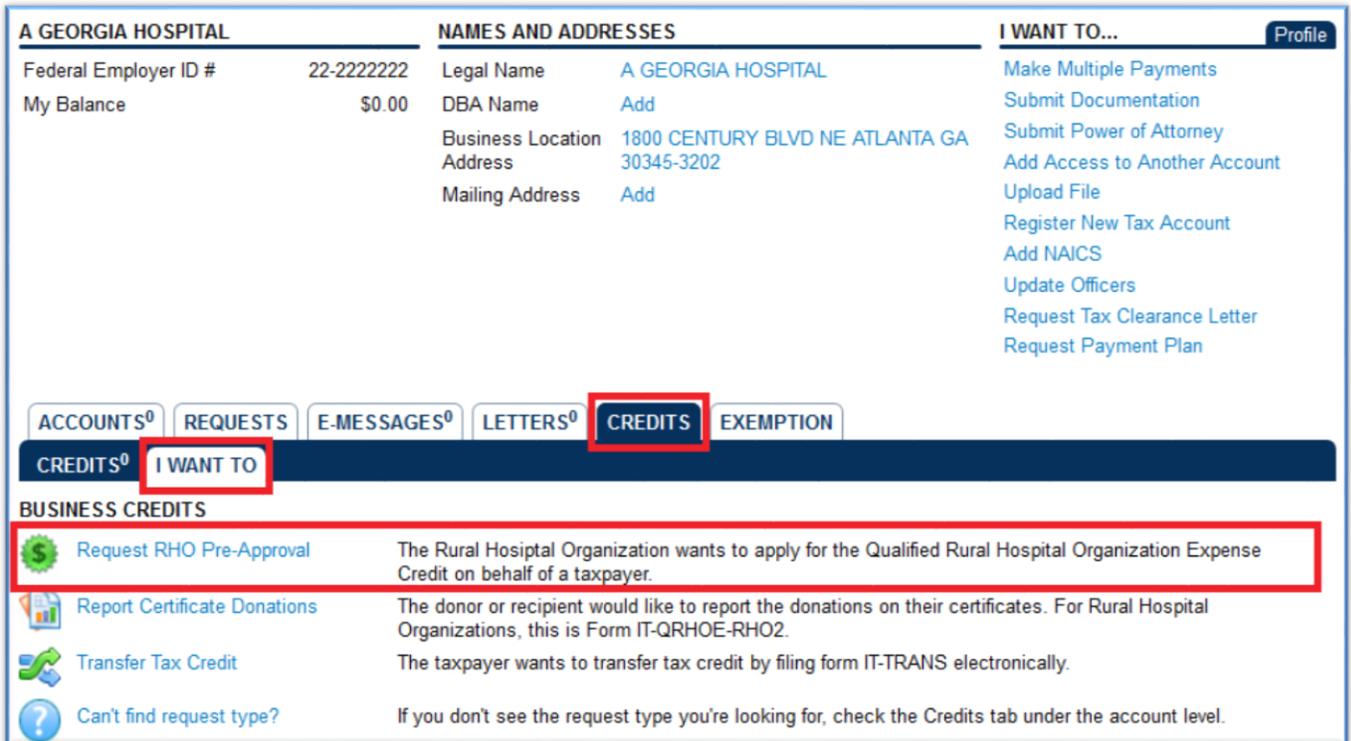


A Georgia Department of Community Health approved Rural Hospital Organization may submit Form IT-QRHOE-TP1 for the qualified rural hospital organization expense tax credit on behalf of their donor electronically through GTC.

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>).
2. Go to the **Credits Tab** → **I Want To Sub-tab**.  
Select the **Request RHO Pre-Approval** hyperlink.



A GEORGIA HOSPITAL	NAMES AND ADDRESSES	I WANT TO...
Federal Employer ID # 22-2222222	Legal Name A GEORGIA HOSPITAL	Make Multiple Payments
My Balance \$0.00	DBA Name Add	Submit Documentation
	Business Location 1800 CENTURY BLVD NE ATLANTA GA	Submit Power of Attorney
	Address 30345-3202	Add Access to Another Account
	Mailing Address Add	Upload File
		Register New Tax Account
		Add NAICS
		Update Officers
		Request Tax Clearance Letter
		Request Payment Plan

