



Dear Valued Georgia Taxpayers,

I want to remind you of an important philanthropic tax credit opportunity that was pioneered in Georgia and is now being replicated in neighboring states. This program provides a direct and essential mechanism to improve the quality of healthcare in rural Georgia.

It is no secret that the delivery of healthcare in rural Georgia continues to be under incredible pressure due to a number of reasons, including a lack of consistent financial resources. Since 2001, eight rural hospitals have closed, making healthcare delivery a real challenge for Georgia families. I led the Georgia General Assembly to adopt the Rural Hospital Tax Credit which is a win-win program that has literally saved rural hospitals from closure.

The Georgia HEART Rural Hospital Tax Credit Program **allows you to contribute funds to qualified rural hospitals in exchange for a 100% Georgia income tax credit.** In other words, the State of Georgia is empowering you to alleviate one of our State's most critical needs, at no cost to you. By simply engaging in this opportunity, you will improve the financial condition and patient offerings of Georgia's rural hospitals.

**My sincerest thanks to the individuals and business who have already contributed for a rural hospital tax credit in 2019.**

**To those who have not participated this year, I encourage you to do so now – as \$24 million (out of \$60 million) remains available in 2019 tax credits.**

Submit your 2019 HEART Tax Credit application at [www.georgiaheart.org](http://www.georgiaheart.org). Georgia HEART will take care of all remaining steps on your behalf and will notify you with instructions for making payment and claiming the credit on your 2019 Georgia income tax return.

Let me remind you that you will receive a dollar-for-dollar Georgia income tax credit, and you will experience no negative impact from a federal income tax perspective. In addition, for "C" corporations and some pass-through businesses, the contribution will constitute an ordinary and necessary business expense, which will provide a federal income tax benefit. Please contact

the Georgia HEART Team at [heart@georgiaheart.org](mailto:heart@georgiaheart.org) with any questions.

Rural hospitals in financial need across the State greatly benefit from these contributions. At no cost to you or your company, you will be helping increase access to quality healthcare for our neighbors throughout Georgia. You will be supporting a groundbreaking, innovative approach to improving Georgia's rural hospitals and rural health outcomes.

Sincerely,

A handwritten signature in black ink, appearing to read 'Geoff Duncan', with a long horizontal stroke extending to the right.

Geoff Duncan

Lieutenant Governor of the State of Georgia