

BY HEALTH LAWYERS • FOR HEALTH LAWYERS

# AN ANNOTATED GUIDE TO IRS “COMMUNITY BENEFIT” COMPLIANCE QUESTIONNAIRE

BY MICHAEL W. PEREGRINE, ESQUIRE,  
ROBERT C. LOUTHIAN III, ESQUIRE,  
ELIZABETH M. MILLS, ESQUIRE

---

HEALTH LAWYERS:

---

TOPICAL INSIGHT SERIES

---

Form 13790 (May 2006) COMPLIANCE CHECK QUESTIONNAIRE TAX-EXEMPT HOSPITALS OMB No. 1545-2015

This questionnaire asks for information about your hospital and how it operates. Answer the questions based on your hospital's most recently completed tax period. If additional space is needed, attach additional sheets. Please complete the questionnaire and follow the instructions in the letter for returning the information to us.

**PART I – ORGANIZATION**

Name of Hospital: \_\_\_\_\_ EIN: \_\_\_\_\_ Most Recently Completed Tax Period: \_\_\_\_\_

**PART II – OPERATIONS**

1) Please indicate the category below that best described your hospital or the type of service it provided to the majority of admissions. Check only one box.

<input type="checkbox"/> General medical and surgical hospital unit or an institution (prison, college etc)	<input type="checkbox"/> Obstetrics and gynecology
<input type="checkbox"/> Hospital unit within an institution for the mentally retarded	<input type="checkbox"/> Eye, ear, nose and throat
<input type="checkbox"/> Surgical	<input type="checkbox"/> Rehabilitation
<input type="checkbox"/> Psychiatric	<input type="checkbox"/> Orthopedic
<input type="checkbox"/> Tuberculosis and other respiratory diseases	<input type="checkbox"/> Chronic disease
<input type="checkbox"/> Cancer	<input type="checkbox"/> Institution for the mentally retarded
<input type="checkbox"/> Heart	<input type="checkbox"/> Acute long-term care
<input type="checkbox"/> Alcoholism and other chemical dependency	<input type="checkbox"/> Other – Specify: _____
<input type="checkbox"/> Organization is not a 501(c)(3) hospital. If you checked this box, stop here and return the questionnaire to us.	

Patients: \_\_\_\_\_ Inpatients \_\_\_\_\_ Outpatient \_\_\_\_\_

**Questions 2-7:** For purposes of calculating the number of patients for each category, some patients may be counted more than once depending on the hospital's patient.



AMERICAN  
**HEALTH LAWYERS**  
ASSOCIATION

---

HEALTH LAWYERS:

---

TOPICAL INSIGHT SERIES

---

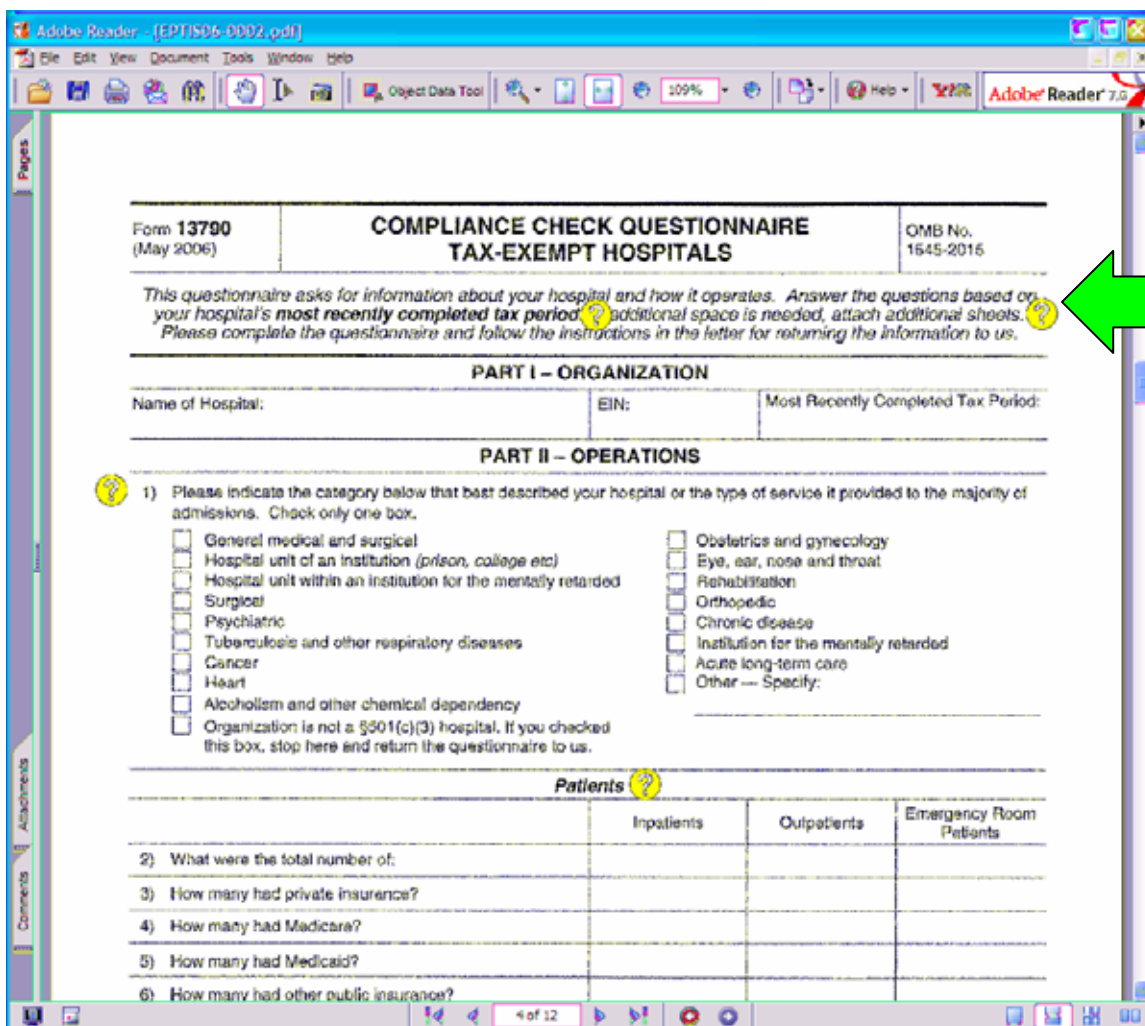
Copyright June 2006 by  
**AMERICAN HEALTH LAWYERS ASSOCIATION**  
1025 Connecticut Avenue, NW, Suite 600  
Washington, DC 20036-5405  
E-Mail: [info@healthlawyers.org](mailto:info@healthlawyers.org)  
Web site: [www.healthlawyers.org](http://www.healthlawyers.org)

