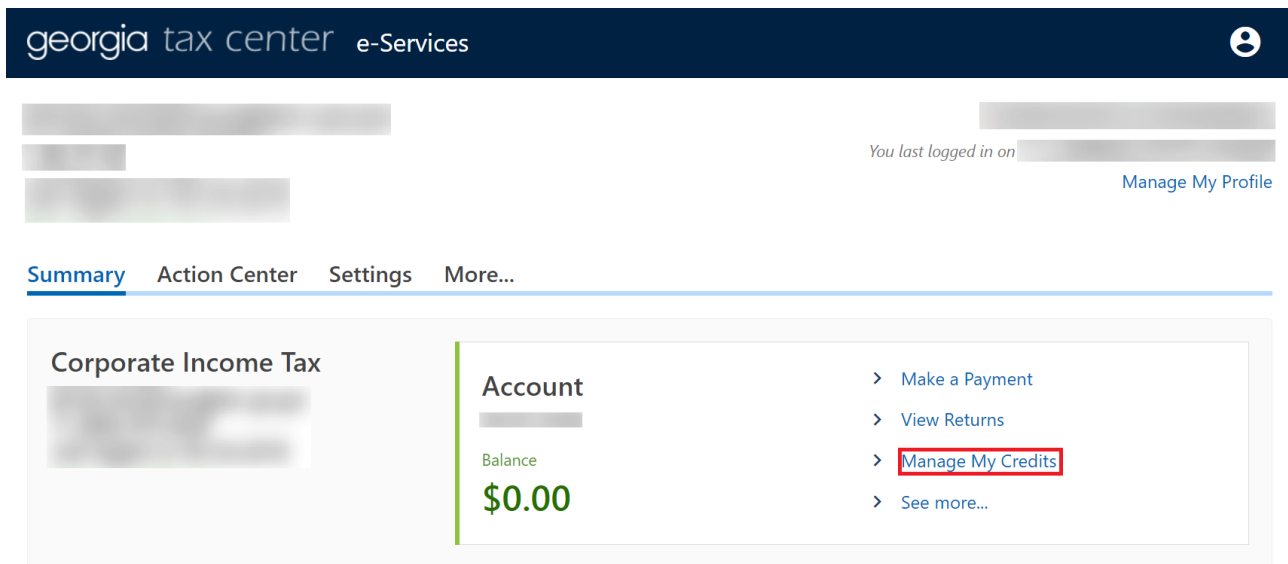


A taxpayer seeking pre-approval for the Qualified Law Enforcement Donation Credit must submit Form IT-QLED-TP1 electronically through the Georgia Tax Center (GTC). A corporate, fiduciary, or individual income tax account is required.

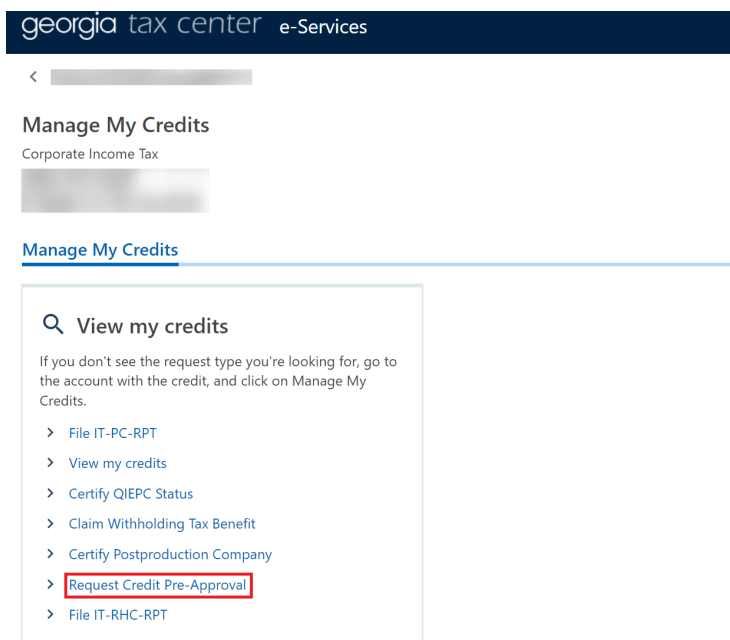
**NOTE:** Instructions will be different in some steps if you are an individual versus a corporation/fiduciary. If you have never filed an income tax return with the Georgia Department of Revenue, you must call the Taxpayer Services Call Center at (877) 423-6711 to become registered before you can submit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

