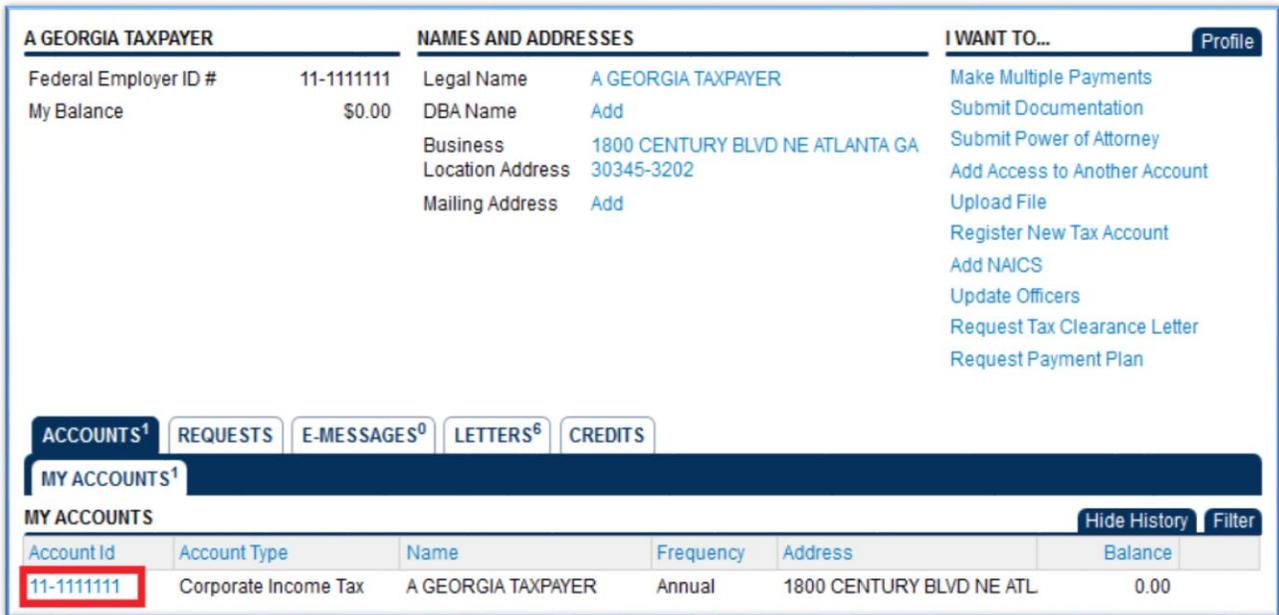


A taxpayer seeking preapproval for the qualified rural hospital organization expense tax credit must submit Form IT-QRHOE-TP1 electronically through GTC.

A corporate, fiduciary, or individual tax account is required. 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.

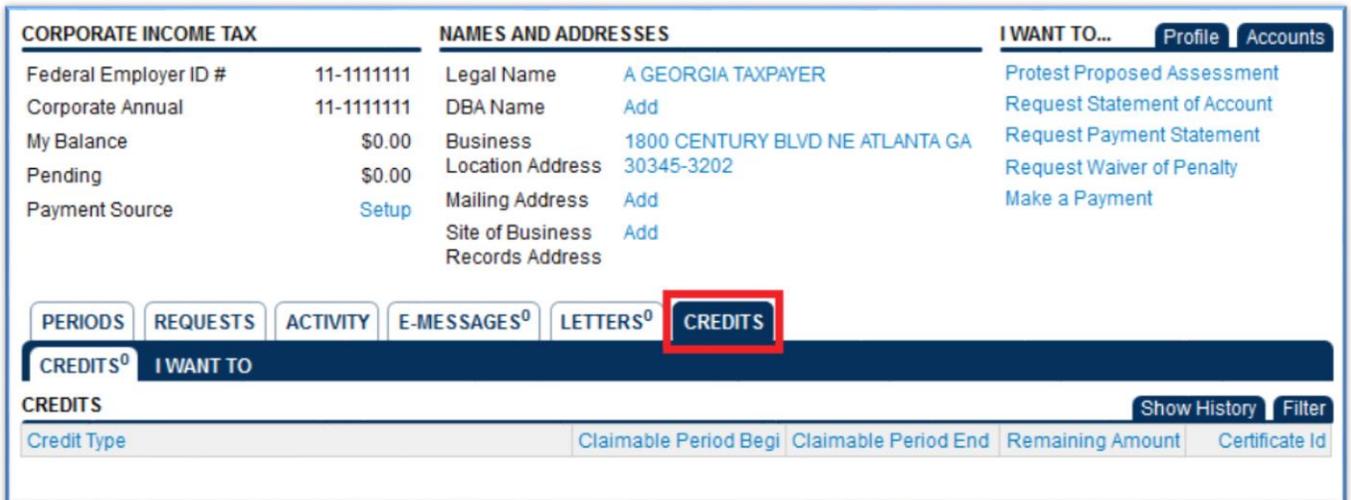
1. Log in to the Georgia Tax Center (GTC) website (<https://gtc.dor.ga.gov>).
2. Navigate to the applicable tax account by clicking the **Account ID** hyperlink.



