



Foster Care Tax Credit Fact Sheet 2025

Christian City has expanded services to youth aged out of foster care. We have been very blessed to receive a federal grant and other generous support for this program. However, the expense of providing housing, education, transportation, and job training requires – and deserves – additional support.

Georgia has made it easy for people to support this program. In fact, the state will **fully reimburse** your gift to these programs at Christian City through a tax credit. It is your chance to tell the legislature how to spend your tax dollars!

You and your company can participate in this program as well. The state allows up to \$20 million to be reimbursed for the program. Between January and June, there are limits on how much an individual or company can claim. After July 1, the state doesn't impose any limits on the size of gifts before the end of the year. In fact, in 2023, the first year of the program, only \$12 million was requested and approved for credits.

Your gift under this program will directly support the housing, food, utilities, case management, training, and education for young adults who have aged out of the foster care system and are enrolled in an educational program, technical college, or university.

Please consider a gift of \$5,000 to help older foster youth and those who have aged out of the foster system.

Notes:

- Your gift will be returned to you in a dollar-for-dollar credit against your state income taxes.
- Companies can also participate against their corporate tax liability.
- It is legit. See link to the actual legislation in the Resources section below.
- The downside: Donor must float the money before being reimbursed by Georgia DOR when they file their taxes.
- If you make a gift before June 30, 2025, at the maximum amount (\$5,000 for married couple), you can go back after July 1 and submit for another gift approval for up to the total tax liability you expect to have. (Overages can be carried over to next year's tax return.)

Resources:

- Georgia Department of Revenue site: dor.georgia.gov
- Fostering Success Act (Organization dedicated to promoting and assisting with the tax credit.): fosteringsuccessact.org/start-the-process
- HB424: fosteringsuccessact.org/law

Step-by-Step How to Participate:

1. Visit Ga Tax Center for pre-approval. gtc.dor.ga.gov
2. If you don't already have a Tax Center account, create an account by providing ss# and most recent tax return AGI and follow the prompts.
3. After you have an account, login to Tax Center
4. Select "Manage My Tax Credits"
5. Select "Request Credit Pre-Approval"
6. From list of tax credit types, select #151 Foster Child Organization Credit, and click Arrow to move to next page.
7. Select a Fund (Tax Year): 2025 and click Arrow to move to next page.
8. Confirm Taxpayer Information and Address. Add your Contact Information and Select Current Tax Year End Date (12/31/2025). Click Arrow to move to next page.
9. Complete Filing Status and answer questions. Click Arrow to move to next page.
10. Indicate amount. From the pull-down menu, select Christian City, Inc. Click Arrow to move to next page.
11. Review info, sign, and click Submit.
12. Wait to receive approval for tax credit donation, which may take a few days. You can check the approval status on the Action Center tab on the Ga Tax Center. Print a copy for your records.
13. After receiving approval, go to the Christian City website to make an online gift or mail the gift with a copy of tax credit approval. If giving online (www.christiancity.org/donate), select GA Foster Care Tax Credit and email a copy of tax credit approval to bteague@christiancity.org. Checks can be mailed to: Christian City Development Office, 7345 Red Oak Road, Union City, GA 30291.
14. Christian City receives donation and sends you a thank-you letter and a completed tax credit Letter of Confirmation form (IT-QFCD-FUND1).
15. When the donor files their income tax return, they complete and attach the Qualified Foster Child Donation Credit Computation form (IT-QFCD-TP2), which Christian City will mail to tax credit donors in January 2026.
16. The State of Georgia provides a 100% credit for the taxpayer's Qualified Foster Child Donation on the taxpayer's income tax return.

[Instructions are also found at www.christiancity.org/tax-credit-christian-city.](http://www.christiancity.org/tax-credit-christian-city)

Offer the chance for safety, education and self-sufficiency!