

To obtain a letter of authorization (LOA), a nonprofit health center must apply online through the Georgia Tax Center (GTC). See [Policy Bulletin SUT-2017-03](#) for more information about the sales tax exemption for nonprofit health centers.

Note: The applicant organization must have a GTC logon. A sales and use tax number is not required.

- If your organization has a GTC logon, you may begin the application process detailed in the numbered instructions below.
- If your organization does not have a GTC logon but the organization has filed Georgia tax returns (such as sales tax returns or withholding tax returns), you must sign up for online access. Go to the GTC website at <https://gtc.dor.ga.gov>, click **Sign up**, and complete the submission process. [Instructions for signing up for online access](#).
- If your organization does not have a GTC logon, has not filed Georgia tax returns, and needs to file Georgia tax returns, you must register as a new business. Go to the GTC website at <https://gtc.dor.ga.gov>, click **Register a New Georgia Business**, and complete the submission process. [Instructions for registering a new business](#).
- If your organization does not have a GTC logon, has not filed Georgia tax returns, and does not need to file Georgia tax returns, you must contact the Department at 877-423-6711 to set up a GTC account

How to Apply for Nonprofit Health Center LOA:

1. Go to the GTC website at <https://gtc.dor.ga.gov/> and log into your account.
2. Click the **More...** tab.
3. Under the **Sales Tax Exemptions** section, click on the **Nonprofit Health Centers** hyperlink.
4. Review the requirements on the **Request Details** page. Click **Next**.
5. Complete the **Nonprofit Health Center** page.
 - a. Answer the questions on the left side of the screen.
 - i. If you are submitting a new application for a letter of authorization valid from July 1 of the current year through June 30 of the following year, keep the default selection of **No** for both questions.
 - ii. If you are submitting a new application for a letter of authorization valid prior to July 1 of the current year, click **Yes** under the second question. Select the period for which you are submitting the application.
 - iii. If you are amending data on a previously submitted application, click **Yes** under the first question. Select the period for which you are amending data.

- b. Review the statements on the right side of the screen and check all boxes. **Note:** You must check all the boxes to proceed.
 - c. Click **Next**.
6. Complete the **Application data** page.
 - a. Select whether you have data to report for the calendar year prior to the exemption period. If you select **Yes**, enter the requested data.
 - b. Attach the [IRS Exemption Determination Letter](#).
 - i. Click **Add Attachment**.
 - ii. Enter a short description. Click the **Choose File** button to select and attach your letter. Click **OK**.
 - c. Click **Next**.
7. Review the request. Click **Submit**.
8. Click **OK** to confirm you want to submit the application.

A confirmation page will appear with the confirmation number.

To *review the status of an application*: Logon to GTC, click the **More...** tab, and click the **Search Submissions** hyperlink under the **Submissions** section.

To *view or reprint a Letter of Authorization*: Logon to GTC, click the **More...** tab, and click the **View Letters** hyperlink under the **Letters** section.