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



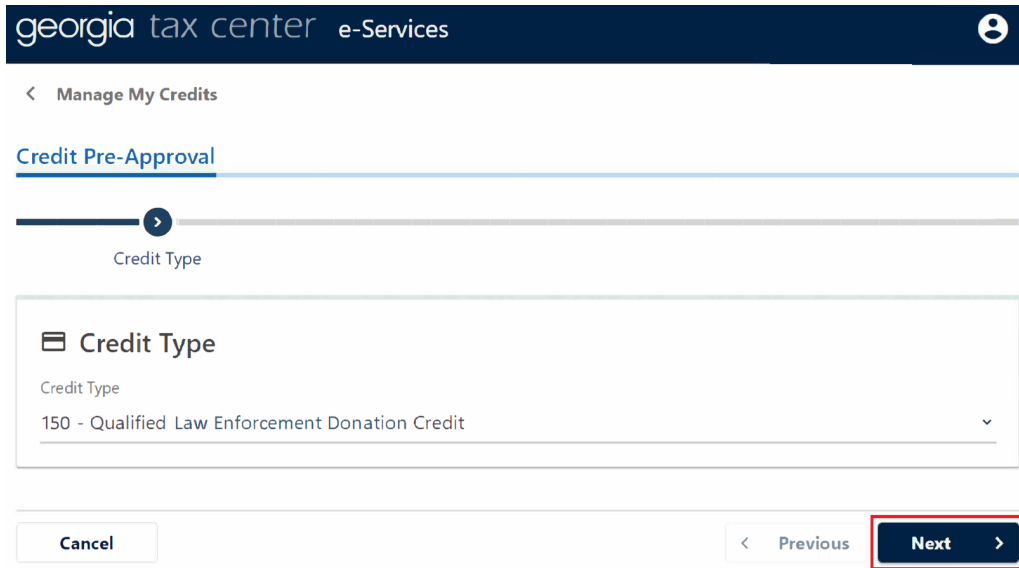
The screenshot shows the Georgia Tax Center e-Services dashboard. At the top, there is a dark blue header with the logo and a user profile icon. Below the header, there are several blurred areas representing user information. On the right side, it says "You last logged in on" followed by a blurred date and time, 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 navigation bar with "Manage My Credits" highlighted. The main content area is titled "View my credits" and includes a search icon. Below the title, 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." A list of actions is displayed: "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

