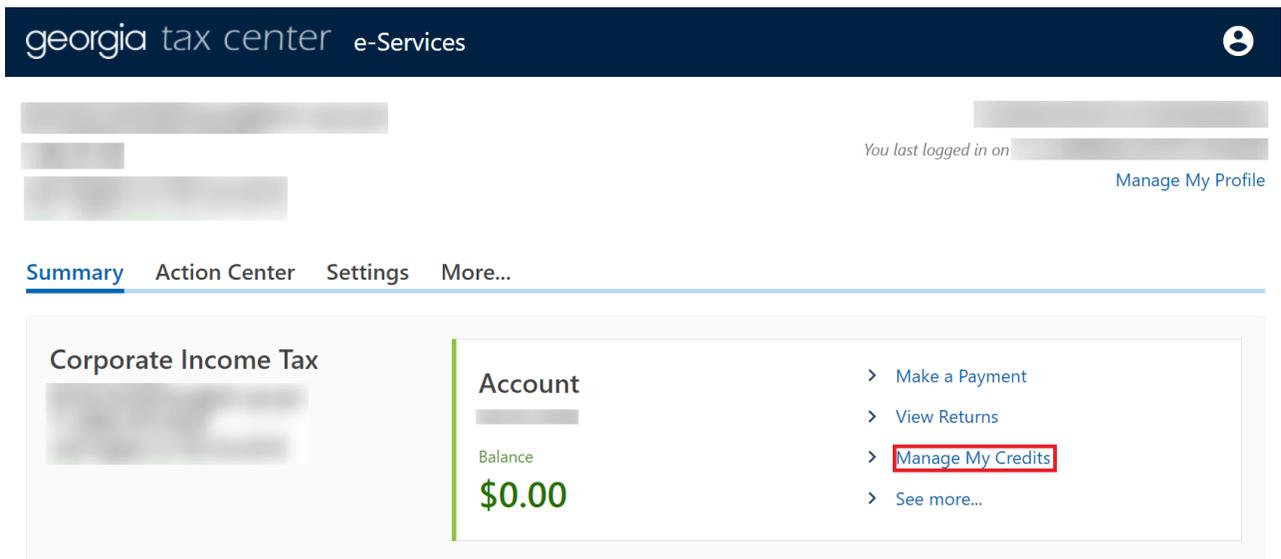


A taxpayer seeking pre-approval for the Qualified Law Enforcement Donation Credit must submit Form IT-QLED-TP1 electronically through the Georgia Tax Center (GTC). A corporate, fiduciary, or individual income tax account is required.

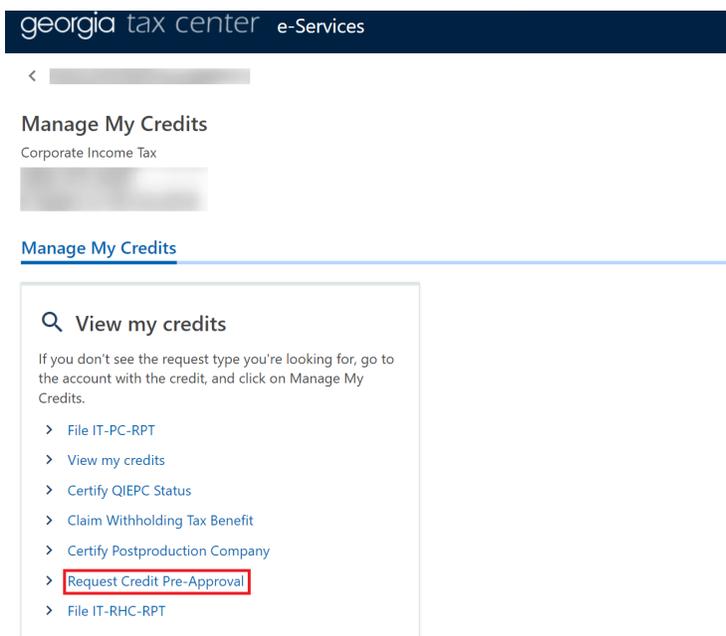
NOTE: Instructions will be different in some steps if you are an individual versus a corporation/fiduciary. If you have never filed an income tax return with the Georgia Department of Revenue, you must call the Taxpayer Services Call Center at (877) 423-6711 to become registered before you can submit your request.

