

| Comparison of Tax Year 2013 and Draft 2014 IRS Form 990 Schedule H (Created by Verité Healthcare Consulting, LLC) | | | |
|---|---|--|------------------------------------|
| Differences between the 2013 and 2014 versions are presented in bold or in strikethrough | | | |
| 2013 Section | 2013 Text | 2014 Text | 2014 Section |
| Document Heading | 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 . | 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 . | Document Heading |
| Part I, Line 3c | If the organization used factors other than FPG in determining eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care. | If the organization used factors other than FPG in determining eligibility, describe in Part VI the income based used criteria for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care. | Part I, Line 3c |
| Part V, Section A, column headings | Name, address, primary website address, and state license number | 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) | Part V, Section A, column headings |
| Part V, Section B, heading | Name of hospital facility or facility reporting group | Name of hospital facility or letter of facility reporting group | Part V, Section B, heading |
| Part V, Section B, heading | 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) | If reporting on Part V, Section B for a single hospital facility only: Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Schedule H, Part V, Section A) | Part V, Section B, heading |
| Part V, Section B, heading | Community Health Needs Assessment (Lines 1 through 8c are optional for tax years beginning on or before March 23, 2012) | Community Health Needs Assessment (Lines 1 through 8c are optional for tax years beginning on or before March 23, 2012) | Part V, Section B, heading |
| N.A. | [New in 2014] | Was the hospital facility first licensed, registered, or similarly recognized by a State as a hospital facility in the current tax year or the immediately preceding tax year? | Part V, Section B, Line 1 |
| N.A. | [New in 2014] | Was the hospital facility 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 of the acquisition in Section C | Part V, Section B, Line 2 |
| Part V, Section B, Line 1 | During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9. | During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12 . | Part V, Section B, Line 3 |
| Part V, Section B, Line 1e | The health needs of the community | The significant health needs of the community | Part V, Section B, Line 3e |
| Part V, Section B, Line 2 | [Line number change only] | [Line number change only] | Part V, Section B, Line 4 |
| Part V, Section B, Line 3 | [Line number change only] | [Line number change only] | Part V, Section B, Line 5 |
| Part V, Section B, Line 4 | [Line number change only] | [Line number change only] | Part V, Section B, Line 6a |
| N.A. | [New in 2014] | Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C. | Part V, Section B, Line 6b |
| Part V, Section B, Line 5a, b, d | [Line number change only] | [Line number change only] | Part V, Section B, Line 7a, b, d |
| Part V, Section B, Line 5c | Available upon request from the hospital facility | Available upon request from the hospital facility. Made a paper copy available for public inspection without charge at the hospital facility | Part V, Section B Line 7c |

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| 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 as of the end of the tax year): a. Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA b. Execution of the implementation strategy c. Participation in the development of a community-wide plan d. Participation in the execution of the community-wide plan e. Inclusion of a community benefit section in operational plans f. Adoption of a budget for provision of services that address the needs identified in the CHNA g. Prioritization of health needs in its community h. Prioritization of services that the hospital facility will undertake to meet health needs in its community i. Other (describe in Section C) | Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11 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): a. Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA b. Execution of the implementation strategy c. Participation in the development of a community-wide plan d. Participation in the execution of the community-wide plan e. Inclusion of a community benefit section in operational plans f. Adoption of a budget for provision of services that address the needs identified in the CHNA g. Prioritization of health needs in its community h. Prioritization of services that the hospital facility will undertake to meet health needs in its community i. Other (describe in Section C) | Part V, Section B, Line 8 |
| N.A. | [New in 2014] | Indicate the tax year the hospital facility last adopted an implementation strategy: 20____ | Part V, Section B, Line 9 |
| N.A. | [New in 2014] | Is the hospital facility's most recently adopted implementation strategy posted on a website? a. If "Yes," (list url): _____ b. If "No," is the hospital facility's most recently adopted implementation strategy attached to this return? | Part V, Section B, Line 10 |
| 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 section C which needs it has not addressed and the reasons why it has not addressed such needs | Describe in 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. 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 11 |
| Part V, Section B, Line 8a, b, c | [Line number change only] | [Line number change only] | Part V, Section B, Line 12a, b, c |
| Part V, Section B, heading | Financial Assistance Policy | Financial Assistance Policy (FAP) | Part V, Section B, heading |
| N.A. | [New in 2014] | Name of hospital facility or letter of facility reporting group | Part V, Section B, heading on page 5, Financial Assistance Policy |
| Part V, Section B, Line 9 | Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care? | Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? | Part V, Section B, Line 13 |
| 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 Section C the criteria the hospital facility used. | If "Yes," indicate the eligibility criteria explained in the FAP: a. Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of ___% and FPG family income limit for eligibility for discounted care of ___% b. Income level other than FPG (describe in Section C) | |