All rights reserved.  
No part of this publication may be reproduced in any form except  
by prior written permission from the publisher.  
Printed in the United States of America.

*"This publication is designed to provide accurate and authoritative information in regard to the subject matter covered. It is provided with the understanding that the publisher is not engaged in rendering legal or other professional services. If legal advice or other expert assistance is required, the services of a competent professional person should be sought."*  
— from a declaration of the American Bar Association

# AN ANNOTATED GUIDE TO IRS "COMMUNITY BENEFIT" COMPLIANCE QUESTIONNAIRE

## USER'S GUIDE



Adobe Reader - [EPTIS06-0002.pdf]

File Edit View Document Tools Window Help

Object Data Tool 109% Help Adobe Reader 7.0

Form **13790**  
(May 2006)

**COMPLIANCE CHECK QUESTIONNAIRE  
TAX-EXEMPT HOSPITALS**

OMB No.  
1545-2015

*This questionnaire asks for information about your hospital and how it operates. Answer the questions based on your hospital's **most recently completed tax period**. additional space is needed, attach additional sheets. Please complete the questionnaire and follow the instructions in the letter for returning the information to us.*

**PART I – ORGANIZATION**

Name of Hospital: EIN: Most Recently Completed Tax Period:

**PART II – OPERATIONS**


1) Please indicate the category below that best described your hospital or the type of service it provided to the majority of admissions. Check only one box.

