

INSTRUCTIONS FOR FORM 3605

This form should be filed by an organization requesting recognition of exemption from Georgia income tax under provisions of Georgia Code Section 48-7-25, after the organization has received a determination letter from the Internal Revenue Service. This form is not required if an organization had an exempt status in effect as of January 1, 1987. However, if said organization desires a determination letter from the Georgia Department of Revenue, Form 3605 must be filed. (Form 3605 does not apply to Georgia sales tax or withholding tax).

Effective for tax years beginning on or after January 1, 2008, Form 3605 will no longer be required. Attach the IRS Determination Letter and Letter of Incorporation to the tax return.

This form should be accompanied by a copy of:

1. The instrument creating the organization;
2. The organization's by-laws or operating rules;
3. The determination letter received from the Internal Revenue Service recognizing tax exempt status;
4. A complete narrative statement reflecting activities in Georgia;
5. 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 a corporation).

Georgia law requires an exempt organization to notify the Commissioner when:

1. It receives a termination notice from the IRS.
2. It ceases to be organized or operated in the manner in which it was organized and operated at the time the exempt status was granted.
3. There is any material change in the character or purpose of the organization.
4. The organization engages in any prohibited transaction.

An exempt organization is subject to a 6% tax on its unrelated business income from Georgia sources. This income must be reported on Georgia Form 600-T

An exempt organization must annually file a copy of the form it files with the Internal Revenue Service, such as Forms 990, 990EZ, or 990PF.

Form 3605 and other correspondence (**no tax returns**) should be mailed to:

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

For additional information or assistance, contact the Tax Law & Policy Division at 404-417-6649.

THIS FORM WILL NO LONGER BE REQUIRED FOR TAX YEARS BEGINNING ON OR AFTER JANUARY 1, 2008.

**APPLICATION FOR RECOGNITION OF EXEMPTION
FROM GEORGIA INCOME TAX
UNDER GEORGIA CODE SECTION 48-7-25**

1. FULL NAME OF ORGANIZATION		2. FEDERAL EMPLOYER ID. NO.	
3(a). ADDRESS (Number and Street)			
3(b). CITY, STATE, ZIP CODE		4. NAME AND PHONE NUMBER OF PERSON TO BE CONTACTED	
5. MONTH THE ANNUAL ACCOUNTING PERIOD ENDS		6. DATE INCORPORATED OR FORMED	
7. UNDER WHAT SECTION OF IRC WAS EXEMPTION GRANTED?		8. IS THE ORGANIZATION A PRIVATE FOUNDATION FOR FEDERAL PURPOSES?	
9. DATE EXEMPTION GRANTED BY IRS (See instructions)			

ORGANIZATIONAL DOCUMENTS (See Instructions)

1. Attach a copy of the organization's creating instruments (articles of incorporation, constitution, articles of association, deed of trust, etc.)
2. Attach a copy of the organization's bylaws or other rules for its operation.
3. Attach a copy of the determination letter received from IRS granting an exempt status.
4. Attach a copy of certificate of registration, certificate of incorporation or certificate of authority from Georgia's Secretary of State's Office (If corporation).

ACTIVITIES AND OPERATIONAL INFORMATION

Give a narrative description of the activities presently carried on by the organization, and also those that will be carried on by it in Georgia. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purpose of the organization in general terms or repeat the language of the organization documents.) (Attach additional sheets if necessary)

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I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct and complete.

(Signature)

(Title or authority of signer)

(Date)