IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

AMERICAN HOSPITAL ASSOCIATION and HEALTH FORUM LLC,

Plaintiffs,

v.

PATIENTRIGHTSADVOCATE.ORG, INC.

Defendant.

Case No. 1:25-cv-15137

Hon. Martha Pacold

DEFENDANT'S MOTION TO DISMISS FOR FAILURE TO STATE A CLAIM

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TABLE OF CONTENTS

TABLE OF AUTHORITIES

Cases

Statutes and Rules

Other Authorities

GLOSSARY OF ABBREVIATIONS

835	ASC X12N 835—Health Care Claim Payment/Advice
837I	ASC X12N 837—Health Care Claim: Institutional
AHA	American Hospital Association
CMS	Centers for Medicare & Medicaid Services
DSMO	Designated Standards Maintenance Organization
HHS	Department of Health and Human Services
HIPAA	Health Insurance Portability and Accountability Act
Manual	*UB-04 Data Specifications Manual*
NAMD	National Association of Medicaid Directors
NUBC	National Uniform Billing Committee
PRA	PatientRightsAdvocate.Org

INTRODUCTION

PatientRightsAdvocate.Org (PRA) is a 501(c)(3) nonprofit organization whose core mission is to bring transparency and accountability to the healthcare system to promote a functional, competitive healthcare marketplace. This dispute arises out of PRA's efforts to ensure open public access to a critical reference manual that specifies the procedures for billions of dollars of healthcare billing.

The *UB-04 Data Specifications Manual* plays a critical role in healthcare billing and pricing. Federal law requires hospitals and insurers to use the *Manual* to classify treatments in nearly every healthcare transaction involving hospitals. And federal law and most States require use of the *Manual* when submitting claims for reimbursement under Medicare and other government programs. Indeed, Medicare directly incorporates the *Manual*'s classifications into its reimbursement formula, which in turn influences the rates that private insurers pay. Public access to the *Manual* is thus essential to allow patients, employers, policymakers, regulators, and researchers to understand billing and reimbursement procedures for the ever-growing share of the economy that is spent on healthcare.

At present, however, the public cannot see the *Manual* or openly discuss its content. The American Hospital Association (AHA), a trade association for the very institutions the *Manual* is used to pay, claims the *Manual* as its private property. The only way to see the *Manual* is to purchase an expensive annual license from AHA's for-profit subsidiary (Health Forum LLC). The license purports to require purchasers to keep the *Manual*'s contents confidential—even within their own organizations. A purchaser is not even allowed to print out more than 20 pages for its own authorized use.

Properly understood, however, the *Manual* is not AHA's private creation that it can lawfully hide from the public and license out at whatever exorbitant price the market will bear. A committee of federal agencies, state governments, and private actors jointly authors the *Manual*, and works of the government cannot be copyrighted. Nor does the committee author the *Manual* as a mere nonbinding collection of best practices. To the contrary, the *Manual* is part of federal electronic-billing regulations. The committee drafts and revises the *Manual* under an express delegation of the Secretary of Health

and Human Services' rulemaking authority and subject to his supervision. The *Manual* is also part of Medicare regulations and the law of at least 30 States. Indeed, the regulations of at least six States expressly incorporate the *Manual* by reference, making the *Manual* part of the text of state law, which "no one can own." *Georgia v. Public.Resource.Org*, 590 U.S. 255, 265 (2020).

Incredibly, AHA claims that none of these considerations matters. Regardless of whether the public has a general right to access the *Manual*, AHA asserts it can extinguish that right through form contracts by requiring every purchaser to agree to accept the validity of its asserted copyright and to keep the *Manual* confidential. This gambit does not work. Neither copyright law nor state contract law will tolerate an attempt to conceal the law from the people. And, regardless, the only contract AHA alleges to exist between its for-profit subsidiary and PRA is limited to the 2026 edition of the *Manual*; PRA has not purchased any license or made any representations about any past or future editions.

PRA thus moves to dismiss AHA's complaint with prejudice for failure to state a claim. AHA has not plausibly alleged copyright infringement or breach of contract. This Court should dismiss the complaint and hold that PRA has the right to provide open public access to the *Manual*.

BACKGROUND

A. The NUBC develops uniform billing standards for healthcare transactions.

The National Uniform Billing Committee (NUBC) is an unincorporated association established in 1975 "to develop and maintain a national uniform billing instrument for use by the institutional health care community." NUBC Protocol (Ex.A) at 3; *see* Compl. (Doc.1) ¶28. In 1982, the NUBC adopted its first standard billing form, the UB-82. ¶31; NUBC Protocol 3. Its current standard billing form is the UB-04. Compl. ¶23.

The federal government is part of the NUBC. Twenty-two organizations, meant to represent "a balance of national payer and provider organizations," as well as other groups, are the NUBC's voting members. NUBC Protocol 4. Federal agencies have been members of the NUBC from its

earliest days. *See* 48 Fed. Reg. 16,750, 16,752 (1983) (listing the Health Care Financing Administration[1] and the Civilian Health and Medical Program of the Uniformed Services as NUBC members). The UB-82 was a "joint effort by" these agencies, AHA, and others. *Id.* Today, four NUBC members are agencies of the federal government: the Centers for Medicare & Medicaid Services (CMS) (counting as two members, one for Medicare and one for Medicaid), the Defense Health Agency (DHA), and the National Center for Health Statistics. NUBC Protocol 4-5. With an annual budget of $1.75 trillion, CMS is by far the largest individual payer represented on the NUBC. *See* CMS, *Justification for Estimates for Appropriations Committees* 15 (Fiscal Year 2026), perma.cc/2DS4-834W.

In addition, two members—the National Uniform Claims Committee and Accredited Standards Committee X12—are organizations designated by the federal government to maintain federally mandated electronic billing standards. NUBC Protocol 4; *see Announcement of Designated Standard Maintenance Organizations*, 65 Fed. Reg. 50,373 (2000). And two members represent state governments—the National Association of Medicaid Directors (NAMD) and National Association of Health Data Organizations. NUBC Protocol 4-5; Compl. ¶30. Between CMS, DHA, and NAMD, government entities constitute a majority of the voting membership of the payer side of the provider/payer divide. *See* NUBC Protocol 4.

