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 Volunteer Health Clinics

From July 1, 2015 through June 30, 2018, sales of tangible personal property and services to a nonprofit volunteer health clinic that primarily treats indigent persons with incomes below 200 percent of the federal poverty level are exempt from sales and use tax pursuant to O.C.G.A. § 48-8-3(7.3) if:

A. The property and services are used exclusively by such volunteer health clinic in performing a general treatment function in Georgia, AND
B. The volunteer health clinic is a tax exempt organization under the Internal Revenue Code, AND
C. The nonprofit volunteer health clinic obtains an exemption determination letter from the Department of Revenue.

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 volunteer health clinic that primarily treats indigent persons with incomes below 200 percent of the federal poverty level; the property and services purchased under this exemption are used exclusively by the applicant in performing a general treatment function in Georgia; and the applicant is a tax exempt organization under the Internal Revenue Code. 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.