

# IRS EXEMPT ORGANIZATIONS (TE/GE) HOSPITAL COMPLIANCE PROJECT FINAL REPORT

[TABLE OF CONTENTS \(DETAILED\)](#) (pages ii-iv)

I. [INTRODUCTION AND SYNOPSIS](#) (pages 1-10)

II. [INTERIM REPORT AND ADDITIONAL WORK UNDERTAKEN FOR FINAL REPORT](#) (pages 11-15)

III. [BACKGROUND ON U.S. HOSPITALS AND PRIOR STUDIES](#) (pages 16-21)

IV. [DEMOGRAPHICS – PATIENT MIX, REVENUES, EXCESS REVENUES](#)  
(pages 22-38)

V. [DIFFERENCES IN COMMUNITY BENEFIT REPORTING ACROSS CERTAIN DEMOGRAPHICS](#)

- By Community Type (pages 39-65)
- By Revenue Size (pages 66-92)

VI. [OTHER COMMUNITY BENEFIT REPORTING – BAD DEBT AND SHORTFALLS, RESEARCH, INCOME AND HEALTH INSURANCE COVERAGE LEVELS](#) (pages 93-121)

VII. [EXECUTIVE COMPENSATION](#) (pages 122-146)

VIII. [FORM 990, SCHEDULE H, HOSPITALS](#) (pages 147-151)

IX. [SUMMARY OF FINDINGS BY DEMOGRAPHIC](#)

- Narrative Description (pages 152-166)
- Quick Reference Tables (pages 167-168)

X. [KEY OBSERVATIONS AND LESSONS LEARNED](#) (pages 169-171)

## APPENDICES

- [List of Charts and Tables](#)
- [Form 13790, Compliance Check Questionnaire Tax-Exempt Hospitals](#)
- [Form 990, Schedule H, Hospitals](#)