AHA is also a member of the NUBC. NUBC Protocol 4, 7; Compl. ¶29. Like all members, it has one vote in NUBC decisionmaking. NUBC Protocol 10; *see* Compl. ¶36. AHA is not a charity. It is a 501(c)(6) trade association advocating for the interests of the hospital industry, which comprises both non-profit and for-profit entities. Compl. ¶20; AHA Form 990 (Ex.B) at 1. AHA lobbies heavily on behalf of the industry, reporting over $22 million in lobbying and political expenditures in 2022. AHA Form 990, Sched. C at 3. Nor is AHA a neutral entity on the NUBC; it is one of eight

[1] The predecessor agency to the Centers for Medicare & Medicaid Services. *See Centers for Medicare & Medicaid Services*, 66 Fed. Reg. 35,437 (2001).

representatives of the provider side of the provider/payer divide. NUBC Protocol 7. In addition to being a voting member, AHA serves as the NUBC's Secretariat. Compl. ¶29. In that capacity, it performs "administrative functions" needed "to support the activities of the NUBC." NUBC Protocol 7.

B. Federal and state law incorporate the NUBC's *Manual*, which the NUBC develops while exercising delegated lawmaking authority.

Federal law mandates the use of the NUBC's handiwork. In 1996, Congress enacted the Health Insurance Portability and Accountability Act (HIPAA), which directs the Secretary of HHS to "adopt standards" for electronic healthcare transactions. 42 U.S.C. §1320d-2(a)(1). A standard must enumerate a list of "data elements." §1320d-2(a)(1), (a)(4)(A)(iv). Each element is a category of information needed to process a healthcare claim, such as the patient's condition, the services provided to the patient, and the type of facility in which treatment was provided. Compl. ¶¶25-26. A standard must also identify code sets to be used to communicate data elements. §§1320d(1), 1320d-2(c)(1); 45 C.F.R. §162.1000(b); *see* Compl. ¶26. A standard, for example, might require a provider to identify the type of facility where a procedure was performed (the data element) using a number (the code), with different numbers representing a hospital, a nursing home, or home care. Nearly all healthcare providers and payers that use electronic billing are required to follow the Secretary's standards, 42 U.S.C. §1320d-4; 45 C.F.R. § 162.923(a); Compl. ¶40, including using the code sets that the standards require, 45 C.F.R. §162.1000(b). Violations of the Secretary's standards are punishable by civil penalties of up to $50,000 per violation. 42 U.S.C. §1320d-5; 45 C.F.R. §160.402(a) .

Following HIPAA's enactment, HHS adopted standards expressly incorporating the NUBC's billing codes. In 2000, HHS adopted "ASC X12N 837—Health Care Claim: Institutional" (837I) as the mandatory electronic-billing standard for claims by institutional providers, *Standards for Electronic Transactions*, 65 Fed. Reg. 50,312, 50,370 (2000); 45 C.F.R. §162.1102(a)(4) , (b)(1), (b)(2)(iv), (c), and for coordination of benefits among health plans that cover the same patient, 65 Fed. Reg. at 50,372;

45 C.F.R. §162.1802(a)(4) , (b)(1), (b)(2)(iv), (c). "837I" in turn "require[s] codes maintained by the NUBC" and presently set forth in "the NUBC Official UB-04 Data Specifications Manual." CMS, Pub. No. MLN006926, *Medicare Billing: CMS-1450 & 837I* at 7 (2025) (Ex.C); *accord* CMS, Pub. No. 100-04, *Medicare Claims Processing Manual* ch. 25, §75 (2023) (Ex.D). In addition, HHS adopted "ASC X12N 835—Health Care Claim Payment/Advice" (835) as the mandatory standard for electronic billing communications from insurers to healthcare providers. 65 Fed. Reg. at 50,371; 45 C.F.R. §162.1602(a)-(c), (d)(1)(ii), (d)(2). This standard, too, requires use of the NUBC's codes. *See Standards for Electronic Transactions*, 63 Fed. Reg. 25,272, 25,315-16 (1998) (listing "National Uniform Billing Committee Revenue Code" as one of 835's required "data elements").

The same day HHS adopted the 837I and 835 standards, HHS gave the NUBC an official role in revising them. With the NUBC's consent, HHS named the NUBC a "designated standard maintenance organization" (DSMO). 65 Fed. Reg. at 50,373. As a DSMO, it is the NUBC's responsibility to "[m]aintain standards adopted under." HIPAA, 45 C.F.R. §162.910(a)(1)(i). This includes making "enhancements" and "expansion[s] of [a standard's] code set." §162.103 (definition of "maintain"). In other words, HHS did not merely adopt standards that incorporated an existing set of codes created by the NUBC. It gave the NUBC explicit authority to amend the codes that the standards require on an ongoing, prospective basis.

With this authority comes supervision. The NUBC must perform its delegated responsibilities to the HHS Secretary's "satisfaction" and "in accordance with the processes the Secretary may require." §162.910(a)(1), (b). For instance, HHS requires DSMOs to create an appeals process for when it rejects requests to alter an existing standard. §162.910(c)(3). The NUBC accordingly allows non-members to request revisions to its code sets and to appeal the denial of requests. NUBC Protocol 12-13.

After being named a DSMO in 2000, the NUBC "overhauled" its existing codes, publishing the first edition of the *Manual* in 2006. Compl. ¶34. The *Manual* provides "instructions" for and "explanations" of the NUBC's codes. ¶42. As AHA acknowledges, the *Manual* is "necessary to understand" how to use those codes. ¶42. The *Manual* also includes "additional instructions" on using the codes "in the electronic transaction standard." NUBC Protocol 7. The *Manual* thus spells out the legal obligations of entities involved in electronic billing by institutional healthcare providers. The NUBC issues a new edition of the *Manual* every year, incorporating changes to the codes and specifications for using them. ¶41.

Federal and state law incorporate the NUBC's codes and the *Manual* in many other contexts beyond HHS's HIPAA regulations. Federal regulations require healthcare providers to submit claims for Medicare reimbursement on the UB-04 Form created by the NUBC. 45 C.F.R. §424.32(b); *Medicare Claims Processing Manual* ch. 25, §70.1. Completing the form is only possible with the *Manual*. ¶42. At least 30 States likewise require use of the UB-04 Form and NUBC codes for reimbursement claims and other purposes.[2] Minnesota regulations "incorporate by reference … The UB-04 Data Specifications Manual (UB-04 Manual), 2016, and any subsequent revisions adopted by the National Uniform Billing Committee"—thereby making the current edition of the *Manual* part of the text of state law. Minn. R. 5221.0405(E). At least five other States likewise expressly incorporate the *Manual* by reference into their regulations.[3]

