

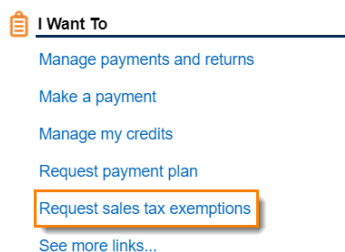
To obtain a letter of authorization (LOA), a nonprofit volunteer health clinic must apply online through the Georgia Tax Center (GTC). See [Policy Bulletin SUT-2017-03](#) for more information about the sales tax exemption for nonprofit volunteer health clinics.

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

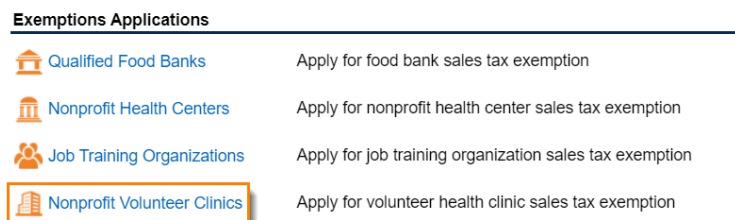
- If your organization has a GTC logon, you may begin the application process detailed in the numbered instructions below.
- If your organization does not have a GTC logon but the organization has filed Georgia tax returns (such as sales tax returns or withholding tax returns), you must sign up for online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

1. Go to the GTC website (<https://gtc.dor.ga.gov>) and log into your account.
2. Under the **I Want To** section, click **Request sales tax exemptions**.



3. Click **Nonprofit Volunteer Clinics**.



4. Review the requirements on the **Request Details** page. Click **Next**.

## Request Details

Your organization is eligible if the organization	You will need
<ul style="list-style-type: none"> <li>Is a nonprofit volunteer health clinic that primarily treats indigent persons with incomes below 200% of the federal poverty level.</li> </ul>	<ul style="list-style-type: none"> <li>Internal Revenue Service exemption determination letter.</li> <li>Total number of Georgia patients treated by the applicant in the preceding calendar year.</li> <li>The average monthly number of full-time employees employed by the applicant in Georgia in the preceding calendar year.</li> <li>Total dollar amount of exempt purchases made in Georgia by the applicant in the preceding calendar year.</li> </ul>

5. Complete the **Nonprofit Volunteer Clinic** 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.

Are you applying for a previous year?

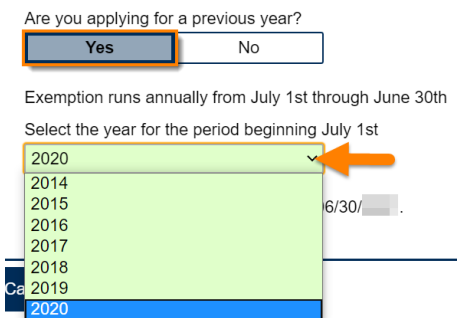
Yes  No

Exemption runs annually from July 1st through June 30th

Select the year for the period beginning July 1st

2020 2014 2015 2016 2017 2018 2019

6/30/



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.

Do you need to amend data on a previously submitted application?

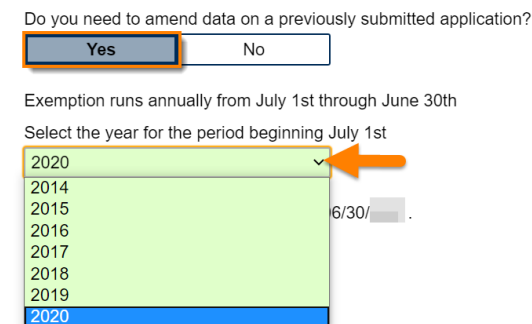
Yes  No

Exemption runs annually from July 1st through June 30th

Select the year for the period beginning July 1st

2020 2014 2015 2016 2017 2018 2019

6/30/



- b. Review the statements on the right side of the screen and check all boxes. **Note:** You must check all four boxes to proceed.
- c. Click **Next**.

## Nonprofit Volunteer Clinic

### Nonprofit Volunteer Clinic Exemption

Do you need to amend data on a previously submitted application?

Yes  No

Are you applying for a previous year?

Yes  No

Exemption runs annually from July 1st through June 30th

You have selected 07/01/ through 06/30/ .

The applicant organization is a clinic that primarily treats indigent persons with incomes below 200 percent of the federal poverty level.

The applicant organization will exclusively use property and services purchased under this exemption in the performance of a general treatment function in Georgia.

The applicant organization is a tax exempt organization under the Internal Revenue Code.

I affirm that the applicant organization meets the eligibility requirements for this exemption. I understand that attempting to evade taxes by obtaining a certificate of exemption through fraud or by using a certificate of exemption to which one is not entitled is a misdemeanor under O.C.G.A. § 48-1-7.

Cancel

< Previous

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.

### Nonprofit Volunteer Clinic Exemption

Do you have data to report for calendar year ?

Yes  No

Total dollar amount of exempt purchases made in .

Required

Average monthly number of full-time employees in .

Required

Total number of Georgia patients treated

Required

- b. Attach the IRS Exemption Determination Letter

- i. Click **Add Attachment**.

Add Attachment

Please attach IRS Exemption Determination Letter.

- ii. Enter a short description. Click **Browse...** to select and attach your letter. Click **Save**.

