

Comparison of Tax Year 2012 and 2013 IRS Form 990 Schedule H Instructions

| Comparison of Tax Year 2012 and 2013 Form 990 Schedule H Instructions                                 |   |   |
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| Differences between 2012 and 2013 Instructions are Highlighted in Bold or <del>In Strikethrough</del> |   |   |
| Page and Section in 2013 Document   | 2012 Text   | 2013 Text   |
| <b>SIGNIFICANT CHANGES</b>  |   |   |
| Page 1, General Instructions  | Section 6033(b)(15)(B) also requires hospital organizations to submit a copy of their audited financial statements to the IRS. Accordingly, a hospital organization that is required to file Form 990 must attach a copy of its most recent audited financial statements to its Form 990 (see instructions for Form 990, Part IV, line 20b).  | Section 6033(b)(15)(B) also requires hospital organizations to submit a copy of their audited financial statements to the IRS. Accordingly, a hospital organization that is required to file Form 990 must attach a copy of its most recent audited financial statements to its Form 990. <b>If the organization was included in consolidated audited financial statements but not separate audited financial statements for the tax year, then it must attach a copy of the consolidated financial statements, including details to consolidation</b> (see instructions for Form 990, Part IV, line 20b).  |
| Page 2, Who Must File   | Note that while information from all the above sources is combined for purposes of Schedule H (Form 990), the organization is required to report each of its hospital facilities in Part V, Sections A and B, whether operated directly by the organization or through a disregarded entity or joint venture treated as a partnership. In addition, the organization must list in Part V, Section C, each of its other health care facilities (for example, rehabilitation clinics, other outpatient clinics, diagnostic centers, skilled nursing facilities, long-term acute care facilities that it operated during the tax year), whether operated directly by the organization or through a disregarded entity or a joint venture treated as a partnership. | Note that while information from all the above sources is combined for purposes of Schedule H (Form 990), the organization is required to <b>list and provide information regarding each of</b> its hospital facilities in Part V, Sections A, <b>B, and C</b> , whether operated directly by the organization or through a disregarded entity or joint venture treated as a partnership. In addition, the organization must list in Part V, Section <b>D</b> , each of its other health care facilities (for example, rehabilitation clinics, other outpatient clinics, diagnostic centers, skilled nursing facilities) <del>long-term acute care facilities</del> that it operated during the tax year}, whether operated directly by the organization or through a disregarded entity or a joint venture treated as a partnership. |
| Page 2, Financial Assistance and Certain Other Community Benefits At Cost                             | Line 1...Financial assistance does not include: bad debt or uncollectible charges that the organization recorded as revenue but wrote off due to a patient's failure to pay, or the cost of providing such care to such patients; the difference between the cost of care provided under Medicaid or other means-tested government programs or under Medicare and the revenue derived therefrom; or contractual adjustments with any third-party payors.  | Line 1...Financial assistance does not include: bad debt or uncollectible charges that the organization recorded as revenue but wrote off due to a patient's failure to pay, or the cost of providing such care to such patients; the difference between the cost of care provided under Medicaid or other means-tested government programs or under Medicare and the revenue derived therefrom; <b>self-pay or prompt pay discounts</b> ; or contractual adjustments with any third-party payors.  |
| Page 3, Financial Assistance and Certain Other Community Benefits At Cost                             | Lines 7a through 7k. Report on the table (lines 7a through 7k), at cost, the organization's financial assistance (as defined in the instructions for line 1) and certain other community benefits. Report on line 7i contributions that the organization restricts to one or more of the community benefit activities listed in lines 7a through 7h.  | Lines 7a through 7k. Report on the table (lines 7a through 7k), at cost, the organization's financial assistance (as defined in the instructions for line 1) and certain other community benefits. Report on line 7i contributions that the organization restricts, <b>in writing</b> , to one or more of the community benefit activities listed in lines 7a through 7h.   |
| Page 3, Financial Assistance and Certain Other Community Benefits At Cost                             | Column (d). "Direct offsetting revenue" means revenue from the activity during the year that offsets the total community benefit expense of that activity, as calculated on the worksheets for each line item. "Direct offsetting revenue" includes any revenue generated by the activity or program, such as payment or reimbursement for services provided to program patients. Direct offsetting revenue does not include restricted or unrestricted grants or contributions that the organization uses to provide a community benefit.  | Column (d). "Direct offsetting revenue" means revenue from the activity during the year that offsets the total community benefit expense of that activity, as calculated on the worksheets for each line item. "Direct offsetting revenue" includes any revenue generated by the activity or program, such as payment or reimbursement for services provided to program patients. "Direct offsetting revenue" <b>also includes restricted grants or contributions that the organization uses to provide a community benefit, such as a restricted grant to provide financial assistance or fund research.</b> "Direct offsetting revenue" <b>does not include unrestricted grants or contributions that the organization uses to provide a community benefit.</b>   |

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| Page 4, Financial Assistance and Certain Other Community Benefits At Cost | Example. The organization receives a restricted grant from an unrelated organization that must be used by the organization to provide financial assistance. The amount of the restricted grant is not reportable as direct offsetting revenue on line 7a, column (d).  | <b>Examples.</b> The organization receives a restricted grant from an unrelated organization that must be used by the organization to provide financial assistance. The amount of the restricted grant is <del>not</del> reportable as direct offsetting revenue on line 7a, column (d).<br><b>The organization receives an unrestricted grant from an unrelated organization. The organization decides to use the grant to increase the amount of financial assistance it provides. The amount of the unrestricted grant is not reportable as direct offsetting revenue on line 7a, column (d).</b>   |
