

**What is the Georgia HEART rural hospital organization (“RHO”) expense tax credit?**

* The Georgia General Assembly passed legislation that enables Georgia taxpayers receive a state income tax CREDIT for 100% of the amount they contribute to qualified rural hospital organizations (up to the limits set forth below).

**How much can I contribute for a tax credit?**

* If you pay Georgia income taxes, you are eligible to receive a tax credit for contributing to your designated rural hospital organization as follows:
* Individual Filer – 100% of the amount contributed, up to a limit of $5,000
* Married Filing Jointly – 100% of the amount contributed, up to a limit of $10,000
* Pass-Through Entity – 100% of the amount contributed, up to a limit of $10,000, so long as they would have paid Georgia income tax in that amount on their share of taxable income from the pass-through entity

**How do I sign up to contribute?**

Georgia HEART will begin accepting 2019 tax credit applications on its website on October 1, 2018.

1. Complete and submit your 2019 HEART Tax Credit Form at [www.georgiaheart.org](http://www.georgiaheart.org)
2. Georgia HEART will submit your tax credit pre-approval form on your behalf to the GA DOR on January 2nd, 2019, in the order in which it is received
3. Within 60 days of receiving DOR tax credit pre-approval, send a check *made payable to your designated rural hospital* to Georgia HEART for deposit to the hospital’s account
4. Georgia HEART will send you instructions on how to file your contribution confirmation with DOR
5. You will claim the credit when you file your 2019 tax return

**Are Corporations able to participate?**

* 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 percent of the corporation or trust’s income tax liability, whichever is less.

**What are the limits on the tax credits available under the Georgia HEART program?**

* From 2018 through 2021, Georgia taxpayers can access $60 million of RHO tax credits each year, with each qualified rural hospital having access to $4 million of tax credits (until the total annual $60 million cap is met). During the first six months of each year, a qualified RHO may only accept $2 million of corporate contributions and $2 million of individual contributions.

For more information about the rural hospital organization expense tax credit, visit the Georgia HEART website at [www.georgiaheart.org](http://www.georgiaheart.org) or contact Georgia HEART at heart@georgiaheart.org.