

# How to Claim the 2018 Qualified Rural Hospital Organization Expense (“QRHOE”) Tax Credit using H&R Block

- Go to the Credits section of the State Taxes section
- Select the ‘Low and no emission vehicle, qualified rural hospital, and other miscellaneous and business credits’ option
- Click Next

The screenshot shows the H&R Block software interface for the 'Credits' section of Form 500. The interface is divided into four main sections: OVERVIEW, FEDERAL, STATE, and FILE. The 'CREDITS' section is currently active, indicated by a green icon and the text 'CREDITS' below it. Below the navigation bar, there are five icons representing different sections: YOUR INFO, INCOME, CREDITS, TAXES, and WRAP-UP. The 'CREDITS' section is titled 'FORM 500 Credits' and includes a sub-header 'Check any that apply — even if you don't have a form or statement. If you're not sure, check the box and we'll work on it together.' Below this, there is a statement 'We've checked any that we already know about.' followed by a list of credit options, each with a checkbox and a 'Learn more' link. The 'Low and no emission vehicle, qualified rural hospital, and other miscellaneous and business credits' option is checked with a green checkmark. At the bottom of the screen, there are two buttons: '< BACK' and 'NEXT >'. The 'NEXT >' button is highlighted in green.

OVERVIEW FEDERAL STATE FILE

YOUR INFO INCOME CREDITS TAXES WRAP-UP

FORM 500  
Credits

Check any that apply — even if you don't have a form or statement. If you're not sure, check the box and we'll work on it together.

We've checked any that we already know about.

- Credit for tax paid to other states [Learn more](#)
- Rural physicians credit [Learn more](#)
- Qualified caregiving expense credit [Learn more](#)
- Driver education credit [Learn more](#)
- Disaster assistance credit [Learn more](#)
- Single-family residence tax credit [Learn more](#)
- Georgia National Guard / Air National Guard credit [Learn more](#)
- Qualified education expense credit [Learn more](#)
- Qualified foster child adoption credit [Learn more](#)
- Conservation tax credit [Learn more](#)
- Low and no emission vehicle, qualified rural hospital, and other miscellaneous and business credits [Learn more](#)

< BACK NEXT >

- On the ‘Enter Credit Information’ screen, click the drop down arrow in the Credit Type box, and choose ‘136 - Qualified Rural Hospital Organization Expense Tax Credit’
- Click Next

GASCH2

## Enter Credit Information

Credit type

136 - Qualified Rural Hospital Organization Expense Tax Credit

In the table below, download and complete the form for the credit you're claiming. Name your attachments as shown in the **PDF File Name** column. We'll ask you to attach the completed PDF when you file your return.

| Credit Name  | PDF File Name | Credit Form Link  |
|--|---------------|---|
| 136 - Qualified Rural Hospital Organization Expense Tax Credit Computation | IT-QRHOE-TP2  | <a href="https://dor.georgia.gov">https://dor.georgia.gov</a> |

< BACK

NEXT >

- **Note:** H&R Block is requiring that all individuals claiming the rural hospital tax credit must upload a completed Form IT-QRHOE-TP2 (“TP2 Form”) when they file their return with the state.
- [Click here to download and complete the fields of the TP2 Form.](#)
- [Click here to view an example of what a completed TP2 Form should look like.](#)

# Business Credit Details

Enter the following information to compute the amount of your Unused Credit:

If this is for a Qualified Education Expense please use Individual Name



Company/Individual Name

John Smith

Select FEIN or SSN Type

SSN

EIN/SSN

111223333

Cert Number

987654321

Owner Percent

100%

Amount

\$10,000

**ADD BUSINESS**

Do you have credits left over from last year?

Yes

No

**Override the credit amount used**

**< BACK**

**NEXT >**

- On the Business Credit Details screen, fill in each field, referencing Form IT-QRHOE-RHO1 (“RHO1 Form”) that was emailed to you from Georgia HEART.
  - If you need your RHO1 Form again, please email [mwaites@georgiaheart.org](mailto:mwaites@georgiaheart.org) for a copy.
- Then select Next

Primary Taxpayer Name

Will always be SSN unless you are a C Corporation

Primary taxpayer’s full social security number

Credit Certificate Number found in your DOR approval letter and RHO1 Form

Will always be 100, since you own the entire credit

The amount of your tax credit contribution amount

- **If you itemized deductions on your federal income tax return and made your Georgia HEART payment on or before August 27, 2018, your contribution WILL qualify as a federal charitable deduction.**
  - **If this is the case, you will need to make sure that the contribution was added back to your Georgia income. We cannot confirm that this happens automatically within H&R Block’s software, so please be sure to look at your Schedule 1 for the “add back.”**
  - **If you see that the amount is not there, you will need to manually add it back by going to the ‘Income’ section of your State return and selecting “Additions and Subtractions”**
  - **Choose “Other Additions” and click Next where you will see a place to enter the description and amount of your Qualified Rural Hospital Organization Expense tax credit**

FORM 500

## Additions and Subtractions

Check any that apply - even if you don't have a form or statement. If you're not sure, check the box and we'll work on it together. We've checked any that we already know about.

Additions

Non-Georgia municipal bond investment expenses [Learn more](#)

Other additions [Learn more](#)

Subtractions

Retirement disability income exclusion [Learn more](#)

Disabled veterans income exclusion

Path2College 529 Plan [LearnMore](#)

Other subtractions [LearnMore](#)

[< BACK](#) [NEXT >](#)

- **Type “QRHOE” as the Description, and enter the contribution amount in the Amount field, and click Next**

FORM 500

## Other Additions to Income

Tell us about any other addition items. These are uncommon. [Learn more](#)

| Description | Amount   |  |
|-------------|----------|--|
| QRHOE       | \$10,000 |  |

[ADD ADDITION](#)

[< BACK](#) [NEXT >](#)

- **If you made your Georgia HEART payment after August 27, 2018, your contribution WILL NOT qualify as a federal charitable deduction.**