| Page 5, Part III. Bad Debt, Medicare, & Collection Practices              | Section B. In this section, (a) combine allowable costs to provide services reimbursed by Medicare, (b) combine Medicare reimbursements attributable to such costs, and (c) combine Medicare surplus or shortfall. Include in Section B only those allowable costs and Medicare reimbursements that are reported in the organization's Medicare Cost Report(s) for the year, including its share of any such allowable costs and reimbursement from disregarded entities and joint ventures in which it has an ownership interest.   | Section B. In this section, (a) combine allowable costs to provide services reimbursed by Medicare ( <b>do not include community benefit costs included in Part I, line 7</b> ), (b) combine Medicare reimbursements attributable to such costs, and (c) combine Medicare surplus or shortfall. Include in Section B only those allowable costs and Medicare reimbursements that are reported in the organization's Medicare Cost Report(s) for the year, including its share of any such allowable costs and reimbursement from disregarded entities and joint ventures in which it has an ownership interest. <b>Do not include any Medicare-related expenses or revenue properly reported in Part I, line 7f or 7g.</b>   |
| Page 5, Part III. Bad Debt, Medicare, & Collection Practices              | Line 5...Do not include revenue related to subsidized health services as reported in Part I, line 7g (see Worksheet 6), or direct graduate medical education (GME) as reported in Part I, line 7f (see Worksheet 5).   | Line 5...Do not include revenue related to subsidized health services as reported in Part I, line 7g (see Worksheet 6), <b>research as reported in Part I Line 7h (see Worksheet 7)</b> or direct graduate medical education (GME) as reported in Part I, line 7f (see Worksheet 5).   |
| Page 6, Part III. Bad Debt, Medicare, & Collection Practices              | Line 8. Check the box that best describes the costing methodology used to determine the Medicare allowable costs reported in the organization's Medicare Cost Report(s), as reflected on line 6. Describe this methodology in Part VI. The organization must also describe in Part VI its rationale for treating the amount reported in Part III, line 7, or any portion of it, as a community benefit. An organization's rationale must have a reasonable basis. Do not include this amount in Part I, line 7. Do not include any Medicare-related expenses or revenue properly reported in Part I, line 7g or any Medicare-related expenses or revenue reported in Part I, line 7f in Part III, Section B. | Line 8. Check the box that best describes the costing methodology used to <b>report</b> the Medicare allowable costs <del>reported in the organization's Medicare Cost Report(s)</del> on line 6. Describe this methodology in Part VI. The organization must also describe in Part VI its rationale for treating the amount reported in Part III, line 7, or any portion of it, as a community benefit. An organization's rationale must have a reasonable basis. Do not include this amount in Part I, line 7. Do not include any Medicare-related expenses or revenue properly reported in Part I, line 7g or any Medicare-related expenses or revenue reported in Part I, line 7f in Part III, Section B.  |
| Page 8, Part V. Facility Information                                      | Line 6a. Check this box if the hospital facility adopted an implementation strategy that addresses each of the community health needs identified through the CHNA...   | Line 6a. Check this box if the hospital facility adopted an implementation strategy that addresses each of the <b>significant</b> health needs identified through the CHNA...  |
| Page 9, Part V. Facility Information                                      | Line 19...If the reason the hospital facility did not have a written nondiscriminatory policy relating to emergency medical care is not listed in lines 19a through 19c, check line 19d, "Other," and describe the reason(s) in Part VI. The hospital facility may check "Yes" if it had a written policy that required compliance with 42 U.S.C. 1395dd (Emergency Medical Treatment and Active Labor Act EMTALA)).   | Line 19...If the reason the hospital facility did not have a written nondiscriminatory policy relating to emergency medical care is not listed in lines 19a through 19c, check line 19d, "Other," and describe the reason(s) in Part V, <b>Section C</b> . The hospital facility may check "Yes" if it had a written policy that required compliance with <b>Subchapter G of Chapter IV of Title 42 of the Code of Federal Regulations, the subchapter regarding the Centers for Medicare and Medicaid Services' standards and certification and including the regulations under the Emergency Medical Treatment and Active Labor Act (EMTALA) and that prohibits debt collection activities from occurring in the emergency department or in other hospital venues where such activities could interfere with the treatment of emergency medical conditions without discrimination.</b> |
| Page 11, Part VI. Supplemental Information                                | Part III Line 8. Describe the costing methodology used to determine the Medicare allowable costs reported in the organization's Medicare Cost Report, as reflected in the amount reported in Part III, line 6.   | Part III Line 8. Describe the costing methodology used to determine the Medicare allowable costs reported in <del>the organization's Medicare Cost Report, as reflected in the amount reported in</del> Part III, line 6.  |

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| Page 12, Worksheet 1.             | Line 3. Multiply line 1 by line 2, or enter estimated cost based on the organization's cost accounting methodology. Organizations with a cost accounting system or a cost accounting method more accurate than the ratio of patient care cost to charges from Worksheet 2 can rely on that method to estimate financial assistance cost.  | Line 3. Multiply line 1 by line 2, or enter estimated cost based on the organization's cost accounting methodology. Organizations with a cost accounting system or a cost accounting method more accurate than the ratio of patient care cost to charges from Worksheet 2 can rely on that method to estimate financial assistance cost. <b>An organization that does not use Worksheet 2 to determine a ratio of patient care cost to charges should make any necessary adjustments for patient care charges and community benefit programs to avoid double counting.</b> |
