

Invest Your State Taxes in Rural Healthcare

GEORGIA HEART
HOSPITAL PROGRAM

The Georgia HEART Hospital Program allows individuals and businesses to redirect their Georgia income taxes to eligible rural hospitals—helping strengthen financial stability and improve access to care for rural communities across the state.

What is the Georgia HEART Rural Hospital Tax Credit Program, and how much can I contribute?

The Georgia HEART Rural Hospital Tax Credit Program allows Georgia taxpayers to receive a **100% state income tax credit** for contributions made to qualified rural hospitals, subject to the limits outlined below.

| 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 |

When do I need to sign up and what is the process?

Secure your place for the 2026 tax year by applying early. HEART tax credits are awarded on a first-come, first-served basis, making timely submission essential. This innovative tax credit allows you to direct your Georgia tax dollars to support our hospital and help ensure continued access to quality care.

It's easy to participate! Follow these simple steps:



1 Apply Now

Submit your HEART tax credit application at georgiaheart.org.

2 Make Payment

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

3 Take Credit

Georgia HEART will send you a tax receipt for claiming the credit on your 2026 tax return.