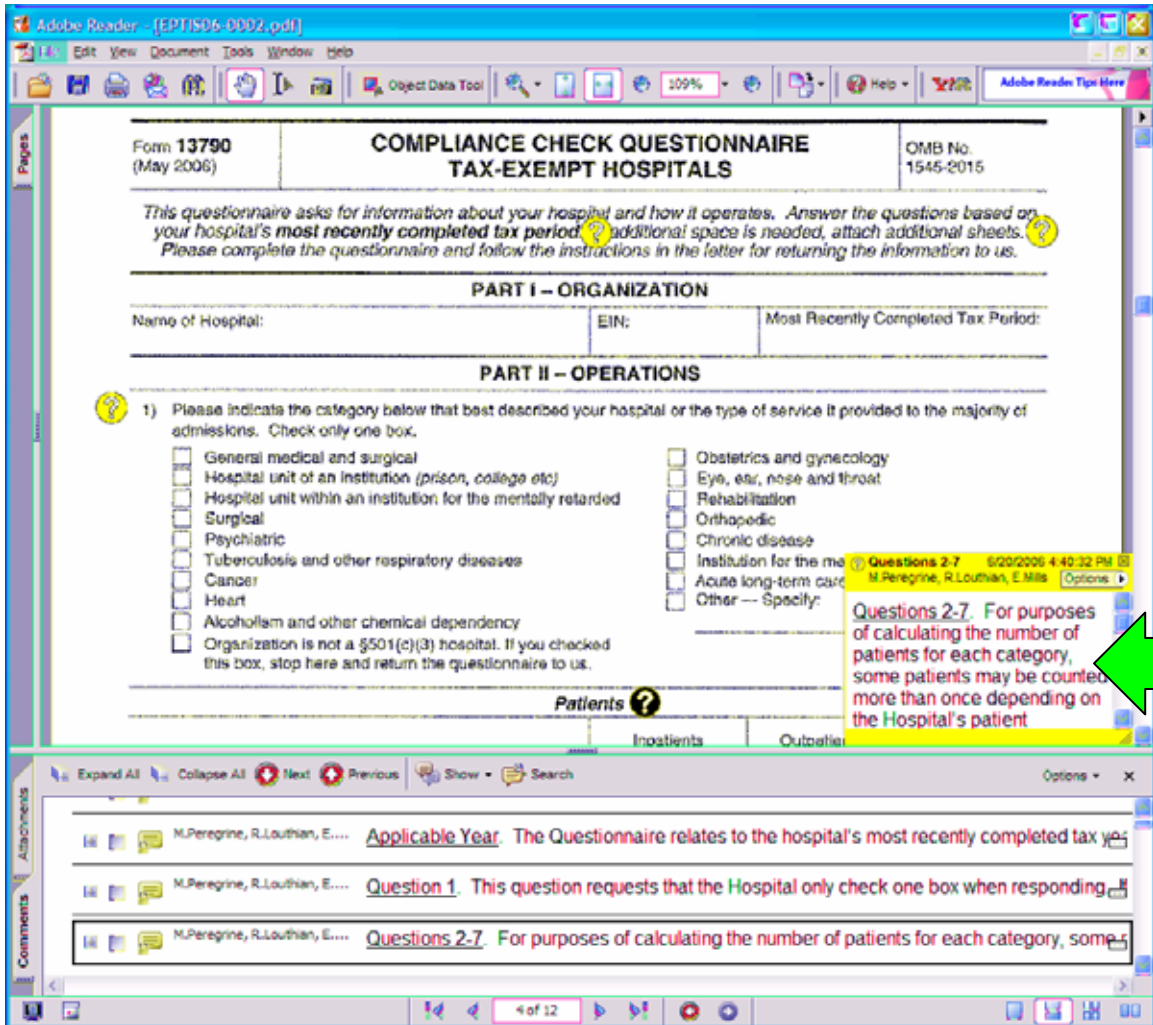
<input type="checkbox"/> General medical and surgical	<input type="checkbox"/> Obstetrics and gynecology
<input type="checkbox"/> Hospital unit of an institution (prison, college etc)	<input type="checkbox"/> Eye, ear, nose and throat
<input type="checkbox"/> Hospital unit within an institution for the mentally retarded	<input type="checkbox"/> Rehabilitation
<input type="checkbox"/> Surgical	<input type="checkbox"/> Orthopedic
<input type="checkbox"/> Psychiatric	<input type="checkbox"/> Chronic disease
<input type="checkbox"/> Tuberculosis and other respiratory diseases	<input type="checkbox"/> Institution for the mentally retarded
<input type="checkbox"/> Cancer	<input type="checkbox"/> Acute long-term care
<input type="checkbox"/> Heart	<input type="checkbox"/> Other — Specify: _____
<input type="checkbox"/> Alcoholism and other chemical dependency	
<input type="checkbox"/> Organization is not a §501(c)(3) hospital. If you checked this box, stop here and return the questionnaire to us.	

