



2017 GEORGIA RURAL HOSPITAL TAX CREDIT GUIDELINES

- **ALL TAXPAYERS (DONOR) MUST SUBMIT AN APPLICATION TO GEORGIA DEPARTMENT OF REVENUE FOR PRE-APPROVAL PRIOR TO DONATING.**
- **APPLICATIONS ARE PROCESSED ON FIRST COME, FIRST SERVED BASIS.**
- **DONORS MUST NOTIFY THE DEPARTMENT OF REVENUE OF THE AMOUNT THEY INTEND TO CONTRIBUTE TO STEPHENS COUNTY HOSPITAL PRIOR TO APPROVAL.**
- **SUBMISSION FOR PRE-APPROVAL CAN BE SUBMITTED IN ONE OF TWO WAYS:**
 - **BY THE DONOR;**
 - **BY STEPHENS COUNTY HOSPITAL ON BEHALF OF THE DONOR.**
- **DONORS WILL BE NOTIFIED OF THE STATUS OF THEIR APPLICATION WITHIN 30 DAYS OF SUBMISSION;**
 - **APPROVAL OR DENIAL LETTERS WILL BE MAILED TO BOTH THE DONOR AND STEPHENS COUNTY HOSPITAL.**
- **AFTER GEORGIA DEPARTMENT OF REVENUE APPROVAL TO DONATE:**
 - **DONORS WILL RECEIVE A TAX CREDIT CERTIFICATE NUMBER;**
 - **DONORS MUST SUBMIT THE CONTRIBUTION TO STEPHENS**

COUNTY HOSPITAL WITHIN 60 DAYS OF THE DATE ON THEIR APPROVAL LETTER AND WITHIN THE CALENDAR YEAR IT WAS APPROVED.

- **ONCE THE DONATION HAS BEEN RECEIVED BY STEPHENS COUNTY HOSPITAL:**
 - **STEPHENS COUNTY HOSPITAL WILL PROVIDE THE DONOR WITH FORM IT-QRHOE-RHO1;**
 - **WITHIN 30 DAYS OF THE CONTRIBUTION, THE DONOR AND STEPHENS COUNTY HOSPITAL MUST REPORT THE DONATION TO THE DEPARTMENT OF REVENUE WITH THE FOLLOWING INFORMATION:**
 - **THE ACTUAL AMOUNT OF THE CONTRIBUTION;**
 - **THE TAX CREDIT CERTIFICATE NUMBER;**
 - **COPY OF THE FORM IT-QRHOE-RHO1.**

- **NOTE: ONCE THE DONATION HAS BEEN MADE, STEPHENS COUNTY HOSPITAL CANNOT REPORT THE CONTRIBUTION ON BEHALF OF THE DONOR. IT IS THE DONOR'S RESPONSIBILITY TO DO THE NECESSARY REPORTING TO THE DEPARTMENT OF REVENUE ON THE DONOR'S GEORGIA TAX CENTER ACCOUNT.**

- **AN INDIVIDUAL ACCOUNT MUST BE ESTABLISHED BY THE DONOR TO REPORT THEIR DONATION TO THE GEORGIA TAX CENTER.**

- **FAILURE TO PROPERLY REPORT THE DONATION BY EITHER PARTY, THE DONOR OR STEPHENS COUNTY HOSPITAL, IN THE ALLOTTED TIMEFRAME WILL RESULT IN THE CREDIT BEING DISALLOWED.**

- **PLEASE NOTE: THE GEORGIA RURAL HOSPITAL TAX CREDIT IS NOT TO BE CONFUSED WITH ANNUAL CHARITABLE DONATIONS THAT ARE MADE TO THE STEPHENS COUNTY HOSPITAL FOUNDATION. YOUR ANNUAL CHARITABLE GIVING CAN STILL BE DONE AT ANY TIME THROUGHOUT THE YEAR VIA THE NORMAL PROCESS DIRECTLY TO THE HOSPITAL FOR A TAX DEDUCTION.**