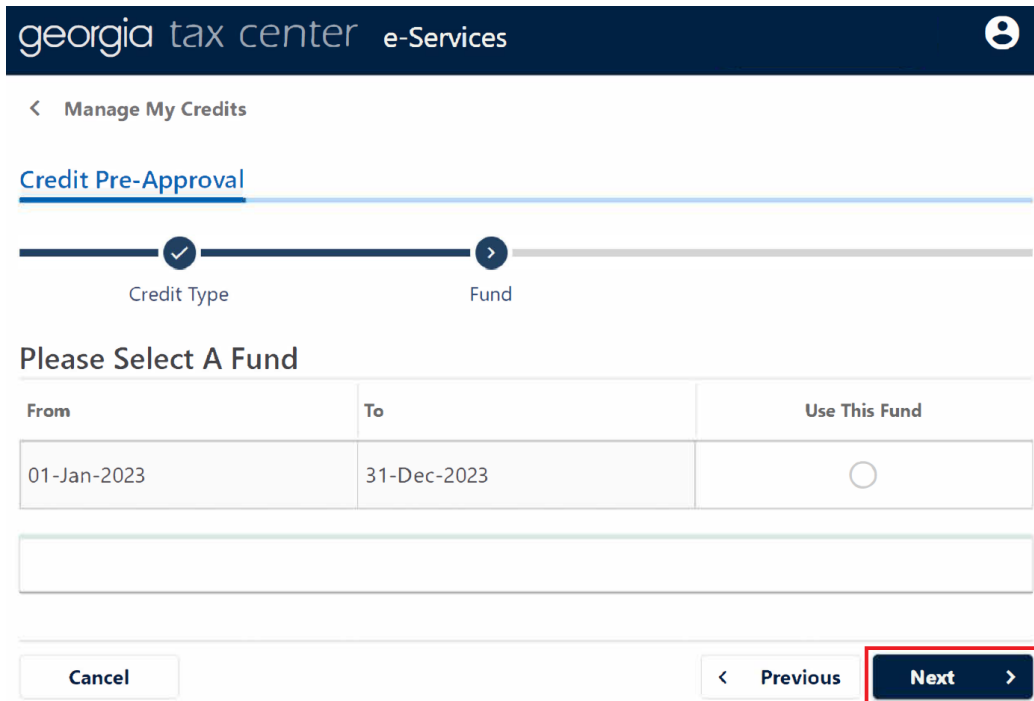
Credit Type

Credit Type

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.