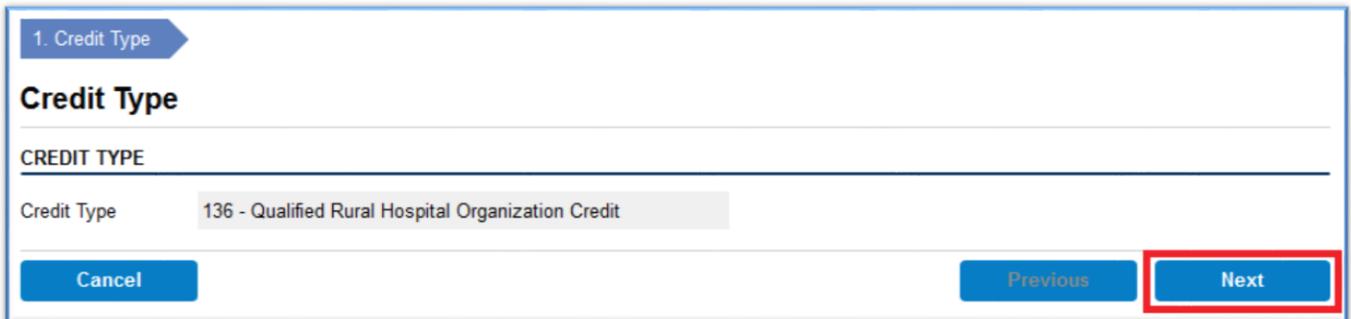
ACCOUNTS<sup>0</sup> REQUESTS E-MESSAGES<sup>0</sup> LETTERS<sup>0</sup> **CREDITS** EXEMPTION

**CREDITS<sup>0</sup> I WANT TO**

**BUSINESS CREDITS**

-  **Request RHO Pre-Approval** The Rural Hospital Organization wants to apply for the Qualified Rural Hospital Organization Expense Credit on behalf of a taxpayer.
-  **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.
-  **Transfer Tax Credit** The taxpayer wants to transfer tax credit by filing form IT-TRANS electronically.
-  **Can't find request type?** If you don't see the request type you're looking for, check the Credits tab under the account level.

3. **Step 1: Credit type 136 - Qualified Rural Hospital Organization Credit** has been automatically filled in. Click **Next**.



