

## Georgia HEART Rural Hospital Tax Credit Program

The Georgia HEART Program is an incredible opportunity for Georgians to support rural healthcare at no cost! Thanks to our elected officials, Georgia is the only state that allows taxpayers to financially assist rural hospitals through a 100% state income tax credit. You can help improve healthcare in our community by contributing to Appling Healthcare through the Georgia HEART Rural Hospital Tax Credit Program!

The Georgia General Assembly established this program to enable Georgia taxpayers to receive a state income tax CREDIT for 100% of their contributions to qualified rural hospital organizations (RHOs), up to the limits set forth below. The program has a \$60 million annual cap on available tax credits.

## Who Can Participate?

If you pay Georgia income taxes, you are eligible to receive a 100% state income tax credit for contributing to Appling Healthcare as follows:

- From January 1 through June 30 of each taxable year:
  - Individuals can contribute up to \$5,000.
  - Married couples filing jointly can contribute up to \$10,000.
  - Pass-through business owners can contribute up to \$10,000.
- **Starting July 1**, contribution limits for individuals and married couples are lifted. You can contribute as much as you'd like, as long as you have the tax liability to support it!
  - Limits for pass-through entity owners are also lifted, allowing for larger contributions based on tax liability.
- **C Corporations and Trusts** can receive a 100% Georgia income tax credit for contributions to RHOs equal to the amount of the contribution or 75% of the corporation or trust's income tax liability—whichever is less.

## How to Sign Up for Your 100% Tax Credit:

- 1. Complete and submit your HEART Tax Credit Form at <u>www.georgiaheart.org</u> (it only takes 20 seconds!).
- 2. Georgia HEART will submit your tax credit pre-approval form to the Georgia Department of Revenue (DOR) on your behalf.
- Within 180 days of receiving DOR tax credit pre-approval, or by December 31 (whichever comes first), send a check made payable to Appling Healthcare to Georgia HEART for deposit to the hospital's account.
- 4. Georgia HEART will report your contribution to the DOR and send you a tax receipt.
- 5. Claim your credit when you file your year-end tax return!

Your contribution will directly support Appling Healthcare, helping to fund vital medical services and enhance the quality of care for our community.

For more information about the Georgia HEART Rural Hospital Tax Credit Program, visit <u>www.georgiaheart.org</u> or contact Georgia HEART staff at <u>heart@georgiaheart.org</u>. For local inquiries, please contact us at <u>marketing@applinghospital.org</u>. Thank you for supporting Appling Healthcare!

