

Comparison of Tax Year 2013 and Draft 2014 Form 990 Schedule H Instructions		
Differences between 2013 and 2014 Instructions are highlighted in bold or in strikethrough		
Page and Section in 2014 Document	2013 Text	2014 Text
Page 1, Hospitals Section	Section references are to the Internal Revenue Code unless otherwise noted. [after Contents section]	Section references are to the Internal Revenue Code unless otherwise noted. [before Contents section]
Page 1, Contents	Worksheet 7. Research (Part I, Line 7h)... 18	Worksheet 7. Research (Part I, Line 7h)... 19
Page 1, Contents	Worksheet 8. Cash and In-Kind Contributions for Community Benefit (Part I, Line 7i)... 20	Worksheet 8. Cash and In-Kind Contributions for Community Benefit (Part I, Line 7i)... 19
Page 2, Specific Instructions, Part I. Financial Assistance and Certain Other Community Benefits at Cost, Line 1	Line 1. A financial assistance policy, sometimes referred to as a charity care policy, is a policy describing how the organization will provide financial assistance at its hospital(s) and other facilities, if any.	Line 1. A financial assistance policy (FAP), sometimes referred to as a charity care policy, is a policy describing how the organization will provide financial assistance at its hospital(s) and other facilities, if any.
Page 2, Specific Instructions, Part I. Financial Assistance and Certain Other Community Benefits at Cost, Line 3c	<i>Line 3c.</i> If applicable, describe the other income-based criteria, asset test, or other means test or threshold for free or discounted care in Part VI, line 1 of this schedule.	<i>Line 3c.</i> If applicable, describe the other income-based used such as asset test, or other means test or threshold for free or discounted care in Part VI, line 1 of this schedule.
Page 3, Specific Instructions, Part I. Financial Assistance and Certain Other Community Benefits at Cost, Column (d)	"Direct offsetting revenue" 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. "Direct offsetting revenue" does not include unrestricted grants or contributions that the organization uses to provide a community benefit.	"Direct offsetting revenue" 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. "Direct offsetting revenue" does not include unrestricted grants or contributions that the organization uses to provide a community benefit. Organizations may describe any inconsistencies from reporting in prior years in Part VI.
Page 6, Part IV. Management Companies and Joint Ventures owned 10% or more by officers, directors, trustees, key employees, and physicians, Section 1. a.	Persons who were officers, directors, trustees, or key employees of the organization at any time during the organization's tax year, and	Persons who were officers, directors, trustees, or key employees of the organization at any time during the organization's tax year, and/or
Page 7, Part V. Facility Information, Section A.	For each hospital facility, list its name, address, primary website address, and state license number, and check the applicable column(s).	For each hospital facility, list its name, address, primary website address, and state license number, (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility) and check the applicable column(s).
Page 7, Part V. Facility Information, Section B.	At the top of Section B, list the name of the hospital facility or the facility reporting group letter. If reporting Section B for a single hospital facility, list its line number from Section A.	At the top of each page of Section B, list the name of the hospital facility or the facility reporting group letter. If reporting Section B for a single hospital facility, list its line number from Section A. In the space provided, list the line number of the hospital facility, or line numbers of the hospital facilities in a facility reporting group (from Part V, Section A).

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Page 7, Part V, Section B, Line 1	[New in 2014]	Answer "Yes" if the hospital facility was first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or immediately preceding tax year.
Page 7, Part V, Section B, Line 2	[New in 2014]	Answer "Yes" if the hospital facility was acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year. If "Yes," provide details in Section C.
Page 7, Part V, Section B, Lines 3 through 12c	Page 7, Part V, Section B, Lines 1 through 8c	[Line number change only]
Page 7, Part V, Section B, Line 3	[Page 7, Part V, Section B, Line 1] If "No," skip to line 9.	If "No," skip to line 12 .
Page 8, Part V, Section B, Line 3i	Page 8, Part V, Section B, Line 1i	[Line number change only]
Page 8, Part V, Section B, Line 5	Page 8, Part V, Section B, Line 3	[Line number change only]
Page 8, Part V, Section B, Line 6a	Page 8, Part V, Section B, Line 4	[Line number change only]
Page 8, Part V, Section B, Line 6b	[New in 2014]	Answer "Yes," if the hospital facility's CHNA was conducted with one or more organizations other than hospital facilities. If "Yes," list in Part V, Section C the other organizations with which the hospital facility conducted its CHNA.
Page 8, Part V, Section B, Line 7	Page 8, Part V, Section B, Line 5	[Line number change only]
Page 8, Part V, Section B, Line 7a	Page 8, Part V, Section B, Line 5a	[Line number change only]
Page 8, Part V, Section B, Line 7b	Page 8, Part V, Section B, Line 5b	[Line number change only]

