

Qualified Rural Hospital Organization Expense Tax Credit Preapproval, Reporting, and Claiming Process

11-29-16

This document provides the preapproval, reporting, and claiming requirements for the qualified rural hospital organization expense tax credit, it does not contain all the requirements regarding this tax credit; please reference O.C.G.A. § 48-7-29.20 and Revenue Regulation 560-7-8-.57 for more information.

Preapproval Process

1. Beginning January 3, 2017 at 8:00AM, a taxpayer seeking preapproval to claim the tax credit must electronically submit Form IT-QRHOE-TP1 through the Georgia Tax Center (GTC). The Rural Hospital Organization (RHO) can submit this on the taxpayer's behalf but the RHO must have registered with the Department as an RHO. **Please note that a third party may act on behalf of the RHO only if the third party is acting as if they are the RHO; no separate access to the Georgia Tax Center is available for a third party to perform actions of the RHO.**
2. If the taxpayer has never filed an income tax return with the State of Georgia, the taxpayer must call the Taxpayer Services Call Center at 1-877-423-6711 to get registered, receive a web logon and a temporary password for the Georgia Tax Center (GTC). Current income tax filers with the State of Georgia that do not already have access to their account on GTC can simply create a GTC profile and a GTC logon on the Department's website at <https://gtc.dor.ga.gov>. Please view the [GTC Quick Reference Guide](#) for detailed instructions. Additional GTC help may also be found at <http://dor.georgia.gov/georgia-tax-center-info>
3. The Department will notify each taxpayer and the taxpayer's selected RHO of the contribution amount, the tax credit certificate number, and the tax credits preapproved and allocated to such taxpayer within 30 days from the date the Form IT-QRHOE-TP1 was received.
4. The preapproved contribution must be made by the taxpayer within 60 days of the date of the preapproval notice received from the Department and within the calendar year in which it was preapproved.
5. Form IT-QRHOE-RHO1 must be provided by the RHO to the taxpayer to confirm the contribution within 15 days of the contribution.

Reporting Process

1. RHOs must submit a monthly Form IT-QRHOE-RHO2 to the Department of Revenue. The report shall be due within 90 days of the end of each respective month. The report shall be submitted electronically through the Georgia Tax Center. The report shall be prepared on a monthly basis regardless of the fiscal year of the RHO. If the RHO fails to timely file the report, the donor taxpayer shall not be allowed the credit. The taxpayer may again request preapproval for such denied donation subject to the credit caps.
2. Each taxpayer that receives preapproval of the qualified rural hospital organization expense tax credit must report to the Department the amount of the contribution and the Department issued tax credit certificate number and must provide a copy of the Form IT-QRHOE-RHO1 to the Department. Such information shall be submitted within 30 days of the date of the contribution and shall be submitted electronically through the Georgia Tax Center. If the taxpayer fails to timely file the report, the taxpayer shall not be allowed the credit. The taxpayer may again request preapproval for such denied donation subject to the credit caps. The RHO may not report for the taxpayer.

Claiming Process

1. A taxpayer claiming the qualified rural hospital organization expense tax credit must submit Form IT-QRHOE-TP2 with the taxpayer's Georgia income tax return when the qualified rural hospital organization expense tax credit is claimed.