Law Enforcement Unit Information

Law Enforcement Unit's Name

Type of Agency (i.e. Police Department, Sheriff's Department, etc.)

Law Enforcement Unit's Federal Employer ID #

Contact Person's Name

Title

Email

Phone Number

Extension

Cancel
< Previous
Next >

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

IT-LEF Certification Form

Instructions

Registration

Contact Information

Address Information

Georgia Business Address Information

Select Country from list

USA

Street *

Required

Street 2

Select Unit Type from list (Apt, Suite, etc.)

Unit # (if Unit Type is selected)

City *

Required

Select State from list

GEORGIA

Zip Code +4 *

Required

Select County from list *

Required

Verify your address

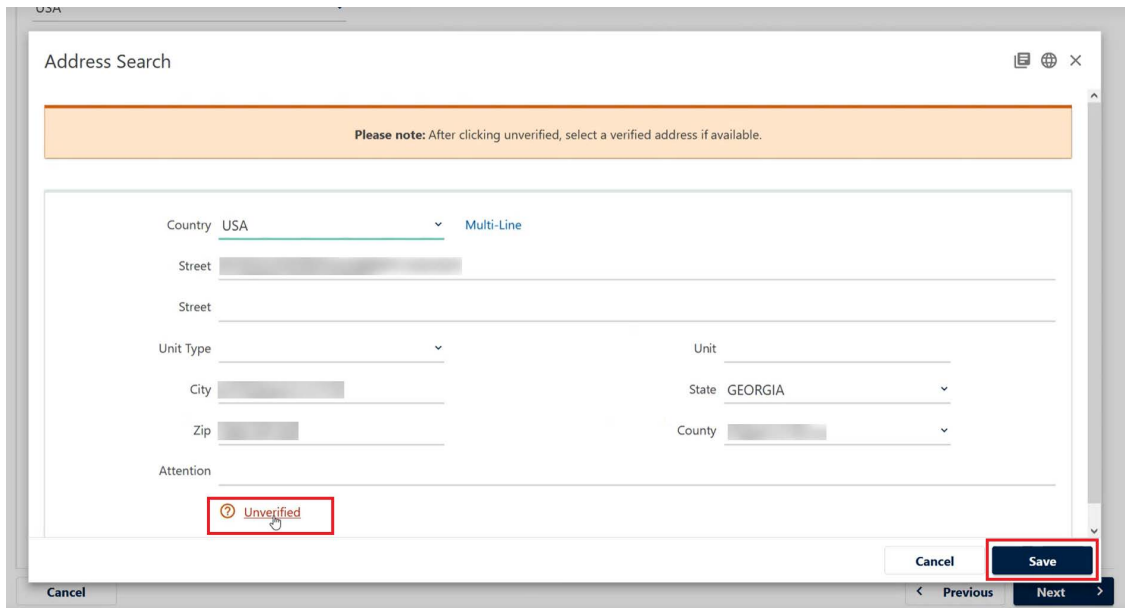
Address must be verified before continuing. 1

Is your foundation's Georgia address different from the company's head quarters address? *

No Yes

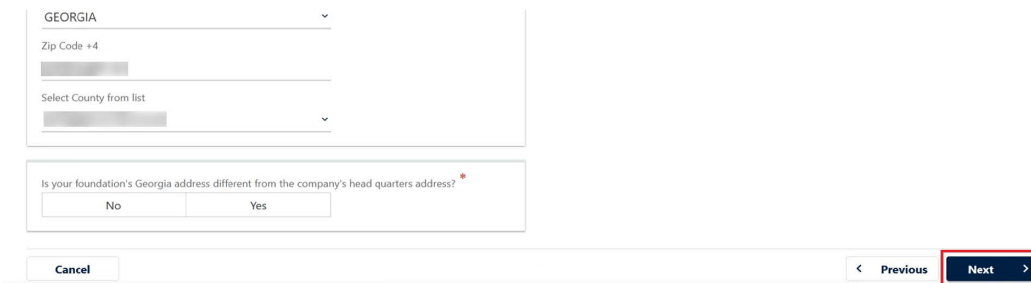
Cancel
< Previous
Next >

- 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**.



The screenshot shows an 'Address Search' window. At the top, a note states: 'Please note: After clicking unverified, select a verified address if available.' Below this, there are input fields for Country (USA), Street (two lines), Unit Type, Unit, City, State (GEORGIA), Zip, and County. At the bottom left, there is a red box containing the text 'Unverified' with a question mark icon. At the bottom right, there are 'Cancel' and 'Save' buttons, with the 'Save' button highlighted by a red box. Navigation buttons 'Previous' and 'Next' are also visible at the bottom right.

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



The screenshot shows a form for entering headquarters address information. It includes a dropdown for 'GEORGIA', a 'Zip Code +4' field, and a 'Select County from list' dropdown. Below these is a question: 'Is your foundation's Georgia address different from the company's head quarters address?'. There are 'No' and 'Yes' radio buttons. At the bottom, there are 'Cancel', 'Previous', and 'Next' buttons, with the 'Next' button highlighted by a red box.

