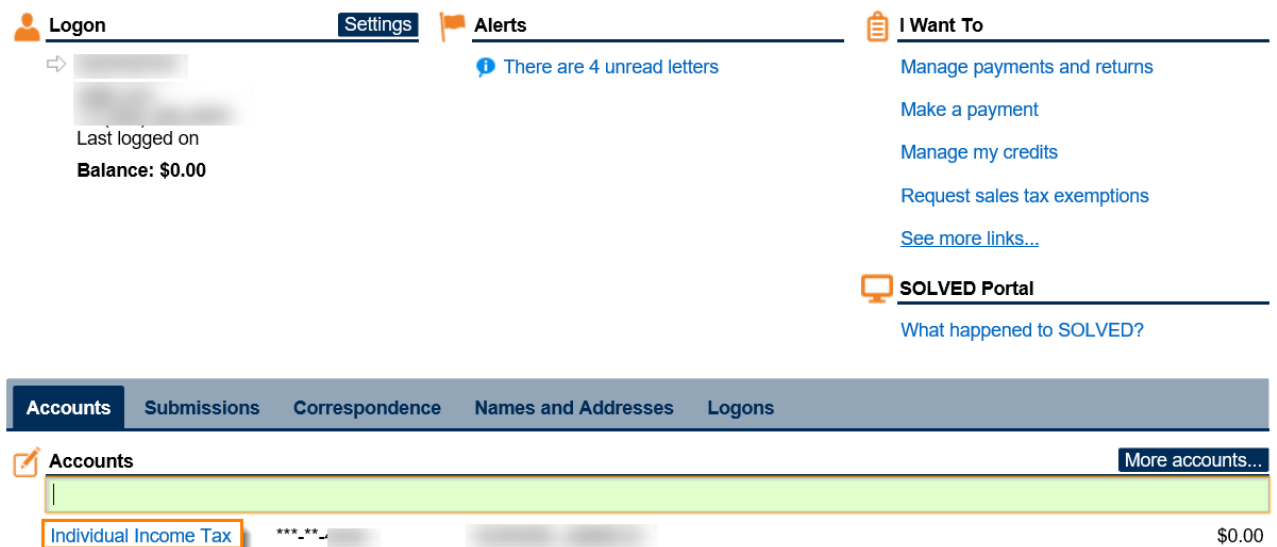


A taxpayer seeking preapproval for the qualified rural hospital organization expense tax credit must submit Form IT-QRHOE-TP1 electronically through GTC.

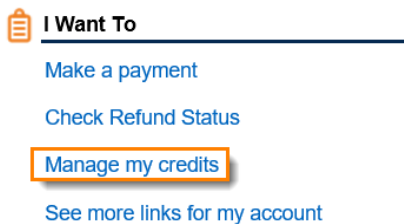
A corporate, fiduciary, or individual tax account is required. **Note:** instructions will be different in some steps if you are an individual or corporation. If you have never filed an income tax return with the State of Georgia you must call the Taxpayer Services Call Center at 1-877-423-6711 to get registered before you can submit your request.

1. Log in to the Georgia Tax Center (GTC) website (<https://gtc.dor.ga.gov>).
2. Navigate to the applicable tax account by clicking the **Account ID** hyperlink.



The screenshot shows the Georgia Tax Center user interface. At the top, there are navigation tabs: 'Logon', 'Settings', 'Alerts', and 'I Want To'. The 'Alerts' tab shows 'There are 4 unread letters'. The 'I Want To' section contains several links: 'Manage payments and returns', 'Make a payment', 'Manage my credits', 'Request sales tax exemptions', and 'See more links...'. Below this is the 'SOLVED Portal' section with the link 'What happened to SOLVED?'. A secondary navigation bar includes 'Accounts', 'Submissions', 'Correspondence', 'Names and Addresses', and 'Logons'. The 'Accounts' section is active, showing a list of accounts. The first account is 'Individual Income Tax' with a balance of '\$0.00'. The 'Manage my credits' link in the 'I Want To' section is highlighted with an orange box.

3. Click the **Manage my credits** hyperlink under the **I Want To** section.



This is a close-up screenshot of the 'I Want To' section. It shows the following links: 'Make a payment', 'Check Refund Status', 'Manage my credits', and 'See more links for my account'. The 'Manage my credits' link is highlighted with an orange box.

- Click the **Request Credit Pre-Approval** hyperlink.

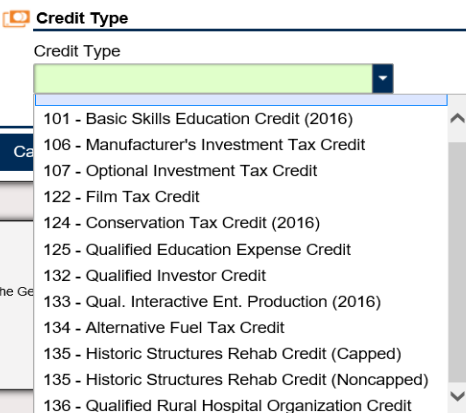
Manage my credits

- [View my credits](#) I want to see which credits I already have.
- [Request Credit Pre-Approval](#) I want to request pre-approval for a credit, or a Production Company wants to submit required reporting for the Film Tax credit.
- [Certify QIEPC Status](#) The Qualified Interactive Entertainment Production Company wants to submit Certification Form IT-QIEPC.
- [Certify Postproduction Company](#) The Postproduction Company or Small Postproduction Company wants to submit Certification Form IT-PC.
- [File IT-PC-RPT](#) The Postproduction Company or Small Postproduction Company would like to electronically file Form IT-PC-RPT.
- [File IT-RHC-RPT](#) I want to submit the reporting form for the Rehabilitated Historic Tax Credit for Any Other Certified Structure.
- [Transfer Tax Credit](#) I want to transfer tax credit by filing form IT-TRANS electronically.