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Page 8, Part V, Section B, Lines 7c through 10b	<p>[Omitted Lines 6 through 6d]</p> <p>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 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, Section C. If the hospital facility has not addressed any of the needs identified in its most recently conducted CHNA, skip to line 7.</p> <p>Line 6a. Check this box if the hospital facility adopted an implementation strategy that addresses each of the significant health needs identified through the CHNA by either (1) describing how the facility plans to meet the health need; or (2) identifying the health need as one the hospital facility does not intend to meet, and explaining why the hospital facility does not intend to meet that health need.</p> <p>Line 6b. Check the box if the hospital facility has begun, continued, or completed execution of its implementation strategy.</p> <p>Line 6c. Check this box if the hospital facility collaborated with others in the hospital facility's community to develop a written description of the activities that hospital facilities and other community groups and public health agencies plan to undertake collectively to address specific health needs in their community.</p> <p>Line 6d. Check this box if the hospital facility collaborated with others in the hospital facility's community to carry out activities that hospital facilities and other community groups and public health agencies planned to undertake collectively to address specific health needs in their community.</p>	<p>[Added]</p> <p>Line 7c. Check this box if a paper copy of the CHNA was made available for public inspection without charge at the hospital facility.</p> <p>Line 8. Answer "Yes" if the hospital facility adopted an implementation strategy to meet the significant health needs identified through its most recently conducted CHNA. If "No," skip to line 11.</p> <p>Line 10. Answer "Yes" if the hospital facility's most recently adopted implementation strategy is posted on a website. If "Yes," answer line 10a. If "No," skip to line 10b.</p> <p>Line 10a. List in the space provided the direct website address, or URL, where the implementation strategy can be accessed and skip to line 11.</p> <p>Line 10b. Answer "Yes" if the hospital facility's most recently adopted implementation strategy is attached to this return.</p>

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Page 8, Part V, Section B, Line 11	[Page 8, Part V, Section B, 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, Section C 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. For example, a hospital facility might identify limited financial or other resources as reasons why it did not take action to address a need identified in its most recently conducted CHNA.	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, Section C 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 Explain in Part V, Section C, how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed For example, a hospital might identify limited financial or other resources as reasons why it did not take action to address a need identified in its most recently conducted CHNA.
Page 8, Part V, Section B, Line 12a	Page 8, Part V, Section B, Line 8a	[Line number change only]
Page 8, Part V, Section B, Line 12b	Page 8, Part V, Section B, Line 8b	[Line number change only]
Page 8, Part V, Section B, Line 12c	Page 8, Part V, Section B, Line 8c	[Line number change only]
Page 8, Part V, Section B, Lines 13 through 16	[Page 8, Part V, Section B, Lines 9 through 14] See the instructions for Part I, Line 1 of Schedule H (Form 990) for the definition of "financial assistance policy."	See the instructions for Part I, Line 1 of Schedule H (Form 990) for the definition of "financial assistance policy (FAP) ."
Page 8, Part V, Section B, Line 13	[Line 9] Answer "Yes," if, during the tax year, the hospital facility had a written financial assistance policy that explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care.	Answer "Yes," if, during the tax year, the hospital facility had a written financial assistance policy that explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care. If "Yes," indicate the eligibility criteria explained in the FAP by checking all applicable boxes. If the FAP describes information that does not have a corresponding checkbox, check line 13h, "Other," and describe this information in Part V, Section C.

