



## Rural Practitioner & Rural Volunteer EMS Tax Credit — FAQ

### Overview

#### **Q: What are the Rural Practitioner Tax Credit and the Rural Volunteer EMS Tax Credit?**

A: These are tax-credits offered through ORH for health care providers and EMS volunteers working in rural Oregon. The credits reduce your Oregon income tax liability if you meet eligibility criteria.

#### **Q: Why do these tax credits exist?**

A: To encourage health care practitioners and EMS volunteers to serve in rural or underserved areas of Oregon by providing a financial incentive via a tax credit.

#### **Q: Who administers the program?**

A: The program is administered by ORH in coordination with the Oregon Department of Revenue (DOR) for tax-filing purposes.

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### Eligibility & Requirements

#### **Q: Who is eligible for the Rural Practitioner Tax Credit?**

A: Eligibility includes:

- Holding an active Oregon license in one of the specified provider categories.
- Providing health care services in a rural Oregon location as defined by the program.
- Meeting any additional criteria specified for your provider type (dentist, NP, PA, optometrist, CRNA, MD/DO, etc.).

#### **Q: What provider categories qualify for the credit?**

A: Qualifying licensures include:

- Certified Registered Nurse Anesthetists (CRNAs)
- Dentists
- Doctors of Medicine (MD) & Doctors of Osteopathic Medicine (DO)
- Nurse Practitioners (NPs) & Physician Assistants (PAs)
- Optometrists
- Podiatrists (DPM)

#### **Q: What about the Rural Volunteer EMS Provider Tax Credit?**

A: This tax credit is available for eligible EMS volunteers who serve in rural Oregon under the volunteer EMS provider designation.



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## Application & Processing

### **Q: How do I apply for the tax credit?**

A: You submit an online application via the secure portal provided by ORH. For this tax-credit program, the earlier printed & mailed forms have been replaced.

### **Q: Is there a fee to apply?**

A: Yes for most provider categories: a \$45 processing fee must be mailed (check) to OORH after submitting the online application. The EMS volunteer credit has **no fee**.

### **Q: What is the processing timeline?**

A: It may take up to six weeks to process applications—especially during the months preceding the April tax-filing deadline. Plan accordingly.

### **Q: What happens after my application is approved?**

A: Once approved, you will receive a confirmation or denial via email. Then you can file your Oregon tax return and claim the credit.

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## Tax Credit Details & Considerations

### **Q: How is the tax credit applied on my Oregon tax return?**

A: If the application is successful, the certificate of eligibility you receive is used to claim the credit when filing your Oregon income tax return. (Specific instructions are on your tax return forms and in IRS/DOR guidance.)

### **Q: Will this tax credit reduce my federal tax liability?**

A: No. This is an Oregon state-income tax credit. It reduces your Oregon state tax liability, not your federal tax.

### **Q: What if I apply but my tax bill is lower than the credit amount?**

A: Typically, tax credits cannot reduce your tax liability below zero, and unused amounts may or may not be carried forward — check the current Oregon tax rules or consult your tax professional.

### **Q: What if I move, change employer, or change my licensure status mid-year?**

A: You should notify ORH via the online portal (or follow the update instructions) if your licensure, provider category, or rural practice status changes. Maintaining eligibility is key.



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## Renewals & Ongoing Compliance

### **Q: Do I need to reapply each year?**

A: Yes—eligibility must be re-confirmed each tax year. If your situation remains the same, you'll still need to submit a new application for the upcoming tax year.

### **Q: What records should I keep?**

A: You should keep:

- Documentation of your licensure and provider category.
- Evidence of your rural practice or volunteer EMS service location and time.
- Your approval email/certificate from ORH.
- Your Oregon tax return showing how you claimed the credit.
- Any communications from OORH regarding your application.

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## Contact & Additional Resources

### **Q: Who can I contact if I have questions about the tax credit program?**

A: Contact Workforce Services at ORH:

**Phone:** 503-494-4450 (or toll-free 866-674-4376)

### **Q: Where do I send my processing fee check (if applicable)?**

A: Mail to:

Oregon Office of Rural Health

3181 S.W. Sam Jackson Park Road, L593

Portland, OR 97239

### **Q: Where can I find the online application?**

A: The online application link for the tax credit is on the “Tax Credits” page of the ORH website. Search under [Rural Practitioner Tax Credit](#) or [Rural Volunteer EMS Provider Tax Credit](#).