**Patients**

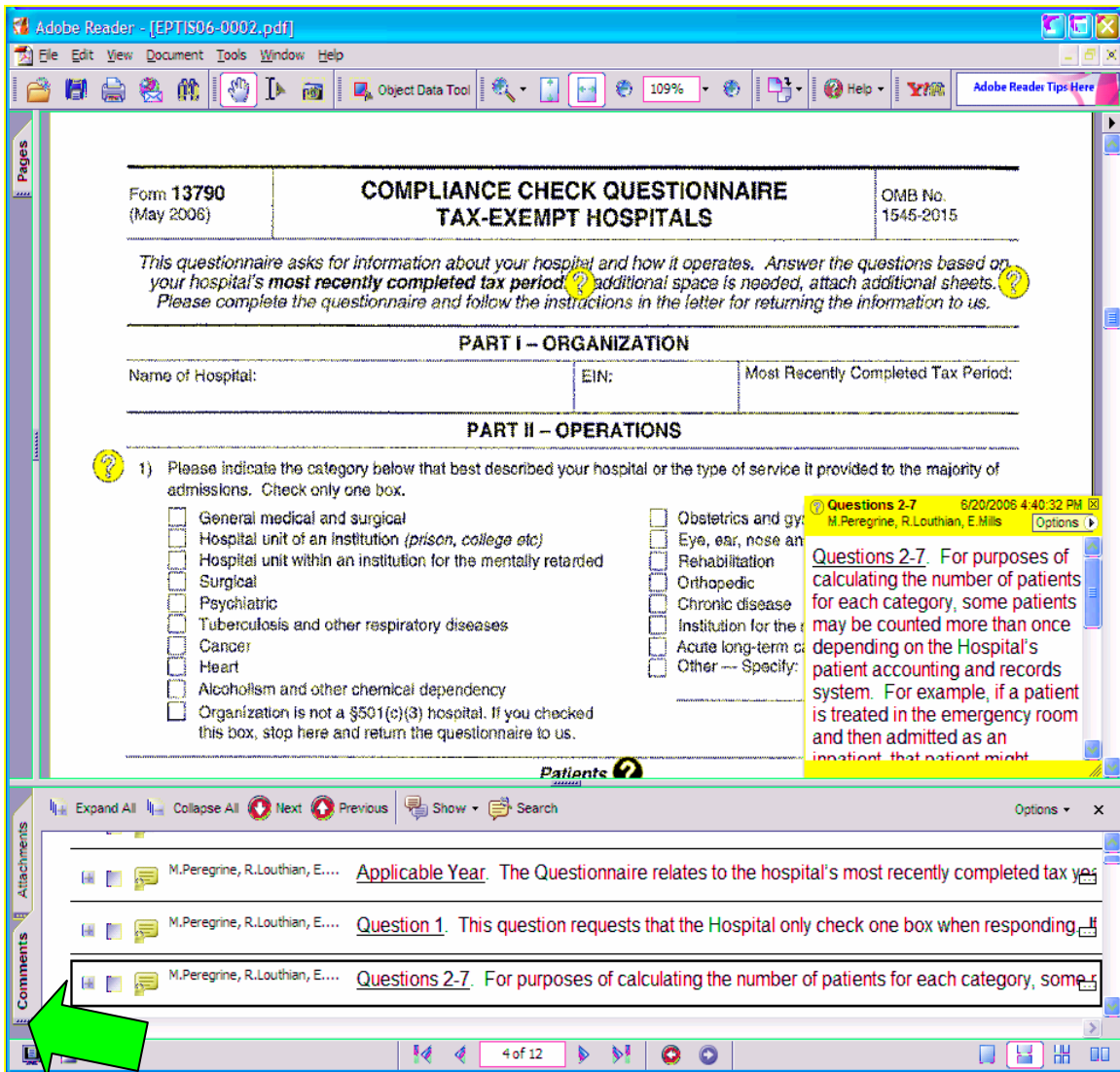
	Inpatients	Outpatients	Emergency Room Patients
2) What were the total number of:			
3) How many had private insurance?			
4) How many had Medicare?			
5) How many had Medicaid?			
6) How many had other public insurance?			

4 of 12

Open the file using Adobe Acrobat. Annotations can be found wherever the yellow circles with the  are located throughout the document, as illustrated by the arrow in the above diagram.



To view the Annotation, drag the mouse over the **?**. To open the Annotation, click on the mouse and the full text of the Annotation will appear as illustrated by the arrow above. Scroll up and down the Annotation window to view the entire text. Use the Option button in the Annotation window to move the position of the screen.



To open and view all the Annotations, click on the Comments tab to the left of the document. Use the Comments toolbar to open, close and scroll through the Annotations.

# **Annotated Guide to IRS “Community Benefit” Compliance Questionnaire**

**Michael W. Peregrine  
Robert C. Louthian  
Elizabeth M. Mills**

The Internal Revenue Service (“IRS”) recently began a new compliance initiative (the “Compliance Check”) directed solely at tax-exempt hospitals and the manner in which they satisfy the community benefit standard under Section 501(c)(3) of the Internal Revenue Code. Selected hospitals are asked voluntarily to complete Form 13790 (“Compliance Check Questionnaire Tax Exempt Hospitals”), a nine page IRS questionnaire (the “Questionnaire”) focusing principally on hospitals’ operational and compensation practices. The new Questionnaire reflects the increasing concern in both Congress and the IRS as to whether tax-exempt hospitals provide sufficient community benefits to justify the governmental costs associated with granting such hospitals tax-exempt status. The Questionnaire can be found at [http://www.irs.gov/pub/irs-tege/eo\\_hospital\\_questionnaire.pdf](http://www.irs.gov/pub/irs-tege/eo_hospital_questionnaire.pdf).

The Questionnaire presents over 80 questions relating to the hospital/respondent’s satisfaction of specific elements of the IRS community benefit standard for tax-exempt status, including: emergency room operations, executive compensation, uncompensated care, community programs and governing board practices.