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< Manage My Credits

Credit Pre-Approval

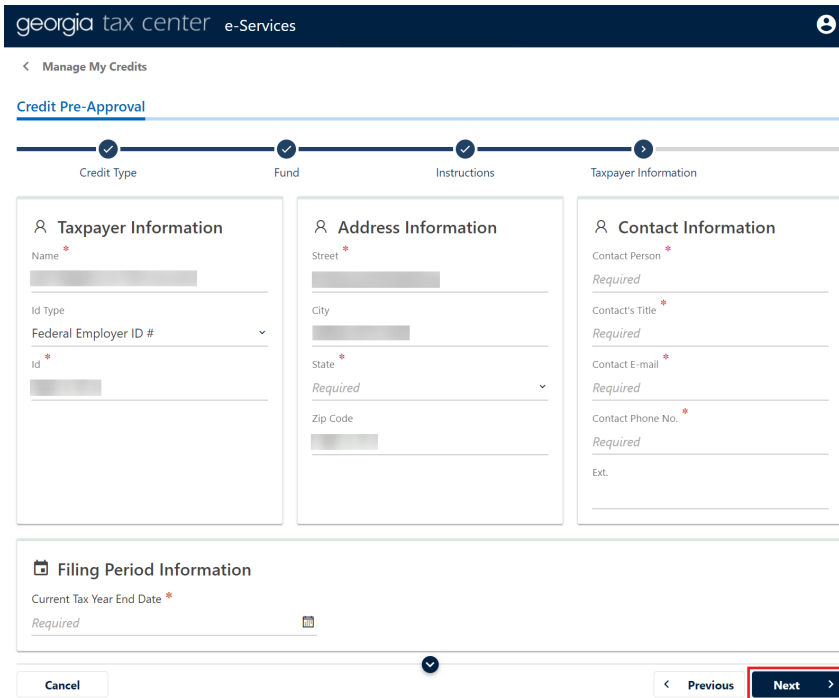
Credit Type Fund

Please Select A Fund

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

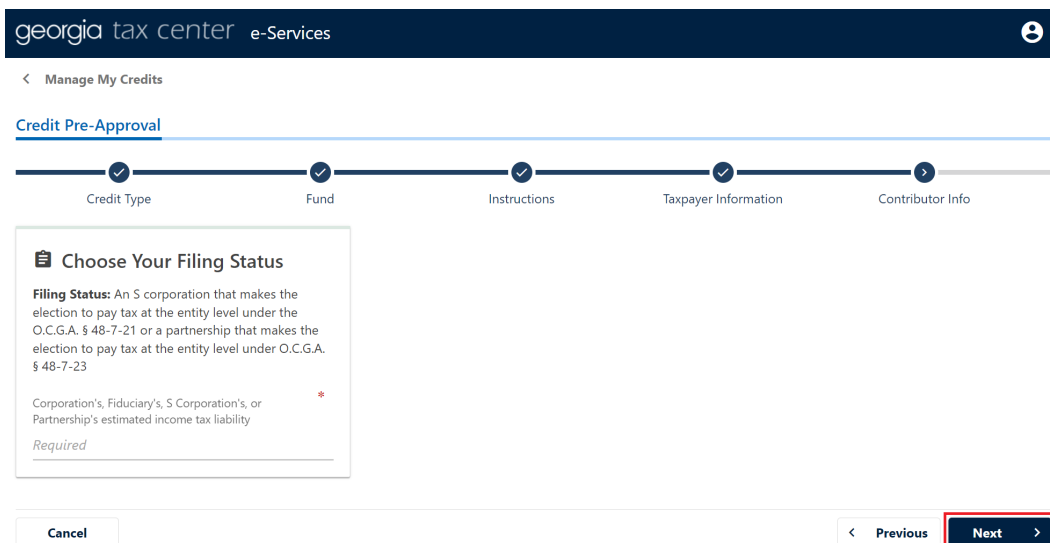
Cancel Previous **Next**

- 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.



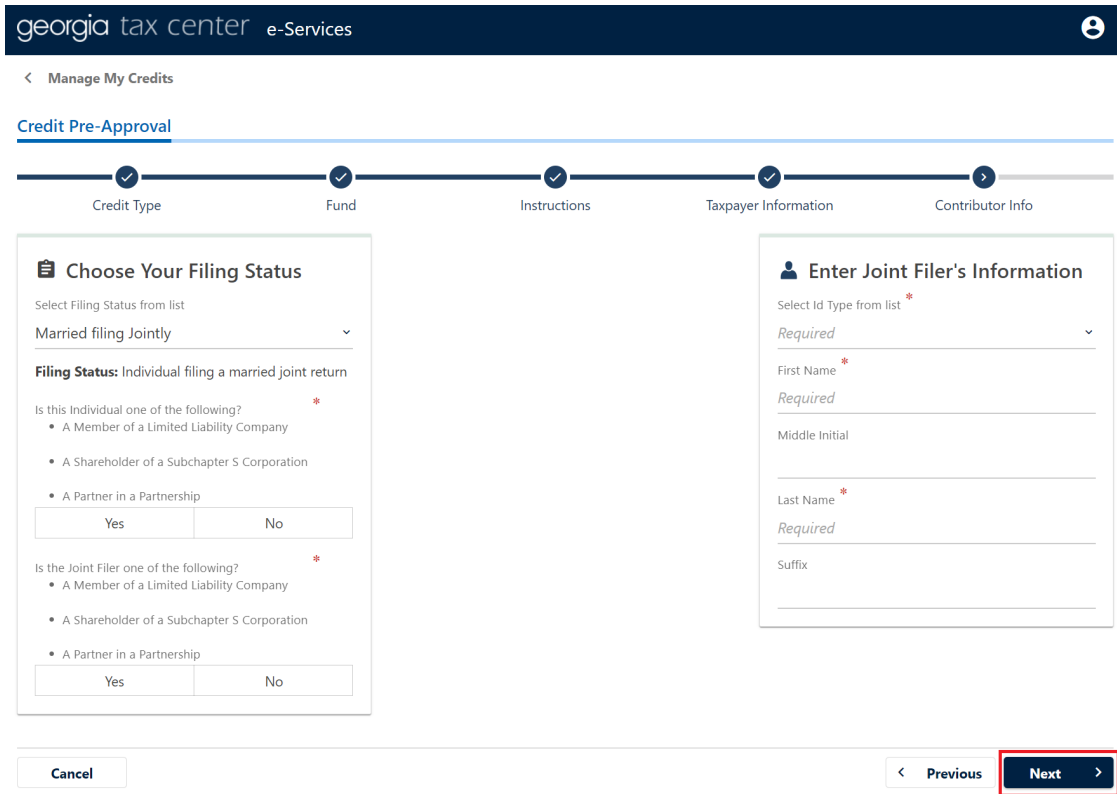
The screenshot shows the 'Credit Pre-Approval' form in the Georgia Tax Center e-Service. The form is divided into several sections: Taxpayer Information, Address Information, Contact Information, and Filing Period Information. The 'Contact Information' section is highlighted with a red box, and the 'Next' button is also highlighted with a red box. The 'Filing Period Information' section includes a 'Current Tax Year End Date' field.

