# **Rural and Frontier Health Care Preceptor Tax Credit**

Everything you need to know about tax incentives aimed at increasing the rural primary healthcare workforce!

### WHO can take advantage? and WHAT do I get?

## WHO is Eligible?

Only uncompensated\* Primary Care preceptors from the following Primary Care Specialties are eligible:

- **Medical Doctor**
- Doctor of Osteopathic Medicine
- **Advanced Practice Nurse**
- Physician Assistant
- Doctor of Dental Surgery or Doctor of Dental Medicine

# WHAT do I get?

with a maximum of 3 credits

\*Uncompensated preceptor means a preceptor who does not receive any payment from the institute of higher education for providing the rotation.



\$2,000 Tax credit per rotation

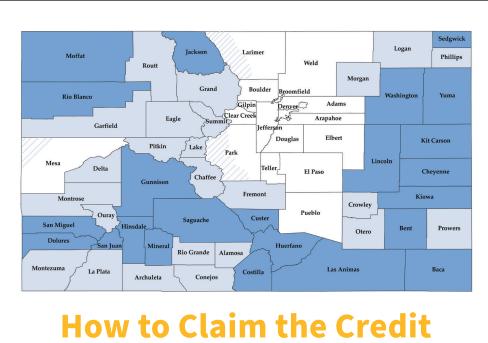
claimed per year for a total of

\$6,000 *in annual tax credits* 

#### WHERE do I have to be precepting?

Only preceptors working in a rural or frontier designated county are eligible for the tax credit.









PRECEPTORS

HOW do I claim my credit?

- **Reaistered Nurse**
- **Registered Dental Hygienist**
- Licensed Clinical or Counseling Psychologist
- Licensed Clinical Social Worker
- Licensed Professional Counselor
- Licensed Marriage and Family Therapist
- **Psychiatric Nurse Specialist** 
  - Licensed Addiction Counselor
- Certified Addiction Counselor working in an outpatient clinical setting

You must submit a certified form to the DOR to claim the credit.

- 1. Complete an eligible primary care preceptorship in a rural or frontier county.
- 2. Complete the Rural and Frontier Health Care Preceptor Tax Credit form (leave SSN blank). The form can be accessed through each of the regional AHEC's website or CRHC's website (http://coruralhealth.org/preceptor-survey).
- 3. Submit the form to a certifying body, which includes either the health professional schools affiliated with the student, or your regional AHEC office. AHEC may charge a fee for certification.
- 4. The tax credit form will be certified and sent back to you. Add your SSN and submit the form to the DOR via: dor preceptor@state.co.us
- 5. DOR will contact you with notification of approval or denial of the credit. If approved, file the certified tax credit form during the next tax filing cycle.

## **QUESTIONS?**

The Colorado Rural Health Center maintains a website for additional information on the preceptor tax credit. Scan to QR code to visit the CRHC website, or visit https://coruralhealth.org/ruralfrontier-preceptor-tax-credit-additional-details



# CORADO RURAL HEALTH CENTER

The State Office of Rural Health