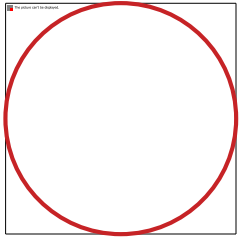




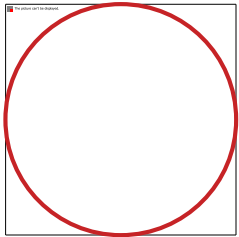
Georgia HEART
Rural Hospital Tax
Credit Program

Effingham Health System

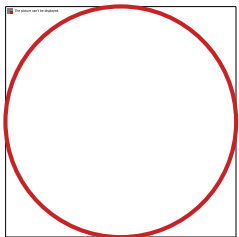
Georgia HEART Overview



- Effective 2017: Georgia Qualified Rural Hospital Organization ("RHO") Expense Credit program



- Taxpayers may contribute to qualified RHOs and receive a 100% Georgia income tax credit



- Georgia HEART – "Helping Enhance Access to Rural Treatment"

Georgia HEART Hospital Program

Making an Impact

51	100%	\$100M
Number of rural hospital organizations participating with the Georgia HEART Hospital Program.	Georgia income tax credit taxpayers receive for the amounts they contribute to qualified rural hospitals.	Dollar amount of tax credits made available to Georgia taxpayers each year.

Georgia HEART Contribution Limits

Georgia taxpayers receive a state income tax credit for 100% of the amount they contribute at these limits:

January 1 through June 30

July 1 through December 31

TAX FILING STATUS	LIMIT
Individual Filer	\$2,500
Married Filing Separately	\$5,000
Married Filing Jointly	\$10,000
Pass-Through-Owner (not making HB 149 election)	\$25,000
C Corp, Trust, or Pass-Through electing to pay tax at the entity level (HB 149)	Up to 75% of annual tax liability

TAX FILING STATUS	LIMIT
Individual Filer	Unlimited
Married Filing Separately	Unlimited
Married Filing Jointly	Unlimited
Pass-Through-Owner (not making HB 149 election)	Unlimited
C Corp, Trust, or Pass-Through electing to pay tax at the entity level (HB 149)	Up to 75% of annual tax liability

A Tax-Smart Opportunity for Pass-Through Businesses

- Favorable state and federal tax laws allow pass-through businesses to achieve remarkable benefits through the HEART tax credit, including:

- A state income tax credit
- A federal tax deduction

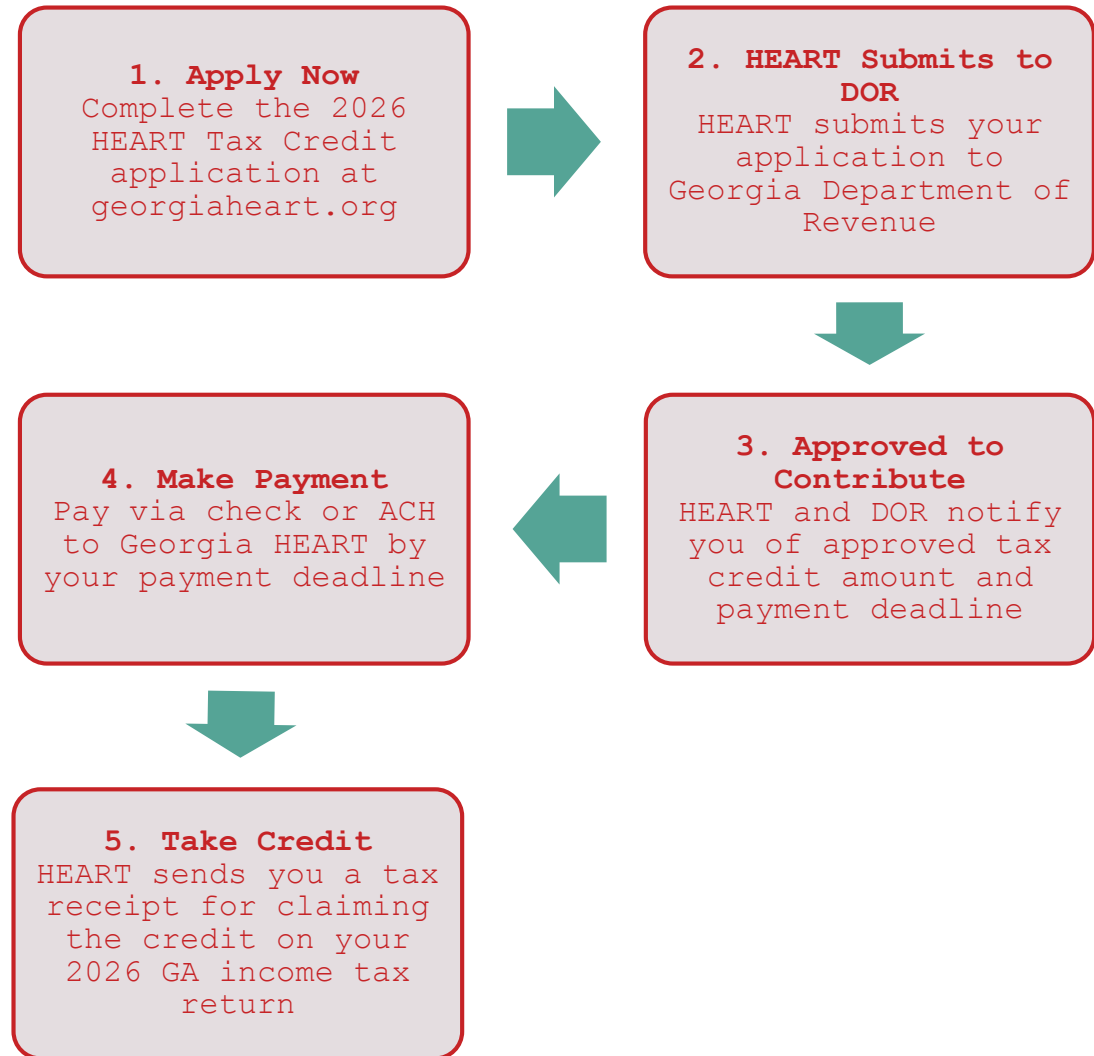
It is essential that pass-through owners apply for their HEART tax credit in the same manner they intend to pay their taxes.

Consulting with their tax advisor is crucial.



Signing Up for 2026

- Credits are awarded on a first-come, first-served basis. Secure yours by submitting your 2026 HEART tax credit application at
- Your request will be submitted to the Georgia DOR in the order in which it is received by Georgia HEART



Contributions to Effingham Health System by Source 2023 -2026

Taxpayer Filing Status	
C Corporation, Trust, or Electing Pass-Through	46%
Married Filing Jointly	25%
Owner Pass Through Entity Filing a Married Joint Return	17%
Owner Pass Through Entity Filing an Individual Return	9%
Individual Filer	3%
Married Filing Separately	0%
Contribution via Companies	72%

Your Participation is Essential

- In 2025, Effingham Health System received **\$1.1 million** dollars in donations through the HEART tax credit program.
- Georgia Heart Funds are designated by the Hospital Authority Board for Capital Purchases Only.
- Most direct method for citizens and companies in the community to advance health care.
- Counties are using vendor

partnership to help improve the

healthcare



This Year, Give with HEART

For more information,
visit the Georgia
HEART website at

Antoine Poythress

Chief Operating Officer and Chief
Financial Officer
Effingham Health System



**Georgia Gives
with HEART.**

Join others in using your state income tax
dollars to directly support our hospital!

SIGN UP TODAY