1. Log into GTC (<https://gtc.dor.ga.gov/>).
2. Click the **Manage My Credits** hyperlink under the tax account.



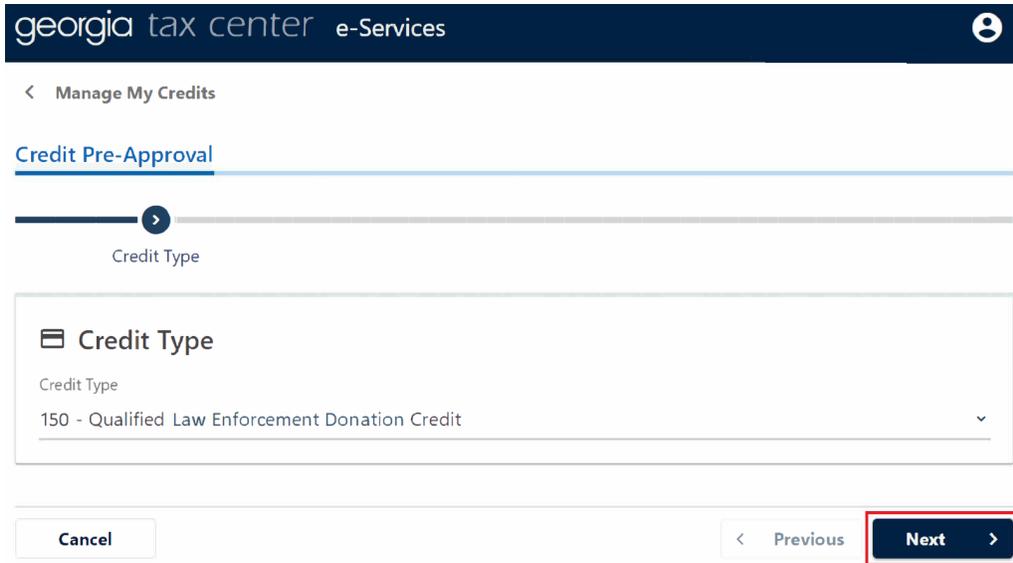
The screenshot shows the Georgia Tax Center e-Services dashboard. At the top, there is a dark blue header with the logo and a user profile icon. Below the header, there are several blurred boxes representing user information. On the right side, it says "You last logged in on" followed by a blurred date and a "Manage My Profile" link. A navigation bar contains "Summary", "Action Center", "Settings", and "More...". The main content area is titled "Corporate Income Tax" and shows an "Account" section with a balance of "\$0.00". To the right of the account information, there is a list of actions: "Make a Payment", "View Returns", "Manage My Credits" (highlighted with a red box), and "See more...".

3. Under the **View my credits** section, click the **Request Credit Pre-Approval** hyperlink.



The screenshot shows the "Manage My Credits" page in the Georgia Tax Center e-Services. The header is dark blue with the logo. Below the header, there is a search bar and a "Manage My Credits" title. Underneath, it says "Corporate Income Tax" followed by a blurred box. A "Manage My Credits" link is highlighted. Below this, there is a search box with the text "View my credits". Below the search box, there is a message: "If you don't see the request type you're looking for, go to the account with the credit, and click on Manage My Credits." Below the message, there is a list of actions: "File IT-PC-RPT", "View my credits", "Certify QIEPC Status", "Claim Withholding Tax Benefit", "Certify Postproduction Company", "Request Credit Pre-Approval" (highlighted with a red box), and "File IT-RHC-RPT".

4. Select **Credit Type 150 – Qualified Law Enforcement Donation Credit** from the drop-down menu, then click the **Next** button.