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Page 8, Part V, Section B, Lines 13a and 13b	<p>[Line 10] See the instructions for Part I, Line 3a of Schedule H (Form 990), for the definition of "Federal Poverty Guidelines" (FPG). Answer "Yes," if, during the tax year, the hospital facility had a written financial assistance policy that used FPG for determining eligibility for free medical care, and show the specific threshold by writing in the percentage amount. If "No," explain in Part V, Section C what criteria the hospital facility used to determine eligibility for free care, or state that the hospital facility did not provide any free care.</p> <p>[Line 11] See the instructions for Part I, Line 3a of Schedule H (Form 990) for the definition of "Federal Poverty Guidelines" (FPG). Answer "Yes," if, during the tax year, the hospital facility had a written financial assistance policy that used FPG for determining eligibility for discounted medical care, and show the specific threshold by writing in the percentage amount. If "No," explain in Part V, Section C what criteria the hospital facility used to determine eligibility for discounted care, or state that the hospital facility did not provide any discounted care.</p> <p>[Line 12a] Check this box if the hospital facility used the income level of patients, patients' families, or patients' guarantors as a factor in calculating amounts charged to patients during the tax year.</p>	<p>[Line 13a] See the instructions for Part I, Line 3a of Schedule H (Form 990), for the definition of "Federal Poverty Guidelines" (FPG). Answer "Yes," Check this box if, during the tax year, the hospital facility had a written financial assistance policy that used FPG for determining eligibility for free or discounted medical care. and Show the specific threshold by writing in the percentage amount. If "No," explain in Part V, Section C what criteria the hospital facility used to determine eligibility for free care, or state that the hospital facility did not provide any free care. If the hospital facility used FPG for determining eligibility for free or discounted medical care, but not both free and discounted medical care, enter "000" in the percentage amount for which FPG was not used.</p> <p>[Line 13b] Check this box if the hospital facility used the income level of patients, patients' families, or patients' guarantors as a factor in calculating amounts charged to patients during the tax year. an income level other than FPG and explain in Part V, Section C what criteria the hospital facility used to determine eligibility for free or discounted care, (including whether the hospital facility used the income level of patients, patients' families, or patients' guarantors as a factor).</p>
Page 8, Part V, Section B, Line 13c	Page 9, Part V, Section B, Line 12b	[Line number change only]
Page 8, Part V, Section B, Line 13d	Page 9, Part V, Section B, Line 12c	[Line number change only]
Page 9, Part V, Section B, Line 13e	Page 9, Part V, Section B, Line 12d	[Line number change only]
Page 9, Part V, Section B, Line 13g	Page 9, Part V, Section B, Line 12h	[Line number change only]
Page 9, Part V, Section B, Line 13h	Page 9, Part V, Section B, Line 12i	[Line number change only]

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Page 9, Part V, Section B, Line 14	[Page 8, Part V, Section B, Line 12] Answer "Yes," if, during the tax year, the hospital facility had a written financial assistance policy that explained the basis for calculating amounts charged to patients. If "Yes," indicate the factors used in calculating amounts charged to patients, including factors used in determining eligibility for any discounts, by checking all applicable boxes. 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, Section C.	Answer "Yes," if, during the tax year, the hospital facility had a written financial assistance policy that explained the basis for calculating amounts charged to patients. If "Yes," indicate the factors used in calculating amounts charged to patients, including factors used in determining eligibility for any discounts, by checking all applicable boxes. 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, Section C.
Page 9, Part V, Section B, Line 15	[Page 9, Part V, Section B, Line 13] Answer "Yes," if, during the tax year, the hospital facility had a written financial assistance policy that explained the method for applying for financial assistance.	Answer "Yes," if, during the tax year, the hospital facility had a written financial assistance policy that explained the method for applying for financial assistance. If "Yes," indicate how the hospital facility's FAP or FAP application form (including the accompanying instructions) explained the method for applying for financial assistance by checking all applicable boxes. If the FAP explains a method(s) for applying for financial assistance other than those listed in line 15a through 15d, check 15e, "Other," and explain the method(s) in Part V, Section C.
Page 9, Part V, Section B, Line 15a	[New in 2014]	Check this box if the hospital facility described all of the information it may require an individual to provide as part of his or her application.
Page 9, Part V, Section B, Line 15b	[New in 2014]	Check this box if the hospital facility described all of the supporting information it may require an individual to submit as part of his or her application.
Page 9, Part V, Section B, Line 15c	[New in 2014]	Check this box if the hospital facility provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process.
Page 9, Part V, Section B, Line 15d	[New in 2014]	Check this box if the hospital facility provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications.
Page 9, Part V, Section B, Line 16	Page 9, Part V, Section B, Line 14	[Line number change only]
Page 9, Part V, Section B, Line 16i	Page 9, Part V, Section B, Line 14g	[Line number change only]

