

**2024 HEART Tax Credit Form**

Complete this Form to authorize Georgia HEART to submit your application to the Georgia Department of Revenue for approval and email it to [heart@georgiaheart.org](mailto:heart@georgiaheart.org)

Beginning on July 1 of each year, as long as tax credits remain available, individual taxpayers may make unlimited contributions to rural hospitals for a corresponding 100% Georgia income tax credit.

**Complete the following fields:**

Select Tax Filing Status	Tax Credit Limit
<input type="checkbox"/> Individual Filer	unlimited
<input type="checkbox"/> Married Filing Jointly	unlimited
<input type="checkbox"/> C Corporation, Trust, or Pass-through Entity <b><i>Electing to pay tax at entity level</i></b>	up to 75% of GA Tax Liability
<input type="checkbox"/> Individual Owner of S-Corp, LLC, or Partnership (Pass-Through Entity) <b><i>NOT paying tax at entity level</i></b>	Unlimited, but pass-through owner must have sufficient business income (K-1 and W-2) to support contribution

Taxpayer's Name: \_\_\_\_\_ SSN: \_\_\_\_\_

Spouse's Name: \_\_\_\_\_ SSN: \_\_\_\_\_

Address: \_\_\_\_\_ Phone: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ E-mail: \_\_\_\_\_

Contribution Amount: \_\_\_\_\_ 75% of estimated GA income tax liability: \_\_\_\_\_  
*(for C Corps, Trusts and [Electing Pass-Through Entities](#))*

Designated Hospital: \_\_\_\_\_ Stephens County Hospital, Toccoa, GA \_\_\_\_

**Owner of Pass-Through Entity NOT paying tax at the entity level only:**

- 1) Is taxpayer an owner of a pass-through entity? \_\_\_\_\_
- 2) Is the spouse an owner of a pass-through entity? \_\_\_\_\_
- 3) Name(s) of pass-through entity(ies) - for purposes of matching the payment with the individual taxpayer  
\_\_\_\_\_

**Authorization:**

I authorize Georgia HEART to submit my 2024 HEART Form to the GA DOR, and I commit to funding my full approved contribution amount within 180 days of DOR approval or 12/31/24, whichever comes first.

*With taxpayer authorization, Georgia HEART will submit this application to DOR for pre-approval in the order in which it is received by HEART. The DOR has 30 days to provide approval to the taxpayer. Once DOR approval has been received, the taxpayer will have 180 days or until 12/31/24, whichever comes first, to submit a check made payable to their designated hospital and sent to Georgia HEART for deposit into the hospital's account.*