## **I. INTRODUCTION**

The following discussion is intended to serve as a set of annotated guidelines for hospitals and health systems that actually received the Questionnaire, and for those that are completing the Questionnaire as a matter of internal tax compliance. This discussion is designed to be considered in conjunction with our article, “Update: IRS ‘Community Benefit’ Compliance Check,” which appears in an upcoming edition of Health Lawyers News. The comments included in the annotations to this Questionnaire are illustrative only. Community benefit is a varied concept, and many hospitals, including academic medical centers, may have additional and different responses. The annotations are not intended to be a full and exhaustive explanation of the reasoning behind or analysis of the questions, but do provide helpful starting points for individual review and analysis of the Questionnaire. Some comments also follow alternative philosophies, recognizing that in responding to the Questionnaire, different hospitals may have different circumstances and approaches to oversight and reporting of community benefit and executive compensation activities. Hospitals should also bear in mind when completing the survey that the information is relevant to the statistical sampling and baseline the IRS is attempting to establish, but it may also be relevant to the hospital’s individual situation (including potential future audits and other constituencies with an interest in community benefit and executive compensation activities).

The following annotations, observations and comments are intended to relate to corresponding numbered questions in the Questionnaire. Users will note that the form itself has a somewhat different appearance than many AHLA products. Because the basis of this product is an official IRS Questionnaire, it was important to maintain its integrity and avoid typographical errors in the creation of this tool. Accordingly, AHLA has chosen to use the original .pdf version of the Questionnaire and to insert comments through the Adobe Acrobat software so as to preserve the physical appearance of the document. What readers see on their screens is what hospitals received, plus the comments added by our volunteers.



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Mail Stop 1112, PO Box 12307  
Ogden, UT 84412

DATE OF THIS NOTICE:

CONTACT PERSON/ID NUMBER:

CONTACT TELEPHONE NUMBERS:

RESPONSE DUE DATE:

Employer Identification Number:

Dear Sir or Madam:

We are conducting a compliance check of your organization as part of our ongoing efforts to increase voluntary compliance by tax-exempt organizations. We are asking certain tax-exempt hospitals to answer questions concerning their operations.

Please complete the enclosed Form 13790, *Compliance Check Questionnaire Tax-Exempt Hospitals*, and follow the instructions below for returning the information to us. The questionnaire is also available as a fill-in Acrobat® document and may be accessed at [http://www.irs.gov/pub/irs-tege/eo\\_hospital\\_questionnaire.pdf](http://www.irs.gov/pub/irs-tege/eo_hospital_questionnaire.pdf).

Please attach a copy of this letter to the front of the questionnaire and mail it to the address shown above by \_\_\_\_\_ If you wish to send the information by fax, our fax number is 801-620-2132. Failure to use the above address or fax number may result in processing delays. If you fail to reply by the above date, we will forward your case for examination consideration.

We are interested in your comments and suggestions on this process. Please tell us what you think. You may send your comments to [tege.eo.hospitals@irs.gov](mailto:tege.eo.hospitals@irs.gov).

Also, in the spaces below, please give us an officer's name, title, telephone number and most convenient time for us to call if we need to speak with someone.

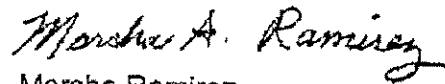
Name of officer: \_\_\_\_\_ Time: \_\_\_\_\_

Title: \_\_\_\_\_ Telephone Number: ( ) \_\_\_\_\_

If you have any questions, contact the person named in the heading. Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely,



Marsha Ramirez  
Director, Exempt Organizations Examinations

Enclosures:  
Publication 4386  
Form 13790

# Compliance Checks

## Examination, Audit or Compliance Check?

### Tax Exempt and Government Entities Division

- **What is an examination? What is an audit?**

An examination is a review of an organization's books and records. In addition, an examination may involve the questioning of third parties to determine the organization's tax liabilities. Another term for an examination is an audit.

- **What is a compliance check?**

A compliance check is a review conducted by the IRS to determine the following:

- Whether an organization is adhering to recordkeeping and information reporting requirements.
- Whether an organization's activities are consistent with their stated tax-exempt purpose.

It is a review of information and forms that we require organizations to file or maintain – for example, Forms 990, 990-T, 940, 941, W-2, 1099, or W-4. The check is a tool to help educate organizations about their reporting requirements and to increase voluntary compliance.

The 990 series of forms are used by tax-exempt organizations, including charities, private foundations and other nonprofit organizations, to provide information required by section 6033 of the Internal Revenue Code, which includes information about their programs and activities. Information on these returns is generally disclosable to the public as provided by law.

It should be noted that a compliance check is not an examination; it does not directly relate to determining a tax liability for any particular period.