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.

IT-LEF Certification Form

Instructions

Registration

Contact Information

Address Information

Create a New Login

Enter login information

Login *

Password *

Confirm Password *

In case you forget your password

Select Secret Question from list

Secret Answer

Confirm Answer

Password requirements for a GTC login

Passwords cannot be reused

Minimum 8 characters

Passwords must contain both letters and numbers

Passwords must contain both uppercase and lowercase letters

Passwords must contain special characters

To protect personal data, the Department encrypts passwords. Once you submit the password and it meets security standards, any password fields will be encrypted and the characters change to 12 dots (or asterisks). If you need to change your password and it has already been encrypted, you may need to clear the password fields or go back a step.

Enter contact information

User's Name *

E-mail *

Confirm E-mail *

Country

Country Code

Select Phone Type from list

Phone Number

Do you have a second phone number?

No

Yes

Country Code

Cancel

Previous

Next

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Georgia Department of Revenue | September 29, 2022

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

Progress: 1. Registration (✓) 2. Contact Information (✓) 3. Address Information (✓) 4. Create a New Login (✓) 5. 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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IT-LEF Certification Form

Progress: 1. Registration (✓) 2. Contact Information (✓) 3. Address Information (✓) 4. Create a New Login (✓) 5. Attachments (✓) 6. 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. *

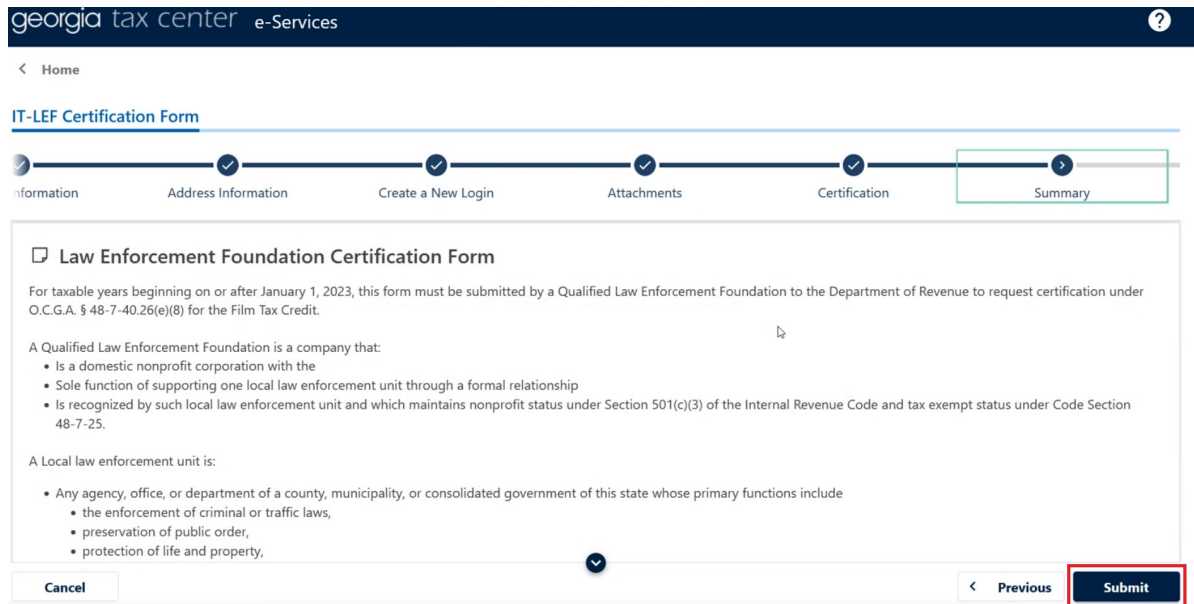
Name *
Required

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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IT-LEF Certification Form

Information Address Information Create a New Login 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:

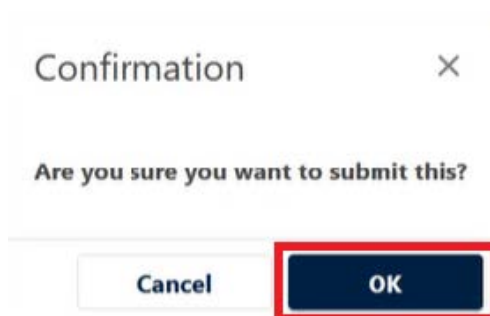
- Is a domestic nonprofit corporation with the
- Sole function of supporting one local law enforcement unit through a formal relationship
- Is recognized by such local law enforcement unit and which maintains nonprofit status under Section 501(c)(3) of the Internal Revenue Code and tax exempt status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

Cancel Previous **Submit**

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



Confirmation X

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
Submission Title Law Enforcement Foundation Certification
Submitted

Your confirmation number is

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.