1. Credit Type

### Credit Type

CREDIT TYPE

Credit Type 136 - Qualified Rural Hospital Organization Credit

Cancel 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

Please enter the information for the Rural Hospital Organization

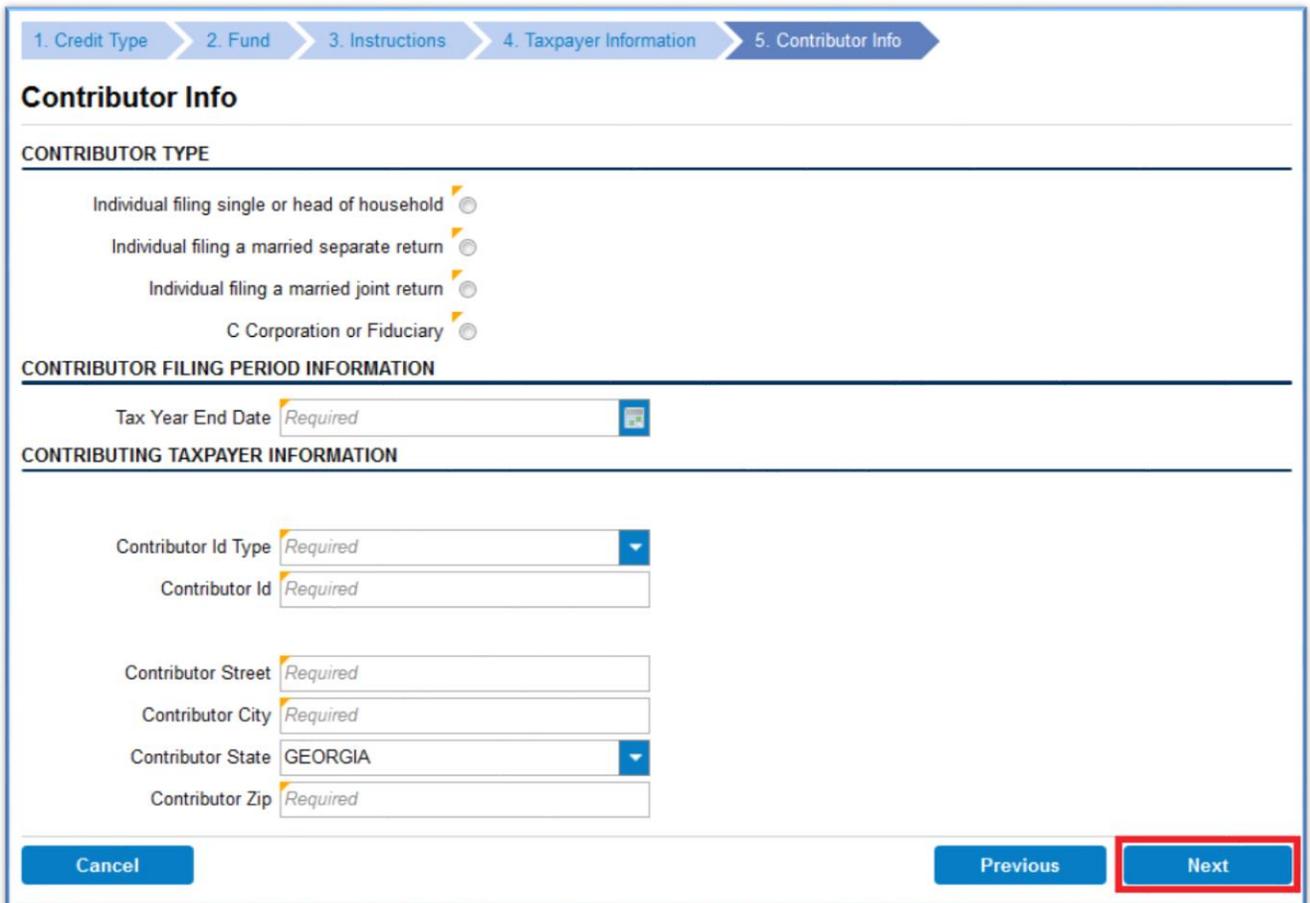
**TAXPAYER INFORMATION**

Name	A GEORGIA HOSPITAL		
Id Type	Federal Employer ID #		
Id	22-2222222		

ADDRESS INFORMATION	CONTACT INFORMATION		
Street	1800 CENTURY BLVD NE	Contact Person	Required
City	ATLANTA	Contact's Title	Required
State	GEORGIA	Contact E-mail	Required
Zip Code	30345-3202	Contact Phone No.	Required
		Ext.	

Cancel
Previous
Next

7. **Step 5: Enter the Contributor Information.**
  - a. 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.
  - b. Enter the **Tax Year End Date** (fiscal or calendar year-end of the return that the credit will be claimed on).
  - c. Enter Contributor Information such as name, ID number, and address.
  - d. Click **Next** once complete.



### 8. 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.

- a. **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...).
- b. **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.
  - i. The ID number, last name, or corporate name is incorrect
  - ii. The last name may be two names or hyphenated
  - iii. The last name may or may not include a suffix

## 9. Step 6: Enter the Contribution Details

For individual donors, provide their intended contribution amount to determine their 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	2017
Name of rural hospital organization	A GEORGIA HOSPITAL
Taxpayer Id of rural hospital organization	22-2222222

**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	<i>Required</i>
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	<i>Required</i>

Cancel
Previous
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**.

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	2017
Name of rural hospital organization	A GEORGIA HOSPITAL
Taxpayer Id of rural hospital organization	22-2222222

**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.

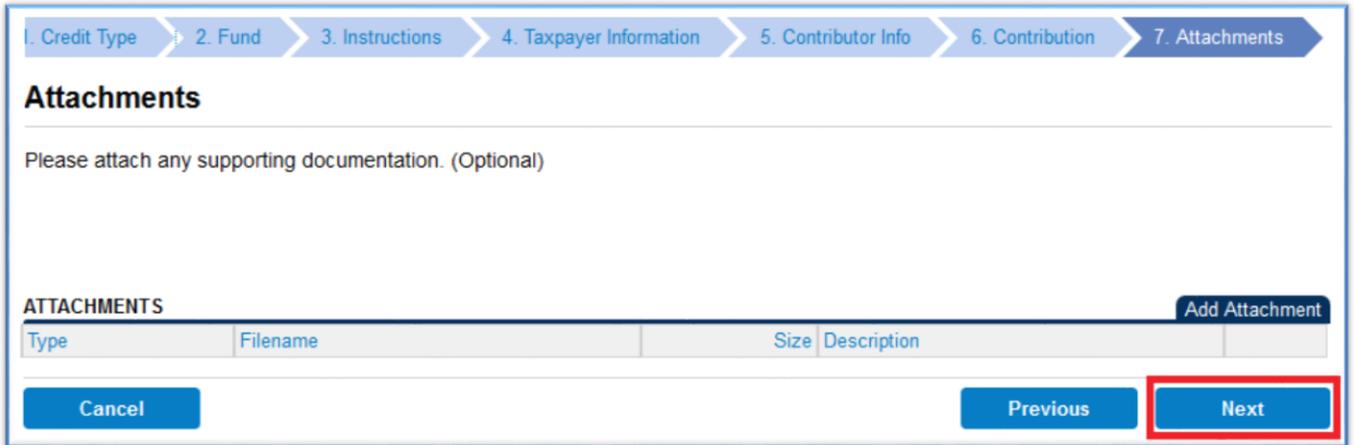
Any lesser amount (70% of the amount expended or 75% of the corporation's or fiduciary's income tax liability, whichever is less) that is not used can be used against the succeeding five years' income tax liability.

