



Department of Revenue

Marcus E. Collins, Sr.
Commissioner

Income Tax Division
Trinity-Washington Building
Atlanta, Georgia 30334

John G. Carter
Director

April 15, 1986

Georgia Fire Sprinkler Assoc., Inc.,
P.O. Box 1205
Stone Mountain, Georgia 30086

Gentlemen:

Based upon information you provided, and assuming your operations will be as stated, we have determined you are exempt from Georgia income tax under Georgia Code Section 48-7-25.

Donors may deduct contributions to you in the same manner and to the same extent as for Federal purposes.

You are liable for Georgia withholding tax on employees, sales tax and any taxes which might be required by our Labor Department, unless otherwise exempt.

You are not required to file Georgia income tax returns unless you are subject to tax on unrelated business income. In that event, you are required to file Georgia Form 600-T.

You are required to file annual returns reflecting your activity. Most organizations satisfy this requirement by annually filing a copy of the form(s) they file with the Internal Revenue Service, such as the Form 990.

Please keep this letter in your permanent records.

Sincerely yours,
Charles R. Oxford
Charles R. Oxford, Tax Examiner
Trust and Estate Section
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