

Rural & Frontier Health Care Preceptor Credit Instructions

Health care professionals who provide a preceptorship during the tax year may be eligible for the Rural and Frontier Health Care Preceptor tax credit. The following Colorado license types qualify for this credit:

- 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

Enter your license from the above list in the "Colorado License Type" field on the DR 0366. See the DR 0366 for more instructions on claiming this credit.

HB 22-1005 took effect on August 9, 2022. If you qualify for the credit as a result of HB 22-1005 but applied for the credit before the effective date, you must reapply by submitting a new DR 0366 to the Department.



2022 Rural & Frontier Health Care Preceptor Credit

			SSN or ITIN		
Preceptor's Last Name	Preceptor's	First Name			Middle Initial
Preceptor's Email	Pre	ceptor's Phone			
Colorado License Type (see instructions)					
Name of Preceptor's Practice and Location					
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Address					
City	County			State	ZIP
 Only 300 primary health care preceptors are entitled to claim this credit each tax year. In order to claim this credit, the preceptor must: i. Receive certification that the preceptor satisfied all requirements to receive the credit from the institution for which the preceptor teaches, whether it is an institution of higher education or a hospital, clinic, or other medical facility, or from the regional AHEC office with jurisdiction over the area in which the preceptorship took place. ii. Send an electronic copy of the completed certification to the Department by email to dor_preceptor@state.co.us. iii. If the preceptor receives notification from the Department that the credit has been issued to him or her, file a Colorado income tax return and claim the credit on his or her return. 					
If applicable, Colorado AHEC Location					
Students Preceptored – Include Name, School, Program Name, Dates of Clinical Rotation, Dates of Preceptorship					
By executing this form, I certify that during the income tax year the taxpayer satisfied all requirements to receive the credit.					
Signature of Person Authorized to Certify the Credit					