- 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.



The screenshot shows the 'Choose Your Filing Status' form in the Georgia Tax Center e-Service. The form is divided into several sections: Credit Type, Fund, Instructions, Taxpayer Information, and Contributor Info. The 'Contributor Info' section is highlighted with a red box, and the 'Next' button is also highlighted with a red box. The 'Contributor Info' section includes a 'Filing Status' field and a 'Partnership's estimated income tax liability' field.

- **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

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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

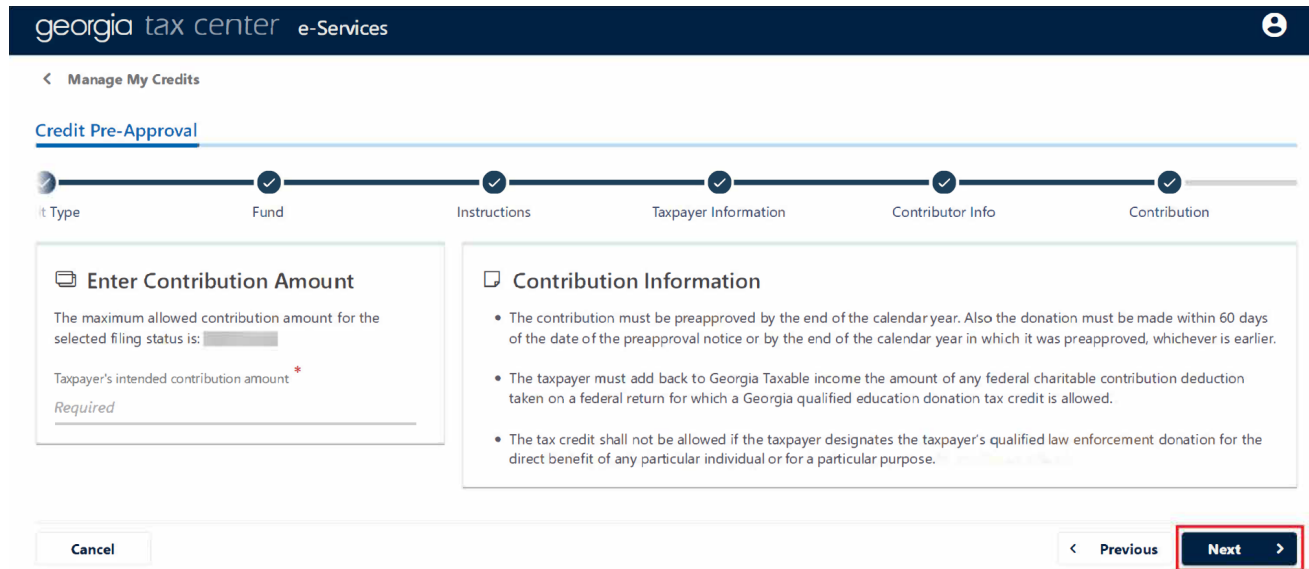
Yes	No
-----	----

Estimated Georgia Income from selected pass through entities \*

Required

---

9. Enter the **Contribution Amount**. The system will display the maximum allowed contribution amount based on the responses in the previous step. Click the **Next** button.