| Page 13, Worksheet 2.             | Worksheet 2 can be used to calculate the organization's ratio of patient care cost to charges.  | Worksheet 2 can be used to calculate the organization's ratio of patient care cost to charges. <b>An organization that does not use Worksheet 2 to determine a ratio of patient care cost to charges should make any necessary adjustments for patient care charges and community benefit programs to avoid double counting.</b>   |
| Page 18, Worksheet 6.             | Subsidized health services generally include qualifying inpatient programs (for example, neonatal intensive care, addiction recovery, and inpatient psychiatric units) and ambulatory programs (emergency and trauma services, satellite clinics designed to serve low-income communities, and home health programs).   | Subsidized health services <b>can</b> include qualifying inpatient programs (for example, neonatal intensive care, addiction recovery, and inpatient psychiatric units) and <b>outpatient</b> programs (emergency and trauma services, satellite clinics designed to serve low-income communities, and home health programs).  |
| Page 18, Worksheet 6.             | <b>Not present</b>  | <b>Note: The organization can report a physician clinic as a subsidized health service only if the organization operated the clinic and associated hospital services at a financial loss to the organization during the year.</b>  |
| Page 20, Worksheet 8.             | Worksheet 8 can be used to report cash contributions or grants and the cost of in-kind contributions that support financial assistance, health professions education, and other community benefit activities reportable in Part I, lines 7a through 7h. Report such contributions on line 7i, and not on lines 7a through 7h. Do not include any contributions funded in whole or in part by a restricted grant, to the extent that such grant was from a related organization, as illustrated in the examples on this page and the next. | Worksheet 8 can be used to report cash contributions or grants and the cost of in-kind contributions that support financial assistance, health professions education, and other community benefit activities reportable in Part I, lines 7a through 7h. Report such contributions on line 7i, and not on lines 7a through 7h. <b>Do not include any contributions funded in whole or in part by a restricted grant, to the extent that such grant was from a related organization, as illustrated in the examples on this page and the next.</b>                           |
| Page 20, Worksheet 8.             | "Cash and in-kind contributions" means contributions made by the organization to health care organizations and other community groups restricted to one or more of the community benefit activities described in the table in Part I, line 7 (and the related worksheets and instructions).   | "Cash and in-kind contributions" means contributions made by the organization to health care organizations and other community groups restricted, <b>in writing</b> , to one or more of the community benefit activities described in the table in Part I, line 7 (and the related worksheets and instructions).   |
| Page 21, Worksheet 8.             | Examples 1, 2, and 3  | <b>Deleted</b>   |
| <b>OTHER CHANGES</b>              |   |  |
| Page 1, General Instructions      | The hospital organization must complete a separate Section B for each of its hospital facilities listed in Section A.   | The hospital organization must complete a separate Section B for each of its hospital facilities <b>or facility reporting groups</b> listed in Section A.  |
| Page 1, General Instructions      | The community health needs assessment requirements of section 501(r)(3) are effective for tax years beginning after March 23, 2012. Accordingly, the questions in Part V, Section B, about community health needs assessments (lines 1 through 8) are optional for any tax year beginning before March 24, 2012.  | <b>Deleted</b>   |
| Page 1, General Instructions      | Section C, Part V, requires an organization to list all of its non-hospital health care facilities that it operated during the tax year, whether or not such facilities were required to be licensed or registered under state law.   | <b>Part V, Section D</b> , requires an organization to list all of its non-hospital health care facilities that it operated during the tax year, whether or not such facilities were required to be licensed or registered under state law.  |
| Page 1, Who Must File             | Schedule H (Form 990) must be completed by a hospital organization that operated during the tax year at least one hospital facility. A hospital facility is one that is required to be licensed, registered, or similarly recognized by a state as a hospital. A hospital organization may treat multiple buildings operated under a single state license as a single hospital facility.  | Schedule H (Form 990) must be completed by a hospital organization that operated <b>at any time</b> during the tax year at least one hospital facility. A hospital facility is one that is required to be licensed, registered, or similarly recognized by a state as a hospital. A hospital organization may treat multiple buildings operated <b>by a hospital organization</b> under a single state license as a single hospital facility.  |

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| Page 2, Who Must File   | An organization that does not operate one or more facilities that satisfy the definition of hospital facility, above, should not file Schedule H (Form 990).  | An organization that <b>did</b> not operate one or more facilities <b>during the tax year</b> that satisfy the definition of hospital facility, above, should not file Schedule H (Form 990).  |
| Page 2, Financial Assistance and Certain Other Community Benefits At Cost | Part I requires reporting of financial assistance policies, the availability of community benefit reports, and the cost of certain financial assistance and other community benefit activities and programs   | Part I requires reporting of financial assistance policies, the availability of community benefit reports, and the cost of <del>certain</del> financial assistance and other community benefit activities and programs   |
