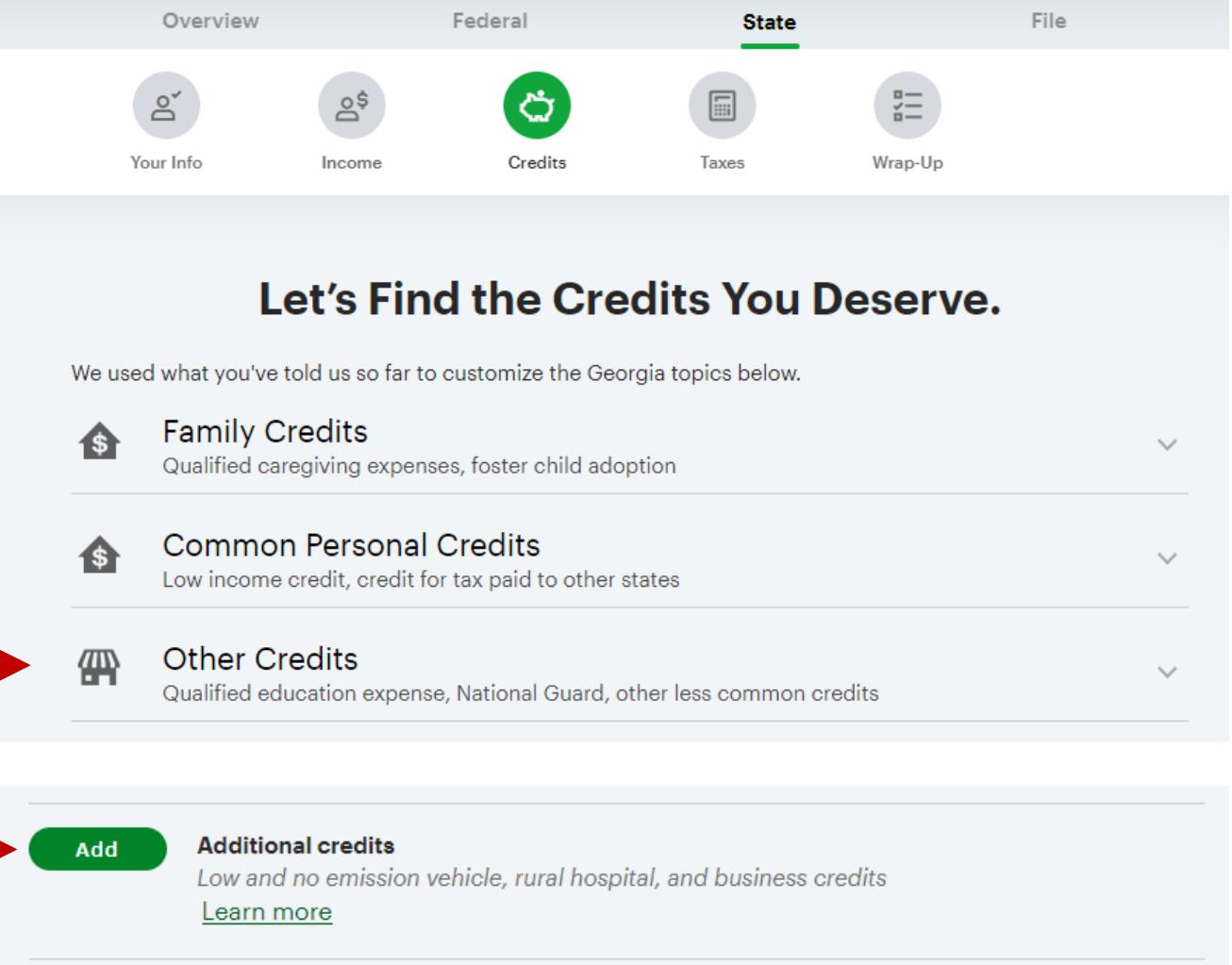


2025 Tips for Claiming the Qualified Rural Hospital Organization Expense (“QRHOE”) Tax Credit using H&R Block

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.



Overview Federal **State** File

Your Info Income Credits Taxes Wrap-Up

Let's Find the Credits You Deserve.

We used what you've told us so far to customize the Georgia topics below.

- Family Credits**
Qualified caregiving expenses, foster child adoption
- Common Personal Credits**
Low income credit, credit for tax paid to other states
- Other Credits**
Qualified education expense, National Guard, other less common credits

Additional credits
Low and no emission vehicle, rural hospital, and business credits
[Learn more](#)

- **Go to the Credits section of the State Taxes section**
- **Select ‘Other Credits’**

- **Then click add to select ‘Additional credits’**

- 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'
- Click 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.

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	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.

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- Click here to download and complete the fields of the TP2 Form.

- Form IT-QEE-TP2 has not yet been updated for 2025; the 2024 form is the latest version available.

- **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 2025, click the ‘Add Business’ button to enter the additional contribution. The software will total the amounts once you click ‘Next’**

GASCH2

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 Doe

Primary Taxpayer Name

Select FEIN or SSN Type

SSN

Will always be SSN unless you are a C-Corp or Other Business Entity

EIN/SSN

1112233333

Primary taxpayer's full social security number

Cert Number

Note that H&R Block requires 10 digits for the Cert Number. If your certificate number is less than 10 digits, please put leading zeros at the beginning of the number.

0987654321

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

Amount

\$10,000

The amount of your tax credit contribution

Add Business

Do you have credits left over from last year?

Yes

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.

No

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

- You will now 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	 

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- Note: If you did not reach the \$40,000 maximum in SALT (state and local) tax deductions, you may deduct your rural hospital contribution (up to that \$40,000 SALT cap).
 - In this situation, please enter the contribution in the Federal deductions section for state and local taxes in order to take a deduction for your HEART contribution as "additional state income taxes paid."