The screenshot shows the 'A GEORGIA TAXPAYER' profile page. It includes sections for 'NAMES AND ADDRESSES' and 'I WANT TO...'. Below these are navigation tabs: ACCOUNTS¹, REQUESTS, E-MESSAGES⁰, LETTERS⁶, and CREDITS. The 'MY ACCOUNTS¹' section is active, displaying a table of accounts.

Account Id	Account Type	Name	Frequency	Address	Balance
11-1111111	Corporate Income Tax	A GEORGIA TAXPAYER	Annual	1800 CENTURY BLVD NE ATL	0.00

3. Click on the **Credits** tab.
Any tax credits with credit remaining will be displayed under the **Credits** sub-tab with the tax credit name, claimable periods, amount remaining, and DOR certificate number.



The screenshot shows the 'CORPORATE INCOME TAX' account page. The 'CREDITS' tab is selected and highlighted with a red box. Below the navigation tabs, the 'CREDITS' section is active, displaying a table of credits.

Credit Type	Claimable Period Begi	Claimable Period End	Remaining Amount	Certificate Id
-------------	-----------------------	----------------------	------------------	----------------

4. Select the **I Want To** sub tab. Select the **Request Credit Pre-Approval** hyperlink.

CORPORATE INCOME TAX		NAMES AND ADDRESSES		I WANT TO...
Federal Employer ID #	11-1111111	Legal Name	A GEORGIA TAXPAYER	Protest Proposed Assessment
Corporate Annual	11-1111111	DBA Name	Add	Request Statement of Account
My Balance	\$0.00	Business	1800 CENTURY BLVD NE ATLANTA GA	Request Payment Statement
Pending	\$0.00	Location Address	30345-3202	Request Waiver of Penalty
Payment Source	Setup	Mailing Address	Add	Make a Payment
		Site of Business	Add	
		Records Address		

PERIODS	REQUESTS	ACTIVITY	E-MESSAGES ⁰	LETTERS ⁰	CREDITS
CREDITS ⁰	I WANT TO				

BUSINESS CREDITS	
 Request Credit Pre-Approval	The taxpayer wants 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.
 Register Qualified Business	The qualified business would like to electronically file Form IT-QBR to register as a Qualified Business.
 Transfer Tax Credit	The taxpayer wants to transfer tax credit by filing form IT-TRANS electronically.

5. **Step 1:** Begin by selecting **136 - Qualified Rural Hospital Organization Credit** as the credit type from the drop down options and then click **Next**.

1. Credit Type

Credit Type

CREDIT TYPE

Credit Type

Cancel	<ul style="list-style-type: none"> 101 - Basic Skills Education Credit (2016) 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 	Previous Next
------------------------	---	---

- Step 2:** 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-2017	31-Dec-2017	<input type="radio"/>

Cancel
Previous
Next

- Step 3:** 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

- Step 4:** Complete the **Contact Information** section and then click **Next**.

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

Taxpayer Information

TAXPAYER INFORMATION

Name

Id Type ▼

Id

CONTACT INFORMATION

Contact Person

Contact's Title

Contact E-mail

Contact Phone No. Ext.