georgia tax center e-Services

< Manage My Credits

Credit Pre-Approval

Credit Type

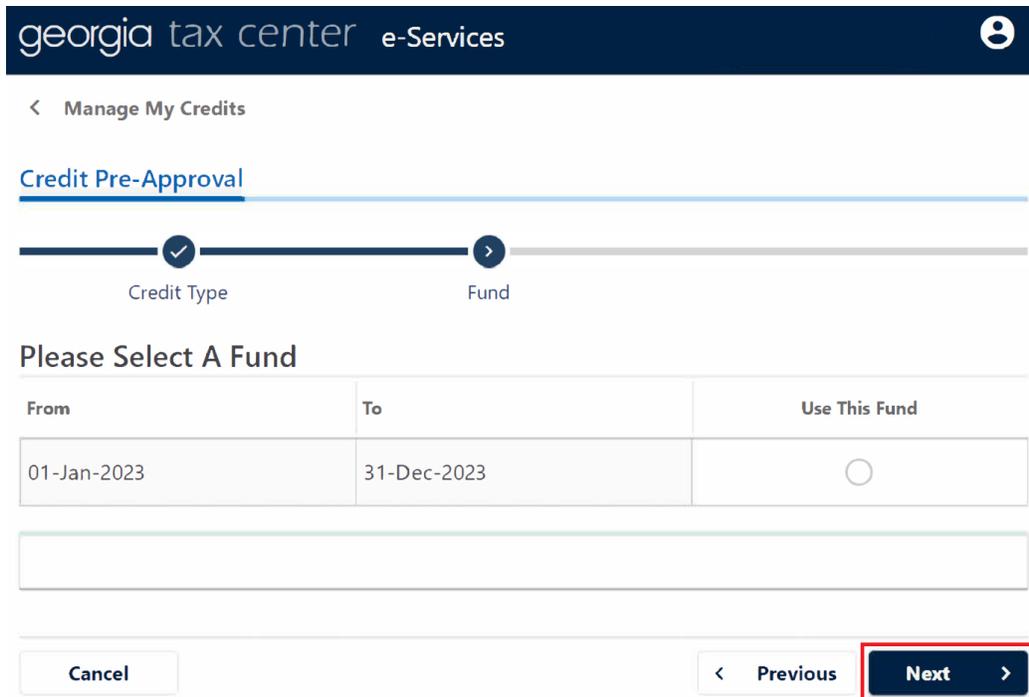
Credit Type

Credit Type

150 - Qualified Law Enforcement Donation Credit

Cancel Previous **Next**

5. Select the fund that corresponds with the tax year that the credit will be generated or claimed. Click the **Next** button.



