



Application for License to Operate Raffle

Henry County Sheriff's Office

120 Henry Parkway, McDonough, GA 30253

SECTION 1

Name of Individual / Organization to be shown on Certificate

Phone#

Email Address

Name of Individual Completing Application

Date of Birth

Social Security Number

Phone#

Email Address

If Corporation, Association, or other legal entity - Provide names and home addresses (no P.O. boxes) of each officer of the organization and names and addresses of the directors or other persons holding similar positions:

OFFICER #1	Full Name	Title
	Date of Birth	Social Security Number
	Address: (Street) (City) (State) (Zip)	
OFFICER #2	Full Name	Title
	Date of Birth	Social Security Number
	Address: (Street) (City) (State) (Zip)	
OFFICER #3	Full Name	Title
	Date of Birth	Social Security Number
	Address: (Street) (City) (State) (Zip)	
OFFICER #4	Full Name	Title
	Date of Birth	Social Security Number
	Address: (Street) (City) (State) (Zip)	

****If more space is needed for any section, attach additional sheet**

SECTION 2

List names and home addresses of each person who will operate, advertise, or promote raffle:

PERSON #1	Full Name		
	Date of Birth	Social Security Number	
	Address: (Street)	(City)	(State)
PERSON #2	Full Name		
	Date of Birth	Social Security Number	
	Address: (Street)	(City)	(State)
PERSON #3	Full Name		
	Date of Birth	Social Security Number	
	Address: (Street)	(City)	(State)

SECTION 3

List the names and home addresses of any persons, organizations or other legal entities that will act as surety for the applicant, or to which the applicant is financially indebted, or to which any financial obligation is owed by the applicant:

PERSON #1	Full Name		
	Date of Birth	Social Security Number	
	Address: (Street)	(City)	(State)
PERSON #2	Full Name		
	Date of Birth	Social Security Number	
	Address: (Street)	(City)	(State)
PERSON #3	Full Name		
	Date of Birth	Social Security Number	
	Address: (Street)	(City)	(State)

****If more space is needed for any section, attach additional sheet**

SECTION 4

List convictions, if any, for criminal offenses other than minor traffic offenses of each of the persons listed in sections 1, 2 and 3 of this application:

PERSON #1	Full Name
	Offense(s) and Date(s) of Conviction
PERSON #2	Full Name
	Offense(s) and Date(s) of Conviction
PERSON #3	Full Name
	Offense(s) and Date(s) of Conviction

SECTION 5

Indicate the status of the organization. MUST be one of the following.

Nonprofit, tax-exempt church, school, civic organization or related support group;

OR

Nonprofit organization qualified under section 501(c) of the Internal Revenue Code, as amended;

OR

Bona Fide nonprofit organization approved by the Sheriff.

*** You **MUST** provide a Determination Letter from the Internal Revenue Service certifying that the applicant/organization is an organization exempt under Federal Tax Law.

**** You **MUST** provide a letter from the Georgia Department of Revenue certifying that the applicant is exempt under the Tax Laws of the State of Georgia.

SECTION 6

**How long has the organization been in existence?
(Must be at least 24 months immediately prior to issuance of license)**

SECTION 7

Location at which applicant will conduct raffle:

Facility Name

Address: (Street)

(City)

(State)

(Zip)

****If more space is needed for any section, attach additional sheet**

SECTION 8

List certified or registered public accountant and organization responsible for filing disclosure report of operation expenditures and receipts relating to the operation of raffles in the previous year:

Full Name

Home Address: (Street)

(City)

(State)

(Zip)

Business Name

Business Address: (Street)

(City)

(State)

(Zip)

Phone Number

Email Address or Fax Number

SECTION 9

**Provide a detailed inventory of all items to be raffled.
(Add attachment if additional space is needed):**

1.

2.

3.

4.

5.

6.

I certify the above information is true and correct.

Name of Individual Submitting Application

Date

Signature of Individual Submitting Application

Social Security Number

DO NOT WRITE BELOW THIS LINE ** SHERIFF'S OFFICE USE ONLY ******

Received in Sheriff's Office by:

Date:

License Approved by:

Date:

License Issued by:

Date:

License Expires:

****If more space is needed for any section, attach additional sheet**

Applicants for License to Operate Raffle:

Before submitting your application for a license to conduct a raffle, please make sure you have the following information:

1. If you are a corporation, association, or other legal entity, you **MUST** provide the name, date of birth, social security number and home address (not to include post office boxes) for all officers, directors or other individuals holding similar positions in the organization.
2. You must provide the name, date of birth, social security number and home address for all persons who will be operating, advertising, or promoting the raffle.
3. You must list the name, date of birth, social security number and home address of any persons, organizations or other legal entities that will be acting as a surety or to which the applicant is financially indebted or to which any financial obligations is owed by the applicant.
4. You must list all criminal convictions (other than minor traffic offenses) and conviction dates for all persons listed in sections 1, 2 and 3 of the application.
5. You must provide a Determination letter from the Internal Revenue Service certifying that the applicant/organization is exempt under Federal Tax Law**.
6. You must provide a letter from the Georgia Department of Revenue certifying that the applicant is exempt under tax laws of the State of Georgia**.

