Department of Revenue
1800 Century Blvd, N.E. STE 15107
Atlanta, GA 30345
1-877-423-6711

☐ Initial Application

☐ Renewal Application

Annual Application
Sales and Use Tax Exemption for Nonprofit Health Centers Located in Georgia

From July 1, 2015 through June 30, 2018, sales of tangible personal property to a nonprofit health center ("center") located in this state are exempt from state sales and use tax pursuant to O.C.G.A. § 48-8-3(7.05) if:

A. The center has been established under the authority of and is receiving funds pursuant to the United States Public Health Service Act (42 U.S.C. Section 254b), AND
B. The center obtains an exemption determination letter from the Department of Revenue.

This exemption does not apply to local sales and use. In addition, this exemption is limited to purchases of tangible personal property only and does not extend to purchases of taxable services.

Instructions:
Applicants must fully complete and submit this application annually. Only one application will be accepted per organization.

NAME OF ORGANIZATION

ADDRESS | CITY | STATE | ZIP CODE

CONTACT PERSON, TELEPHONE NUMBER, and EMAIL

EMPLOYER IDENTIFICATION NUMBER

Total number of Georgia patients in preceding calendar year…….…….…….…….. _____

The average monthly number of full-time employees in Georgia in the preceding calendar year……. _____

Total amount of exempt purchases made in Georgia by applicant in the preceding calendar year…….. $ _____

Georgia sales and use tax or withholding registration number (if any)…… _____

The following documents must accompany a completed application at the time of submission:

☐ Copy of applicant's exemption determination letter issued by the Internal Revenue Service (IRS)

Under penalties of perjury, I certify that the applicant is a nonprofit health center located in Georgia that has been established under the authority of and is receiving funds pursuant to the United States Public Health Service Act, 42 U. S. C. Section 254b. Further, I certify that this application has been examined by me and to the best of my knowledge is true and correct.

Signature | Date

Printed Name | Telephone Number and Email

Title

When complete, send application and supporting documentation to Tax.Policy@DOR.GA.GOV or Georgia Department of Revenue, Legal Affairs & Tax Policy, 1800 Century Blvd. N.E., Ste. 15107, Atlanta, GA 30345.