ADDRESS INFORMATION

Street

City

State ▼

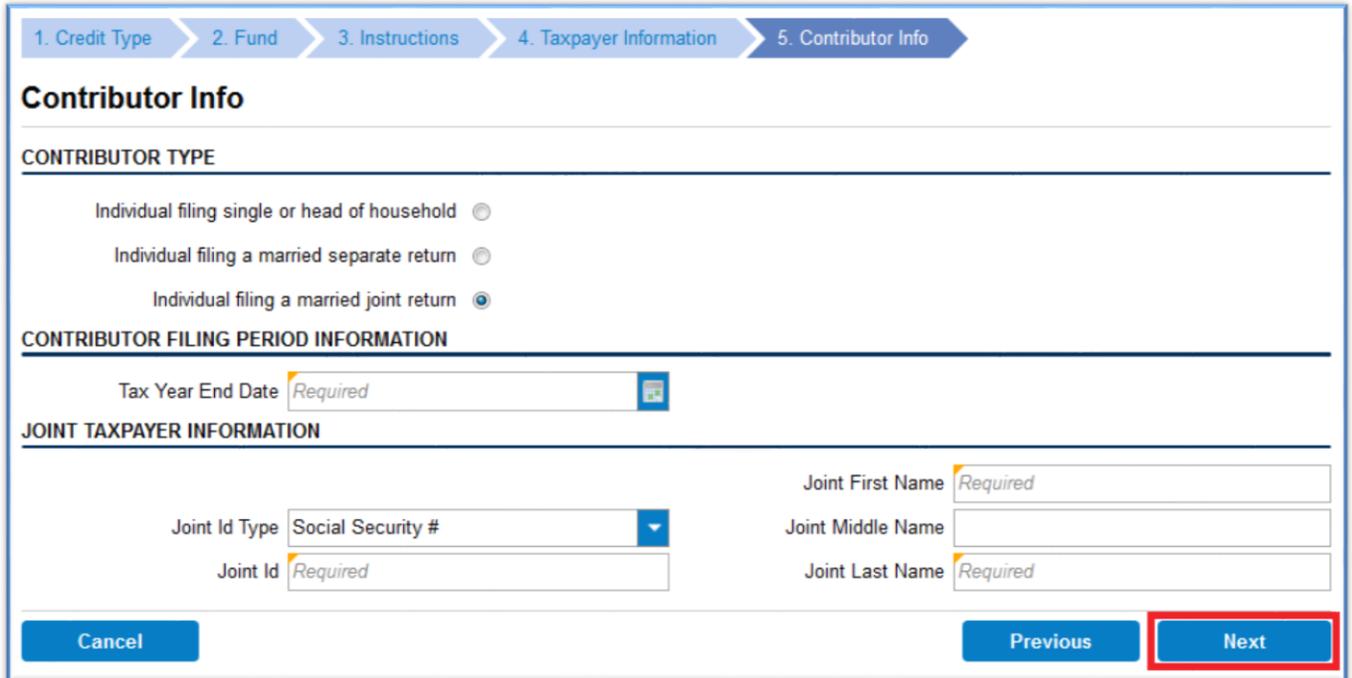
Zip Code

Cancel
Previous
Next

9. Step 5: 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.



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

Contributor Info

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 

JOINT TAXPAYER INFORMATION

Joint Id Type 

Joint Id

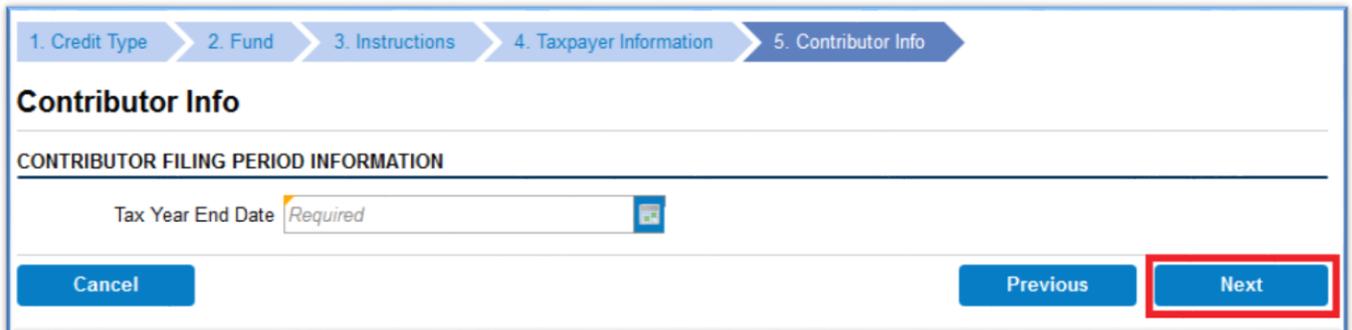
Joint First Name

Joint Middle Name

Joint Last Name

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**.



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

Contributor Info

CONTRIBUTOR FILING PERIOD INFORMATION

Tax Year End Date 

Cancel Previous **Next**

10. Step 6: 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**.

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

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

Name of rural hospital organization

Taxpayer Id of rural hospital organization

INDIVIDUAL CONTRIBUTION AMOUNT

- For an individual taxpayer, the credit amount shall not exceed 70% of the actual amount expended or \$2,500, whichever is less.
- For an individual taxpayer filing a married filing separate return, the credit amount shall not exceed 70% of the actual amount expended or \$2,500, whichever is less.
- For an individual taxpayer filing married filing joint, the credit amount shall not exceed 70% of the actual amount expended or \$5,000, 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 (70% 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.