- **What occurs during a compliance check?**

At the beginning of a compliance check, we will inform the officer or director that the review is a compliance check and not an examination. We will not ask to examine any books and records or ask questions regarding tax liabilities. We may ask the organization whether they understand or have questions about filing obligations for required forms. We may also ask questions about an organization's activities. If, during a compliance check, we decide an examination is appropriate, we will notify the organization that we are commencing an examination before asking questions related to tax liability.

- **Is there a penalty for refusing to submit to a compliance check?**

No. The officer or director may refuse to participate in a compliance check without penalty. However, we have the option of opening a formal examination, whether or not the organization agrees to participate in a compliance check.

- **How often can the IRS do compliance checks?**

Because a compliance check only reviews whether an organization is adhering to record keeping and information reporting requirements and/or whether an organization's activities are consistent with its stated tax-exempt purpose and is not an examination, it is possible to have more than one compliance check for a tax year if facts and circumstances warrant.



**IRS**

Department of the Treasury Publication 4386 (Rev 4-2006)  
Internal Revenue Service Catalog Number 38771G

[www.irs.gov](http://www.irs.gov)

**COMPLIANCE CHECK QUESTIONNAIRE  
TAX-EXEMPT HOSPITALS**

*This questionnaire asks for information about your hospital and how it operates. Answer the questions based on your hospital's **most recently completed tax period**. Additional space is needed, attach additional sheets. Please complete the questionnaire and follow the instructions in the letter for returning the information to us.*

**PART I – ORGANIZATION**

Name of Hospital:	EIN:	Most Recently Completed Tax Period:
-------------------	------	-------------------------------------

**PART II – OPERATIONS**

- 1) Please indicate the category below that best described your hospital or the type of service it provided to the majority of admissions. Check only one box.
- |   |  |
|---|--|
| <input type="checkbox"/> General medical and surgical<br><input type="checkbox"/> Hospital unit of an institution ( <i>prison, college etc</i> )<br><input type="checkbox"/> Hospital unit within an institution for the mentally retarded<br><input type="checkbox"/> Surgical<br><input type="checkbox"/> Psychiatric<br><input type="checkbox"/> Tuberculosis and other respiratory diseases<br><input type="checkbox"/> Cancer<br><input type="checkbox"/> Heart<br><input type="checkbox"/> Alcoholism and other chemical dependency<br><input type="checkbox"/> Organization is not a §501(c)(3) hospital. If you checked this box, stop here and return the questionnaire to us. | <input type="checkbox"/> Obstetrics and gynecology<br><input type="checkbox"/> Eye, ear, nose and throat<br><input type="checkbox"/> Rehabilitation<br><input type="checkbox"/> Orthopedic<br><input type="checkbox"/> Chronic disease<br><input type="checkbox"/> Institution for the mentally retarded<br><input type="checkbox"/> Acute long-term care<br><input type="checkbox"/> Other — Specify: _____ |
|---|--|

**Patients**

	Inpatients	Outpatients	Emergency Room Patients
2) What were the total number of:			
3) How many had private insurance?			
4) How many had Medicare?			
5) How many had Medicaid?			
6) How many had other public insurance?			
7) How many had no insurance?			


- 8) Did your hospital deny medical services to any individuals with:
- a) private insurance?     Yes     No  
 If yes, please explain.
- 
- b) Medicare?     Yes     No  
 If yes, please explain.
- 
- c) Medicaid?     Yes     No  
 If yes, please explain.

d) other public health insurance?  Yes  No

If yes, please explain.

e) no insurance?  Yes  No

If yes, please explain.

**Emergency Room** 

9) Did your hospital operate an emergency room?  Yes  No

If no, please explain.

10) What were the emergency room's hours of operation?

24 hours a day, 365 days a year

Other — please explain.

11) Did your hospital's emergency room have a trauma center?  Yes  No

12) If yes, what was the trauma center's level of certification?

Level I

Level IV

Level II

Level V


Level III

Other — please describe.

13) Did your hospital's emergency room provide services to all members of the community regardless of their ability to pay?

Yes  No

If no, please explain.

 14) Did your hospital's emergency room deny services to any individuals that requested such services?  Yes  No

If yes, please explain.

**Board of Directors** 

15) How many directors were on your hospital's board? \_\_\_\_\_

16) What was the professional background of each director?

Please indicate the number of directors in each category listed below.

\_\_\_\_\_ Accounting

\_\_\_\_\_ Government

\_\_\_\_\_ Philanthropy

\_\_\_\_\_ Banking/Finance

\_\_\_\_\_ Insurance

\_\_\_\_\_ Public/Elected Official

\_\_\_\_\_ Business

\_\_\_\_\_ Law

\_\_\_\_\_ Religion

\_\_\_\_\_ Community Service

\_\_\_\_\_ Management

\_\_\_\_\_ Retail

\_\_\_\_\_ Education/Academia

\_\_\_\_\_ Manufacturing

\_\_\_\_\_ Social Services

\_\_\_\_\_ Fine Arts

\_\_\_\_\_ Medicine/Health Care

\_\_\_\_\_ Other (*specify*) \_\_\_\_\_


17) How often did the board of directors meet?