**Select a file to attach** ✕

Type: IRS Exemption Determination Letter

Description: 1

Required

Browse... 2

3
Save
Cancel

- c. Click **Next**.

### Application data

**Nonprofit Volunteer Clinic Exemption**

Do you have data to report for calendar year \_\_\_\_\_?

Yes No

Total dollar amount of exempt purchases made in \_\_\_\_\_.

Average monthly number of full-time employees in \_\_\_\_\_.

Total number of Georgia patients treated \_\_\_\_\_.

Add Attachment

Please attach IRS Exemption Determination Letter.

**Attachments**

Type	Name	Description	Size	
IRS Exemption Det	IRS Exemption Determi	Example Exemption De	18	<a href="#">Remove</a>

Cancel
< Previous
Next >

- 7. Review the request. Click **Submit**.



### Request Review

**Sales Tax Exemption Review**

Do you need to amend data on a previously submitted application? □

Are you applying for a previous year? □

You have selected 07/01/\_\_\_\_ through 06/30/\_\_\_\_.

**Nonprofit Volunteer Clinic Exemption Review**

Do you have data to report for calendar year \_\_\_\_\_? □

Total amount of exempt purchases made: □

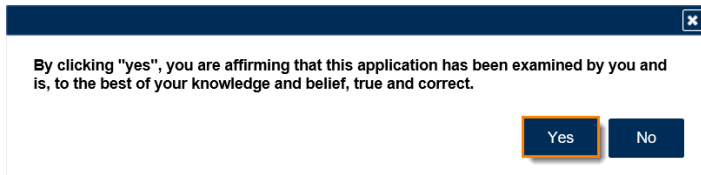
Average monthly number of full-time employees: □

Total number of Georgia patients treated: □

You have attached 1 document(s)

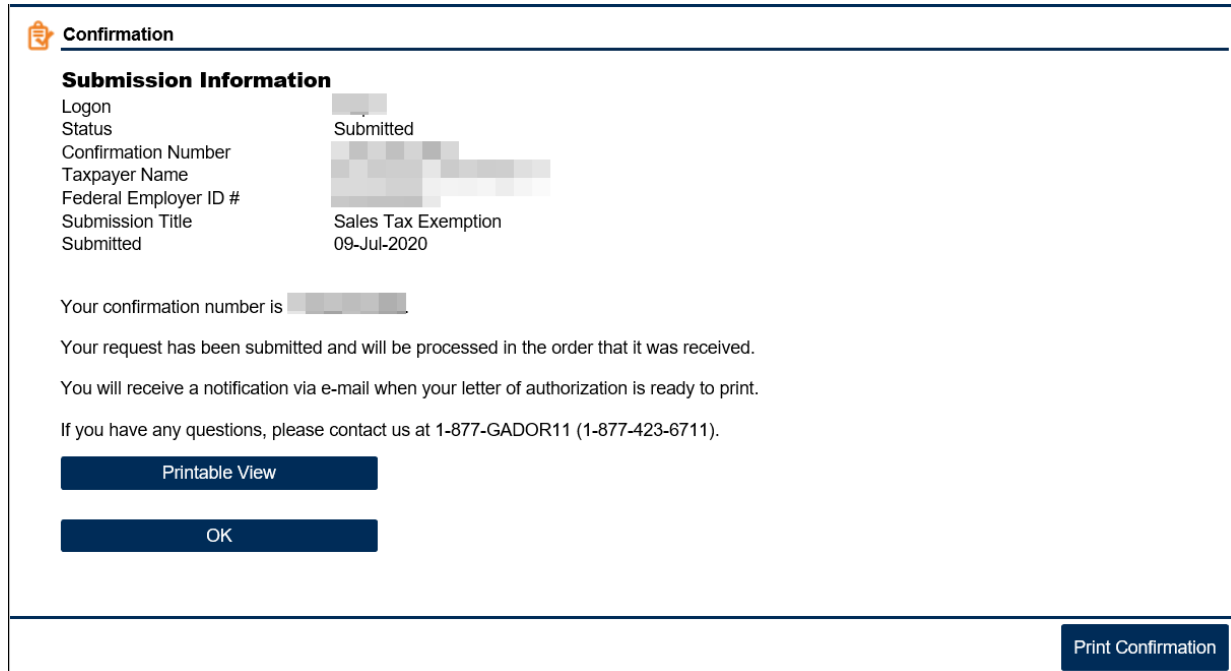
Cancel
< Previous
Submit

8. Click **Yes** to confirm you want to submit the application.



By clicking "yes", you are affirming that this application has been examined by you and is, to the best of your knowledge and belief, true and correct.

A confirmation page will appear. Write down or print your confirmation number.



**Confirmation**

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**Submission Information**

Ligon	[Redacted]
Status	Submitted
Confirmation Number	[Redacted]
Taxpayer Name	[Redacted]
Federal Employer ID #	[Redacted]
Submission Title	Sales Tax Exemption
Submitted	09-Jul-2020

Your confirmation number is [Redacted]

Your request has been submitted and will be processed in the order that it was received.

You will receive a notification via e-mail when your letter of authorization is ready to print.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

To review the status of an application: Logon to GTC, click **Submissions**, and select the applicable submission.

To view or reprint a Letter of Authorization: Logon to GTC, click **Correspondence**, and click **View Letters**.