- Begin by selecting **136 - Qualified Rural Hospital Organization Credit** as the credit type from the dropdown options and then click **Next**.

1. Credit Type

Credit Type



101 - Basic Skills Education Credit (2016)
 106 - Manufacturer's Investment Tax Credit
 107 - Optional Investment Tax Credit
 122 - Film Tax Credit
 124 - Conservation Tax Credit (2016)
 125 - Qualified Education Expense Credit
 132 - Qualified Investor Credit
 133 - Qual. Interactive Ent. Production (2016)
 134 - Alternative Fuel Tax Credit
 135 - Historic Structures Rehab Credit (Capped)
 135 - Historic Structures Rehab Credit (Noncapped)
 136 - Qualified Rural Hospital Organization Credit

Important Message:
 ed on GTC. Tax filing information remains in your browser memory until you close.
 way possible to interact with us. To ensure this, we may occasionally require taxpayers to change their passwords.
 rds. For assistance, please call 877-423-6711 Monday through Friday between 8 a.m. and 5 p.m.
 ed Questions | Georgia Tax Center Info | Appeal to the GA Tax Tribunal | Video Tutorials
 ment of Revenue | © 2017 All rights reserved

- Select the fund that corresponds with the tax year that the credit will be generated or claimed in and then click **Next**.

1. Credit Type **2. Fund**

Fund

Please Select A Fund

From	To	Use This Fund
01-Jan-2018	31-Dec-2018	<input checked="" type="radio"/>

7. Read the **Instructions** page, click **Next**.

Instructions

Qualified Rural Hospital Organization Expense Tax Credit Preapproval Form

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.

Definitions

- "Qualified rural hospital organization expense" means the contribution of funds by an individual or corporate or fiduciary taxpayer to a rural hospital organization for the direct benefit of such organization during the tax year for which a credit under this Code section is claimed.
- "Rural hospital organization" means an organization that is approved by the Department of Community Health pursuant to Code Section 31-8-9.1.

Preapproval Required

The total amount of tax credits granted to all taxpayers cannot exceed \$60 million per taxable year. Tax credit amounts are allowed on a first come, first served basis. Before making a contribution to a rural hospital organization, the taxpayer must notify the Department of Revenue of the amount that the taxpayer intends to contribute to the rural hospital organization.




The Department will then preapprove or deny the requested amount within 30 days after receiving the preapproval application from the taxpayer. The Department will mail the preapproval or denial to both the taxpayer and the rural hospital organization. Once preapproval is received, the taxpayer must make 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 the Form IT-QRH0E-RHO1.

Failure to do so will result in the permanent loss of the credit.

8. Complete the **Contact Information** section and then click **Next**.

Taxpayer Information


 Taxpayer Information	 Address Information	 Contact Information
Id Type <input type="text" value="Social Security #"/>	Street <input type="text"/>	Contact Person <input type="text"/>
Id <input type="text" value="***-**-****"/>	City <input type="text"/>	Contact's Title <input type="text"/>
First Name <input type="text"/>	State <input type="text" value="GEORGIA"/>	Contact E-mail <input type="text"/>
Last Name <input type="text"/>	Zip Code <input type="text"/>	Contact Phone No. <input type="text" value="Required"/>
Middle Name <input type="text"/>		Ext. <input type="text"/>

9. Enter the **Contributor Information**.


For individuals, this is the **Contributor Type** (filing status of applicant: single or head of household, married filing separate, or married filing joint) and the **Tax Year End Date** (fiscal or calendar year-end of the return that the credit will be claimed on) and then click **Next**.


If the applicant is an individual filing a joint return, the ID number and name for the spouse is required.

Contributor Info

 **Select the contributor type**

Individual filing single or head of household
 Individual filing a married separate return
 Individual filing a married joint return

 **Contributor Filing Period Information**


Tax Year End Date
  Required


[Cancel](#) [< Previous](#) [Next >](#)

For corporate or fiduciary, this is the **Tax Year End Date** (fiscal or calendar year-end of the return that the credit will be claimed on) and then click **Next**.



Contributor Info

 **Contributor Filing Period Information**

Tax Year End Date
  Required

[Cancel](#) [< Previous](#) [Next >](#)

10. Enter the **Contribution Details**

For individual donors, select the hospital organization and provide your intended contribution amount to determine your credit amount and then click **Next**.