georgia tax center e-Services

< Manage My Credits

Credit Pre-Approval

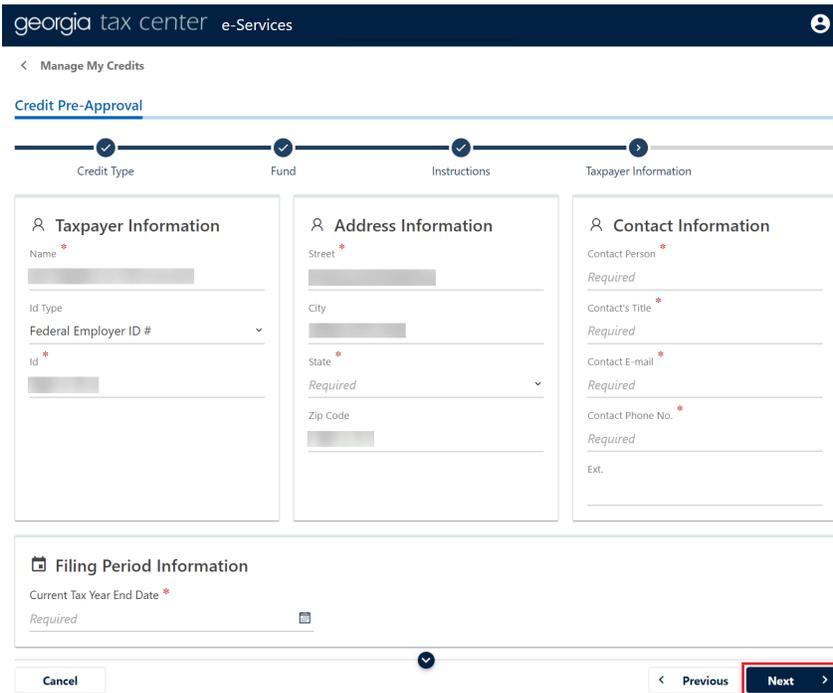
Credit Type Fund

Please Select A Fund

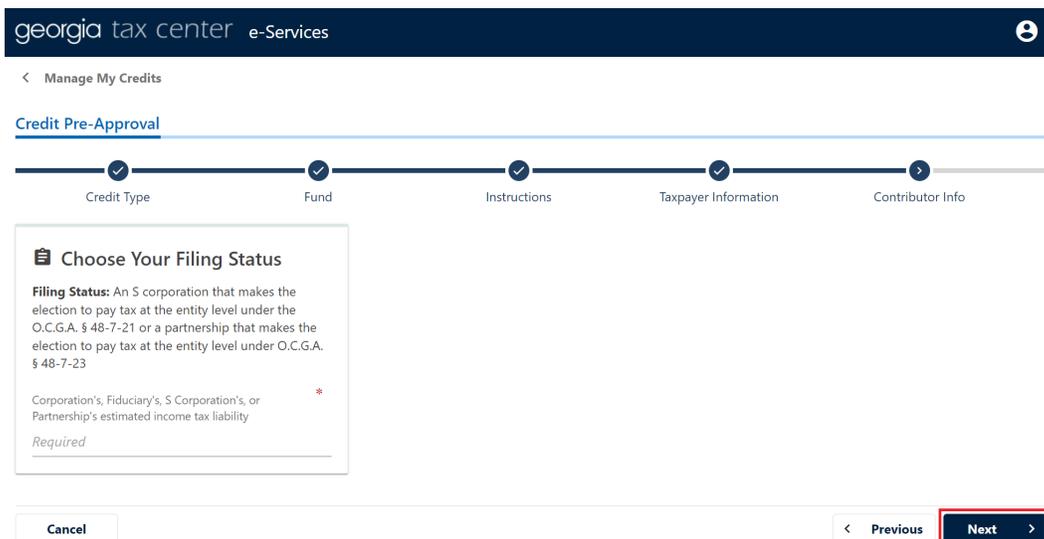
From	To	Use This Fund
01-Jan-2023	31-Dec-2023	<input checked="" type="radio"/>

Cancel Previous **Next**

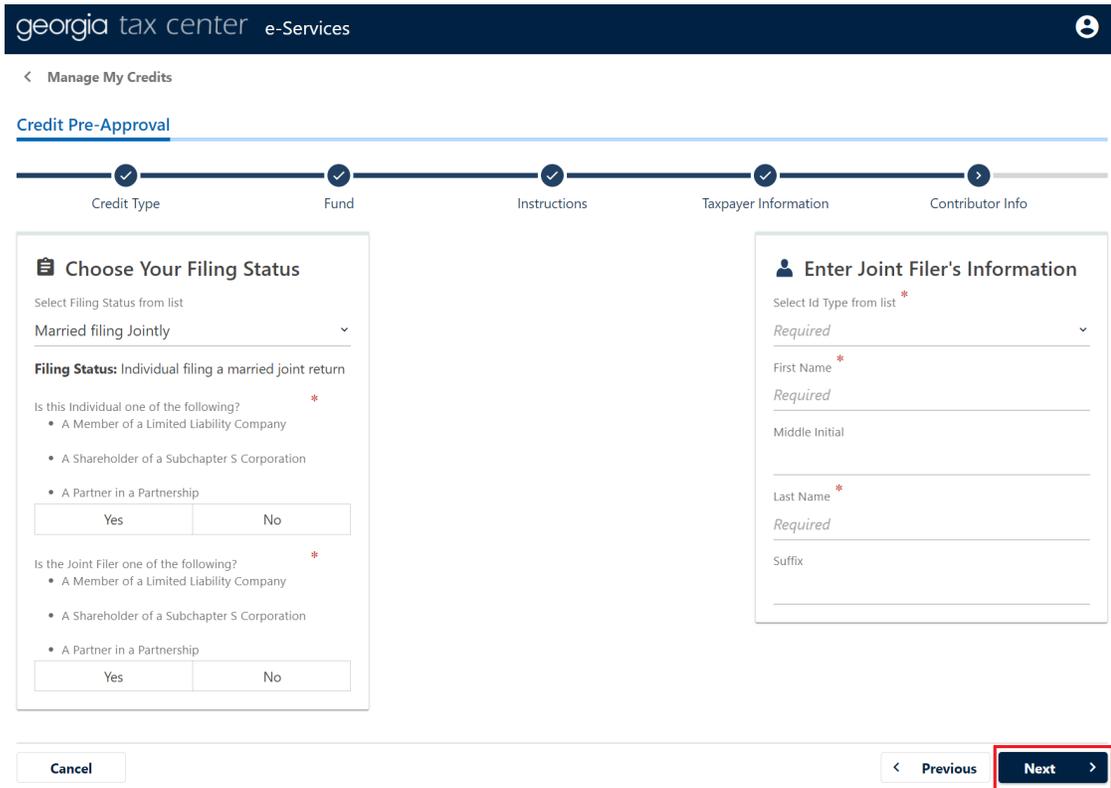
- Review the instructions for the Qualified Law Enforcement Donation Credit pre-approval form. Click the **Next** button.
- Complete the **Contact Information** section and enter the **Current Tax Year End Date** under the **Filing Period Information** section. Click the **Next** button.