| Page 2, Financial Assistance and Certain Other Community Benefits At Cost | Line 3a. "Federal Poverty Guidelines" (FPG) are the Federal Poverty Guidelines established by the U.S. Department of Health and Human Services.   | Line 3a. "Federal Poverty Guidelines" (FPG) are the Federal Poverty Guidelines <b>published annually</b> by the U.S. Department of Health and Human Services.  |
| Page 3, Financial Assistance and Certain Other Community Benefits At Cost | Column (c)... "Indirect costs" means costs that are shared by multiple activities or programs, such as facilities and administration costs related to the organization's infrastructure (space, utilities, custodial services, security, information systems, administration, materials management, and others).  | Column (c)... "Indirect costs" means costs that are shared by multiple activities or programs, such as facilities and <b>administrative</b> costs related to the organization's infrastructure (space, utilities, custodial services, security, information systems, administration, materials management, and others).  |
| Page 4, Financial Assistance and Certain Other Community Benefits At Cost | Column (e) "Net community benefit expense" is "Total community benefit expense" (column (c)) minus "Direct offsetting revenue" (column (d)). If the calculated amount is less than zero, report the amount as a negative number.<br>Column (f). "Percent of total expense" is the "net community benefit expense" in column (e) divided by the sum of the amount on Form 990, Part IX, line 25, column (A) including the organization's proportionate share of total expenses of all joint ventures in which it has an ownership interest (see Appendix F). Report the percentage to two decimal places (x.xx%). If the net community benefit expense in column (e) is a negative number, report -0- in column (f) rather than a negative percentage. Any bad debt expense included in the denominator should be removed before calculation, and the amount of bad debt expense that was included on Form 990, Part IX, line 25, column (A) but removed from this figure should be reported in Part VI, line 1. | <b>Deleted</b>   |
| Page 5, Part III. Bad Debt, Medicare, & Collection Practices              | Section A. In this section (a) report combined bad debt expense; (b) provide an estimate of how much bad debt expense, if any, reasonably could be attributable to persons who likely would qualify for financial assistance under its financial assistance policy; and (c) provide a rationale for what portion of bad debt, if any, the organization believes is community benefit. In addition, the organization must report whether it has adopted Healthcare Financial Management Association Statement No. 15, Valuation and Financial Statement Presentation of Charity Care and Bad Debts by Institutional Healthcare Providers ("Statement 15") and provide the text of its footnote, if applicable, to its audited financial statements that describes the bad debt expense.  | Section A. In this section (a) report combined bad debt expense; (b) provide an estimate of how much bad debt expense, if any, reasonably could be attributable to persons who likely would qualify for financial assistance under <b>the organization's</b> financial assistance policy; and (c) provide a rationale for what portion of bad debt, if any, the organization believes is community benefit. In addition, the organization must report whether it has adopted Healthcare Financial Management Association Statement No. 15, Valuation and Financial Statement Presentation of Charity Care and Bad Debts by Institutional Healthcare Providers ("Statement 15") and provide the text <b>or page number</b> of its footnote, if applicable, to its audited financial statements that describes the bad debt expense. |
| Page 7, Part V. Facility Information                                      | In Part V, the organization must list all of its hospital facilities in Section A, complete a separate Section B for each of its hospital facilities listed in Section A, and list its non-hospital health care facilities in Section C.  | In Part V, the organization must list all of its hospital facilities in Section A, complete separate Sections <b>B and C</b> for each of its hospital facilities <b>or facility reporting groups</b> listed in Section A, and list its non-hospital health care facilities in Section <b>D</b> .   |
| Page 7, Part V. Facility Information                                      | Facility reporting groups. If the organization is able to check the same checkboxes for all Part V, Section B questions for more than one of its hospital facilities, it may file a single Section B for all facilities in that facility reporting group. For each of those facilities, the organization would assign and list the facility reporting group letter in the 'Facility reporting group' column in Section A.   | Facility reporting groups. If the organization is able to check the same checkboxes for all Part V, Section B questions for more than one of its hospital facilities, it may file a single Section <b>B and Section C</b> for all facilities in that facility reporting group. For each of those facilities, the organization would assign and list the facility reporting group letter in the 'Facility reporting group' column in Section A.   |

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| Page 7, Part V. Facility Information | Section A...A hospital facility is operated by an organization whether the facility is operated directly by the organization or indirectly through a disregarded entity or joint venture treated as a partnership. For each hospital facility, list its name, address, and primary website address, and check the applicable column(s).  | Section A...A hospital facility is operated by an organization whether the facility is operated directly by the organization or <del>indirectly</del> through a disregarded entity or joint venture treated as a partnership. For each hospital facility, list its name, address, primary website address, <b>and state license number</b> , and check the applicable column(s).  |
| Page 7, Part V. Facility Information | Section A...If the organization needs additional space to list all of its hospital facilities, it should duplicate Section A and use as many duplicate copies of Section A as needed, number each page, and renumber the line numbers in the left hand margin (an organization with 15 facilities should renumber lines 1-3 on the 2nd page as lines 13-15).   | Section A...If the organization needs additional space to list all of its hospital facilities, it should duplicate Section A and use as many duplicate copies of Section A as needed, number each page, and renumber the line numbers in the left hand margin (an organization with 15 facilities should renumber lines 1-5 on the 2nd page as lines 11-15).  |
