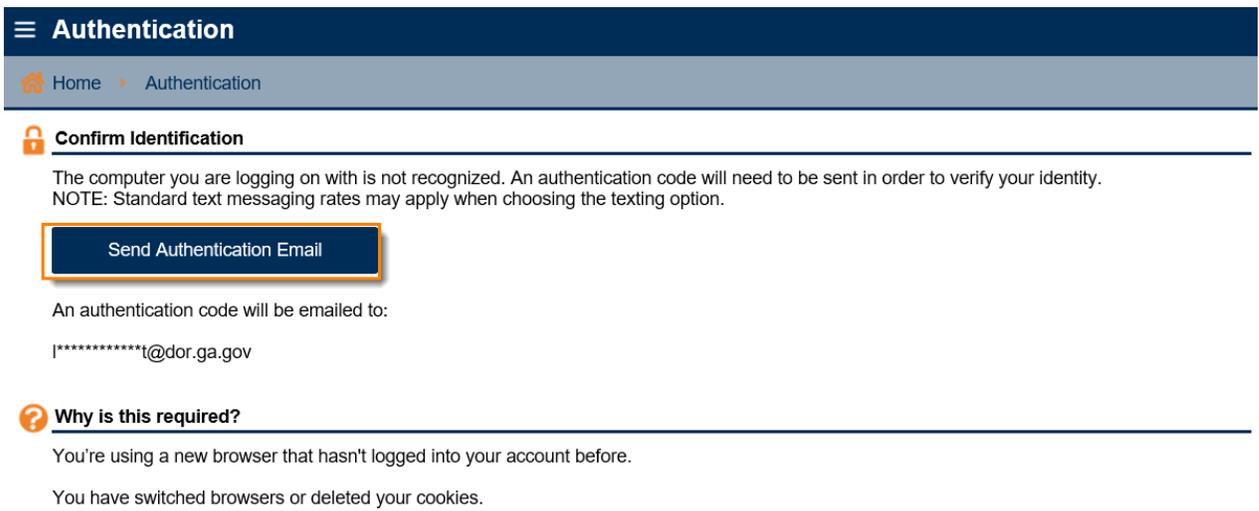


A Georgia Department of Community Health approved Rural Hospital Organization may submit Form IT-QRHOE-TP1 for the qualified rural hospital organization expense tax credit on behalf of their donor electronically through GTC. **Note:** In some steps, the information is different if you are an individual or corporation.

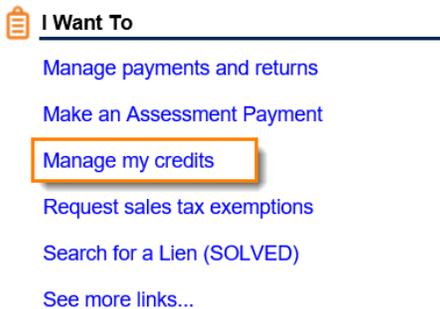
All donors must be registered with the Department. If a donor has never filed an income tax return with the State of Georgia, they must call the Taxpayer Services Call Center at 1-877-423-6711 to get registered before you can submit a request on their behalf.

1. Log in to the Georgia Tax Center (GTC) website (<https://gtc.dor.ga.gov>) and login to your account.
2. If the Authentication screen pops up, click the Send Authentication Email to confirm your identity.



The screenshot shows the 'Authentication' page of the Georgia Tax Center. The page title is 'Authentication' and the breadcrumb is 'Home > Authentication'. The main heading is 'Confirm Identification' with a lock icon. Below the heading, there is a message: 'The computer you are logging on with is not recognized. An authentication code will need to be sent in order to verify your identity. NOTE: Standard text messaging rates may apply when choosing the texting option.' A button labeled 'Send Authentication Email' is highlighted with a red box. Below the button, it says 'An authentication code will be emailed to:' followed by a redacted email address '\*\*\*\*\*t@dor.ga.gov'. A section titled 'Why is this required?' with a question mark icon contains two reasons: 'You're using a new browser that hasn't logged into your account before.' and 'You have switched browsers or deleted your cookies.'

3. Type in the **code** you receive in your email, click to **Trust This Browser** then click the **Logon** button.
4. Click the **Manage my credits** hyperlink under the **I Want To** section.



