

Comparison of Tax Year 2012 and 2013 IRS Form 990 Schedule H		
(Created by Keith Hearle, Verité Healthcare Consulting, LLC)		
Differences between the 2012 and 2013 versions are presented in bold		
Section	2012 Text	2013 Text
Document Heading	Complete if the organization answered "Yes" to form 990, Part IV, question 20. Attach to Form 990. See separate instructions.	Complete if the organization answered "Yes" to form 990, Part IV, question 20. Attach to Form 990. See separate instructions. Information about Schedule H (Form 990) and its instructions is at www.irs.gov/form990
Part V, Section A, column headings	Name, address, and primary website address	Name, address, primary website address, and state license number
Part V, Section A, rows	2012 includes 12 rows for hospital facility information	2013 includes 10 rows for hospital facility information
Part V, Section B, Instructions	For single facility filers only: line number of hospital facility (from Schedule H, Part V, Section A): _____	If reporting on Part V, Section B for a single hospital facility only: line number of hospital facility (from Schedule H, Part V, Section A): _____
Part V, Section B, line 1j	Other (describe in Part VI)	Other (describe in Section C)
Part V, Section B, line 3	In conducting its most recent CHNA, did the hospital facility take into account input from representatives of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted.	In conducting its most recent CHNA, did the hospital facility 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? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted.
Part V, Section B, line 4	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C
Part V, Section B, line 5	Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply): a Hospital facility's website b Available upon request from the hospital facility c Other (describe in Part VI)	Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply): a Hospital facility's website (list url): _____ b Other website (list url) : _____ c Available upon request from the hospital facility d Other (describe in Section C)
Part V, Section B, line 6	If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply to date):	If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply as of the end of the tax year):
Part V, Section B, line 6i	Other (describe in Part VI)	Other (describe in Section C)
Part V, Section B, line 7	Did the hospital facility address all of the needs identified in its most recently conducted CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs.	Did the hospital facility address all of the needs identified in its most recently conducted CHNA? If "No," explain in Section C which needs it has not addressed and the reasons why it has not addressed such needs.
Part V, Section B, line 10	Used federal poverty guidelines (FPG) to determine eligibility for providing <i>free</i> care? If "Yes," indicate the FPG family income limit for eligibility for free care: __ % If "No," explain in Part VI the criteria the hospital facility used.	Used federal poverty guidelines (FPG) to determine eligibility for providing free care? If "Yes," indicate the FPG family income limit for eligibility for free care: __ % If "No," explain in Section C the criteria the hospital facility used.

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

Section	2012 Text	2013 Text
Part V, Section B, line 11	Used FPG to determine eligibility for providing <i>discounted</i> care? If "Yes," indicate the FPG family income limit for eligibility for discounted care: __ % If "No," explain in Part VI the criteria the hospital facility used.	Used FPG to determine eligibility for providing <i>discounted</i> care? If "Yes," indicate the FPG family income limit for eligibility for discounted care: __ % If "No," explain in Section C the criteria the hospital facility used.
Part V, Section B, line 12	Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply): a Income level b Asset level c Medical indigency d Insurance status e Uninsured discount f Medicaid/Medicare g State regulation h Other (describe in Part VI)	Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply): a Income level b Asset level c Medical indigency d Insurance status e Uninsured discount f Medicaid/Medicare g State regulation h Residency i Other (describe in Section C)
Part V, Section B, line 14g	Other (describe in Part VI)	Other (describe in Section C)
Part V, Section B, line 16e	Other (describe in Part VI)	Other (describe in Section C)
Part V, Section B, line 17e	Other (describe in Part VI)	Other (describe in Section C)
Part V, Section B, line 18c	Notified individuals of the financial assistance policy in communications with the patients regarding the patients' bill	Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bill
Part V, Section B, line 18d	Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy	Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy
Part V, Section B, line 18e	Other (describe in Part VI)	Other (describe in Section C)
Part V, Section B, line 19c	The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)	The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)
Part V, Section B, line 19d	Other (describe in Part VI)	Other (describe in Section C)
Part V, Section B, line 20d	Other (describe in Part VI)	Other (describe in Section C)
Part V, Section B, line 21	During the tax year, did the hospital facility charge any of its FAP-eligible individuals, 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.	During the tax year, did the hospital facility charge any of its FAP-eligible individuals, 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 Section C .
Part V, Section B, line 22	During the tax year, did the hospital facility charge any FAP-eligible individuals an amount equal to the gross charge for any service provided to that individual? If "Yes," explain in Part VI.	During the tax year, did the hospital facility charge any FAP-eligible individuals an amount equal to the gross charge for any service provided to that individual? If "Yes," explain in Section C .

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

Section	2012 Text	2013 Text
Part V, Section C, Instructions	-	Section C. Supplemental Information for Part V, Section B. 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. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.
Part V, Section D, Heading	Section C. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility	Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility
Part VI, line 1	Required descriptions. Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II; Part III, lines 4, 8, and 9b; Part V, Section A; and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 10, 11, 12h, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22.	Required descriptions. Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II; Part III, lines 2, 3, 4, 8, and 9b; Part V, Section A; and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 10, 11, 12h, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22.
Part VI, line 2	Needs assessment. Describe how the organization assesses the health care needs of the communities it serves, in addition to any needs assessments reported in Part V, Section B.	Needs assessment. Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
Part VI, line 8	Facility reporting group(s). If applicable, for each hospital facility in a facility reporting group provide the descriptions required for Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 10, 11, 12h, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22.	(Removed)