| Page 7, Part V. Facility Information | Section B. Section B requires reporting on a hospital facility by hospital facility basis. The organization must complete Section B for each of its hospital facilities listed in Section A. At the top of Section B, list the name of the hospital facility or facility reporting group and its line number (or facility reporting group letter) from Section A.  | Section B. Section B requires reporting on a hospital facility by hospital facility basis. The organization must complete <b>a</b> Section B for each of its hospital facilities <b>or facility reporting groups</b> listed in Section A. At the top of Section B, list the name of the hospital facility <b>or the</b> facility reporting group <b>letter. If reporting Section B for a single hospital facility, list its line number from Section A.</b>   |
| Page 7, Part V. Facility Information | Lines 1 through 8c. These lines are optional for tax years beginning on or before March 23, 2012. A community health needs assessment ("CHNA") is an assessment of the health needs of the community. To meet the requirements of section 501(r)(3), which is effective for tax years beginning after March 23, 2012, a CHNA must take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health, and must be made widely available to the public. | Lines 1 through 8c. <del>These lines are optional for tax years beginning on or before March 23, 2012.</del> A community health needs assessment ("CHNA") is an assessment of the <b>significant</b> health needs of the community. To meet the requirements of section 501(r)(3), <del>which is effective for tax years beginning after March 23, 2012,</del> a CHNA must take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health, and must be made widely available to the public. |
| Page 7, Part V. Facility Information | Line 1...If the CHNA describes information that does not have a corresponding checkbox, check line 1j, "Other," and describe this information in Part VI.  | Line 1...If the CHNA describes information that does not have a corresponding checkbox, check line 1j, "Other," and describe this information in <b>Part V, Section C.</b>  |
| Page 8, Part V. Facility Information | Line 3. If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the broad interests of the community served by the hospital facility including those with special knowledge or expertise in public health, including a description of how it consulted with these persons (whether through meetings, focus groups, interviews, surveys, written correspondence, etc.). Identify in Part VI any organizations and other groups that the hospital facility consulted in conducting its most recent CHNA.                            | Line 3. If "Yes," describe in <b>Part V, Section C</b> how the hospital facility took into account input from persons who represent the broad interests of the community served by the hospital facility including those with special knowledge or expertise in public health, including a description of how it consulted with these persons (whether through meetings, focus groups, interviews, surveys, written correspondence, etc.). Identify in <b>Part V, Section C</b> any organizations and other groups that the hospital facility consulted in conducting its most recent CHNA.                                   |
| Page 8, Part V. Facility Information | Line 4. Answer "Yes," if the hospital facility's CHNA was conducted with one or more other hospital facilities. "One or more other hospital facilities" includes related and unrelated hospital facilities. If "Yes," list in Part VI the other hospital facilities with which the hospital facility conducted its CHNA.   | Line 4. Answer "Yes," if the hospital facility's CHNA was conducted with one or more other hospital facilities. "One or more other hospital facilities" includes related and unrelated hospital facilities. If "Yes," list in <b>Part V, Section C</b> the other hospital facilities with which the hospital facility conducted its CHNA.   |
| Page 8, Part V. Facility Information | Line 5. Answer "Yes," if the hospital facility made its most recently conducted CHNA widely available to the public. If "Yes," indicate how the hospital facility made the CHNA widely available to the public by checking all applicable boxes. If the hospital facility made the CHNA widely available to the public by means other than those listed in lines 5a and 5b, check line 5c, "Other," and describe these means in Part VI.   | Line 5. Answer "Yes," if the hospital facility made its most recently conducted CHNA widely available to the public. If "Yes," indicate how the hospital facility made the CHNA widely available to the public by checking all applicable boxes. If the hospital facility made the CHNA widely available to the public by means other than those listed in lines 5a and 5b, check line 5c, "Other," and describe these means in <b>Part V, Section C.</b>   |
| Page 8, Part V. Facility Information | Line 5a. Check this box if the CHNA was made available on the hospital facility's website or the hospital organization's website. This box may also be checked if the hospital facility made its CHNA available on a website established and maintained by another entity. If line 5a is checked, list in Part VI the direct website address, or url, where the CHNA can be accessed.  | Line 5a. Check this box if the CHNA was made available on the hospital facility's website or the hospital organization's website. <del>This box may also be checked if the hospital facility made its CHNA available on a website established and maintained by another entity.</del> If line 5a is checked, list in <b>the space provided</b> the direct website address, or URL, where the CHNA can be accessed.  |

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| Page 8, Part V. Facility Information | <b>Not present</b>  | <b>Line 5b. Check this box if the CHNA was made available on a website other than the hospital facility's website or the hospital organization's website. If line 5b is checked, list in the space provided the direct website address, or URL, where the CHNA can be accessed.</b>  |
| Page 8, Part V. Facility Information | Line 6. Check all applicable boxes for lines 6a through 6h to show how the hospital facility addressed the needs identified in its most recently conducted CHNA. If the hospital facility addressed the needs identified in its most recently conducted CHNA by means other than those listed in lines 6a through 6h, check the box for line 6i, "Other," and describe these means in Part VI.                            | Line 6. Check all applicable boxes for lines 6a through 6h to show how the hospital facility addressed the needs identified in its most recently conducted CHNA. If the hospital facility addressed the needs identified in its most recently conducted CHNA by means other than those listed in lines 6a through 6h, check the box for line 6i, "Other," and describe these means in Part V, <b>Section C</b>                                       |