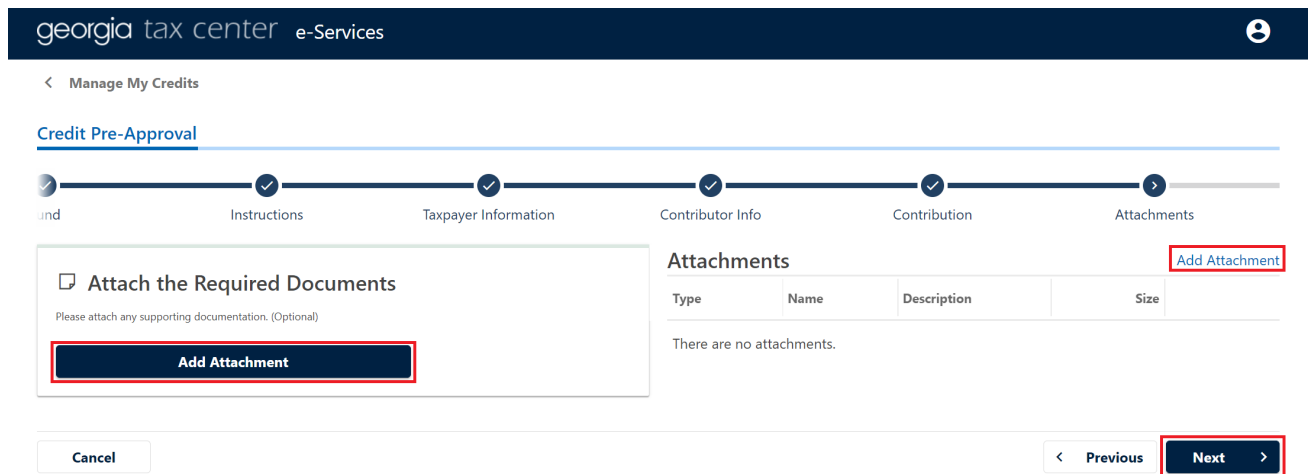


The screenshot shows the 'Credit Pre-Approval' progress bar with steps: Contribution Type, Fund, Instructions, Taxpayer Information, Contributor Info, and Contribution. The 'Contribution' step is active. The main content area is divided into two sections:

- Enter Contribution Amount:** Includes a text input field for 'The maximum allowed contribution amount for the selected filing status is: [ ]' and a required text input field for 'Taxpayer's intended contribution amount \*'. A 'Required' label is present below the input field.
- Contribution Information:** Contains three bullet points:
  - 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 education donation tax credit is allowed.
  - The tax credit shall not be allowed if the taxpayer designates the taxpayer's qualified law enforcement donation for the direct benefit of any particular individual or for a particular purpose.

Navigation buttons at the bottom include 'Cancel', '< Previous', and 'Next >' (highlighted with a red box).

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



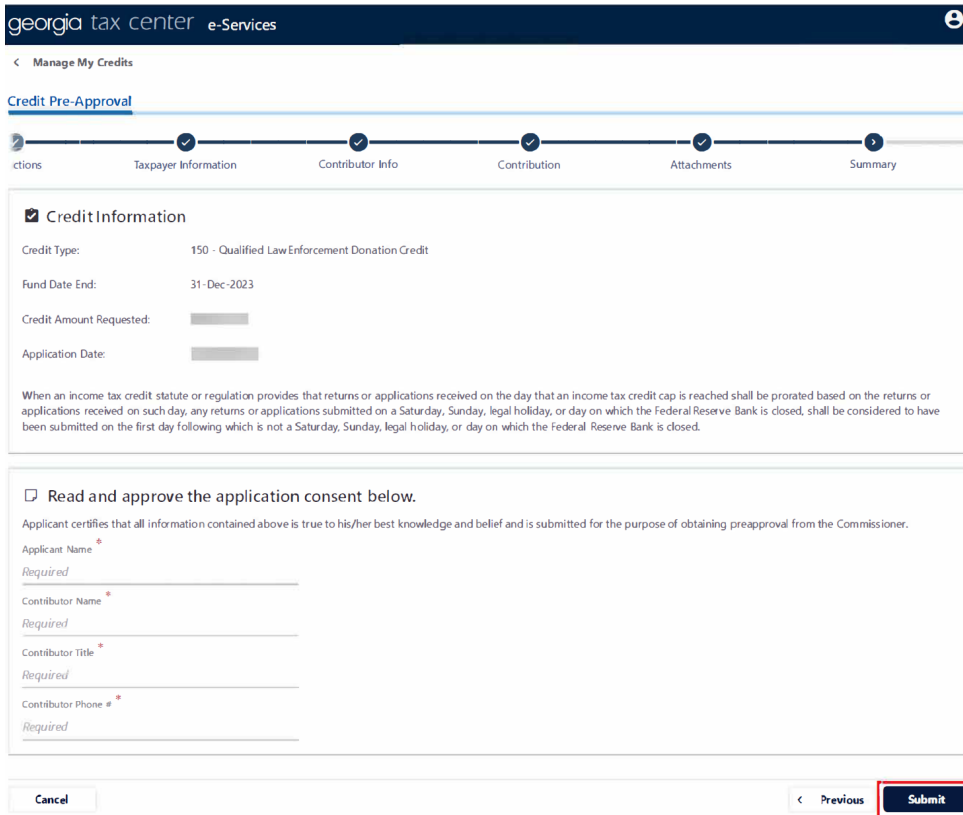
The screenshot shows the 'Credit Pre-Approval' progress bar with steps: Fund, Instructions, Taxpayer Information, Contributor Info, Contribution, and Attachments. The 'Attachments' step is active. The main content area is divided into two sections:

- Attach the Required Documents:** Includes a sub-header 'Attach the Required Documents' and a text prompt 'Please attach any supporting documentation. (Optional)'. A dark blue 'Add Attachment' button is highlighted with a red box.
- Attachments:** Features a table with columns 'Type', 'Name', 'Description', and 'Size'. Below the table, it states 'There are no attachments.' An 'Add Attachment' link is highlighted with a red box.

Navigation buttons at the bottom include 'Cancel', '< Previous', and 'Next >' (highlighted with a red box).

11. 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:**



georgia tax center e-Services

< Manage My Credits

Credit Pre-Approval

Progress: 1. Contributions, 2. Taxpayer Information, 3. Contributor Info, 4. Contribution, 5. Attachments, 6. Summary

Credit Information

Credit Type: 150 - Qualified Law Enforcement Donation Credit

Fund Date End: 31-Dec-2023

Credit Amount Requested: [Redacted]

Application Date: [Redacted]

When an income tax credit statute or regulation provides that returns or applications received on the day that an income tax credit cap is reached shall be prorated based on the returns or applications received on such day, any returns or applications submitted on a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed, shall be considered to have been submitted on the first day following which is not a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed.

Read and approve the application consent below.

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.

Applicant Name \*  
Required

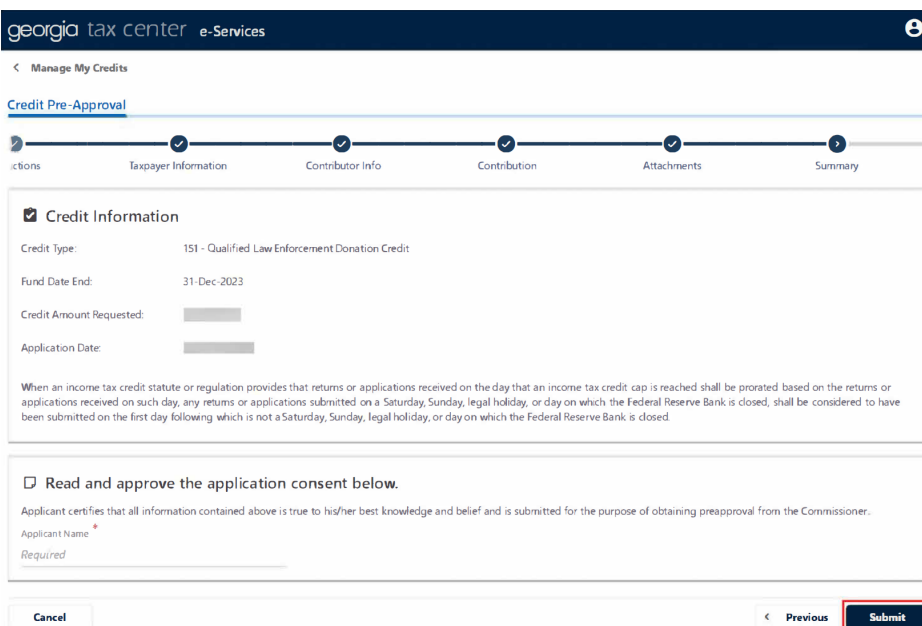
Contributor Name \*  
Required

Contributor Title \*  
Required

Contributor Phone # \*  
Required

Buttons: Cancel, Previous, Submit

- **Summary page for individual donors:**



georgia tax center e-Services

< Manage My Credits

Credit Pre-Approval

Progress: 1. Contributions, 2. Taxpayer Information, 3. Contributor Info, 4. Contribution, 5. Attachments, 6. Summary

Credit Information

Credit Type: 151 - Qualified Law Enforcement Donation Credit

Fund Date End: 31-Dec-2023

Credit Amount Requested: [Redacted]

Application Date: [Redacted]

When an income tax credit statute or regulation provides that returns or applications received on the day that an income tax credit cap is reached shall be prorated based on the returns or applications received on such day, any returns or applications submitted on a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed, shall be considered to have been submitted on the first day following which is not a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed.

