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Rural & Frontier Health-Care Preceptor Tax Credit Instructions

Qualifying licensed health-care professionals (preceptors) who practice in a rural or frontier area and who provide a preceptorship during the tax year may be eligible for the Rural and Frontier Health-Care Preceptor Tax Credit. The amount of the credit is \$1,000 regardless of the number of preceptorships undertaken during the tax year.

A preceptorship is an uncompensated mentoring experience in which a preceptor provides a program of personalized instruction, training, and supervision to eligible health professional students to enable the students to obtain eligible professional degrees or certifications. To qualify for the credit, the preceptorship must last at least four working weeks or twenty business days during the tax year. The weeks or business days need not be consecutive.

Eligible health professional students are individuals enrolled at any accredited Colorado institution of higher education seeking a degree or certification in a primary health-care field.

The preceptor must be practicing in a primary health-care field and hold one of the following licenses to practice in Colorado:

- Doctor of Medicine
- Doctor of Osteopathic Medicine
- Advanced Practice Nurse
- Physician Assistant
- Doctor of Dental Surgery
- Doctor of Dental Medicine
- Registered Nurse
- Registered Dental Hygienist
- Pharmacist
- 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

For more information, including the definitions of “rural area,” “frontier area,” and “primary health-care,” refer to section 39-22-538, C.R.S., and the related Department rules.

Instructions for Preceptors

If you meet the requirements of a preceptor, and you have provided a qualifying preceptorship to an eligible health professional student, you must complete and submit this form DR 0366. Completion of this form includes:

- Obtaining certification from the institution for which you teach, or from the regional Area Health Education Center (AHEC) office with jurisdiction over the area in which the preceptor’s medical practice is located.
- Promptly submitting the completed form to DOR_Preceptor@state.co.us.

A maximum of 300 preceptors per year are allowed to claim the credit. Credits are issued in chronological order based upon the timestamp of the email the Department receives from the preceptor with the completed certification attached. The Department will notify you once your credit is issued or denied.

Completing and Submitting DR 0366

The taxpayer/preceptor must enter the following on this form DR 0366: social security number (SSN) or individual taxpayer identification number (ITIN); name; email address; and phone. Choose the type of license or certificate you hold from the bulleted list in the first column and enter it in the Colorado license type field.

Enter the name and location of your practice, which must be located in a rural or frontier area.

Enter the name of the certifying institution or AHEC office. The certifying institution where you teach may be an institution of higher education, or a hospital, clinic, or other medical facility.

Review the declaration, sign, and date this form. Submit the completed form to the certifying institution or AHEC office along with the following information:

- The name of each student instructed;
- The Colorado institution of higher education where the student is enrolled;
- The degree or certification the student is seeking;
- The dates of the preceptorship; and
- Any other information required by the certifying institution or AHEC office.

Once the certifying institution or AHEC office has certified your eligibility for the credit by signing this form, promptly submit the completed form to DOR_Preceptor@state.co.us.



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Instructions for Certifying Institution or AHEC Office

Eligibility for the Rural and Frontier Health-Care Preceptor Tax Credit must be certified by either:

- The institution for which the preceptor teaches, whether it is an institution of higher education or a hospital, clinic, or other medical facility; or
- The by the particular regional office of the AHEC program with jurisdiction over the area in which the preceptor's medical practice is located.

The certifying institution or AHEC office must utilize this form and the student information provided by the preceptor to determine and certify that the preceptor has satisfied the

requirements for the allowance of the tax credit as specified in section 39-22-538, C.R.S. The certifying institution or AHEC office must also identify the number of eligible health professional students that the preceptor instructed, trained, or supervised during the tax year through all preceptorships provided by the taxpayer. The AHEC program may charge the preceptor a reasonable fee for providing the certification.

After reviewing the requirements for the tax credit, the contents of this form, and the student information, the person certifying eligibility for the credit on behalf of the certifying institution or AHEC office must sign and date the form. Enter your name and title in the space below your signature.

Retain a copy of this form and the student information for your records. Return the signed original to the preceptor.



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2024 Rural & Frontier Health Care Preceptor Credit

<input type="checkbox"/> SSN or ITIN	

Preceptor's Last Name	Preceptor's First Name	Middle Initial

Preceptor's Email	Preceptor's Phone

Colorado License Type (see instructions)

Name of Preceptor's Practice and Location

Address

City	County	State	ZIP

Certifying Institution or Regional AHEC Office

I declare that I am a licensed health-care professional who practices in a rural or frontier area and that during the tax year, I instructed, trained, or supervised one or more eligible health professional students enrolled at accredited Colorado institutions of higher education in a manner that qualifies for the Rural and Frontier Health-Care Preceptor Tax Credit allowed by section 39-22-539, C.R.S. I further declare that the information in this form, and the information submitted herewith, is true and correct to the best of my knowledge and belief.

Signature	Date

The following must be completed by the certifying institution or AHEC Office

Enter the number of eligible health professional students that the preceptor instructed, trained, or supervised during the tax year	
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I declare that I am duly authorized to execute this certification on behalf of the above-listed certifying institution or regional AHEC office. I further declare that I am familiar with the requirements for the Rural and Frontier Health-Care Preceptor Tax Credit allowed by section 39-22-539, C.R.S. I certify that the preceptor listed above has satisfied the requirements for the tax credit and has instructed, trained, or supervised the number of students listed above.

Signature	Date

Printed Name	Title

Promptly submit the completed form to DOR_Preceptor@state.co.us