| Page 8, Part V. Facility Information | Line 7. Answer "Yes," if the hospital facility took action to address all of the needs identified in its most recently conducted CHNA. If "No," explain in Part VI which community health needs the hospital facility did not take action to address and the reasons why it did not take action to address such needs.  | Line 7. Answer "Yes," if the hospital facility took action to address all of the needs identified in its most recently conducted CHNA. If "No," explain in Part V, <b>Section C</b> which community health needs the hospital facility did not take action to address and the reasons why it did not take action to address such needs.  |
| Page 8, Part V. Facility Information | Line 10...If "No," explain in Part VI what criteria the hospital facility used to determine eligibility for free care, or state that the hospital facility did not provide any free care.   | Line 10... If "No," explain in Part V, <b>Section C</b> what criteria the hospital facility used to determine eligibility for free care, or state that the hospital facility did not provide any free care.  |
| Page 8, Part V. Facility Information | Line 11...If "No," explain in Part VI what criteria the hospital facility used to determine eligibility for discounted care, or state that the hospital facility did not provide any discounted care.   | Line 11...If "No," explain in Part V, <b>Section C</b> what criteria the hospital facility used to determine eligibility for discounted care, or state that the hospital facility did not provide any discounted care.   |
| Page 8, Part V. Facility Information | Line 12...If the hospital facility calculated amounts charged to patients using factors other than those listed in lines 12a through 12g, check the box for line 12h, "Other," and describe these factors in Part VI.   | Line 12...If the hospital facility calculated amounts charged to patients using factors other than those listed in lines 12a through 12g, check the box for line 12h, "Other," and describe these factors in Part V, <b>Section C</b> .  |
| Page 9, Part V. Facility Information | Line 12h. "Other" factors used in determining amounts charged to patients may include, but are not limited to, the amount budgeted for financial assistance.  | <b>Line 12h. Check this box if the hospital facility used the insurance status of patients, patients' families, or patients' guarantors as a factor in calculating amounts charged to patients during the tax year.</b>  |
| Page 9, Part V. Facility Information | <b>Not present</b>  | <b>Line 12i. "Other" factors used in determining amounts charged to patients may include, but are not limited to, the amount budgeted for financial assistance.</b>  |
| Page 9, Part V. Facility Information | Line 14...If the hospital facility publicized the policy within the community served by the hospital facility by means that are not listed in lines 14a-14f, check line 14g, "Other," and describe in Part VI how the financial assistance policy was publicized within the community served by the hospital facility.  | Line 14...If the hospital facility publicized the policy within the community served by the hospital facility by means that are not listed in lines 14a-14f, check line 14g, "Other," and describe in Part V, <b>Section C</b> how the financial assistance policy was publicized within the community served by the hospital facility.  |
| Page 9, Part V. Facility Information | Note: Section 501(r)(6) requires a hospital facility to forego extraordinary collections actions before the facility has made reasonable efforts to determine the patient's eligibility under the facility's FAP. No inference should be made regarding whether the actions listed in lines 16a through 16d, 17a through 17d, or described in Part VI as "other similar actions," are "extraordinary collection actions." | Note: Section 501(r)(6) requires a hospital facility to forego extraordinary collections actions before the facility has made reasonable efforts to determine the <b>individual's</b> eligibility under the facility's FAP. No inference should be made regarding whether the actions listed in lines 16a through 16d, 17a through 17d, or described in Part V, <b>Section C</b> as "other similar actions," are "extraordinary collection actions." |
| Page 9, Part V. Facility Information | Line 16...If a hospital facility's policies permitted the facility to take an action or actions against an individual during the tax year similar to those listed in lines 16a through 16d before making reasonable efforts to determine the individual's eligibility under the facility's FAP, check line 16e, "Other similar actions," and describe those actions in Part VI.   | Line 16...If a hospital facility's policies permitted the facility to take an action or actions against an individual during the tax year similar to those listed in lines 16a through 16d before making reasonable efforts to determine the individual's eligibility under the facility's FAP, check line 16e, "Other similar actions," and describe those actions in Part V, <b>Section C</b> .  |
| Page 9, Part V. Facility Information | Line 16e. If the organization checked line 16e, describe in Part VI the other similar actions that the hospital facility was permitted to take under its policies during the tax year before making reasonable efforts to determine the individual's eligibility under the hospital facility's FAP.   | Line 16e. If the organization checked line 16e, describe in Part V, <b>Section C</b> the other similar actions that the hospital facility was permitted to take under its policies during the tax year before making reasonable efforts to determine the individual's eligibility under the hospital facility's FAP.   |

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|---------------------------------------|---|---|
| Page 9, Part V. Facility Information  | Line 17...If the hospital facility or an authorized third party performed actions similar to those listed in lines 17a through 17d before making reasonable efforts to determine the individual's eligibility under the facility's FAP, answer "Yes," check the box for line 17e, "Other similar actions," and describe those actions in Part VI.   | Line 17...If the hospital facility or an authorized third party performed actions similar to those listed in lines 17a through 17d before making reasonable efforts to determine the individual's eligibility under the facility's FAP, answer "Yes," check the box for line 17e, "Other similar actions," and describe those actions in Part <b>V, Section C</b> .   |