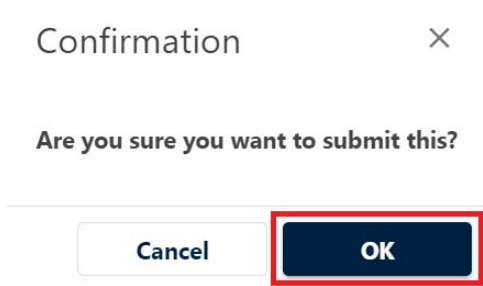
Read and approve the application consent below.

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.

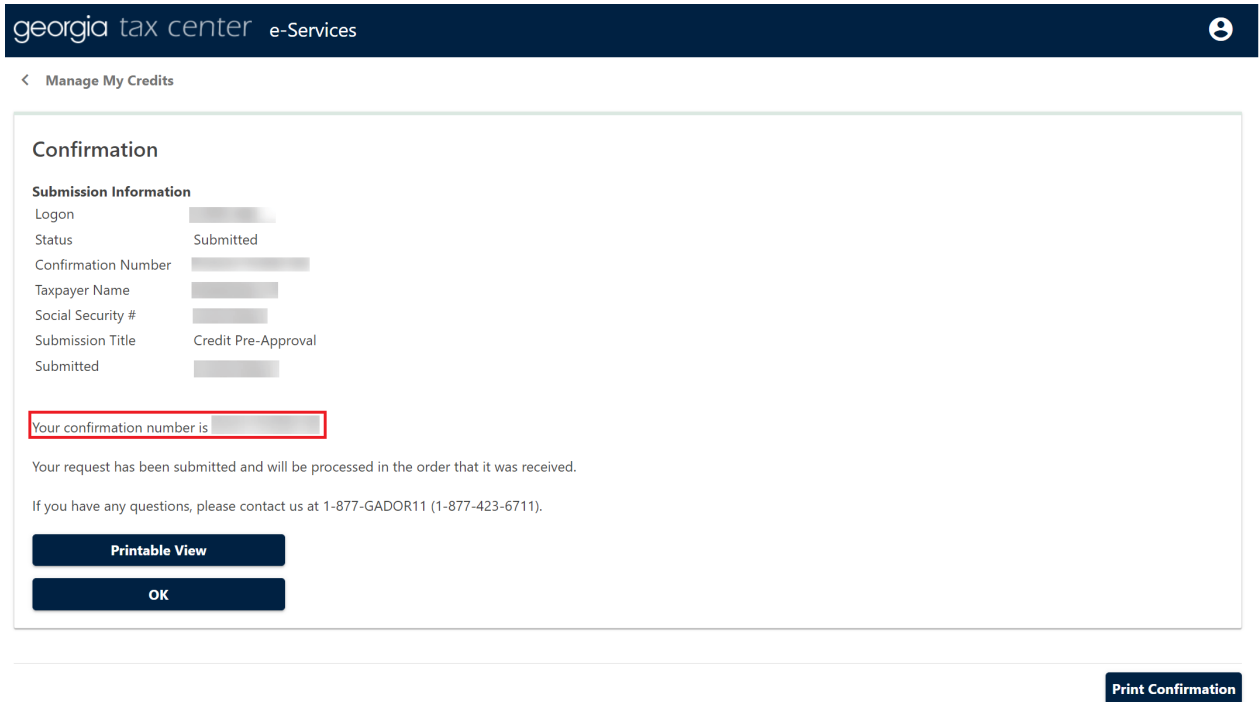
Applicant Name \*  
Required

Buttons: Cancel, Previous, Submit

12. 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.