Monthly

Quarterly

Annually

Other — please describe.

 18) On average, how many of the directors were present at each meeting? \_\_\_\_\_

---

**Medical Staff Privileges** 

---


19) Were all qualified physicians in your community eligible for medical staff privileges at your hospital?  Yes  No  
If no, please explain.


20) Have you denied any qualified physician's application for medical staff privileges?  Yes  No  
If yes, please explain.


---

**Medical Research**

---


 21) Did your hospital conduct any medical research programs?  Yes  No  
If yes, please answer questions 22 through 24. If no, go to question 25.


 22) How much did your hospital spend on medical research programs? \$ \_\_\_\_\_

 23) How much of your hospital's funding for medical research came from:


a) public sources (*for example, government grants*) \$ \_\_\_\_\_

b) private sources (*for example, contracts with for-profit corporations*) \$ \_\_\_\_\_

 24) Did your hospital limit public access to the findings or results from any of its medical research programs?  Yes  No  
If yes, please explain.

 25) How much did your hospital provide in grants to individuals or organizations to fund medical research programs? \$ \_\_\_\_\_


26) Was public access limited to the findings or results from any medical research programs for which your hospital provided grants?  Yes  No  
If yes, please explain.

 27) Did your hospital conduct any medical trial studies?  Yes  No  
If yes, answer questions 28 and 29. If no, go to question 30.

28) How much of your hospital's funding for medical trial studies came from:

a) public sources (*for example, government grants*) \$ \_\_\_\_\_


b) private sources (*for example, contracts with for-profit corporations*) \$ \_\_\_\_\_

 29) Did your hospital limit public access to the findings or results from any of its medical trial studies?  Yes  No  
If yes, please explain.


---

**Professional Medical Education and Training**

---

 30) Did your hospital conduct any professional medical education and training programs?  Yes  No  
If yes, answer questions 31 and 32. If no, go to question 33.

31) How much did your hospital spend on professional medical education and training programs? \$ \_\_\_\_\_

 32) How much of your funding for professional medical education and training came from:

a) public sources (*for example, government grants*) \$ \_\_\_\_\_

b) private sources (*for example, contracts with for-profit corporations*) \$ \_\_\_\_\_

33) Did your hospital provide grants to individuals or organizations to fund professional medical education and training programs?  Yes  No  
If yes, how much did it spend? \$ \_\_\_\_\_

**Uncompensated Care**

34) Did your hospital have a written policy stating the circumstances under which it would provide uncompensated care?  Yes  No  
Please explain.

35) How many individuals received uncompensated care from your hospital? \_\_\_\_\_

36) How much did your hospital spend on uncompensated care? \$ \_\_\_\_\_

37) Did your hospital treat as uncompensated care the excess of what it charged for services and the amount:  
a) private insurance paid or allowed for such services (including any patient co-payments and deductibles)?  Yes  No  
If yes, please explain.

b) Medicare paid or allowed for such services (including any patient co-payments and deductibles)?  Yes  No  
If yes, please explain.

c) Medicaid paid or allowed for such services (including any patient co-payments and deductibles)?  Yes  No  
If yes, please explain.

d) other public insurance paid or allowed for such services (including any patient co-payments and deductibles)?  Yes  No  
If yes, please explain.

e) individuals without insurance paid your hospital for such services?  Yes  No  
Please explain.

38) Did your hospital treat bad debts as uncompensated care?  Yes  No  
Please explain.

39) Did your hospital treat any other items or costs as uncompensated care?  Yes  No  
If yes, please explain.

40) Did your hospital report its expenditures for uncompensated care to a state government?  Yes  No  
If yes, what amount did it report? \$ \_\_\_\_\_



41) Did your hospital provide:

a) inpatient services to any individual without compensation?  Yes  No  
If yes, please describe your policy.

b) outpatient services to any individual without compensation?  Yes  No  
If yes, please describe your policy.

c) emergency room services to any individual without compensation?  Yes  No  
If yes, please describe your policy.



42) If you answered yes to 41 a, b, or c, indicate below, for each category of patient, when your hospital determined that it would provide services to any individual without compensation? Check all that apply.

