

## 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.*

- Go to the Credits section of the State Taxes section
- Select 'Other Credits'



- Then click add to select 'Additional credits'

The screenshot shows the H&R Block software interface. At the top, there are four tabs: 'Overview', 'Federal', 'State' (which is selected and highlighted with a green underline), and 'File'. Below these tabs are five circular icons representing different sections: 'Your Info' (person icon), 'Income' (person with dollar sign icon), 'Credits' (green piggy bank icon), 'Taxes' (calculator icon), and 'Wrap-Up' (checklist icon). The main content area is titled 'Let's Find the Credits You Deserve.' and contains a sub-header 'We used what you've told us so far to customize the Georgia topics below.' Below this, there are three expandable sections: 'Family Credits' (house with dollar sign icon), 'Common Personal Credits' (house with dollar sign icon), and 'Other Credits' (store icon). The 'Other Credits' section is highlighted with a red arrow. Below these sections, there is a green 'Add' button and a section titled 'Additional credits' with the text 'Low and no emission vehicle, rural hospital, and business credits' and a link to 'Learn more'.

- 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	<a href="https://dor.georgia.gov">https://dor.georgia.gov</a>

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 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.](#)
  - 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’

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## Business Credit Details

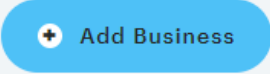
Enter the following information to compute the amount of your Unused Credit:

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

 DELETE

Company/Individual Name	John 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	111223333	Primary taxpayer's full social security number
Cert Number	0987654321	Credit Certificate Number found in your DOR approval letter or RHO1 Form
Amount	\$10,000	The amount of your tax credit contribution

*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.*

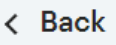



Do you have credits left over from last year?

☐ 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.

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- If you need another copy of your RHO1 Form, please email [heart@georgiaheart.org](mailto: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	<div><div></div><div></div></div>

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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.”