



STATE OF GEORGIA
DEPARTMENT OF REVENUE
2595 Century Parkway NE, Ste. 501
Atlanta, Georgia 30345-3173
Telephone: (404) 417-6649

APPLICATION FOR CERTIFICATE OF EXEMPTION FOR
NONPROFIT CHILD-CARING INSTITUTION, CHILD-PLACING AGENCY AND MATERNITY HOME
EVERY QUESTION MUST BE ANSWERED IN FULL (Please print or type)

LEGAL BUSINESS NAME BUSINESS LOCATION/STREET ADDRESS CITY STATE ZIP CODE (PHONE NUMBER)
D/B/A NAME (IF APPLICABLE) MAILING ADDRESS CITY STATE ZIP CODE
FEDERAL EMPLOYER IDENTIFICATION NUMBER GEORGIA WITHHOLDING TAX NUMBER DATE FIRST OPERATED IN GEORGIA

Type of Operation:

[ ] Licensed Nonprofit Child-caring Institution [ ] Licensed Nonprofit Child-placing Agency [ ] Licensed Nonprofit Maternity Home
O.C.G.A. § 49-5-3(1) O.C.G.A. § 49-5-3(2) O.C.G.A. § 49-5-3(14)

Type of Ownership: [ ] Individual [ ] Corporation [ ] Partnership
[ ] Other (Explain) \_\_\_\_\_

Primary Business Activity Percentage: \_\_\_\_\_
PERCENTAGE OF QUALIFYING EXPENSES (LINE 14 EXPENSE WORKSHEET ON BACK PAGE)

Do you make sales? [ ] Yes. [ ] No. If yes, indicate below the type of tangible personal property sold and the frequency of sales.

TANGIBLE PERSONAL PROPERTY SOLD FREQUENCY OF SALES

Do you lease or rent real property? [ ] Yes. [ ] No. If yes, indicate name, address and contact information of the real property lessor.

NAME ADDRESS CITY STATE ZIP CODE TELEPHONE NUMBER

Is the entity applying for this exemption licensed by the Georgia Department of Human Resources? [ ] Yes. [ ] No. If yes, attach a copy of the entity's license issued by the Georgia Department of Human Resources.

Is the entity operating under a nonprofit charter approved by the Internal Revenue Service? [ ] Yes. [ ] No. If yes, attach a copy of the Internal Revenue Service's letter of determination.

In addition to the completed application and expense worksheet (on the reverse side), the following items must accompany the application:

A detailed description of the activities or services provided by the child-caring institution, child-placing agency or maternity home. Include any brochure, pamphlet, or similar document where the activities or services are described.

A list of the sole proprietor, partners, corporate officers or member of a limited liability company with their home or business address and social security number or Federal Employer Identification Number.

I certify that this application, including all attachments, have been examined by me and to the best of my knowledge are true and correct.

(SIGNATURE AND TITLE)

(DATE SIGNED)

APPROVED BY:

DEPARTMENT OF REVENUE

(DATE APPROVED)

APPLICATION INSTRUCTIONS

- 1. Provide the legal business name, business location/street address, city, state, and zip code, and telephone number of the child-caring institution, child-placing agency, or maternity home.
2. Provide the "Doing Business As Name" (d/b/a) (if applicable), mailing address, city, state, and zip code of the child-caring institution, child-placing agency, or maternity home.
3. Provide the Federal Employer Identification Number, Georgia Withholding Tax Number, and the date the entity first operated in Georgia.
4. Check the entity type under which this application is being submitted for consideration.
5. Check the type of legal ownership of the child-caring institution, child-placing agency or maternity home.
6. Primary Business Activity: The entity applying for an exemption must complete the expense worksheet and enter the percentage of expenses derived from the eligible business activity on this line. In order to qualify for the exemption, eligible expenses must exceed 75 percent.
7. Check yes or no if your entity generates sales. If yes, provide a description of the items being sold and the frequency of sales.
8. Check yes or no if you rent or lease real property. If yes, provide the name, address and contact information of the real property lessor.
9. Check yes or no if licensed by the Georgia Department of Human Resources. If yes, provide a copy of the license.
10. Check yes or no if operating under a nonprofit charter approved by the Internal Revenue Service. If yes, provide a copy of the Internal Revenue Service's letter of determination.

Primarily Engaged in Providing Child Care Services Expense Worksheet

O.C.G.A. § 48-8-3(41) provides for a nonprofit child-caring institution, child-placing agency, or maternity home that is primarily engaged in providing child caring services to be exempt from Georgia sales and use taxes. "Primarily engaged in" is determined by the amount of eligible expenditures incurred for the child services and activities by the child-caring institution, child-placing agency, or maternity home. The requirement is deemed to have been met when the eligible expenses incurred exceed 75 percent.

Instructions: Complete all sections.

Section 1. Total expenses of the child-caring institution, child-placing agency, or maternity home.

1. \_\_\_\_\_

Section 2. Identifiable operating expenses attributable to providing child care services.

- 2. Annualized mortgage or lease payment (Rent) 2. \_\_\_\_\_
3. Playground and classroom equipment 3. \_\_\_\_\_
4. Kitchen appliances and cooking equipment 4. \_\_\_\_\_
5. Other \_\_\_\_\_ 5. \_\_\_\_\_
6. Other \_\_\_\_\_ 6. \_\_\_\_\_
7. Total (Lines 2 through 6) 7. \_\_\_\_\_

Section 3. Identifiable annual operating expenses attributable to providing child care services.

- 8. Salaries and wages 8. \_\_\_\_\_
9. Supplies 9. \_\_\_\_\_
10. Utilities 10. \_\_\_\_\_
11. Other 11. \_\_\_\_\_
12. Total (lines 8 through 11) 12. \_\_\_\_\_
13. Total (Lines 7 and 12) 13. \_\_\_\_\_
14. Enter percentage (Line 13 divided by Line 1) 14. \_\_\_\_\_

The percentage on Line 14 must exceed 75 percent in order to be considered as primarily engaged in providing child care services.