

Apogee

BIGGER

AND BETTER THAN EVER!

The \$58 million **statewide annual cap** for the program was increased to \$100 million in 2019 and to **\$120 million for the 2023 program**. The **2023 donor limits** were also increased, and the new limits are below in **RED**:

- Individual (\$1,000 – **increased to \$2,500**)
- Married Filing Jointly (\$2,500 – **increased to \$5,000**)
- LLC / “Pass-Through” Donor (\$10,000 per member – **increased to \$25,000**)
- C-Corporation (up to 75% of state tax liability)
- S-Corporation (**In 2023, increased to up to 75% of Georgia tax liability**)