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[2] Ark. Admin. Code §§016.25.5-363.000, 016.06.19-242.300; 8 Cal. Code Regs §9792.5.2; Colo. Rev. Stat. §10-16-106.3; 19 Del. Admin. Code §1341-4.0; 50 Ill. Admin. Code §2908.50(h); Ind. Code §5-10-8.1-8(2); Iowa Admin. Code §441-80.2(249A); 902 Ky. Admin. Regs. §19:010; 40 La. Admin. Code Pt. I, §§306-307; 10-144 Me. Code R. Ch.101, Ch.II, §103.09; 90-351 Me. Code R. Ch.5, §4.01; Md. Code Regs. §10.09.96.09(B)(1); 13 Mo. Code Regs. §70-3.100(1); Nev. Admin. Code §686A.288; 11 N.C. Admin. Code §12.1502(a); N.D. Admin. Code §92-01-02-45.1(4); Ohio Admin. Code §3901-8-03(E)(1); S.C. Code §38-71-230(B); S.D. Admin. R. 67:16:03:14; Tenn. Comp. R. & Regs. §1200-07-04-.04; 28 Tex. Admin. Code §133.10; Wash. Admin. Code §246-455-020(2); *infra* this page & n.3.

[3] *See* 7 Alaska Admin. Code §§27.660(b), 150.250(a)(8); Fla. Admin. Code §§69L-7.100(3), 69L-7.501(3), 69L-8.072(1)(j), 69L-8.074(1)(j); Mich. Admin. Code §§418.10107(h), 418.10921(1), 418.10925; Minn. R. 5221.0405(E); N.H. Code R. Ins. §4202.03(a); N.H. Code R. Ins Pt. 4202, App. I; N.H. Code. R. He-C

C. AHA keeps the *Manual* behind an expensive paywall run by its for-profit subsidiary.

Although the *Manual* is prepared by a 22-member committee exercising delegated governmental power and is incorporated into both federal and state law, AHA jealously restricts access to it. AHA claims a copyright in every edition of the *Manual* from 2006 to present. Compl. ¶43; Doc.1-1. It purports to hold these copyrights "on behalf of the NUBC" in its capacity as the NUBC's secretariat. NUBC Protocol 14; *see also id.* at 7.

The only way to obtain access to the *Manual* is to purchase an ebook license from AHA's for-profit subsidiary Health Forum LLC. Compl. ¶¶12-13, 44; AHA Form 990, Sched. R at 2. Entities must pay by the user, with a license costing $182 for one user and $4,523 for 33-50 users, with licenses for more than 50 users negotiated on an individualized basis. Compl. ¶44. Regardless of when the purchaser obtains a license, the license expires each year on June 30, and the purchaser must buy a new license if it wishes to retain access to the *Manual*. *Manual* Purchase Webpage (Ex.E) at 2. The license agreement states that purchasers must agree not to disclose the content they have purchased, Agreement (Doc.1-3) §§1, 4 (confidentiality provisions), or challenge AHA's proprietary rights in it, §4 (no-contest provision). And they may disclose the contents of the *Manual* to their own employees only on a "need to know" basis. §4. AHA even asserts that authorized users may print only 20 pages of the *Manual* at a time and only a fixed number of times. *Manual* Purchase Webpage 2.

AHA's restrictive approach to the *Manual* undermines the public's ability to understand the convoluted healthcare billing system. The NUBC's codes form part of "the basic 'plumbing' of our healthcare system" and are used, as state and federal law requires, to process billions of dollars of healthcare transactions every day. *See* Compl. ¶¶1, 40. The codes determine how healthcare interventions are classified and thus how they are billed. For instance, they are necessary to calculate Medicare-

§1503.03(a); N.H. Code R. He-C Ch.1500, App. I; N.J. Admin. Code §§8:31B-2.1(a), 11:22-3.3(b); Or. Admin. R. 436-009-0004(9).

reimbursement rates. Part of Medicare's reimbursement "formula" is the "cost-to-charge ratio," which "reflects the percentage of [a] hospital's charges attributable to actual costs" of "th[e] procedure" in question. *Billings Clinic v. Azar*, 901 F.3d 301, 305 (D.C. Cir. 2018). The definition of the procedure is in turn based on the "revenue code" set forth for it in "the National Uniform Billing Committee … Manual." 90 Fed. Reg. 53,448, 53,456 (2025). Without access to the *Manual*, the public cannot understand why Medicare reimburses hospitals at the rates it does. And because private insurance frequently sets rates as "a percentage of the amount paid by Medicare for that service," private billing will remain opaque without public access to the *Manual* as well. Cong. Budget Office, *The Prices That Commercial Health Insurers and Medicare Pay for Hospitals' and Physicians' Services* 3 (2022), perma.cc/VDQ5-RQTW.

The federal government recognizes this reality. In a 2019 rule requiring hospitals to publicize their standard charges for services, HHS "encourage[d]" hospitals to classify their charges by "revenue code" where possible "to improve the public's understanding" of their "charges." *Price Transparency Requirements for Hospitals to Make Standard Charges Public*, 84 Fed. Reg. 65,524, 65,559 (2019). Although AHA purports to find it "perplexing" to draw a link between the NUBC codes and price transparency, Compl. ¶57, it knows better. AHA tried, unsuccessfully, to strike down the 2019 rule's price-transparency requirements in court. *See AHA v. Azar*, 983 F.3d 528 (D.C. Cir. 2020). But having failed in that endeavor, AHA's "Updated Price Transparency Guidelines" recognize that hospitals can comply with the rule by publishing "a list of charges that contains UB-04 Revenue codes." Ex.F at 3.

D. AHA files suit to prevent the public from accessing the *Manual*.

PRA is a 501(c)(3) nonprofit organization whose core mission is to bring transparency and accountability to the healthcare system to promote a functional, competitive healthcare marketplace. Ex.G; PRA 990 (Ex.H) at 1. To advance that mission, PRA seeks to ensure that the *Manual*—which is incorporated into state and federal law and is indispensable to an understanding of healthcare billing—is openly available to the general public. Doc.1-4 at 1. To that end, PRA sent AHA a letter

notifying AHA that PRA had purchased access to the 2026 edition of the *Manual*. *Id.* PRA explained that, because both federal and state law incorporate the *Manual*, it is part of the public domain and, at minimum, making it available to the public is fair use. Doc.1-4 at 2-3. PRA therefore asked AHA to confirm PRA's legal right to make the *Manual* publicly available for free online. Doc.1-4 at 3.