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| 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 Section C the criteria the hospital facility used. | c. Asset level d. Medical indigency e. Insurance status f. Underinsurance status g. Residency h. Other (describe in Section C) | |
| 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. Underinsured discount f. Medicaid/Medicare g. State regulation h. Residency i. Other (describe in Section C) | 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. Underinsured discount f. Medicaid/Medicare g. State regulation h. Residency i. Other (describe in Section C) | Part V, Section B, Line 14 |
| Part V, Section B, Line 13 | Explained the method for applying for financial assistance? | Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply): a. Described the information the hospital facility may require an individual to provide as part of his or her application b. Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application c. Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process d. Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications e. Other (describe in Section C) | Part V, Section B, Line 15 |

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| Part V, Section B, Line 14 | Included measures to publicize the policy within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply): a. The policy was posted on the hospital facility's website b. The policy was attached to billing invoices c. The policy was posted in the hospital facility's emergency rooms or waiting rooms d. The policy was posted in the hospital facility's admissions offices e. The policy was provided, in writing, to patients on admission to the hospital facility f. The policy was available on request g. Other (describe in Section C) | Included measures to publicize the policy within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply): a. The FAP was widely available on a website (list url): _____ b. The FAP application form was widely available on a website (list url): _____ c. A plain language summary of the FAP was widely available on a website (list url): _____ d. The FAP was available upon request and without charge (in public locations in the hospital facility and by mail) e. The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail) f. A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail) g. Notice of availability of the FAP was conspicuously displayed throughout the hospital facility h. Notified members of the community who are most likely to require financial assistance about availability of the FAP i. Other (describe in Section C) | Part V, Section B, Line 16 |
| Part V, Section B, Line 15 | Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment? | Did the hospital facility have in place during the tax year a separate 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? | Part V, Section B, Line 17 |
| Part V, Section B, Line 16 | Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP: a. Reporting to credit agency b. Lawsuits c. Liens on residencies d. Body attachments e. Other similar actions (describe in Section C) | Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP: a. Reporting to credit agency (ies) b. Selling an individual's debt to another party c. Actions that require a legal or judicial process d. Other similar actions (describe in Section C) e. None of these actions or other similar actions were permitted | Part V, Section B, Line 18 |
| Part V, Section B, Line 17 | Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? If "Yes," check all actions in which the hospital facility or a third party engaged: a. Reporting to credit agency b. Lawsuits c. Liens on residences d. Body attachments e. Other similar actions (describe in Section C) | Did the hospital facility or other authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? If "Yes," check all actions in which the hospital facility or a third party engaged: a. Reporting to credit agency(ies) b. Selling an individual's debt to another party c. Actions that require a legal or judicial process d. Other similar actions (describe in Section C) | Part V, Section B, Line 19 |

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| Part V, Section B, Line 18 | Indicate which efforts the hospital facility made before initiating any of the actions listed in line 17 (check all that apply): a. Notified individuals of the financial assistance policy on admission b. Notified individuals of the financial assistance policy prior to discharge c. Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills d. Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy e. Other (describe in Section C) | Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 18 (check all that apply): a. Notified individuals of the financial assistance policy on admission b. Notified individuals of the financial assistance policy prior to discharge c. Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills d. Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy e. Other (describe in Section C) f. None of these efforts were made | Part V, Section B, Line 20 |
| Part V, Section B, Line 19 | Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy? If "No," indicate why: a. The hospital facility did not provide care for any emergency medical conditions b. The hospital facility's policy was not in writing c. The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C) d. Other (describe in Section C) | Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy? If "No," indicate why: a. The hospital facility did not provide care for any emergency medical conditions b. The hospital facility's policy was not in writing c. The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C) d. Other (describe in Section C) | Part V, Section B, Line 21 |
| Part V, Section B, Line 20 | [Line number change only] | [Line number change only] | Part V, Section B, Line 22 |
| Part V, Section B, Line 21 | [Line number change only] | [Line number change only] | Part V, Section B, Line 23 |
| Part V, Section B, Line 22 | [Line number change only] | [Line number change only] | Part V, Section B, Line 24 |
| 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. | Section C. Supplemental Information for Part V, Section B. 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 24. (1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 20d, 21, and 22) 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. | Part V, Section C, Instructions |