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Page 9, Part V, Section B, Line 17	[Page 9, Part V, Section B, Line 15] Answer "Yes," if, during the tax year, the hospital facility had either a separate written billing and collections policy or a written financial assistance policy ("FAP") that explained actions the hospital facility may take upon non-payment under its policy, including, but not limited to, the actions listed in lines 16 and 17, if applicable.	Answer "Yes," if, during the tax year, the hospital facility had either a separate written billing and collections policy or a written financial assistance policy ("FAP") that explained all of the actions the hospital facility or other authorized party may take upon non-payment under its policy, including, but not limited to, the actions listed in lines 18 and 19 , if applicable.
Page 9, Part V, Section B, Lines 18 and 19	Page 9, Part V, Section B, Lines 16 and 17	[Line number change only]
Page 9, Part V, Section B, Note	Page 9, Part V, Section B, Note	[Line number change only]
Page 9, Part V, Section B, Line 18	Page 9, Part V, Section B, Line 16	[Line number change only]
Page 9, Part V, Section B, Line 18d	Page 9, Part V, Section B, Line 16e	[Line number change only]
Page 9, Part V, Section B, Line 19	[Page 9, Part V, Section B, Line 17] Answer "Yes" if the hospital facility or an authorized third party performed any of the actions listed in lines 17a through 17d during the tax year before making reasonable efforts to determine the individual's eligibility under the hospital facility's FAP. If "Yes," indicate the actions the hospital facility or an authorized third party performed before making reasonable efforts to determine the individual's eligibility under the facility's FAP by checking all applicable boxes. 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 V, Section C.	Answer "Yes" if the hospital facility or an other authorized third party performed any of the actions listed in lines 19a through 19d during the tax year before making reasonable efforts to determine the individual's eligibility under the hospital facility's FAP. If "Yes," indicate the actions the hospital facility or an other authorized third party performed before making reasonable efforts to determine the individual's eligibility under the facility's FAP by checking all applicable boxes. If the hospital facility or an other authorized third party performed actions similar to those listed in lines 19a through 19d before making reasonable efforts to determine the individual's eligibility under the facility's FAP, answer "Yes," check the box for line 19d , "Other similar actions (describe in Section C)," and describe those actions in Part V, Section C.

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Page 9, Part V, Section B, Line 20	<p>[Page 9, Part V, Section B, Line 18]</p> <p>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 V, Section C (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 V, Section C (describing "other similar actions" checked on line 16e or line 17e) check the box for line 18e, "Other," and describe in Part V, Section C.</p> <p>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 V, Section C (describing "other similar actions" checked on line 16e or line 17e), check the box for line 18e, "Other," and state in Part V, Section C that the hospital facility made no such efforts.</p>	<p>Indicate which efforts the hospital facility or other authorized party made took before initiating any of the actions listed (whether or not checked) in lines 19a through 19c or described in Part V, Section C (describing "other similar actions" checked on line 18d or line 19d) by checking all applicable boxes in lines 20a through 20d. If the hospital facility made efforts other than those listed in lines 20a through 20d before initiating any of the actions listed in lines 19a through 19c or described in Part V, Section C (describing "other similar actions" checked on line 18d or line 19d) check the box for line 20e, "Other," and describe in Part V, Section C.</p> <p>If the hospital facility made no such efforts before initiating any of the actions listed (whether checked or not) in lines 19a through 19c or described in Part V, Section C (describing "other similar actions" checked on line 18d or line 19d), check the box for line 20f, "None of these efforts were made."</p>
Page 9, Part V, Section B, Line 20c	Page 9, Part V, Section B, Line 18c	[Line number change only]
Page 9, Part V, Section B, Line 21	Page 9, Part V, Section B, Line 19	[Line number change only]
Page 10, Part V, Section B, Lines 22-24	Page 10, Part V, Section B, Lines 20-22	[Line number change only]
Page 10, Part V, Section B, Line 22	Page 10, Part V, Section B, Line 20	[Line number change only]
Page 10, Part V, Section B, Line 23	Page 10, Part V, Section B, 21	[Line number change only]
Page 10, Part V, Section B, Line 24	Page 10, Part V, Section B, Line 22	[Line number change only]

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Page 10, Part V, Section C	<p>[Page 10, Part V, Section C]</p> <p>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.</p> <p>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.</p> <p>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.</p>	<p>Use Section C to provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16i, 18d, 19d, 20e, 21c, 21d, 22d, 23, and 241j, 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.</p> <p>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.</p> <p>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 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16i, 18d, 19d, 20e, 21c, 21d, 22d, 23, and 24.1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22, as applicable.If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B,2," "B,3," etc.) and name of hospital facility.</p>
Page 10, Part V, Section C	[New in 2014]	Line 2: If the organization checked "Yes," provide details regarding the hospital facility(ies) acquired or placed into service as a tax exempt hospital in the current tax year or the immediately preceding tax year.
Page 10, Part V, Section C	Line 1j: If the organization checked line 1j, describe the other content included in the hospital facility's CHNA.	Line 3j: If the organization checked line 3j, describe the other content included in the hospital facility's CHNA report.

