



1743904011

Georgia Form IT-QRHOE-TP2 (Rev. 12/18/17)
Qualified Rural Hospital Organization Expense Tax Credit Computation
Georgia Department of Revenue

Please print your numbers like this in black or blue ink:

9 8 7 6 5 4 3 2 1 0

This form is the last step in the process of the qualified rural hospital organization expense tax credit. This form is completed by the taxpayer and attached to their income tax return when it is filed. This form is used to compute the qualified rural hospital organization expense tax credit.

Form fields for: FIRST NAME OR NAME OF ENTITY, MI, TAXPAYER IDENTIFICATION NUMBER, LAST NAME IF INDIVIDUAL, SUFFIX, and DEPARTMENT USE ONLY.

- Checkboxes for: CORPORATION, INDIVIDUAL FILING SINGLE OR HEAD OF HOUSEHOLD, INDIVIDUAL FILING MARRIED JOINT RETURN, INDIVIDUAL FILING MARRIED SEPARATE RETURN, FIDUCIARY.

- If I deducted this amount from my Federal income, I added it back to my Georgia income tax. (If it was not, the credit cannot be claimed)
I did not designate this amount for a particular individual. (If you did, the credit cannot be claimed)
Did you receive the IT-QRHOE-RHO1 from the RHO?

Fill in either A or B

A. Individuals

- 1. Total amount expended.....
2. Line 1 X .90.....
3. Fill in the pre-approved amount here from the Form IT-QRHOE-TP1 that was returned to you by the Department.....
4. Tentative credit allowed before income tax liability limitation. The lesser of line 2 or 3.....



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**B. Corporations and Fiduciary**

1. Total amount expended .....	▶	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
2. Line 1 X .90.....	▶	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
3. Total amount preapproved.....	▶	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
4. Tax liability.....	▶	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
5. Percentage Limitation.....	▶												75%			
6. Multiply line 4 by line 5.....	▶	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7. Credit allowed. Lesser of lines 2, 3, or 6.....	▶	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Enter the credit allowed on the appropriate income tax form and attach this form.

**Requirements**

O.C.G.A § 48-7-29.20 establishes the qualified rural hospital organization expense tax credit. The credit is allowed for the contribution of funds by the taxpayer to a rural hospital organization, which meets the requirements under O.C.G.A § 31-8-9.1.

In order to claim this tax credit, the amount must have been preapproved by the Department of Revenue. Once pre-approval was received, the taxpayer must have made the contribution to the rural hospital organization within 60 days of the date of the preapproval notice received from the Department and within the calendar year in which it was preapproved.

Within 30 days of making the contribution, the taxpayer must report through the Georgia Tax Center the amount of the contribution and the Department issued tax credit certificate number and must provide a copy of Form IT-QRHOE-RHO1. Failure to do so will result in the permanent loss of the credit.

**Individual Taxpayers.**

- (1) For an individual taxpayer, the credit amount shall not exceed 90% of the actual amount expended or \$5,000, whichever is less.
- (2) For an individual taxpayer filing a married filing separate return, the credit amount shall not exceed 90% of the actual amount expended or \$5,000, whichever is less.
- (3) For an individual taxpayer filing married filing joint, the credit amount shall not exceed 90 percent of the actual amount expended or \$10,000, whichever is less.

For an individual taxpayer the tax credit is further limited and may not exceed the taxpayer's income tax liability. The amount of the tax credit (90% of the actual amount expended or the credit limits described above, whichever is less) that exceeds the taxpayer's income tax liability can be used against the next succeeding five years' tax liability.

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**Corporate and Fiduciary Taxpayers**

For a corporation or fiduciary taxpayer, the credit amount shall not exceed, 90 percent of the actual amount expended, the amount preapproved, or 75 percent of the corporation's or fiduciary's income tax liability, whichever is less. Any lesser amount (90% of the amount expended, the amount preapproved, or 75% of the corporation's or fiduciary's income tax liability, whichever is less) that is not used can be used against the succeeding five year's income tax liability. A fiduciary cannot pass-through the credit to its beneficiaries.