(You may attach additional pages as necessary for questions 1-6)

*****If you are a Booster Club, PTO, etc., you should be able to obtain these documents from your school administration office***

You must provide the certified or public accountant and organization responsible for filing the disclosure report of operation expenditures and receipts relating to the operations of raffles in the previous year. This information should include the name of the individual, a home address, the name of the organization and a business address, phone number and fax number.

The application may be returned to the Henry County Sheriff's Office, located at 120 Henry Parkway, McDonough, between the hours of 8:00 am and 4:00 pm Monday through Friday. If you have any questions about the process for applying for a license to operate a raffle, please contact Donna Nawrocki at 770-288-7124, or email at dnawrocki@co.henry.ga.us.

For a raffle license to be issued, your group or organization must be a qualified nonprofit registered with the Georgia Secretary of State (404-656-2817).

(A **nonprofit organization** (abbreviated **NPO**, also **not-for-profit**) is an organization that does not distribute its surplus funds to owners or shareholders, but instead uses them to help pursue its goals. Examples of NPOs include charities (i.e. charitable organizations), trade unions, and public arts organizations. Most governments and government agencies meet this definition, but in most countries, they are considered a separate type of organization and not counted as NPOs).

Please read the information below to determine if your organization falls into one of these sub-categories of nonprofits in the State of Georgia.

If your group or organization does not fall into one of the listed exempt organizations, it is the responsibility of your group or organization to submit all applicable sales and use taxes to the appropriate authorities.

Q. Is a nonprofit organization registered with the Internal Revenue Service (IRS) as a 501(c)(3) corporation exempt from Georgia sales and use tax?

A. Unless specifically exempt under Georgia law, nonprofit organizations are subject to Georgia sales and use tax. See O.C.G.A. § [48-8-3](#) for a list of qualifying exemptions.

GEORGIA SALES AND USE TAX EXEMPTIONS O.C.G.A. § 48-8-3

(partial list...for a complete listing of tax exempt organizations please go to the following website of the Georgia Department of Revenue <https://dor.georgia.gov/document/document/2020-list-sales-and-use-tax-exemptions/download>).

(38) Sale of tangible personal property and fees and charges for services by the Rock Eagle 4-H Center. Application process is through letter application. (**Letter of Authorization, IRS, under 501 (c)(3) required**).

(39) Sales by a public or private school with grades Kindergarten through 12 of tangible personal property, concessions, and tickets for admission to school functions when the net proceeds benefit the school or its students. Qualifying entities may make purchases tax free for resale using form {**ST-5, GA Dept of Revenue**}, **Private School (Letter of Authorization, IRS, under 501 (c)(3) required)**.

(56) Sales by any parent teacher organization that is exempt under section 501(c)(3) of the Internal Revenue Code. Application is through letter application. **NOTE: Purchases made by a nonprofit parent teacher organization for use are subject to sales and use tax but purchases for resale by such organization may be made tax free by using form ST-5. (Letter of Authorization, IRS, under 501 (c)(3) required)**.

(59) Sales of food and food ingredients by any Girl or Boy Scout Council in connection with fundraising activities. Application process is by letter application. **NOTE: Purchases made for use by a Girl or Boy Scout Council are subject to sales and use tax but purchases for resale by a Council may be made tax free by using Form ST-5. (Letter of Authorization, IRS, under 501 (c)(3) required)**.

* To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3), and none of its earnings may inure to any private shareholder or individual. In addition, it may not be an action organization, i.e., it may not attempt to influence legislation as a substantial part of its activities, and it may not participate in any campaign activity for or against political candidates.

Organizations described in section 501(c)(3) are commonly referred to as **charitable organizations**. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with Code section 170.

The organization must not be organized or operated for the benefit of private interests, and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an excess benefit transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any organization managers agreeing to the transaction. Section 501(c)(3) organizations are restricted in how much political and legislative (*lobbying*) activities they may conduct.

Organizations organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals are eligible to file Form 1023 to obtain recognition of exemption from federal income tax under section **501(c)(3)** of the Internal Revenue Code.

Form 1023 not necessary. The following types of organizations may be considered tax exempt under section 501(c)(3) even if they do not file Form 1023.

- Churches, including synagogues, temples, and mosques.
- Integrated auxiliaries of churches and conventions or associations of churches.
- Any organization that has gross receipts in each taxable year of normally not more than \$5,000.

Even though the above organizations are not required to file Form 1023 to be tax exempt, these organizations may choose to file Form 1023 in order to receive a determination letter that recognizes their section 501(c)(3) status and specifies whether contributions to them are tax deductible.

To obtain form 1023 (Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code) go to the following website: <https://www.irs.gov/forms-pubs/about-form-1023/> / <https://www.irs.gov/charities-non-profits/form-1023-obtaining-a-copy-of-form-1023> and follow the instructions or call the Internal Revenue Service at (404) 338-7962.