The screenshot shows the 'I Want To' section of the Georgia Tax Center. The section title is 'I Want To' with a folder icon. Below the title, there is a list of links: 'Manage payments and returns', 'Make an Assessment Payment', 'Manage my credits' (highlighted with a red box), 'Request sales tax exemptions', 'Search for a Lien (SOLVED)', and 'See more links...'.

- Click **Request RHO Pre-Approval** hyperlink.

### Manage my credits

-  [View my credits](#) I want to see which credits I already have.
  -  [Report Certificate Donations](#) The donor or recipient would like to report the donations on their certificates. For Rural Hospital Organizations, this is Form IT-QRHOE-RHO2.
  -  [Request RHO Pre-Approval](#) The Rural Hospital Organization wants to apply for the Qualified Rural Hospital Organization Expense Credit on behalf of a taxpayer.
  -  [Transfer Tax Credit](#) I want to transfer tax credit by filing form IT-TRANS electronically.
- If you don't see the request type you're looking for, go to the account with the credit, and click on Manage My Credits.

- Credit type **136 - Qualified Rural Hospital Organization Credit** has been automatically filled in. Click **Next**.

### Credit Type

#### Credit Type

Credit Type

136 - Qualified Rural Hospital Organization Cre

Cancel

< Previous

Next >

- 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"/>

Cancel

< Previous

Next >

## 8. Read the **Instructions** page then click **Next**.

[Home](#) > [Manage my credits](#) > [Credit Pre-Approval](#)

1. Credit Type > 2. Fund > **3. Instructions**

## 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

1. "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.
2. "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-QRHOE-RHO1.

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

#### Credit Amounts and Limits

##### Individual Taxpayers

From January 1 to June 30 of each calendar year of the credit:

1. For an individual taxpayer, the credit amount shall not exceed 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 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 the actual amount expended or \$10,000, whichever is less.

##### Individual Taxpayers who are Members of a Limited Liability Company, Shareholders of a Subchapter S Corporation, or Partners in a Partnership

For an individual taxpayer who is a member of a limited liability company duly formed under state law (including a member who owns a single member limited liability company that is disregarded for income tax purposes), a shareholder of a Subchapter 'S' corporation, or a partner in a partnership, the credit is limited to the lesser of the actual amount expended or \$10,000 per tax year, whichever is less; provided, however, that the tax credits shall only be allowed for the Georgia income on which such tax was actually paid by such member of a limited liability company, shareholder of a Subchapter 'S' corporation, or partner in a partnership. If the individual taxpayer is a member, partner, or shareholder in more than one pass through entity, the total credit allowed cannot exceed \$10,000; the individual taxpayer decides which pass through entities to include when computing Georgia income for purposes of the qualified rural hospital organization expense tax credit. All Georgia income, loss, and expense from the taxpayer selected pass through entities will be combined to determine Georgia income for purposes of the qualified rural hospital organization expense tax credit. Such combined Georgia income shall be multiplied by the tax rate to determine the tax that was actually paid. If the taxpayer is filing a joint return, the taxpayer's spouse may also claim a credit for their ownership interests and shall separately be eligible for a credit as provided in this subparagraph. If the taxpayer is preapproved for an amount that exceeds the amount that is calculated as allowed when the return is filed, the excess amount cannot be claimed by the taxpayer and cannot be carried forward.

From July 1 to December 31 of each calendar year of the credit:

1. For an individual taxpayer, the credit amount shall not exceed the actual amount expended.
2. For an individual taxpayer filing married filing separate, the credit amount shall not exceed the actual amount expended.
3. For individual taxpayers filing married filing joint, the credit amount shall not exceed the actual amount expended.
4. The individual taxpayer credit amount for a member of a limited liability company duly formed under state law (including a member who owns a single member limited liability company that is disregarded for income tax purposes), a shareholder of a Subchapter 'S' corporation, or a partner in a partnership, is not available

9. Click the hyperlink to *view instructions and definitions* for this credit.

1. Credit Type > 2. Fund > 3. Instructions

### Instructions

**Qualified Rural Hospital Organization Expense Tax Credit Preapproval Form**

[Click here to view instructions and definitions](#)

