



## Georgia HEART Rural Hospital Tax Credit Program

The HEART Program is a remarkable and brilliant opportunity provided to Georgians by our elected officials. We are the only state in the nation which is afforded this opportunity to financially support our state's rural hospitals – at no cost!

Help improve health care in our community by contributing to Jasper Memorial Hospital through the Georgia HEART rural hospital tax credit opportunity!

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). There is a cap of \$60 million in available tax credits per year under the program. There are still plenty of credits left for 2020!

*If you pay Georgia income taxes, you are eligible to receive a 100% state income tax credit for contributing to Jasper Memorial Hospital, as follows:*

- 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.

*Follow these easy steps to sign up to contribute for your 100% tax credit:*

- Complete and submit your 2020 HEART Tax Credit Form at [www.georgiaheart.org](http://www.georgiaheart.org) (takes 20 seconds!)
- Georgia HEART will submit your tax credit pre-approval form on your behalf to the Georgia Department of Revenue (DOR) in the order in which it is received
- Within 180 days of receiving DOR tax credit pre-approval, or by December 31, 2020, whichever comes first, send a check made payable to Jasper Memorial Hospital to Georgia HEART for deposit to the hospital's account
- Georgia HEART will report your contribution to the DOR on your behalf and will send you a tax receipt
- You will claim the credit when you file your 2020 tax return

Your contribution will increase our hospital funding and our ability to provide for the health care of individuals in our community!

For more information about Georgia HEART rural hospital tax credit program, please click the icon above, visit [www.georgiaheart.org](http://www.georgiaheart.org) or contact Georgia HEART staff at [heart@georgiaheart.org](mailto:heart@georgiaheart.org).