1. Intended Contribution Amount	<input type="text" value="Required"/>
2. Credit Percentage Allowed	70.00
3. Credit Allowed - Line 1 x Line 2	0.00
4. Maximum Credit allowed	2,500.00
5. Credit Amount - Lesser of Lines 3 and 4	<input type="text" value="Required"/>

Cancel
Previous
Next

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

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

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

Name of rural hospital organization

Taxpayer Id of rural hospital organization

CORPORATE OR FIDUCIARY CONTRIBUTION AMOUNT

For a corporation or fiduciary taxpayer, the credit amount shall not exceed 70 percent of the actual amount expended or 75 percent of the corporation's or fiduciary's income tax liability, whichever is less.

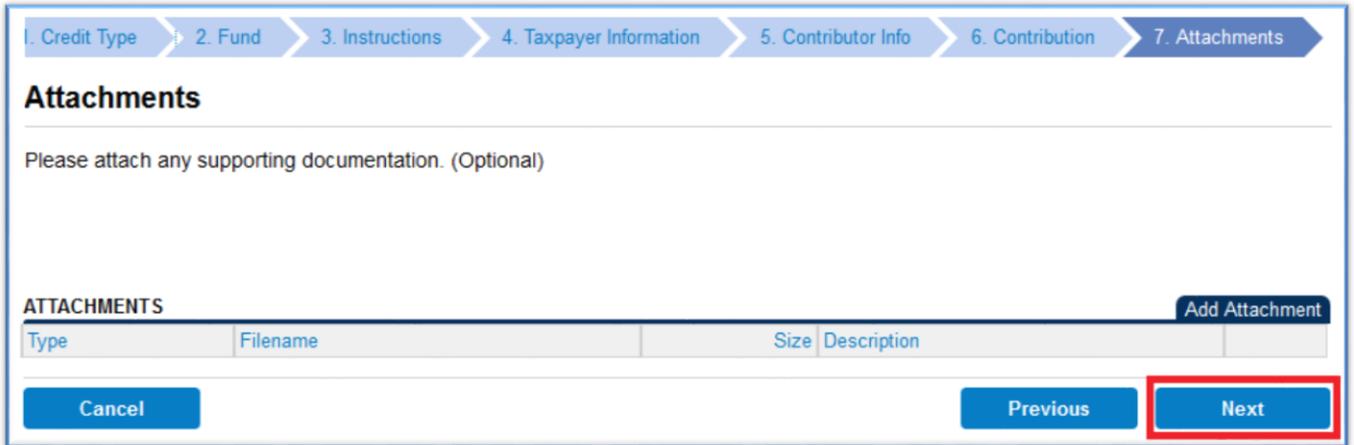
Any lesser amount (70% of the amount expended or 75% of the corporation's or fiduciary's income tax liability, whichever is less) that is not used can be used against the succeeding five years' income tax liability.

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

1. Intended Contribution Amount	<input style="width: 90%;" type="text" value="Required"/>
2. Credit Percentage Allowed	70.00
3. Credit Allowed - Line 1 x Line 2	0.00
4. Estimated Income Tax Liability	<input style="width: 90%;" type="text" value="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	<input style="width: 90%;" type="text" value="Required"/>