- Enter the **Contributor Information**. Click the **Next** button.
 - For corporations, fiduciaries, S corporations and partnerships electing to pay tax at the entity level:** enter the estimated income tax liability to determine the credit amount and then click the **Next** button.



- **For individuals:** select your filing status from the drop-down list. If the filing status is “Married filing Jointly”, the SSN and name of the spouse is required.



For each filer, answer “Yes” or “No” if you are a member of a limited liability company, a shareholder of a subchapter S corporation or a partner in a partnership. Selecting “Yes” will display a field to enter the estimated Georgia income from selected pass through entities.

Is this Individual one of the following?

- A Member of a Limited Liability Company
- A Shareholder of a Subchapter S Corporation
- A Partner in a Partnership

Yes	No
-----	----

Estimated Georgia Income from selected pass through entities *

Required

Is the Joint Filer one of the following?

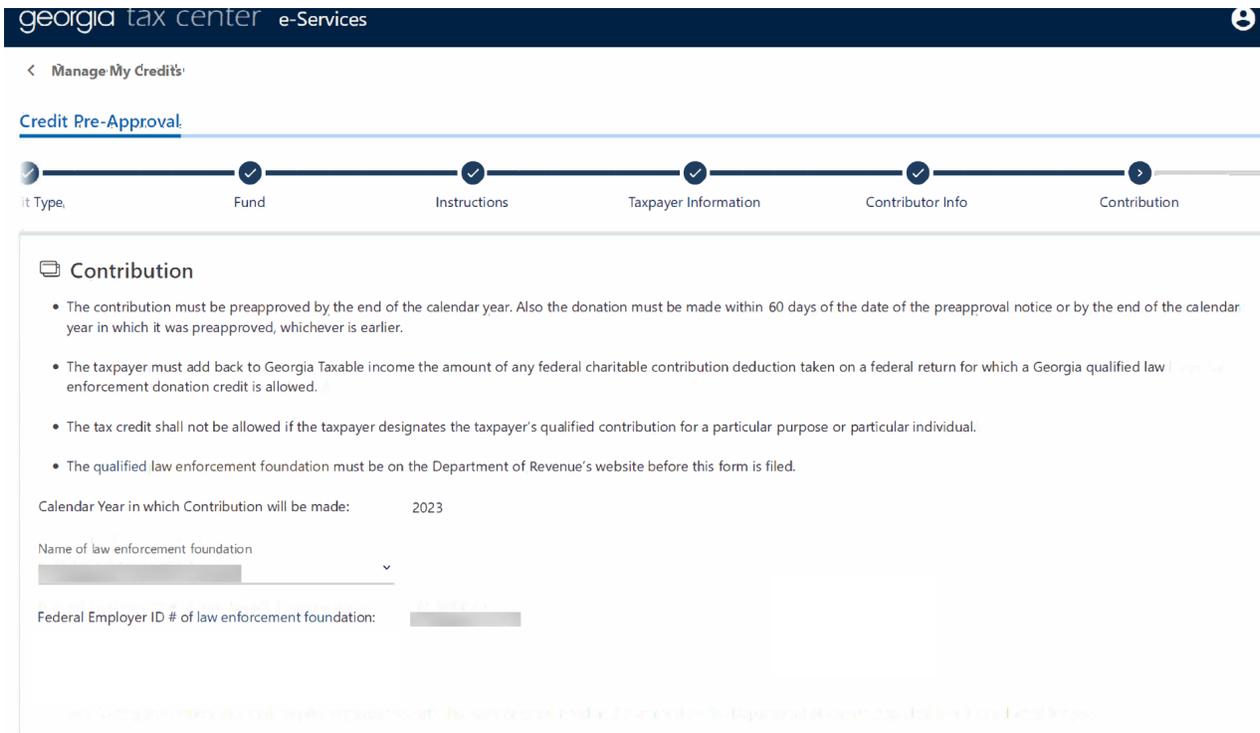
- A Member of a Limited Liability Company
- A Shareholder of a Subchapter S Corporation
- A Partner in a Partnership

Yes	No
-----	----

Estimated Georgia Income from selected pass through entities *

Required

9. Review the **Contribution Information**. Select the law enforcement foundation within the drop-down menu. Verify the the FEIN of the foundation and scroll down to enter the **Contribution Amount**.



georgia tax center e-Services

< Manage My Credits

Credit Pre-Approval

Contribution Type
 Fund
 Instructions
 Taxpayer Information
 Contributor Info
 Contribution

Contribution

- The contribution must be preapproved by the end of the calendar year. Also the donation must be made within 60 days of the date of the preapproval notice or by the end of the calendar year in which it was preapproved, whichever is earlier.
- The taxpayer must add back to Georgia Taxable income the amount of any federal charitable contribution deduction taken on a federal return for which a Georgia qualified law enforcement donation credit is allowed.
- The tax credit shall not be allowed if the taxpayer designates the taxpayer's qualified contribution for a particular purpose or particular individual.
- The qualified law enforcement foundation must be on the Department of Revenue's website before this form is filed.

