



*This article presents general guidelines for Georgia nonprofit organizations as of 5/11/2012 and should not be construed as legal advice. Always consult an attorney to address your particular situation.*

## GEORGIA STATE INCOME TAX EXEMPTION FOR 501(C)(3) ORGANIZATIONS

Organizations that are recognized as exempt from Federal income taxes by the Internal Revenue Service pursuant to section 501(c)(3) are also eligible to be identified as exempt from Georgia income taxes to the same extent. How an organization can be identified as exempt from state income tax by the Department of Revenue depends on when it became recognized as a Federal 501(c)(3) tax-exempt organization.

A. **Before January 1, 2008.** If you received your 501(c)(3) determination letter from the IRS prior to January 1, 2008:

- (i) If you **have requested and received** the state tax exemption, your work is done. Continue to file a copy of your 990, 990-EZ or 990N (as applicable) with the Georgia Department of Revenue each year. The form should be mailed via Certified Mail, return receipt requested<sup>†</sup>, to:

Georgia Department of Revenue  
P.O. Box 740395  
Atlanta GA 30374-0395

- (ii) If you **have NOT requested** state tax exemption, **you must file Form 3605**, ([http://www.etax.dor.ga.gov/inctax/2007\\_forms/TSD\\_Exemption\\_from\\_Georgia\\_Income\\_Tax\\_3605.pdf](http://www.etax.dor.ga.gov/inctax/2007_forms/TSD_Exemption_from_Georgia_Income_Tax_3605.pdf)), which is a one-time application for a state income tax determination letter.

- Form 3605 should be accompanied by a copy of:
  - The organization's articles of incorporation;
  - The organization's by-laws or operating rules;
  - The determination letter received from the IRS recognizing its tax-exempt status under section 501(c)(3) of the IRC;
  - A complete narrative statement reflecting activities in Georgia; and
  - A copy of Certificate of Registration, Certificate of Incorporation, or Certificate of Authority issued by the Georgia Secretary of State's Office (if the organization is incorporated).
- Form 3605 and accompanying documents should be mailed via Certified Mail, return receipt requested<sup>†</sup>, to:

Georgia Tax Payer Services Division  
Tax Exempt Organizations  
1800 Century Blvd NE, Suite 15311  
Atlanta, GA 30345

- Once your application has been received, the Georgia Department of Revenue will determine whether your organization should be recognized as exempt from Georgia income taxes. Usually when a Federal exemption is granted, Georgia will grant one as well.

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- B. **On or After January 1, 2008.** If you received your Federal section 501(c)(3) determination letter on or after January 1, 2008, **Form 3605 is no longer required.** You should simply file a copy of your 990, 990-EZ or 990N (as applicable) with the Georgia Department of Revenue each year. The form should be mailed via Certified Mail, return receipt requested<sup>†</sup>, to:

Georgia Department of Revenue  
P.O. Box 740395  
Atlanta GA 30374-0395

- (i) If you **have been filing** a copy of your 990, 990-EZ or 990N (as applicable) with the Georgia Department of Revenue, continue to do so. Be sure to mail these documents via Certified Mail, return receipt requested<sup>†</sup>.
- (ii) If you **have NOT or are not sure** if you have filed a copy of your 990, 990-EZ or 990N (as applicable) with the Georgia Department of Revenue, simply attach the IRS determination letter and Certificate of Incorporation to your federal tax return (Form 990, 990EZ or 990N) and submit it to the Georgia Department of Revenue. This should be mailed via Certified Mail, return receipt requested<sup>†</sup>, to:

Georgia Department of Revenue  
P.O. Box 740395  
Atlanta GA 30374-0395

- (iii) If you **filed form 990N** (e-Postcard) and you do not have a hard copy of the form already filed, you can access it from the IRS website. All you need is the organization's EIN, name, and address. The link below takes you exactly to the 990N search page:

<http://apps.irs.gov/app/eos/revokeSearch.do?searchChoice=ePostcard&dispatchMethod=selectSearch>

- C. Note that all 501(c)(3) organizations that are operating in Georgia should file a copy of their 990, 990-EZ or 990N (as applicable) with the Georgia Department of Revenue each year. The form should be mailed via Certified Mail, return receipt requested<sup>†</sup>, to:

Georgia Department of Revenue  
P.O. Box 740395  
Atlanta GA 30374-0395

<sup>†</sup>**Certified Mail** is a type of Special Service mail offered by the United States Postal Service which gives the sender proof of mailing as well as proof of delivery. Certified Mail can be sent either with or without **Return Receipt Requested** (RRR), which costs an additional fee. The return receipt is a green postcard-sized paper that is mailed back to the sender by the post office with a copy of the recipient's signature, which is obtained by the Postal Service at the time of delivery. Today senders also have the option of using the USPS' new Return Receipt Electronic (RRE) which provides electronic proof of delivery information. When the letter reaches its final delivery destination the letter carrier captures the signature of the person that accepts the letter and the information is electronically stored. Any person can sign for the item.

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