

2020 Tips for Claiming the Qualified Rural Hospital Organization Expense (“QRHOE”) Tax Credit using H&R Block

Although we cannot provide official tax advice regarding the credit, for your convenience, we are providing information for claiming the credit using H&R Block.

The screenshot shows the H&R Block software interface. At the top, there are four tabs: 'Overview', 'Federal', 'State', and 'File'. Below these tabs are five icons representing different sections: 'Your Info', 'Income', 'Credits', 'Taxes', and 'Wrap-Up'. The 'Credits' icon is highlighted in teal. Below the icons, the main content area is titled 'Let's Find the Credits You Deserve.' and includes a sub-header 'We used what you've told us so far to customize the Georgia topics below.' There are three expandable sections: 'Family Credits' (Qualified caregiving expenses, foster child adoption), 'Common Personal Credits' (Low income credit, credit for tax paid to other states), and 'Other Credits' (Qualified education expense, National Guard, other less common credits). At the bottom, there is a 'Visit Topic' button next to the 'Additional credits' section, which includes the text 'Low and no emission vehicle, rural hospital, and business credits' and a 'Learn more' link. A red arrow points to the 'Visit Topic' button.

- Go to the Credits section of the State Taxes section
- Select 'Other Credits'
- Then choose the 'Additional credits' topic

- On the Vehicle, Rural Hospital, and Other Miscellaneous and Business Credits screen, click the 'Add Credit' button

Vehicle, Rural Hospital, and Other Miscellaneous and Business Credits

Click **Add Credit** to tell us about your other credits.

If you add one of these credits, you must e-file your Georgia return.

+ Add Credit

- 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'

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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	https://dor.georgia.gov

If you claim any of these credits, you'll have to e-file your return with Georgia. You can't mail in a paper return with these credits.

< 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.](#)


- 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 made more than one QRHOE tax credit contribution in 2020, click the ‘Add Business’ button to enter the additional contribution. The software will total the amounts once you click ‘Next’

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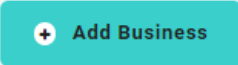
Business Credit Details

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

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

 DELETE

Company/Individual Name	John Smith	Primary Taxpayer Name
Select FEIN or SSN Type	SSN	Will always be SSN unless you are a C-Corp or Trust
EIN/SSN	111223333	Primary taxpayer's full social security number
Cert Number	987654321	Credit Certificate Number found in your DOR approval letter or RHO1 Form
Owner Percent	100%	Will always be 100, since you own the entire credit
Amount	\$10,000	The amount of your tax credit contribution



Do you have credits left over from last year?

Yes

No

Select ‘No’ here unless you have QRHOE credits from previous years that you did not claim. Credits may be carried forward for up to five years.

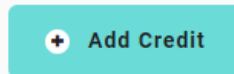
- If you need another copy of your RHO1 Form, please email heart@georgiaheart.org

- **You will see your credit listed**
- **Click ‘Next’ to complete the process**

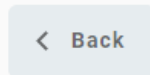
Vehicle, Rural Hospital, and Other Miscellaneous and Business Credits

Click **Add Credit** to tell us about your other credits.

If you add one of these credits, you must e-file your Georgia return.

 + Add Credit

Credit Code	Credit Used	
136	\$10,000	 

 < Back

Next  >

- **Note: If you did not reach the \$10,000 maximum in SALT (state and local) tax deductions, you may deduct your rural hospital contribution (up to that \$10,000 SALT cap).**
 - **In this situation, please see these [H&R Block instructions](#) for taking a deduction for your rural hospital contribution as “additional state income taxes paid.”**