Calendar Year in which Contribution will be made: 2023

Name of law enforcement foundation:

Federal Employer ID # of law enforcement foundation:

10. Enter the **Contribution Amount**. Click the **Next** button.

For corporations, fiduciaries, S corporations and partnerships electing to pay tax at the entity level:

Corporate, Fiduciary, S Corporations and Partnerships Contribution Amount

For a corporation, fiduciary taxpayer, an S Corporation that makes the election to pay tax at the entity level under O.C.G.A § 48-7-21 or a Partnership that makes the election to pay tax at the entity level under O.C.G.A § 48-7-23 the credit amount shall not exceed the actual amount of qualified contributions made or 75% of the corporation's or fiduciary's income tax liability, whichever is less.

Any lesser amount (the actual amount of qualified contributions made or 75% of the Corporation's, Fiduciary's, S Corporation's, Partnership's income tax liability, whichever is less) that is not used can be used against the succeeding five years' income tax liability.

S Corporations and partnerships that elect to pay taxes at the entity level cannot pass the credit through to their members, partners, or shareholders. Fiduciary entities cannot pass the credit through to their beneficiaries.

1. Intended Contribution Amount *

Required

2. Credit Percentage Allowed: 100.00%

3. Credit Allowed - Line 1 x Line 2: \$0.00

4. Estimated Income Tax Liability *

Required

5. Credit Percentage Allowed: 75.00%

6. Maximum Credit allowed - Line 4 x Line 5: \$0.00

7. Credit Amount - Lesser of Lines 3 and 6: \$0.00

For individual donors:

Individual Contribution Amount

For an individual taxpayer the tax credit may not exceed the taxpayer's income tax liability. The amount of the tax credit that exceeds the taxpayer's income tax liability can be used against the next succeeding five years' tax liability.

1. Intended Contribution Amount *
Required

2. Credit Percentage Allowed: 100.00%

3. Credit Allowed - Line 1 x Line 2: \$0.00

[Cancel](#) [Previous](#) [Next](#)

11. Click either the **Add Attachment** link or button to attach any supporting documentation.
NOTE: This step is optional. Click the **Next** button.

georgia tax center e-Services

< Manage My Credits

Credit Pre-Approval

und Instructions Taxpayer Information Contributor Info Contribution Attachments

Attach the Required Documents

Please attach any supporting documentation. (Optional)

[Add Attachment](#)

Attachments

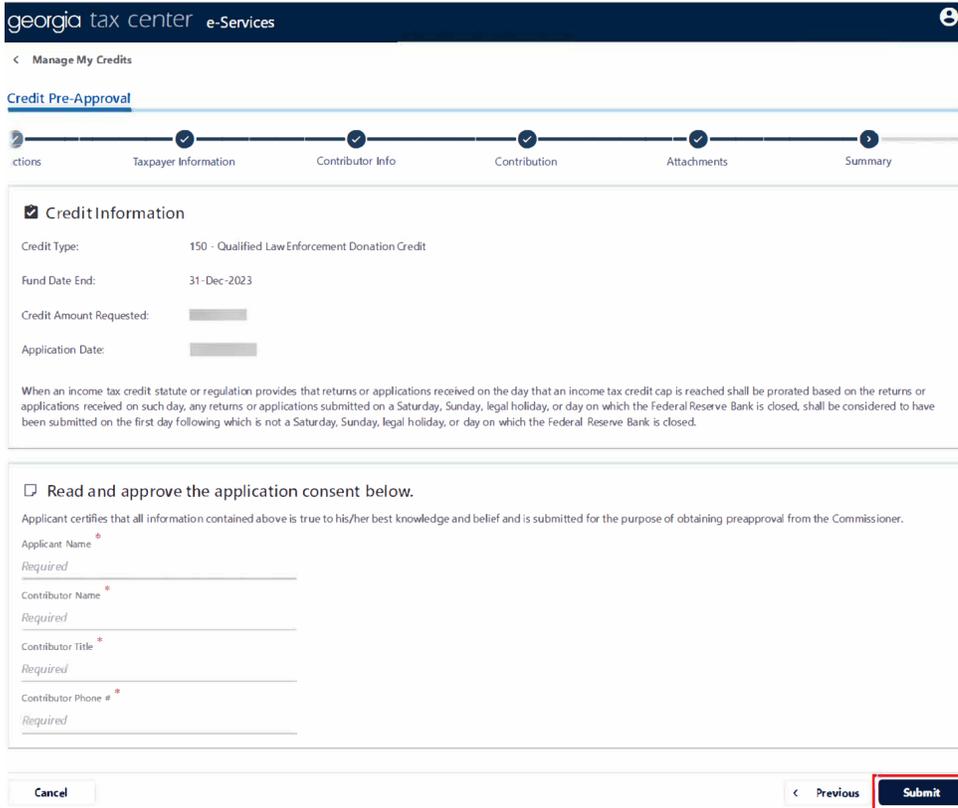
[Add Attachment](#)