Cancel
Previous
Next

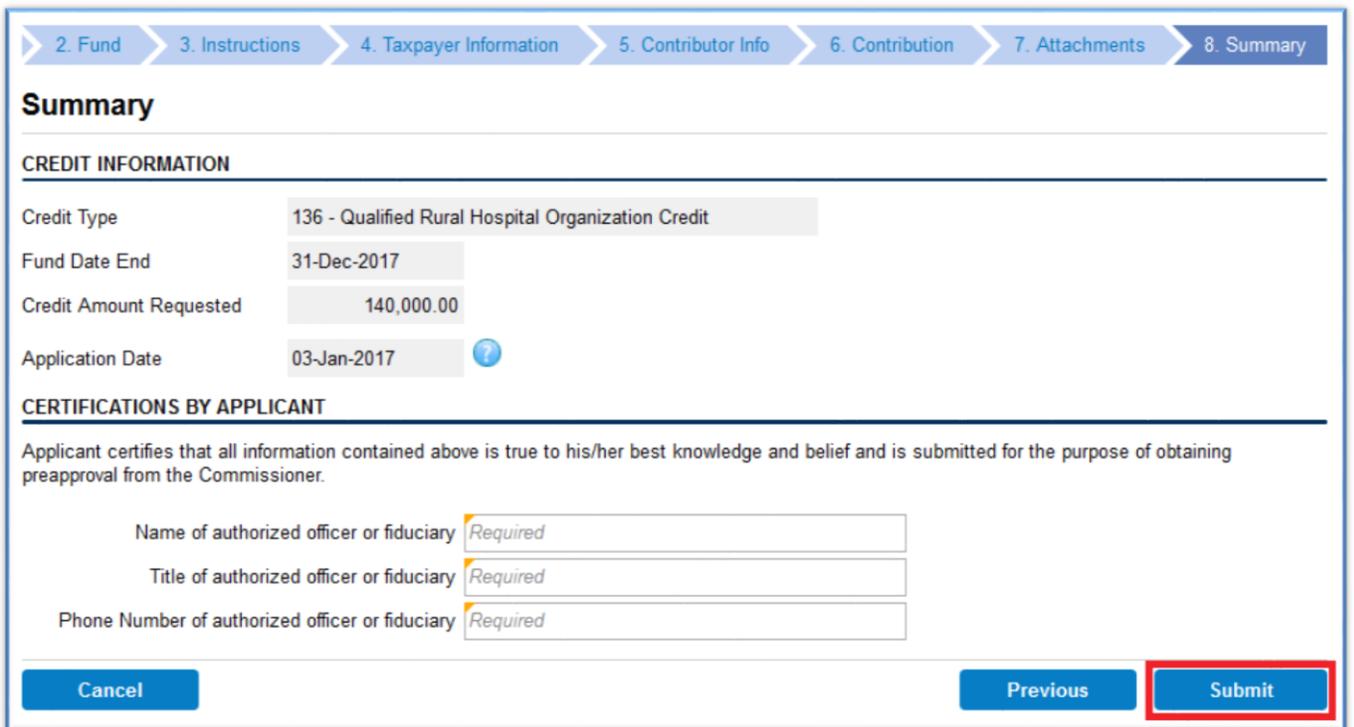
11. **Step 7:** Attachments are optional, click **Next** to continue.



The screenshot shows a progress bar at the top with steps 1 through 7. Step 7, 'Attachments', is the active step. Below the progress bar, the heading 'Attachments' is followed by the instruction: 'Please attach any supporting documentation. (Optional)'. There is an 'Add Attachment' button on the right. Below this is a table with columns for 'Type', 'Filename', 'Size', and 'Description'. At the bottom of the form, there are three buttons: 'Cancel', 'Previous', and 'Next'. The 'Next' button is highlighted with a red border.

12. **Step 8:** 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.



The screenshot shows a progress bar at the top with steps 2 through 8. Step 8, 'Summary', is the active step. Below the progress bar, the heading 'Summary' is followed by the section 'CREDIT INFORMATION'. This section contains the following details: Credit Type (136 - Qualified Rural Hospital Organization Credit), Fund Date End (31-Dec-2017), Credit Amount Requested (140,000.00), and Application Date (03-Jan-2017) with a help icon. Below this is the section 'CERTIFICATIONS BY APPLICANT', which includes a statement: '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.' There are three required text input fields: 'Name of authorized officer or fiduciary', 'Title of authorized officer or fiduciary', and 'Phone Number of authorized officer or fiduciary'. At the bottom of the form, there are three buttons: 'Cancel', 'Previous', and 'Submit'. The 'Submit' button is highlighted with a red border.

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

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

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

2. Fund > 3. Instructions > 4. Taxpayer Information > 5. Contributor Info > 6. Contribution > 7. Attachments > 8. Summary

Summary

CREDIT INFORMATION

Credit Type	136 - Qualified Rural Hospital Organization Credit
Fund Date End	31-Dec-2017
Credit Amount Requested	140,000.00
Application Date	03-Jan-2017 

You are about to submit a request. A completed request does not mean the requested changes have been made; rather it means your request was received by the system and is awaiting approval. Not all requests are approved.

Are you sure you want to submit this request?

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.

Print Confirmation OK

CONFIRMATION

Request Information

Logon	gataxpayer16
Status	Pending
Confirmation Number	1-253-984-512
Taxpayer Name	A GEORGIA TAXPAYER
Federal Employer ID #	11-1111111
Request Title	Credit Pre-Approval
Submitted	03-Jan-2017

Your confirmation number is **1-253-984-512**.

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.