AHA never responded to PRA's letter. Instead, AHA and its for-profit subsidiary Health Forum LLC preemptively filed this three-count suit against PRA. Count I alleges that disclosing the *Manual* to the public would be copyright infringement. Compl. ¶¶66-81. Count II alleges that disclosing the *Manual* would breach the confidentiality provisions of Health Forum's license agreement. ¶¶82-95. And Count III alleges that the mere act of filing suit against AHA to challenge its purported copyrights in the *Manual* would violate the license agreement's no-contest provision. ¶¶96-110. Among other relief, AHA seeks damages, an injunction prohibiting PRA from making public *any* edition of the *Manual*, and a declaration that any suit by PRA challenging AHA's ownership of *any* edition of the *Manual* would be unlawful. Compl. 26.

LEGAL STANDARD

A complaint must be dismissed under Rule 12(b)(6) if it fails to allege "enough facts to state a claim to relief that is plausible on its face." *Bell Atl. Corp. v. Twombly*, 550 U.S. 544, 570 (2007). The Court may consider the four corners of the complaint, "documents incorporated into the complaint by reference," documents subject to "judicial notice," *Holmes v. Marion Cnty. Sheriff's Off.*, 141 F.4th 818, 822 (7th Cir. 2025), and documents otherwise "integral to the complaint," *Gociman v. Loyola Univ. of Chi.*, 41 F.4th 873, 881 (7th Cir. 2022). If "an exhibit" properly considered on "a motion to dismiss" "incontrovertibly contradicts the allegations in the complaint, the exhibit ordinarily controls." *Bogie v. Rosenberg*, 705 F.3d 603, 609 (7th Cir. 2013).

"[C]opyrightability" is "an issue of law," *Janky v. Lake Cnty. Convention & Visitors Bureau*, 576 F.3d 356, 363 (7th Cir. 2009), that the Court can resolve on a motion to dismiss, *e.g.*, *Hoopla Sports & Ent. v. Nike*, 947 F. Supp. 347, 353-55, 359 (N.D. Ill. 1996). Further, if the existence of an "affirmative

defense is clear" from the complaint and the other "sources courts ordinarily consider when deciding a Rule 12(b)(6) motion," "the court may dismiss" the complaint for failure to state a claim. *Holmes*, 141 F.4th at 822. Thus, the Court may also grant a motion to dismiss based on a fair-use defense. *E.g.*, *Galvin v. Ill. Republican Party*, 130 F. Supp. 3d 1187, 1197 (N.D. Ill. 2015).

ARGUMENT

PRA cannot be liable for copyright infringement because the *Manual* is not copyrightable and, in any event, sharing it with the general public is fair use. Nor is PRA liable for breach of contract because the license agreement's no-contest and confidentiality provisions are void under federal and state law, and because the provisions are by their terms largely inapplicable. And even if the complaint's allegations were otherwise actionable, Count III must still be dismissed because the mere act of filing claims against AHA would not constitute breach of contract.

I. AHA's copyrights in the *Manual* are invalid.

For three independent reasons, AHA has no valid copyright in the *Manual*. The NUBC produces the *Manual* pursuant to delegated governmental authority, the *Manual* is a work of the federal government, and the *Manual* has been incorporated into federal and state law. Count I must accordingly be dismissed.

A. The NUBC produces the *Manual* in a lawmaking capacity.

As a Designated Standards Maintenance Organization, the NUBC exercises delegated federal authority. Because the NUBC adopts and revises the *Manual* in that capacity, the *Manual* is not copyrightable.

Because "no one can own the law," the works of government officials are not copyrightable. *Public.Resource*, 590 U.S. at 265. Copyright protects "original works of *authorship*." 17 U.S.C. §102(a) (emphasis added). Under the "government edicts doctrine, officials empowered to speak with the force of law cannot be the authors of … the works they create in the course of their official duties." *Public.Resource*, 590 U.S. at 259. So judges are not the "authors" of their opinions for purposes of

claiming a copyright, nor are legislators the "authors" of statutes and legislative history. *Id.* at 266. Such works fall "outside the reach of copyright protection." *Id.* at 259.

As a DSMO, the NUBC is empowered to speak with the force of law. HIPAA-covered entities must use the code sets required by the standards adopted by the Secretary. 45 C.F.R. §162.1000(b). A DSMO is authorized by HHS to alter the code sets and, in turn, the requirements imposed by the standards. §§162.103, .910(a)(1)(i). A DSMO must perform its functions, moreover, to the HHS Secretary's "satisfaction" and according to procedures approved by the Secretary. §162.910(a)(1), (b). A DSMO thus "wields the [Secretary's] authority … on [his] behalf," bringing it within the scope of the government edicts doctrine. *Public.Resource*, 590 U.S. at 268; *see id.* at 267-68 (Commission tasked by state legislature with producing annotations for the official state code falls within the government edicts doctrine).

The NUBC issues the *Manual* in the "discharge" of its delegated governmental "duties." *Id.* at 268. The 837I and 835 standards adopted by the Secretary require the use of the NUBC codes defined in the *Manual*. *See Medicare Billing: CMS-1450 & 837I* at 7; *Medicare Claims Processing Manual* ch. 25, §75; 63 Fed. Reg. at 25,315-16; Compl. ¶¶33, 41-42. When "the NUBC approves changes to the *UB-04 Manual*," ¶37, it is exercising its delegated DSMO authority—"enhanc[ing]" and "expan[ding]" the "code set[s]" that the 837I and 835 "standard[s]" require, 45 C.F.R. §162.103. The *Manual* accordingly falls squarely within the government edicts doctrine and "outside the reach of copyright protection." *Public.Resource*, 590 U.S. at 259.

B. The *Manual* is a work of the United States government.

Even apart from the government edicts doctrine, the *Manual* is not copyrightable because it is authored in part by the federal government. The NUBC's members jointly author the *Manual*. Because some of those members are federal agencies, the *Manual* is an uncopyrightable "work of the United States Government." 17 U.S.C. §105(a).

Works coauthored by the federal government are not copyrightable. "In a joint work, the joint authors hold undivided interests in a work, despite any differences in each author's contribution." *Erickson v. Trinity Theatre, Inc.*, 13 F.3d 1061, 1068 (7th Cir. 1994) (citing §201). "Each author as co-owner has the right" to "license the use of the work," meaning that one joint author cannot prevent another from making the work public. *Id.*; *accord Weinstein v. Univ. of Ill.*, 811 F.2d 1091, 1095 (7th Cir. 1987). "Copyright protection" is "not available for any work of the United States Government." §105(a). By virtue of this provision, any government work is effectively licensed to the public at large automatically. Any work coauthored by the federal government thus falls within the public domain.