| Page 9, Part V. Facility Information  | Line 18. Indicate which efforts the hospital facility took before initiating any of the actions listed (whether or not checked) in lines 17a through 17d or described in Part VI (describing 'other similar actions' checked on line 16e or line 17e) by checking all applicable boxes in lines 18a through 18d. If the hospital facility made efforts other than those listed in lines 18a through 18d before initiating any of the actions listed in lines 17a through 17d or described in Part VI (describing 'other similar actions' checked on line 16e or line 17e) check the box for line 18e, "Other," and describe in Part VI.<br>If the hospital facility made no such efforts before initiating any of the actions listed (whether or not checked) in lines 17a through 17d or described in Part VI (describing 'other similar actions' checked on line 16e or line 17e), check the box for line 18e, "Other," and state in Part VI that the hospital facility made no such efforts. | Line 18. Indicate which efforts the hospital facility took before initiating any of the actions listed (whether or not checked) in lines 17a through 17d or described in Part <b>V, Section C</b> (describing 'other similar actions' checked on line 16e or line 17e) by checking all applicable boxes in lines 18a through 18d. If the hospital facility made efforts other than those listed in lines 18a through 18d before initiating any of the actions listed in lines 17a through 17d or described in Part <b>V, Section C</b> (describing 'other similar actions' checked on line 16e or line 17e) check the box for line 18e, "Other," and describe in Part <b>V, Section C</b> .<br>If the hospital facility made no such efforts before initiating any of the actions listed (whether or not checked) in lines 17a through 17d or described in Part <b>V, Section C</b> (describing 'other similar actions' checked on line 16e or line 17e), check the box for line 18e, "Other," and state in Part <b>V, Section C</b> that the hospital facility made no such efforts. |
| Page 10, Part V. Facility Information | Line 21. Answer "Yes," if, during the tax year, the hospital facility charged any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care. If "Yes," explain in Part VI.  | Line 21. Answer "Yes," if, during the tax year, the hospital facility charged any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care. If "Yes," explain in Part <b>V, Section C</b> .  |
| Page 10, Part V. Facility Information | Line 22. Answer "Yes," if, during the tax year, the hospital facility charged any of its FAP-eligible individuals an amount equal to the gross charge for any service provided to that individual, and explain in Part VI the circumstances in which it used gross charges.   | Line 22. Answer "Yes," if, during the tax year, the hospital facility charged any <del>of its</del> FAP-eligible individuals an amount equal to the gross charge for any service provided to that individual, and explain in Part <b>V, Section C</b> the circumstances in which it used gross charges.   |
| Page 10, Part V. Facility Information | Line 22...The hospital facility may check "No" if it charged gross charges to an individual who had not submitted a complete FAP application to the hospital facility as of the time of the charge, and the hospital facility corrected the bill within a reasonable period of time after learning the individual was eligible.   | Line 22...The hospital facility may check "No" if it charged gross charges to <b>one or more individuals, provided that none of the individuals had</b> submitted a complete FAP application to the hospital facility as of the time of the charge, and the hospital facility corrected the bill within a reasonable period of time after learning the <b>individuals were</b> eligible.  |
| Page 10, Part V. Facility Information | <b>Not present</b>  | <b>Section C. Use Section C to provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22, as applicable. Complete a separate Section C for each hospital facility or facility reporting group for which the organization completed Section B; complete one Section C for each Section B. If completing Section C for a single hospital facility, identify the specific name and line number (from Schedule H (Form 990), Part V, Section A) of the hospital facility to which the responses in Section C relate.</b>   |
| Page 10, Part V. Facility Information | <b>All instructions for lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22 located in Part VI Supplemental Information have been moved to Part V, Section C in 2013 draft instructions</b>   | Section C...If completing Section C for a facility reporting group, list the reporting group letter, then list each hospital facility in that group separately by name and line number (from Section A). For each hospital facility, provide the descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22, as applicable.<br><br><i>All instructions for these lines have been moved from Part VI Supplemental Information (2012 instructions) to follow this paragraph.</i>  |



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| Page 10, Part V. Facility Information      | <p>Section C. Complete Part V, Section C, by listing all of the non-hospital health care facilities that the organization operated during the tax year. A facility is operated by an organization whether it is operated directly by the organization or through a disregarded entity or joint venture treated as a partnership. List each of these facilities in order of size from largest to smallest, measured by a reasonable method (for example, the number of patients served or total revenue per facility). For each non-hospital health care facility, list its name and address and describe the type of facility. These types of facilities may include, but are not limited to, rehabilitation and other outpatient clinics, diagnostic centers, long-term acute care facilities, and skilled nursing facilities.</p> <p>In the upper left hand corner of the Part V, Section C table, list the total number of non-hospital health care facilities that the organization operated during the tax year.