

AHA Announces 'Schedule H' Project for Tax-exempt Hospitals

The AHA will be collecting “mock” or “dry run” Schedule H forms from tax-exempt hospitals until March 15, 2009 to help our members better understand and prepare for the actual Schedule H filings, sometime next year. To do so, the AHA is working with tax-exempt specialists at Ernst & Young (E&Y) to collect and analyze information from the “mock” Schedule Hs.

What's Schedule H?

Schedule H is a brand new IRS form for reporting community benefit activities that tax-exempt hospitals will need to complete and file for tax year 2009. The form has never been tested by the IRS, so there are many uncertainties about its strengths and weaknesses in accurately conveying to the government and the public the wide range of benefits that hospitals provide to their communities.

To help the field better understand and prepare, we are asking hospitals to participate in the AHA's Schedule H project.

What is the Schedule H Project?

The AHA is asking hospitals to share “mock” Schedule H filing with us by no later than March 15, 2009. Any hospital that wants to participate will complete Schedule H (using 2007 data), as if it were being filed with the IRS, but instead share it with E&Y, so that the firm can review and analyze the responses for us.

How Would the Project Work?

E&Y will establish a secure Web site where hospitals can either: (1) fill out a “mock” Schedule H online and submit it directly to E&Y, or (2) download a PDF of the schedule at the E&Y Web site, fill it out and then fax or send it by overnight mail directly to E&Y.

This special E&Y Web site is located at <https://survey.ey.com/ScheduleHProject>.

Directions to download the form and then fax or send it to E&Y are on the Web site.

All “mock” Schedule H forms shared with the AHA through E&Y will be treated in a confidential manner. That means, no participant's name or identity would be disclosed to any other participant or as part of any feedback report.

Will Participants Receive Any Special Feedback?

Each participant in the project will receive a concise benchmark report summarizing the responses of similar hospitals to certain questions, such as the amount of unreimbursed Medicaid expenses and the use of the federal poverty guidelines for charity care eligibility. Participating hospitals would be able to see, in the aggregate, how other similar hospitals had responded. For example, a rural hospital would see aggregate results for rural hospitals and/or aggregate information from other hospitals in its state or region. No participant names would be disclosed in the report.

How Will this Assist the Field?

The AHA will use the information from the “mock” Schedule H forms to provide feedback and best practices to the field that will help to improve Schedule H filings for tax year 2009.

For more information contact AHA Member Relations at 800-424-4301.