Type	Name	Description	Size
There are no attachments.			

[Cancel](#) [Previous](#) [Next](#)

12. Review the **Summary** page. Use the *Previous* button at the bottom of the screen or the arrows at the top of the screen to go back to a previous step. Complete the **Certification by Applicant** section. Click the **Submit** button.

- **Summary page for corporate, S corporation, partnership, and fiduciary donors:**

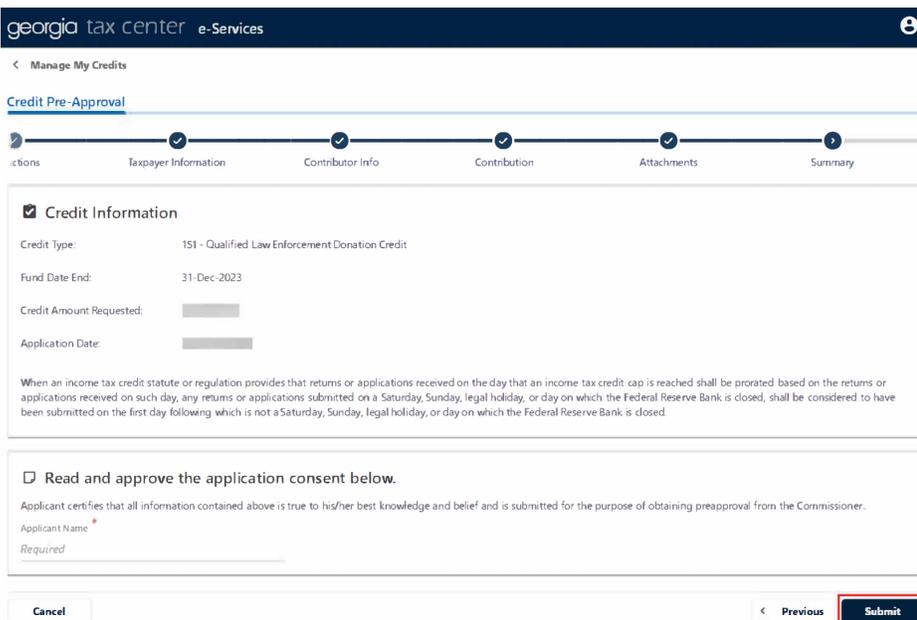


The screenshot shows the 'Summary' step of the 'Credit Pre-Approval' process. The progress bar at the top indicates that 'Taxpayer Information', 'Contributor Info', 'Contribution', and 'Attachments' are completed, while 'Summary' is the current step. The 'Credit Information' section is checked and contains the following details:

- Credit Type: 150 - Qualified Law Enforcement Donation Credit
- Fund Date End: 31-Dec-2023
- Credit Amount Requested: [Redacted]
- Application Date: [Redacted]

Below this information is a consent section with a checkbox labeled 'Read and approve the application consent below.' The text states: 'Applicant certifies that all information contained above is true to his/her best knowledge and belief and is submitted for the purpose of obtaining preapproval from the Commissioner.' There are four required text input fields: 'Applicant Name', 'Contributor Name', 'Contributor Title', and 'Contributor Phone #'. At the bottom, there are 'Cancel', 'Previous', and 'Submit' buttons.

