

**APPENDIX B**  
**FORM 13790, Compliance Check Questionnaire Tax-Exempt Hospitals**

**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**. 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:
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**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:<br><hr style="width: 100%;"/> |
|---|--|

**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.

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**Emergency Room**

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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.

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**Board of Directors**

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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? \_\_\_\_\_

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**Medical Staff Privileges**

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- 19) Were all qualified physicians in your community eligible for medical staff privileges at your hospital?  Yes  No  
If no, please explain.
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- 20) Have you denied any qualified physician's application for medical staff privileges?  Yes  No  
If yes, please explain.
- 

**Medical Research**

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

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- 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.
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- 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? \$ \_\_\_\_\_

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***Uncompensated Care***

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

Please explain.

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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.

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b) Medicare paid or allowed for such services (including any patient co-payments and deductibles)?  Yes  No

If yes, please explain.

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c) Medicaid paid or allowed for such services (including any patient co-payments and deductibles)?  Yes  No

If yes, please explain.

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d) other public insurance paid or allowed for such services (including any patient co-payments and deductibles)?  Yes  No

If yes, please explain.

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

Please explain.

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

Please explain.

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39) Did your hospital treat any other items or costs as uncompensated care?  Yes  No

If yes, please explain.

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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.

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

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c) emergency room patients

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45) How many days after your hospital provided services did it send the patient a bill? \_\_\_\_\_

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46) How many days after the billing date did the patient have to pay for services? \_\_\_\_\_

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47) If a patient failed to pay for services, how many notices did your hospital send before it began collection actions? \_\_\_\_\_

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48) Did your hospital refer all past due bills to collection agencies?  Yes  No

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49) Did your hospital enter into installment agreements or other extended payment arrangements with patients who were unable to pay?  Yes  No

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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.

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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? \_\_\_\_\_

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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.

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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.

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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.

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

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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.

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**Community Programs**

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- 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.
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- 58) How much did your hospital spend on medical screening programs for the community? \$ \_\_\_\_\_
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- 59) Were all members of the community eligible for your hospital's medical screening programs?  Yes  No  
If no, please explain.
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- 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.
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- 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.
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- 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? \$ \_\_\_\_\_
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- 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? \$ \_\_\_\_\_
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72) Did your hospital have any other programs or activities that promoted health for the benefit of the community?

Yes  No

If yes, please explain and indicate how much was spent on these programs and activities.

**PART III – COMPENSATION PRACTICES**

Please answer the questions in this part as it pertains to employees in your hospital who are disqualified persons within the meaning of Internal Revenue Code (IRC) Section 4958(f)(1).

1) Please provide the names and titles of your hospital’s officers, directors, trustees and key employees and amounts of salary and other compensation paid by your hospital to such officers, directors, trustees and key employees. Add additional sheets if necessary.

Name	Title	Salary <sup>1</sup>	Other Compensation <sup>2</sup>

<sup>1</sup> Salary includes all forms of cash and non-cash compensation received whether paid currently or deferred.

<sup>2</sup> Other Compensation includes contributions to employee benefit plans and deferred compensation plans, and expense allowances from non-accountable plans.

2) Did your hospital have a formal written compensation policy?  Yes  No

3) Was compensation approved, in advance, by individuals that did not have a conflict of interest with the compensation arrangement being approved?  Yes  No

4) Who in your hospital set the compensation for officers, directors, trustees, and key employees? Check all that apply.

- Officers
- Board of Directors
- Compensation Committee
- Other — please explain: \_\_\_\_\_

5) Please check any of the following that your hospital used to determine compensation amounts:

- Published surveys of compensation at similar institutions;
- Internet research on compensation at similar institutions conducted by your employees;
- Phone survey(s) of compensation at similar institutions conducted by your hospital’s employees;
- Outside expert report prepared specifically for your hospital by an expert employed by your hospital for this purpose;
- Outside expert report prepared by an expert employed by an unrelated organization;
- Written offers of employment from similar institutions; and
- Other — please describe: \_\_\_\_\_

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)(1) 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

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