To be joint authors of the *Manual*, the NUBC's members must "intend to create a joint work," *Janky*, 576 F.3d at 361, which "is a work prepared by two or more authors with the intention that their contributions be merged into inseparable or interdependent parts of a unitary whole." §101. The members must also "independently" contribute expression to the *Manual*. *Janky*, 576 F.3d at 361. Both conditions are met here.

The NUBC's members intend to create a joint work. The *Manual* is "a single product." *Id.* at 362. It is a single item for a unitary purpose—to explain how to complete the UB-04 Form and electronic-billing transactions based on it. Compl. ¶¶41-42, 44; *Manual* Purchase Webpage 1. And the NUBC's members share "control over" its content. *Janky*, 576 F.3d at 362. Changes are made only by a majority vote of the members. Compl. ¶¶36-37; NUBC Protocol 10-11. The *Manual* is also "bill[ed]" as a work of the NUBC collectively. *Janky*, 576 F.3d at 362. The *Manual* presents itself as "adopted by the National Uniform Billing Committee." *Manual* Purchase Webpage 1. The NUBC Protocol refers to the *Manual* as "the NUBC's UB Data Specifications Manual" and as a work "developed and maintained by the NUBC." NUBC Protocol 8, 14. Likewise, CMS (an NUBC member twice over) calls the *Manual* the "NUBC [Current Year] Data Specifications Manual," and refers to the "NUBC" as the

author who "add[s] … new revenue codes" to it. 84 Fed. Reg. 61,142, 61,150 (2019); *accord, e.g.*, 90 Fed. Reg. 53,448, 53,456 (2025); 89 Fed. Reg. 93,912, 93,922 (2024).

The NUBC's members also independently contribute to the final work. By deliberating and voting, the NUBC's members actively participate in every decision to revise or not revise the *Manual*. Compl. ¶¶36-37; NUBC Protocol 10-11. "[A]ctive participation" is an "obligatio[n]" of every member; a member who does not satisfy this obligation will be removed. NUBC Protocol 6. And the participation of every member is a "significant contributio[n]" to the *Manual*. *Janky*, 576 F.3d at 362. Each member is selected for its "unique perspective and interest in institutional health care claims." NUBC Protocol 4. And the *Manual* is treated as authoritative because it represents "a balance" of voices from within the healthcare industry. *Id.*

If, despite the NUBC's formal structure, the *Manual* were really just the work of AHA—a trade association that represents and lobbies for the discrete interests of hospitals—a serious "antitrust" problem would arise, because "a single industry player" would have "captur[ed] the economic power of an industry-wide standard." *Broadcom Corp. v. Qualcomm Inc.*, 501 F.3d 297, 312 n.5 (3d Cir. 2007); *see also Allied Tube & Conduit Corp. v. Indian Head, Inc.*, 486 U.S. 492, 501 (1988). But because "[t]he NUBC is committed to full compliance with existing antitrust laws," the most plausible inference is that its processes are not a sham, and that many members besides AHA play an important role in deciding what content goes into the *Manual*. NUBC Protocol 14.

In similar circumstances, the Court of Federal Claims held that expert members of a committee were joint authors. In *Herbert v. United States*, "a volunteer committee" of scientists convened "to develop the 10th Edition of the *Recommended Dietary Allowances*" for the National Institutes of Health. 36 Fed. Cl. 299, 302 (1996). Because the "the Committee as a whole reviewed the existing drafts" and "had complete control over the manuscript," the committee members were joint authors, even though

"the Committee made unilateral changes infrequently." *Id.* at 309. So too here. Because the NUBC as a whole reviews and controls every proposed change to the *Manual*, its members are joint authors.

The public record confirms that the *Manual*'s content is the product of joint authorship because members other than AHA contribute at least some of the *Manual*'s content. AHA alleges that it "frequently drafts specific language for code updates," which is another way of saying that other members sometimes (and perhaps even most of the time) draft such language. Compl. ¶36. CMS in particular has proposed specific codes that the NUBC has adopted. For example, in 2005, "CMS requested" and the NUBC adopted "a redefinition of revenue codes 0521 and 0522," as well as "the addition of revenue codes 0524, 0525, 0527, and 0528," to identify treatments provided in Rural Health Clinics and Federally Qualified Health Centers. CMS, *Change Request 4210* (Ex.I) at 2. And in 2016, "CMS … requested and NUBC approved a new Revenue Code 0815" to classify more precisely stem cell transplants. CMS, *Change Request 9674* (Ex.J) at 2. Thus, the NUBC's members—and CMS in particular—are joint authors, making the *Manual* an uncopyrightable government work.

It makes no difference that the NUBC's Protocol requires each member to recognize AHA as the sole owner of the *Manual*. *See* Compl. ¶30. That very requirement recognizes that the NUBC members jointly author the *Manual*: each member "relinquishes any claim to copyright ownership of … any material *developed by the NUBC*" so that AHA can "hold" ownership "*on behalf of the NUBC*." NUBC Protocol 14 (emphases added). The requirement does not name AHA as the *Manual*'s sole author; it purports to *transfer* ownership from the *Manual*'s other coauthors to AHA (in its ministerial role as the NUBC's secretariat, *see id.* at 7). *See Janky*, 576 F.3d at 362 (emphasizing that joint authorship turns on the "intent" to create "a single product" "together," not the "intent" to share ownership under "copyright law"). But although one coauthor usually is free to transfer his ownership interest to another coauthor, §201(d)(1); *Weinstein*, 811 F.2d at 1095, the NUBC's federal-agency members cannot. The works of federal agencies are in the public domain. §105(a). Because a federal agency

"does not have" the right to deny the public access to its works, it cannot "give" that right to AHA. *InfinaQuest, LLC v. DirectBuy, Inc.*, 18 F. Supp. 3d 959, 965 (N.D. Ind. 2014). The transfer requirement thus does nothing except reinforce that the NUBC members are joint authors and that the *Manual* as a whole may not be copyrighted.

C. The *Manual* is not copyrightable because it is incorporated into law.

Finally, the *Manual* is not copyrightable because it is incorporated into federal and state law. Any other conclusion would be unconstitutional.

1. Works incorporated into law fall in the public domain.

As a text "incorporated by reference into" a "regulation," the *Manual* is "not protected under the Copyright Act." *Canadian Standards Ass'n v. P.S. Knight Co.*, 112 F.4th 298, 304-05 (5th Cir. 2024), *cert. denied*, 145 S.Ct. 1135 (2025). This is so for at least three reasons.

