

Rural Hospital Tax Credit Donation Process



The following describes the steps that an eligible hospital must undertake for each donation received to qualify for the Rural Hospital Tax Credit (SB 258). Prior to this, hospitals will have already submitted a 5 year sustainability plan and other documentation to confirm eligibility. In addition, a taxpayer interested in making a donation must have created an online account at the Department of Revenue (DOR) Tax Center*.

Donation Process

Day 1 – *Taxpayer submits Form IT-QRHOE-TP1 (proposed) to DOR for preapproval**

Day 2-30 – DOR approves individual tax credit

Day 31-90 – *Taxpayer makes financial contribution to eligible hospital*

Day 91-105 – **Hospital submits form IT-QRHOE-RHO1 (proposed) to taxpayer to confirm contribution within 15 days of receipt***

Day 91-120 – *Taxpayer submits Form IT-QRHOE-RHO1 (proposed) to DOR within 30 days of contribution**

Additional Requirements

- **Within 90 days of the end of the month, Hospital submits form IT-QRHOE-RHO2 (proposed) to DOR with accounting of donors and contributions***.
- **Hospital must maintain records of donations and inform Department of Community Health within 15 days of reaching its cap***.
- *Taxpayer submits Form IT-QRHOE-TP2 with Georgia Tax Return**

Key

- Items highlighted with *ITALICS* indicate actions required by or on behalf of the taxpayer.
- Items highlighted in **BOLD** indicate actions required by the hospital.
- Items marked with an *ASTERISK* indicate services that can be performed by GHHS Vendor Partner Georgia HEART on behalf of both the taxpayer and the hospital.