What is the Georgia HEART rural hospital organization tax credit program?
The Georgia General Assembly passed legislation that enables Georgia taxpayers to receive a state income tax CREDIT for 100% of the amount they contribute to qualified rural hospitals.

How much can I contribute for a tax credit?
If you pay Georgia income taxes, you are eligible to receive a 100% state income tax credit for contributing to a rural hospital.

- From January 1 through June 30 of each taxable year, taxpayers are eligible to contribute up to $5,000 for individuals, $10,000 for married couples, and $10,000 for pass-through owners.
- On July 1 of each year, limits for individual and married filing joint taxpayers are waived. This means you can contribute as much as you would like, so long as you have the tax liability to support the contribution.
- On July 1 of each year, limits for pass-through entity owners are waived. This means you can contribute as much as you would like, so long as you have the tax liability – related to your pass-through ownership – to support the contribution.
- At any time during the year, a “C” Corporation or trust shall be allowed 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 do I sign up to contribute?
It’s easy! Follow these simple steps, as outlined below:

1. Complete and submit your 2020 HEART Tax Credit application at www.georgiaheart.org
2. HEART submits your application to the Georgia Department of Revenue (DOR)
3. HEART and DOR notify you of approved tax credit amount and payment deadline
4. Send a check made payable to your designated rural hospital to HEART for deposit to the hospital’s account within 180 days of approval, or 12/31/20, whichever comes first
5. HEART sends you Form IT-QRHOE-RHO1 (tax receipt) for claiming the credit on your 2020 Georgia income tax return

The state of Georgia is allowing you to decide how your tax dollars are spent. Transform your next Georgia income tax payment into a life saving investment in others. Sign up for your 2020 HEART tax credit today!

For more information about Georgia HEART rural hospital organization tax credit program, visit www.georgiaheart.org or contact Georgia HEART at heart@georgiaheart.org.