

# HOSPITALS GET ANOTHER FORM 990 REPRIEVE

*Health Alert*  
June 20, 2011

Hospitals won't be required to complete part of Schedule H on their Form 990 for 2010, according to an IRS announcement issued on June 9. Part V.B of Schedule H is now optional for 2010 reporting. That section relates to facility policies and practices, and includes questions on a hospital's financial assistance policy, its billing and collection practices, and its practices for determining and imposing charges for services to uninsured patients.

The Part V.B questions relate to compliance with parts of the Patient Protection and Affordable Care Act, enacted March 23, 2010. The IRS states that making responses to Part V.B optional for 2010 filings is intended to give the hospital community more time to familiarize itself with the types of information requested, and to address any ambiguities arising from the extensive revisions of the form and its instructions.

Hospitals still need to complete the rest of Schedule H, and they also must attach their most recent audited financial statements if their tax year began after March 23, 2010.

In February, the IRS directed hospitals to delay filing their 2010 Form 990 until July 1 and granted an automatic three-month extension to hospitals with due dates prior to August 15, 2011. The delayed filing date and the automatic extension are still in effect.

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