First, because it has been incorporated into the text of state and federal regulations, the *Manual* is an uncopyrightable work of federal and state regulators. The federal government and at least 30 States incorporate the *Manual* into law by using it to define healthcare providers' and payers' legal obligations for electronic billing and reimbursement. *Supra* Background, Part B. At least six States have explicitly incorporated the *Manual* by reference, making the *Manual* part of the very text of their regulations. *Supra* at 6 & n.3. "Incorporation by reference is a form of legislative shorthand"; its "effect … is the same as if the referenced material were set out verbatim in the referencing" provision. *Artistic Entm't v. City of Warner Robins*, 331 F.3d 1196, 1206 (11th Cir. 2003); *see also Jam v. Int'l Fin. Corp.*, 586 U.S. 199, 209 (2019) (incorporation by "refer[ence] … in effect cuts and pastes the referenced" document into "the referring" provision). As part of the text of binding regulations, the *Manual* is the "work" of government officials with "authority to make … law." *Public.Resource*, 590 U.S. at 266. A work so "incorporated" is "not protected under the Copyright Act." *Canadian Standards*, 112 F.4th at 305; *accord BOCA v. Code Tech., Inc.*, 628 F.2d 730, 734 (1st Cir. 1980).

Because it is incorporated into the law, the *Manual* is a work of federal and state regulators "regardless of who actually draft[ed]" its specific language. *Veeck v. S. Bldg. Code Cong. Int'l, Inc.*, 293 F.3d 791, 799 (5th Cir. 2002) (en banc) (quoting *BOCA*, 628 F.2d at 734). "[A]n incorporated provision 'exists not as any part of the referenced material itself, but rather as a duplicate or clone of the referenced material that has been created within the adopting legislation.'" *Bd. of Trs. of Bakery Drivers Loc. 550 v. Pension Benefit Guar. Corp.*, 136 F.4th 26, 30 (2d Cir. 2025). Thus, "as *law*," the *Manual* is a distinct work in "the public domain." *Veeck*, 293 F.3d at 793. By adopting the text of the *Manual* through the rulemaking process, federal and state regulators have "consciously" made it their own. *Id.* at 799; *accord BOCA*, 628 F.2d at 734.

Second, even apart from the issue of authorship, the government edicts doctrine forecloses any attempt to copyright the *Manual*. The core "principle" of the government edicts doctrine is that "no one can own the law." *Public.Resource*, 590 U.S. at 265. The *Manual* has been incorporated into federal and state regulations, which are "the law" under any conceivable definition. *Canadian Standards*, 112 F.4th at 304. Thus, no one can own the *Manual*. To be sure, the government edicts doctrine does not "focus *exclusively* on whether a particular work has 'the force of law.'" *Public.Resource*, 590 U.S. at 272 (emphasis added); *see* Compl. ¶76. But that is because the doctrine *includes* "supplementary materials" that "do not have the force of law" (*e.g.*, annotations, legislative history, and court syllabi), not because it *excludes* works that undeniably do have the force of law. *Public.Resource*, 590 U.S. at 273. Since a private entity cannot claim a copyright in a government's code of regulations, the *Manual* must be in the public domain.

Third, the *Manual* is uncopyrightable under the merger doctrine. Copyright protects an author's "expression," not "facts or ideas." *Harper & Row Publishers, Inc. v. Nation Enters.*, 471 U.S. 539, 547 (1985). Under the merger doctrine, when an idea or fact "can be expressed in only limited ways," the author's "expression 'merges' into the idea" or fact "and cannot receive copyright protection." *Design*

Basics, LLC v. Signature Constr., 994 F.3d 879, 889 (7th Cir. 2021). The law can be expressed only *one* way—through its "text." *Corner Post, Inc. v. Fed. Rsrv.*, 603 U.S. 799, 815 (2024). "[P]araphrases, summaries, and descriptions … do not capture the precision that is necessary to understand the legal obligations that governments impose and enforce." *ASTM v. Public.Resource.Org, Inc.* (*ASTM I*), 896 F.3d 437, 450 (D.C. Cir. 2018); *ASTM v. UpCodes* (*ASTM III*)*, Inc.*, 752 F. Supp. 3d 480, 500-01 (E.D. Pa. 2024). So it is "obvious that for copyright purposes, laws are 'facts.'" *Veeck*, 293 F.3d at 801. The merger doctrine thus requires that the *Manual* be "available to every person." *Id.*

2. A contrary conclusion would be unconstitutional.

If any doubt remains, constitutional avoidance requires holding that the *Manual* is not copyrightable because it is incorporated into law. "When 'a serious doubt' is raised about the constitutionality of an Act of Congress," courts must "ascertain whether a construction of the statute is fairly possible by which the question may be avoided." *Jennings v. Rodriguez*, 583 U.S. 281, 296 (2018). Here, AHA's assertion that "copyright … persist[s] in works incorporated by reference into law" "raises a serious constitutional concern" under both the Due Process Clause and the First Amendment. *ASTM I*, 896 F.3d at 447 (applying constitutional avoidance); *accord id.* at 458-59 (Katsas, J., concurring).

a. Extending copyright protection to the *Manual* would violate due process. Because the *Manual* defines critical legal obligations, it must be freely available to the general public.

Due process guarantees individuals "those procedural protections well established at common law," *Erlinger v. United States*, 602 U.S. 821, 830 (2024), as set forth in "eminent common-law authorities" like "Blackstone" and in the traditional practice of "our legal system," *Kahler v. Kansas*, 589 U.S. 271, 279 (2020). Due process includes the guarantee that the public will have "fair notice of what the law demands of them." *United States v. Davis*, 588 U.S. 445, 451 (2019).

Free publication of the law has always been an essential requirement of fair notice. Blackstone taught that "acts of parliament" are not true laws unless the public is "notified by writing, printing, or

the like … in the most public and perspicuous manner." 1 Blackstone, *Commentaries on the Laws of England* *46 (1765). Legislators may not act "like Caligula, who … wrote his laws in a very small character, and hung them up on high pillars, the more effectually to ensnare the people." *Id.*

In the same vein, American courts have long held that "'it needs no argument to show … that all should have free access' to [the law's] contents." *Public.Resource*, 590 U.S. at 265 (quoting *Nash v. Lathrop*, 6 N.E. 559, 560 (Mass. 1886)); *see id.* at 263-65 (recounting history); *Banks v. Manchester*, 23 F. 143, 145 (C.C.S.D. Ohio 1885) (collecting cases), *aff'd*, 128 U.S. 244 (1888). "[E]very person is presumed to know the law," but only because the law is "published freely." *Banks*, 23 F. at 145; *accord Public.Resource*, 590 U.S. at 265. Thus, it does not fall "within the constitutional power of the legislature to enact that the statutes and opinions should not be made known to the public." *Nash*, 6 N.E. at 560; *see Public.Resource*, 590 U.S. at 265 (relying on *Nash*); *Banks*, 128 U.S. at 253-54 (same). If "the law" is not "generally available for the public to examine," they will be "deprived of the notice to which due process entitles them." *BOCA*, 628 F.2d at 734.

