

REFUND
THE
POLICE!



1. What is the Law Enforcement Tax Credit?

The Law Enforcement Strategic Support Act allows businesses and individual taxpayers to claim a tax credit for the contributions to a qualified law enforcement foundation (501c3). Essentially you get to decide if a portion of your state income tax gets to stay in Forsyth County.

2. How much does the credit allow?

This dollar-for-dollar tax credit program allows single filers to claim up to \$5,000, married couples up to \$10,000, and qualified C corporations up to 75% of their state tax liability.

3. Is there a cap on how much a law enforcement foundation can receive?

Yes! Each qualified law enforcement foundation can receive up to \$3 million. The state cap is \$75 million.

4. How can the Sheriff's Office use the money?

The money can be used for training, education for deputies, equipment, school safety initiatives and supplemental pay for specialized deputies. This will help ensure the FCSO hires and retains the best personnel.

5. If I don't live in the county, can I still choose to give my tax obligation to the Heroes of Forsyth County Sheriff's Office Foundation?

Yes! You do not have to live in the same county you are selecting your credit to go to.

6. Is the payment made to the state or to the 501c3?

It is made payable to the 501c3 Heroes of Forsyth County Sheriff's Office.

7. If you commit to donate your tax obligation, and get approved, are you required and liable to pay that amount by a certain time?

You have 60 days, or by the last day of the year (whichever is less) to fulfill your payment commitment. However, you are not required to pay that donation if you are not able to. After the 60 days or the last day of the year (whichever is less), your application rolls off and you must re-apply to take advantage of this credit.

8. If an individual makes a commitment and a corporation makes a \$3 million commitment after the individual, does the individual commitment fall off?

No! Commitments are first come first served. The individual's commitment will stand and the corporation would need to adjust their commitment to meet the \$3 million cap.

9. If I am applying as a C-Corp, S-Corp, LLC, etc., can I also apply as an individual?

Yes! Just as your business/organization taxes are separate from your personal taxes, your donations are separate as well. However, if your LLC taxes are filed under your personal taxes, you are limited to donate only under that tax return.

10. S-Corps and LLC's that elected to be treated as a C-Corp in how their taxes are handled and managed by the state, do they also have the higher limits like a C-Corp in their donations?

We are looking into this to get more information.

11. When does the donation need to be made?

The tax credit begins for the 2023 tax year and can be made as early as January 1, 2023. Time is of the essence in making the tax credit donation/credit as the opportunity closes as soon as the \$75 million is pledged statewide. To be successful, we need your help in having this done as soon as the 2023 new year arrives.

12. What year does the credit get applied to?

This begins for a 3-year period starting with the 2023 tax year, not the current 2022 tax year. While taxes for 2023 are due in early 2024 for most individuals, you will receive a tax credit form for the full amount donated in January 2023 that will be deducted dollar-for-dollar against your tax liability for 2023 which is due in 2024.

13. What if I need help completing the process?

You can visit the Georgia Department of Revenue's webpage at dor.georgia.gov/taxes/tax-credits or visit the webpage FCSO has created at <https://qr.codes/c7WVqp> which includes a "how to" video and an easy step-by-step guide to follow with screenshots.



Forsyth County
SHERIFF'S OFFICE

Sheriff Ron H. Freeman