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

1. Intended Contribution Amount	<i>Required</i>
2. Credit Percentage Allowed	70.00
3. Credit Allowed - Line 1 x Line 2	0.00
4. Estimated Income Tax Liability	<i>Required</i>
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	<i>Required</i>

Cancel
Previous
Next

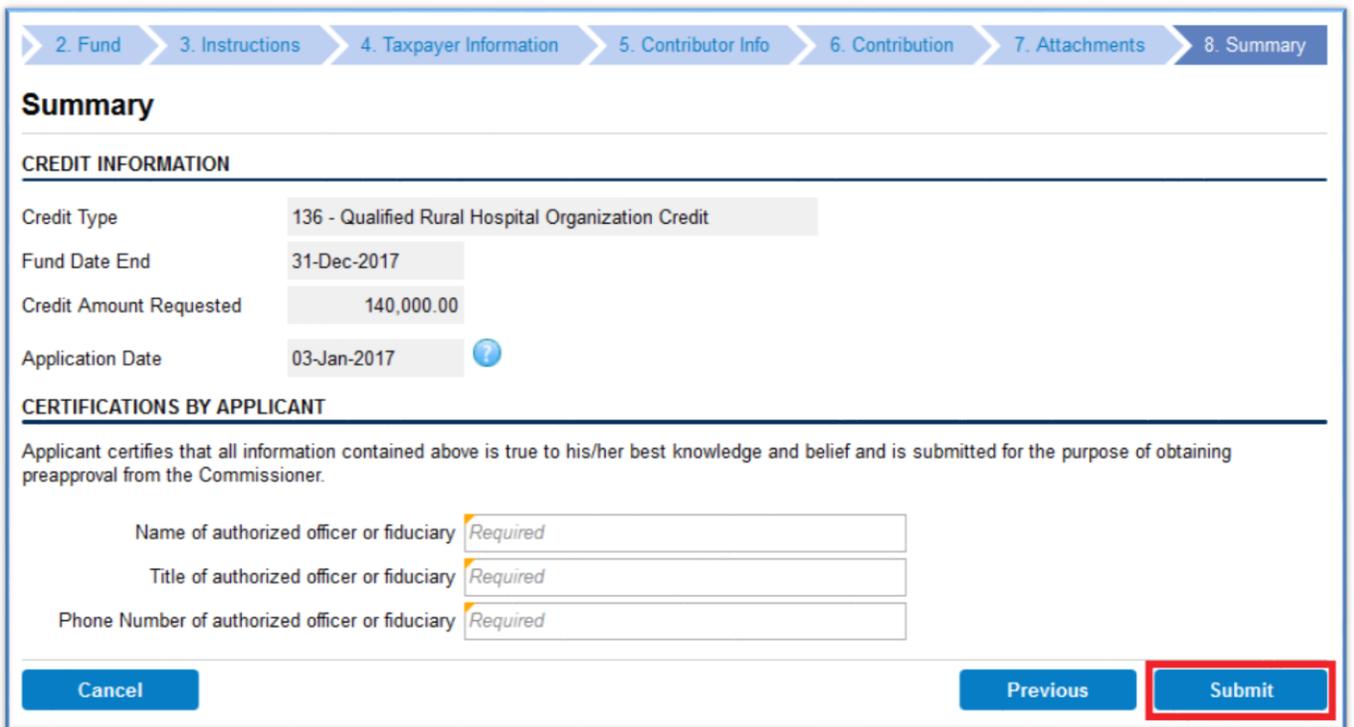
10. **Step 7:** Attachments are optional, click **Next** to continue.



The screenshot shows a progress bar at the top with steps 1 through 7. Step 7, 'Attachments', is the current 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 in the top right corner. 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.

11. **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 current step. Below the progress bar, the heading 'Summary' is followed by a section titled '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 a section titled 'CERTIFICATIONS BY APPLICANT' with the text: '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

12. 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?**

13. 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).

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