- **Summary page for individual donors:**

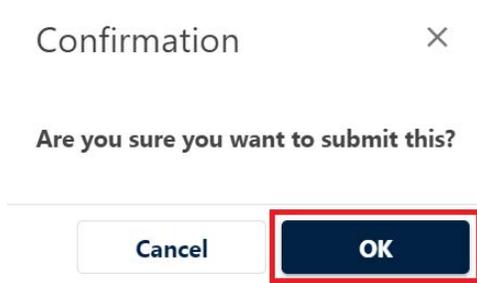


The screenshot shows the 'Summary' step of the 'Credit Pre-Approval' process for individual donors. The progress bar at the top indicates that 'Taxpayer Information', 'Contributor Info', 'Contribution', and 'Attachments' are completed, while 'Summary' is the current step. The 'Credit Information' section is checked and contains the following details:

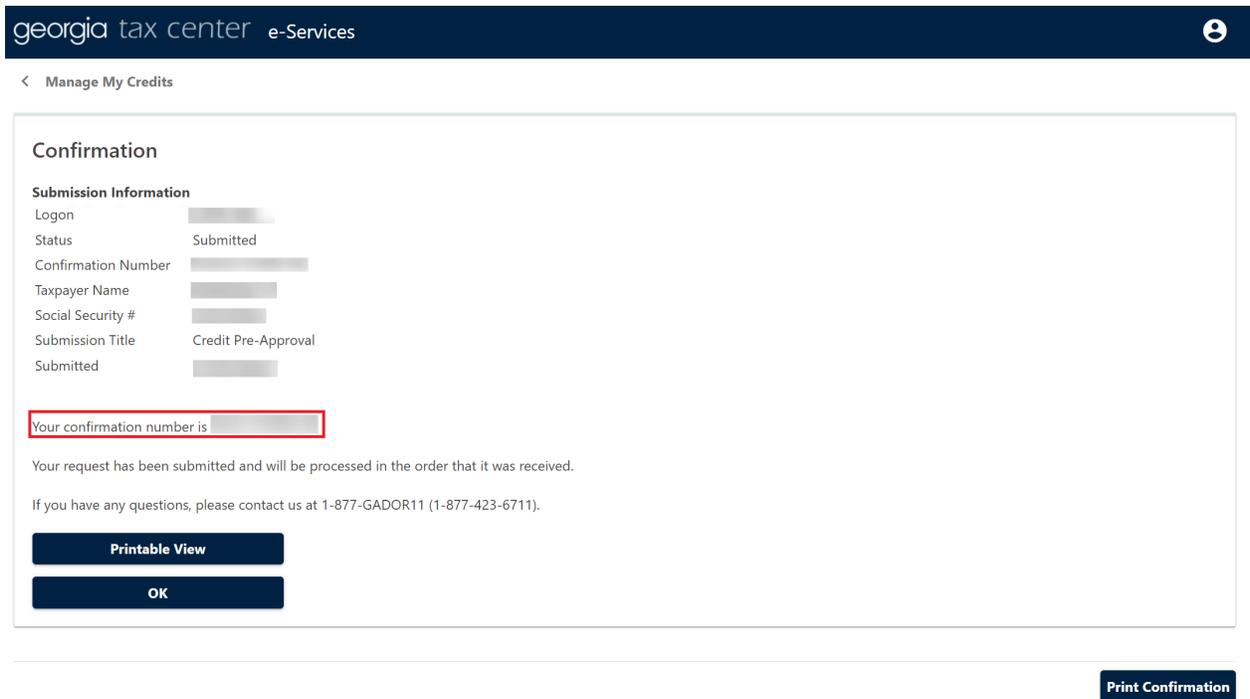
- Credit Type: 151 - Qualified Law Enforcement Donation Credit
- Fund Date End: 31-Dec-2023
- Credit Amount Requested: [Redacted]
- Application Date: [Redacted]

Below this information is a consent section with a checkbox labeled 'Read and approve the application consent below.' The text states: 'Applicant certifies that all information contained above is true to his/her best knowledge and belief and is submitted for the purpose of obtaining preapproval from the Commissioner.' There is one required text input field: 'Applicant Name'. At the bottom, there are 'Cancel', 'Previous', and 'Submit' buttons.

13. Click **OK** to confirm.



The **Confirmation Page** will be displayed. Write down the **Confirmation Number** or print the page for your records. This request will be stored on your GTC account and can be viewed under the **Submissions** tab.



Your request will be reviewed, and a letter issued informing you of the status once processing is complete.