Contribution

Contribution

- The contribution must be preapproved by the end of the calendar year. Also the donation must be made within 60 days of the date of the preapproval notice or by the end of the calendar year in which it was preapproved, whichever is earlier.
- The taxpayer must add back to Georgia Taxable income the amount of any federal charitable contribution deduction taken on a federal return for which a Georgia qualified rural hospital organization expense tax credit is allowed.
- The tax credit shall not be allowed if the taxpayer designates the taxpayer's qualified rural hospital organization expense for a particular individual.
- The rural hospital organization must be on the Department of Community Health's website before this form is filed.

Calendar Year in which Contribution will be made: 2018

Name of rural hospital organization

Required

Required

Federal Employer ID # of rural hospital organization:

Individual Contribution Amount

For an individual taxpayer the tax credit may not exceed the taxpayer's income tax liability. The amount of the tax credit that exceeds the taxpayer's income tax liability can be used against the next succeeding five years' tax liability.

1. Intended Contribution Amount

Required

2. Credit Percentage Allowed: 100.00%

3. Credit Allowed - Line 1 x Line 2: \$0.00

Cancel

< Previous

Next >

For corporate and fiduciary donors only, select the hospital organization, provide your intended contribution amount, and your estimated income tax liability to determine your credit amount and then click **Next**.

Contribution

Contribution

- The contribution must be preapproved by the end of the calendar year. Also the donation must be made within 60 days of the date of the preapproval notice or by the end of the calendar year in which it was preapproved, whichever is earlier.
- The taxpayer must add back to Georgia Taxable income the amount of any federal charitable contribution deduction taken on a federal return for which a Georgia qualified rural hospital organization expense tax credit is allowed.
- The tax credit shall not be allowed if the taxpayer designates the taxpayer's qualified rural hospital organization expense for a particular individual.
- The rural hospital organization must be on the Department of Community Health's website before this form is filed.

Calendar Year in which Contribution will be made: 2018

Name of rural hospital organization

Required

Required

Federal Employer ID # of rural hospital organization:

Corporate or Fiduciary Contribution Amount

For a corporation or fiduciary taxpayer, the credit amount shall not exceed the actual amount expended or 75% of the corporation's or fiduciary's income tax liability, whichever is less.

Any lesser amount (the actual amount expended 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 years' income tax liability.

A fiduciary cannot pass-through the credit to its beneficiaries.

1. Intended Contribution Amount

Required

2. Credit Percentage Allowed: 100.00%

3. Credit Allowed - Line 1 x Line 2: \$0.00

4. Estimated Income Tax Liability

Required

5. Credit Percentage Allowed: 75.00%

6. Maximum Credit allowed - Line 4 x Line 5: \$0.00

7. Credit Amount - Lesser of Lines 3 and 6: \$0.00

Cancel


< Previous

Next >

11. Attachments are optional, click **Next** to continue.


Credit Type
2. Fund
3. Instructions
4. Taxpayer Information
5. Contributor Info
6. Contribution
7. Attachments

Attachments

 **Attach the Required Documents**

Please attach any supporting documentation. (Optional)

Add Attachment

 **Attachments** Add Attachment


Type	Name	Description	Size

Cancel
< Previous
Next >

12. Review the information you have provided. To correct a section, use the **Previous** button to navigate back. Complete your applicant certification. When your request is complete, click **Submit**.

For corporate and fiduciary donors, provide officer or fiduciary name, title, and phone number to complete the applicant certification.

Summary


 **Credit Information**

Credit Type: 136 - Qualified Rural Hospital Organization Credit

Fund Date End: 31-Dec-2018

Credit Amount Requested:

Application Date: 04-Dec-2018

 **Certifications By Applicant**

Applicant certifies that all information contained above is true to his/her best knowledge and belief and is submitted for the purpose of obtaining preapproval from the Commissioner.

Name of authorized officer or fiduciary

Required

Title of authorized officer or fiduciary

Required

Phone Number of authorized officer or fiduciary

Required

Cancel
< Previous
Submit

For individual donors, provide the contributor name to complete the applicant certification.

Summary

Credit Information

Credit Type: 136 - Qualified Rural Hospital Organization Credit
 Fund Date End: 31-Dec-2018
 Credit Amount Requested:
 Application Date: 04-Dec-2018

Certifications By Applicant

Applicant certifies that all information contained above is true to his/her best knowledge and belief and is submitted for the purpose of obtaining preapproval from the Commissioner.

Name of Contributor

Required

13. Click **Yes** to confirm that you want to submit your request

Are you sure you want to submit this?
✕

14. The **Confirmation Page** will be displayed. Write down the **Confirmation Number** or print the **Confirmation Page** for your records.

This request will also be stored in your GTC account and can be viewed from the **Requests** tab.

Confirmation

Submission Information

Logon	
Status	Submitted
Confirmation Number	<input type="text"/>
Taxpayer Name	<input type="text"/>
Federal Employer ID #	<input type="text"/>
Submission Title	Credit Pre-Approval
Submitted	04-Dec-2018

Your confirmation number is

Your request has been submitted and will be processed in the order that it was received.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

15. Your request will be reviewed and a letter issued informing you of the status once processing is complete.