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Page 10, Part V, Section C	Line 3: If the organization checked "Yes," describe how the hospital facility took into account input from persons who represent the broad interests of the community served by the hospital facility. Include a description of how the organization consulted with these persons (whether through meetings, focus groups, interviews, surveys, written correspondence, etc.). Identify any organizations and other groups that the hospital facility consulted in conducting its most recent CHNA. Individual members of community forums, focus groups, survey groups, and similar groups do not need to be listed.	Line 5: If the organization checked "Yes," describe how the hospital facility took into account input from persons who represent the broad interests of the community served by the hospital facility. Include a description of how the organization consulted with these persons (whether through meetings, focus groups, interviews, surveys, written correspondence, etc.). Identify any organizations and other groups that the hospital facility consulted in conducting its most recent CHNA. Individual members of community forums, focus groups, survey groups, and similar groups do not need to be listed.
Page 10, Part V, Section C	[Line 4]	[Line 6a]
Page 10, Part V, Section C	[New in 2014]	Line 6b: If the organization checked "Yes," list the organizations other than hospital facilities with which the hospital facility conducted its CHNA.
Page 10, Part V, Section C	[Line 5c]	[Line 7d]
Page 10, Part V, Section C	Line 6i: If the organization checked line 6i, describe the other ways that the hospital facility addressed the needs identified in its most recently conducted CHNA.	Line 11: Describe how the hospital facility is addressing the significant health needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.
Page 10, Part V, Section C	Line 7: If the organization checked "No," to line 7, explain which needs identified in the hospital facility's most recently conducted CHNA that it did not take action to address, and why it did not take action to address such needs.	
Page 10, Part V, Section C	Line 10: If the organization checked "No," explain 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 11: If the organization checked "No," explain 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 13b: Describe the criteria the hospital facility used to determine eligibility for free or discounted care (including whether the hospital facility used the income level of patients, patients' families, or patients' guarantors as a factor). Line 13h: If the organization checked line 13h, describe the other eligibility criteria used.
Page 10, Part V, Section C	Line 12h: If the organization checked line 12h, describe the other factor(s) that the hospital facility used in calculating amounts charged to patients.	[Deleted]
Page 10, Part V, Section C	[New in 2014]	Line 15e: If the organization checked line 15e, describe the other methods for applying for financial assistance.
Page 10, Part V, Section C	[Line 14g]	[Line 16i]
Page 10, Part V, Section C	[Line 16e]	[Line 18d]

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Page 10, Part V, Section C	[Line 17e]	[Line 19d]
Page 10, Part V, Section C	Line 18e: If the organization checked line 18e, describe the other efforts that the hospital facility made or state that the facility made no such efforts before initiating any of the actions checked in line 17 or described in Section C.	Line 20e: If the organization checked line 20e , describe the other efforts that the hospital facility made. or state that the facility made no such efforts before initiating any of the actions checked in line 17 or described in Section C.
Page 10, Part V, Section C	[New in 2014]	Line 21c: If the organization checked line 21c , describe how the hospital facility limited who was eligible to receive care for emergency services.
Page 10, Part V, Section C	[Line 19d]	[Line 21d]
Page 10, Part V, Section C	[Line 20d]	[Line 22d]
Page 10, Part V, Section C	[Line 21]	[Line 23]
Page 10, Part V, Section C	[Line 22]	[Line 24]
Page 11, Part VI, Line 1 (Part I, Line 3c)	If applicable, describe the income-based criteria for determining eligibility for free or discounted care under the organization's financial assistance policy. Also describe whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care.	If applicable, describe the income-based criteria used for determining eligibility for free or discounted care under the organization's financial assistance policy. Also describe whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care.
Page 12, Worksheet 1	[New in 2014]	Line 7. Include the amount of any other offsetting revenue, including any restricted grants received by the organization.
Page 16, Worksheet 4	[Page 15, Worksheet 14] activities associated with community health needs assessments,	activities associated with conducting community health needs assessments,
Page 17, Worksheet 4	[New in 2014]	Strengthen community health resilience by improving the ability of a community to withstand and recover from public health emergencies.