Cancel < Previous **Next >**

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

1. Credit Type > 2. Fund > 3. Instructions > 4. Taxpayer Information

### Taxpayer Information

Please enter the information for the Rural Hospital Organization

Taxpayer Information	Address Information	Contact Information
Name <input type="text" value="Required"/>	Street <input type="text" value="Required"/>	Contact Person <input type="text" value="Required"/>
Id Type Federal Employer ID # <input type="text"/>	City <input type="text" value="Required"/>	Contact's Title <input type="text" value="Required"/>
Id <input type="text" value="Required"/>	State GEORGIA <input type="text"/>	Contact E-mail <input type="text" value="Required"/>
	Zip Code <input type="text" value="Required"/>	Contact Phone No. <input type="text" value="Required"/>
		Ext. <input type="text"/>

Cancel < Previous **Next >**

### 11. Enter the **Contributor Information**.

- Select the **Contributor Type** (filing status of applicant: single or head of household, married filing separate, married filing joint, or C Corporation or Fiduciary. Additional fields may populate depending on the contributor type selected).
- Enter the **Tax Year End Date** (fiscal or calendar year-end of the return that the credit will be claimed on).
- Enter Contributor Information such as name, ID number, and address
- Click **Next** once complete.

1. Credit Type
2. Fund
3. Instructions
4. Taxpayer Information
5. Contributor Info

#### Contributor Info

 **Select the contributor type**

Individual filing single or head of household  
Required

Individual filing a married separate return

Individual filing a married joint return

C Corporation or Fiduciary

 **Contributor Filing Period Information**

Tax Year End Date  
Required

 **Contributing Taxpayer Information**

<p>Select id type from list <span style="background-color: yellow; border: 1px solid black; padding: 1px;">Required</span></p> <p><span style="color: red;">Required</span></p> <p>Id <span style="background-color: yellow; border: 1px solid black; padding: 1px;">Required</span></p> <p><span style="color: red;">Required</span></p>	<p>Street <span style="background-color: yellow; border: 1px solid black; padding: 1px;">Required</span></p> <p>City <span style="background-color: yellow; border: 1px solid black; padding: 1px;">Required</span></p> <p>Select state from list GEORGIA</p> <p>Zip +4 <span style="background-color: yellow; border: 1px solid black; padding: 1px;">Required</span></p>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Cancel
< Previous
Next >

### 12. Name and ID Validation

The system will verify the name and ID number combination match our records. If the information does not match, you may receive one of the following error messages.

- ID not found or Joint - ID not found** – The ID number is not registered or the ID Type is incorrect (i.e. FEIN instead of SSN or SSN instead of ITIN, etc...).
- Name does not match ID or Joint - name does not match ID** – The last name provided does not match the last name as registered for the ID number.
  - The ID number, last name, or corporate name is incorrect.
  - The last name may be two names or hyphenated.
  - The last name may or may not include a suffix.

## 13. Enter the **Contribution Details**.

*For individual donors*, provide their intended contribution amount to determine their 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

Federal Employer ID # of rural hospital organization: 26-

#### 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

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Next >

*For corporate and fiduciary donors*, provide their intended contribution amount and their estimated income tax liability to determine their 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

Federal Employer ID # of rural hospital organization: 26- [redacted]

### 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

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

## Attachments

 **Attach the Required Documents**

Please attach any supporting documentation. (Optional)

[Add Attachment](#)

 **Attachments** [Add Attachment](#)

Type	Name	Description	Size

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

15. 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-2017  
 Credit Amount Requested: \$4,500.00  
 Application Date: 27-Oct-2017

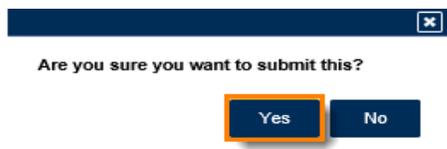
When an income tax credit statute or regulation provides that returns or applications received on the day that an income tax credit cap is reached shall be prorated based on the returns or applications received on such day, any returns or applications submitted on a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed, shall be considered to have been submitted on the first day following which is not a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed.

**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

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



17. 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**

Ligon [redacted]  
 Status: Submitted  
 Confirmation Number: 1-025-394-952  
 Taxpayer Name: [redacted] HOSPITAL, INC  
 Federal Employer ID #: 26-[redacted]  
 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).

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