As incorporated into federal and state law, the *Manual* implicates due process. Any law that deprives individuals of "liberty" or "property" must comply with due process. *Bd. of Regents v. Roth*, 408 U.S. 564, 569 (1972). As part of federal HIPAA standards, the *Manual* defines how providers and health plans must submit and receive electronic bills under pain of monetary fines. 42 U.S.C. §§1320d-4, 1320d-5; 45 C.F.R. §§160.402(a), 162.1000(b). As part of Medicare regulations and state law, the *Manual* defines what providers must do to be "reimbursed at the duly promulgated reimbursement rate," an entitlement that qualifies as a "property interest." *Am. Soc'y of Cataract & Refractive Surgery v. Thompson*, 279 F.3d 447, 455 (7th Cir. 2002); *see supra* at 6 & nn.2-3. Due process thus requires free and open publication of the *Manual*.

b. Extending copyright protection to the *Manual* would also violate the First Amendment. As a "content-based" restriction on speech, AHA's asserted copyright is "presumptively

unconstitutional," *Free Speech Coal. v. Paxton*, 606 U.S. 461, 471 (2025), unless AHA can show that it falls within "the traditional contours of copyright protection," *Eldred v. Ashcroft*, 537 U.S. 186, 221 (2003); *see Vidal v. Elster*, 602 U.S. 286, 295-96, 300-01 (2024) (applying this framework to trademark restrictions). But there is no tradition of granting copyrights to materials produced under delegated government authority and incorporated into law. To the contrary, there is a deeply rooted tradition deeming restrictions on access to the law to be tyrannical. *Supra* Part I.C.2.a.

Although history alone forecloses AHA's asserted copyright, AHA's position is also not "reasonable in light of the purpose of the [copyright] system." *Vidal*, 602 U.S. at 329 (Barrett, J., concurring in part). Copyright is meant to protect an author's unique "expressi[on]," not to confer a "monopol[y] on information that is "valuable for a different reason" (here, its incorporation into law). *Google v. Oracle Am.*, 593 U.S. 1, 38-39 (2021). And the principle that "all should have free access" to the law is so foundational to our system of government that it has always been understood to trump an author's interest in his expression. *Public.Resource*, 590 U.S. at 265. The *Manual* cannot fit into the copyright exception to the First Amendment's ban on content-based speech restrictions.

II. Even if AHA's copyrights are valid, disclosing the *Manual* to the public is fair use.

Even if AHA holds valid copyrights, Count I must still be dismissed because releasing the *Manual* to the public is fair use. As courts have uniformly recognized, the "non-commercial dissemination" of "technical standards for an industry," "as incorporated by reference into law, constitutes fair use." *ASTM v. Public.Resource.Org, Inc.* (*ASTM II*), 82 F.4th 1262, 1265 (D.C. Cir. 2023); *accord ASTM III*, 752 F. Supp. 3d at 506; *Facility Guidelines Inst. v. UpCodes, Inc.*, 677 F. Supp. 3d 955, 973 (E.D. Mo. 2023); *NFPA v. UpCodes, Inc.*, 2021 WL 4913276, *7 (C.D. Cal. Aug. 9, 2021); *Int'l Code Council v. UpCodes, Inc.*, 2020 WL 2750636, *28 (S.D.N.Y. May 27, 2020); *see also Prac. Mgmt. Info. Corp. v. AMA*, 121 F.3d 516, 519 (9th Cir. 1997); *CCC Info. Servs. v. Maclean Hunter Mkt. Reps.*, 44 F.3d 61, 74 n.30 (2d Cir. 1994).

The "fair use of a copyrighted work … is not an infringement of copyright." 17 U.S.C. §107. This defense "permits courts to avoid rigid application of the copyright statute when, on occasion, it would stifle the very creativity which that law is designed to foster." *Google*, 593 U.S. at 18. Four factors guide the fair-use inquiry. §107. Taken together, they establish that PRA's public dissemination of the *Manual* would be fair use.

First, "the purpose and character of the use"—"including whether such use is of a commercial nature or is for nonprofit educational purposes"—favors fair use. §107(1). PRA is a nonprofit organization dedicated to transparency in healthcare that intends to post the *Manual* online "for free," so its "use is for nonprofit, educational purposes." *ASTM II*, 82 F.4th at 1267. This aim "tips the scales in favor of fair use." *Google*, 593 U.S. at 32. PRA's use also has "a purpose … different from the original," which further "weighs in favor of fair use." *Andy Warhol Found. for the Visual Arts v. Goldsmith*, 598 U.S. 508, 529 (2023). The NUBC produces the *Manual* to "allow providers and payers to communicate more clearly and efficiently." Compl. ¶1. And AHA's for-profit subsidiary licenses the *Manual* to make money. *See* ¶¶13, 19; AHA Form 990, Sched. R at 4. By contrast, PRA's goal is not to sell a competing billing standard or profit from its use of the *Manual* but to ensure—consistent with its mission—that the public is able to access and understand the billing classifications and procedures required by law. Doc.1-4 at 1; PRA Form 990 at 1. For purposes of fair use, this "distinction" in purpose between "producing standards" and "provid[ing] the public with … free" access to "the law" is "fundamental." *ASTM II*, 82 F.4th at 1268.

Second, "the nature of the copyrighted work," 17 U.S.C. §107(2), "weighs heavily in favor of fair use," *ASTM II*, 82 F.4th at 1268. Works that serve a "utilitarian" rather than "artistic" function receive lesser copyright "protection." *Google*, 593 U.S. at 20. As a standard "incorporated into law," the *Manual* falls "at best, at the outer edge of copyright's protective purposes." *ASTM II*, 82 F.4th at 1268. And the *Manual* is even less like an ordinary private work than the typical incorporated standard.

The *Manual* is not merely a collection of best practices that happened to be incorporated into law after publication. *Compare, e.g.*, *NFPA*, 2021 WL 4913276, *1 (discussing how the plaintiff's standards, whose "primary users" are other industry participants, are "sometimes incorporate[d]" into law). To the contrary, the NUBC develops it in its capacity as a DSMO charged by HHS with keeping its HIPAA regulations up to date. *Supra* Part I.A. Six of the NUBC's members—including four of the seven payers—are government entities, and two others are also DSMOs. *See* NUBC Protocol 4-5; *supra* Background, Part A. A document created through the efforts of government agencies, under the supervision of HHS, for the purpose of updating the federal regulations that govern electronic healthcare transactions, has *de minimis* expressive or artistic value and can receive no more than the weakest copyright protection.