	At or before providing services	Less than 30 days after providing services	30 to 90 days after providing services	More than 90 days after providing services	When insurance denied all or part of claim	Other (explain below)
Inpatient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Outpatient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Emergency Room	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you checked the other box, please describe:

**Billing Practices**



43) Did your hospital require all individuals to pay, or make arrangements to pay, prior to, or at the time it provided:

- a) inpatient services?  Yes  No
- b) outpatient services?  Yes  No
- c) emergency room services?  Yes  No



44) In the space provided below, please explain your payment policies for:

- a) inpatients

---

- b) outpatients

---

c) emergency room patients

---


- 45) How many days after your hospital provided services did it send the patient a bill? \_\_\_\_\_
- 46) How many days after the billing date did the patient have to pay for services? \_\_\_\_\_
- 47) If a patient failed to pay for services, how many notices did your hospital send before it began collection actions? \_\_\_\_\_
- 48) Did your hospital refer all past due bills to collection agencies?  Yes  No
- 49) Did your hospital enter into installment agreements or other extended payment arrangements with patients who were unable to pay?  Yes  No
- 50) Please describe the circumstances in which you would enter into installment agreements or other extended payment arrangements with patients who were unable to pay.

- 51) How many days after a patient had not paid all or part of a bill did your hospital classify it as a bad debt? \_\_\_\_\_
- 52) Did your hospital charge all patients the same price for the same services?  Yes  No  
If yes, go to question 57. If no, answer questions 53-56.
- 53) Did your hospital charge patients with private insurance higher prices for hospital services than patients with public insurance (including Medicare and Medicaid)?  Yes  No  
Please explain.

- 54) Did your hospital charge patients with no insurance higher prices for hospital services than patients with public insurance (including Medicare and Medicaid)?  Yes  No  
Please explain.

- 55) Did your hospital charge patients with no insurance higher prices for hospital services than patients with private insurance?  Yes  No  
Please explain.

- 56) Did your hospital charge individuals different prices for hospital services based on their income, assets or ability to pay for such services?  Yes  No  
Please explain.

**Community Programs** 

57) Did your hospital provide medical screening programs for the community?  Yes  No  
If yes, answer questions 58 through 60. If no, go to question 61.

58) How much did your hospital spend on medical screening programs for the community? \$ \_\_\_\_\_

59) Were all members of the community eligible for your hospital's medical screening programs?  Yes  No  
If no, please explain.

60) Did the hospital charge a fee for any community medical screening programs?  Yes  No  
If yes, please explain.

61) Did your hospital provide immunization programs for the community?  Yes  No  
If yes, answer questions 62 through 64. If no, go to question 65.

62) How much did your hospital spend on immunization programs for the community? \$ \_\_\_\_\_

63) Were all members of the community eligible for your hospital's immunization programs?  Yes  No  
If no, please explain.

64) Did your hospital charge a fee for its community immunization programs?  Yes  No  
If yes, please explain.

65) Did your hospital provide any lectures, seminars or other educational programs for the community?  Yes  No  
If yes, answer questions 66 through 68. If no, go to question 69.

66) How much did your hospital spend on lectures, seminars and other educational programs for the community? \$ \_\_\_\_\_

67) Were all members of the community eligible for your hospital's community educational programs?  Yes  No  
If no, please explain.

68) Did your hospital charge a fee for its community education programs?  Yes  No  
If yes, please explain.

69) Did your hospital conduct studies on the unmet health care needs of the community?  Yes  No  
If yes, how much did your hospital spend on these studies? \$ \_\_\_\_\_

70) Did your hospital have programs to improve access to health care for individuals who lacked insurance?  Yes  No  
If yes, how much did your hospital spend on these programs? \$ \_\_\_\_\_

71) Did your hospital produce or distribute newsletters or publications that provided information to the community on health care issues?  Yes  No  
If yes, how much did your hospital spend on these newsletters or publications? \$ \_\_\_\_\_




6) Please check the appropriate boxes, in the following chart, regarding factors included in the comparability data used by your hospital:

COMPARABILITY FACTORS:	YES	NO	Was factor checked used for all § 4958(f)(4) employees? *	
			Yes	No*
Level of Employee Education and Experience				
Specific Responsibilities of Position				
Same Geographic or Metropolitan Area				
Services of a Similar Nature Provided				
Similar Number of Beds, Admissions, or Outpatient Visits				
Other Factors. Please explain.				

\*If no, please explain.

7) Did your hospital's comparability data include information from other tax-exempt hospitals?  Yes  No  
If no, please explain.

8) Was your hospital's actual compensation set within the range of comparability data?  Yes  No  
If no, please explain.

 9) Did your hospital have a business relationship with any of its officers, directors, trustees or key employees other than through their position as officers, directors, trustees, or key employees?  Yes  No  
If yes, identify the individuals and describe the business relationship below.

Name	Title	Description of Business Relationship

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws.

The IRS may not conduct or sponsor, and an organization is not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103 and 6104.





1025 Connecticut Avenue, NW, Suite 600  
Washington, DC 20036-5405  
Phone: (202) 833-1100  
Fax: (202) 833-1105  
E-mail: [info@healthlawyers.org](mailto:info@healthlawyers.org)  
Web site: [www.healthlawyers.org](http://www.healthlawyers.org)

EPTIS06-0002