</p> <p>If the organization needs additional space to list all of its non-hospital health care facilities, it should duplicate Section C and use as many duplicate copies of Section C as needed, number each page, and renumber the line numbers in the left hand margin (for example, an organization with 15 such facilities should renumber lines 1-5 on the 2nd page as lines 11-15)</p> | <p><b>Section D. Complete Part V, Section D</b> by listing all of the non-hospital health care facilities that the organization operated during the tax year. A facility is operated by an organization whether it is operated directly by the organization or through a disregarded entity or joint venture treated as a partnership. List each of these facilities in order of size from largest to smallest, measured by a reasonable method (for example, the number of patients served or total revenue per facility). For each non-hospital health care facility, list its name and address and describe the type of facility. These types of facilities may include, but are not limited to, rehabilitation and other outpatient clinics, diagnostic centers, <b>mobile clinics</b>, and skilled nursing facilities.</p> <p>In the upper left hand corner of the Part V, Section <b>D</b> table, list the total number of non-hospital health care facilities that the organization operated during the tax year.</p> <p>If the organization needs additional space to list all of its non-hospital health care facilities, it should duplicate Section <b>D</b> and use as many duplicate copies of Section <b>D</b> as needed, number each page, and renumber the line numbers in the left hand margin (for example, an organization with 15 such facilities should renumber lines 1-5 on the 2nd page as lines 11-15)</p> |
| Page 11, Part VI. Supplemental Information | <b>Part V, Section B supplemental information including all line instructions</b>  | <b>All line instructions moved to Part V, Section C - see above</b>   |
| Page 11, Part VI. Supplemental Information | <p>Line 3...For example, enter whether the organization posts its financial assistance policy, or a summary thereof, and financial assistance contact information in admissions areas, emergency rooms, and other areas of the organization's facilities where eligible patients are likely to be present; provides a copy of the policy, or a summary thereof, and financial assistance contact information to patients as part of the intake process; provides a copy of the policy, or a summary thereof, and financial assistance contact information to patients with discharge materials; includes the policy, or a summary thereof, along with financial assistance contact information, in patient bills; or discusses with the patient the availability of various government benefits, such as Medicaid or state programs, and assists the patient with qualification for such programs, where applicable.</p>   | <p>Line 3...For example, enter whether the organization posts its financial assistance policy, or a summary thereof, <b>applications for financial assistance</b>, and financial assistance contact information in admissions areas, emergency rooms, and other areas of the organization's facilities where eligible patients are likely to be present; provides a copy of the policy, or a summary thereof, <b>applications for financial assistance</b>, and financial assistance contact information to patients as part of the intake process; provides a copy of the policy, or a summary thereof, <b>applications for financial assistance</b>, and financial assistance contact information to patients with discharge materials; includes the policy, or a summary thereof, <b>an application for financial assistance</b>, and financial assistance contact information, in patient bills; or discusses with the patient the availability of various government benefits, such as Medicaid or state programs, and assists the patient with qualification for such programs, where applicable.</p>   |
| Page 12, Part VI. Supplemental Information | Line 5...The organization extends medical staff privileges to all qualified physicians in its community for some or all of its departments   | Line 5...The organization extends medical staff privileges to all qualified physicians in its community for some or all of its departments <b>or specialties</b>  |
| Page 12, Part VI. Supplemental Information | Line 8. If applicable, list each facility reporting group for which a single Part V, Section B is completed, and list all hospital facilities included in each facility reporting group. Then, for each hospital facility, provide the descriptions required for the following lines in Part V, Section B, as applicable: Line 1j Line 3 Line 4 Line 5c Line 6i Line 7 Line 10 Line 11 Line 12h Line 14g Line 16e Line 17e Line 18e Line 19c Line 19d Line 20d Line 21 Line 22   | <b>Deleted</b>  |
| Page 12, Worksheet 1.                      | Line 1. Enter the gross patient charges written off to financial assistance under the organization's financial assistance policies.  | Line 1. Enter the gross patient charges written off to financial assistance <b>pursuant to</b> the organization's financial assistance policies.  |
| Page 12, Worksheet 1.                      | Line 4...“Medicaid provider taxes” means amounts paid or transferred by the organization to one or more states as a mechanism to generate federal Medicaid DSH funds (the cost of the tax generally is promised back to organizations either through an increase in the Medicaid reimbursement rate or through direct appropriation).  | Line 4...“Medicaid provider taxes” means amounts paid or transferred by the organization to one or more states as a mechanism to generate federal Medicaid DSH funds ( <b>portions of the</b> cost of the tax generally is promised back to organizations either through an increase in the Medicaid reimbursement rate or through direct appropriation).   |



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| Page 15, Worksheet 3.             | Line 6, column (A)...“Net patient service revenue” also includes revenue recorded in the organization’s audited financial statements for services performed during prior years.  | Line 6, column (A)...“Net patient service revenue” also includes revenue <del>recorded in the organization’s audited financial statements</del> for services performed during prior years.   |
| Page 15, Worksheet 4.             | " Community health improvement services" means activities or programs, subsidized by the health care organization, carried out or supported for the express purpose of improving community health. Such services do not generate inpatient or outpatient bills, although there may be a nominal patient fee or sliding scale fee for these services. | " Community health improvement services" means activities or programs, subsidized by the health care organization, carried out or supported for the express purpose of improving community health. Such services do not generate inpatient or outpatient <b>revenue</b> , although there may be a nominal patient fee or sliding scale fee for these services. |