

Have a HEART for Rural Healthcare!

Georgia provides its citizens with a unique opportunity to fulfill their state income tax obligations by directing those funds to eligible rural hospitals. This initiative aims to enhance the financial health and patient services of rural communities across the state. Through the Georgia HEART Hospital Program, individuals and businesses can significantly improve access to healthcare for thousands of Georgians.

✓ What is the Georgia HEART rural hospital tax credit program?

Georgia taxpayers can 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 qualify for a 100% state income tax credit when you contribute to a rural hospital, as follows:

TAX FILING STATUS	JANUARY- JUNE	JULY – DECEMBER
Individual Filer	up to \$5,000	unlimited
Married Filing Separately	up to \$5,000	unlimited
Married Filing Jointly	up to \$10,000	unlimited
C Corporation, Trust, or Pass-Through Entity electing to pay tax at entity level	up to 75% of annual Georgia tax liability	up to 75% of annual Georgia tax liability
Individual Owner of S-Corp, LLC, or Partnership (Pass-Through Entity) NOT paying tax at entity level	up to \$25,000	unlimited, but pass through owner must have sufficient business income (K-1 and W-2) to support contribution

✓ How do I sign up to contribute?

It's easy! Follow these simple steps, as outlined below:

01 Apply Now

Submit your HEART tax credit application at **georgiaheart.org**.

02 Make Payment

Pay via check or ACH to Georgia HEART by your payment deadline.

03 Take Credit

Georgia HEART will send you a tax receipt for claiming the credit.

✓ Do I need to sign up now, or can I wait until later in 2025?

Our hospital very much needs these funds and – with your help – we can be sure to obtain our share! Georgia HEART is currently accepting applications for the 2025 tax year.

Credits are awarded on a first-come, first-served basis, so it is important to submit your HEART tax credit application now. Your request will be submitted to the Georgia Department of Revenue in the order in which it is received by Georgia HEART.