Qualified Law Enforcement Donation Credit Pre-Approval Instructions

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.


2. Click the **Manage My Credits** hyperlink under the tax account.

3. Under the **View my credits** section, click the **Request Credit Pre-Approval** hyperlink.
4. Select **Credit Type 150 – Qualified Law Enforcement Donation Credit** from the drop-down menu, then click the **Next** button.

5. Select the fund that corresponds with the tax year that the credit will be generated or claimed. Click the **Next** button.
6. Review the instructions for the Qualified Law Enforcement Donation Credit pre-approval form. Click the Next button.

7. Complete the Contact Information section and enter the Current Tax Year End Date under the Filing Period Information section. Click the Next button.

8. 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.
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.

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

- **Summary page for individual donors:**
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.