Third, "the amount and substantiality of the portion used in relation to the copyrighted work as a whole," 17 U.S.C. §107(3), also "strongly supports fair use," *ASTM II*, 82 F.4th at 1268. "[T]here is no per se rule against copying in the name of fair use an entire copyrighted work if necessary." *Chi. Bd. of Ed. v. Substance, Inc.*, 354 F.3d 624, 629 (7th Cir. 2003). Here, CMS and many States require use of the UB-04 Form, 42 C.F.R. §424.32(b); *supra* at 6 & nn.2-3, for which even AHA concedes the *Manual* as a whole provides the "necessary" "instructions," Compl. ¶42. Further, at least six States incorporate the entire *Manual* by reference, *supra* at 6 & n.3. Since governments have given "legal effect to [the] entire" *Manual*, "its entire reproduction is reasonable in relation to the purpose of the copying, which is to provide the public" with "free" access to "the law." *ASTM II*, 82 F.4th at 1269.

Fourth, "the effect of the use upon the potential market for or value of the copyrighted work," §107(4), supports fair use—or at least "does not significantly tip the balance one way or the other," *ASTM II*, 82 F.4th at 1272. Even if posting the *Manual* online is "likely to lower demand for" it, *id.* at 1271, any "potential loss of revenue is not the whole story," *Google*, 593 U.S. at 35. The "source of the loss" matters, not just the "amount"; some economic harms, like those resulting from a "scathing …

review," are not "cognizable under the Copyright Act." *Id.* And "copyright 'should not grant anyone more economic power than is necessary to achieve the incentive to create.'" *Id.* at 21. This factor also requires "balancing" the "losses" the plaintiffs may incur against "the public benefits the copying will likely produce." *Id.* at 35-36. Given the NUBC's strong incentive to continue producing the *Manual* even if it is made available freely to the public, and "the substantial public benefits of free and easy access to the law," this factor too favors fair use. *ASTM II*, 82 F.4th at 1271.

Much of the financial loss AHA and its for-profit subsidiary may suffer if the *Manual* comes out from behind a paywall is not cognizable harm under the Copyright Act. The *Manual* is "valuable" because providers and payers *must* use it, not "because of its expressive qualities." *See Google*, 593 U.S. at 38-39 (lost revenue from copying of computer code that is "valuable" because "users … are just used to it" and "have already learned how to work with it" not cognizable). If tomorrow the federal and state governments required a completely different system of billing procedures, demand for the *Manual* would collapse, no matter how much "creativity" went into its development. Compl. ¶4.

Moreover, even if open publication of the *Manual* were treated as fair use, "self-interest" would continue to incentivize AHA to contribute to the NUBC and the *Manual*. *Veeck*, 293 F.3d at 806. "[I]t is difficult to imagine an area of creative endeavor in which the copyright incentive is needed less" than the production of model standards. *Id.* "Trade organizations have powerful reasons stemming from industry standardization, quality control, and self-regulation to produce these model codes; it is unlikely that, without copyright, they will cease producing them." *Id.*

That is especially true here, because the *Manual* defines the process for *how hospitals get paid*. It is self-evident that hospitals and their industry associations have ample incentive to develop guidelines that will help them get paid more efficiently.[4] And, to repeat, the NUBC produces the *Manual* on

[4] With reported spending of over $132 million in 2022, AHA appears perfectly capable of devoting resources to matters of importance to its members. *See* AHA Form 990 at 10.

behalf of HHS, and the very federal and state governments that require use of the *Manual* are part of the NUBC—including CMS and its $1.75 trillion annual budget. If the *Manual* is essential for those government entities, they will have every incentive to support it financially.

Plaintiffs manifestly receive more income from the *Manual* than is "equitable" or necessary to produce it. *Google*, 593 U.S. at 18. AHA alleges that its staff working on the *Manual* "are supported by [its] sales." Compl. ¶36. But, tellingly, AHA never alleges that it charges *only* what is necessary to support the *Manual*'s production (a claim that would not be plausible given the stiff rates it charges for an annual license, *see* ¶44). Indeed, AHA's suggestion that it merely charges a fee to help offset its costs is flatly contradicted by the fact that the Manual is licensed by AHA's *for-profit* subsidiary (Health Forum LLC), ¶¶13, 19, even though AHA is supposed to hold the *Manual*'s copyright only "on behalf of the NUBC." NUBC Protocol 7. The *Manual* is supposed to be "a social good," not a profit center for the for-profit subsidiary of a powerful industry association. Compl. ¶3.

On the other side of the ledger, the "public benefits of free and easy access to the law" are "substantial"—especially here. *ASTM II*, 82 F.4th at 1271. In *ASTM II* the copyright owners already made their "standards available for free in online reading rooms." *Id.* at 1270. But it was still fair use to post them online because the online rooms were not as "convenient" as the defendant's website. *Id.* Here, AHA offers *no* option for the public to access the *Manual* for free. *See* Compl. ¶¶44-45.

Moreover, even among incorporated standards, the *Manual* is of exceptional public importance. The *Manual* has not simply been incorporated by a locality or two, as in some other model-standard cases. *See, e.g.*, *Veeck*, 293 F.3d at 793 (ordinances of "two small towns"). By forming part of the federal HIPAA regulations and the laws of over 30 States, it defines legal obligations for "nearly all current healthcare payers." Compl. ¶40. Given the essential role the *Manual* and its codes play in the healthcare industry, it is critical to allow the public to analyze and discuss them freely. Hiding the *Manual* behind a paywall operated by a for-profit entity "would interfere with, not further, copyright's

basic creativity objectives." *Google*, 593 U.S. at 39. The market-effect factor thus supports fair use. At minimum, this last factor cannot overcome the weight of "the first three factors," which "strongly favor fair use." *ASTM II*, 82 F.4th at 1272.

If any doubt remains, constitutional avoidance requires a finding of fair use, *ASTM I*, 896 F.3d at 447; *supra* Part I.C.2, particularly because the fair-use defense is meant to safeguard "First Amendment values," *Harper & Row*, 471 U.S. at 555. The public cannot be denied open access to the *Manual*.

III. The license agreement cannot extinguish the public's right to access the *Manual*.

AHA asserts that the *Manual*'s license agreement prevents PRA from disclosing the *Manual* to the public even if doing so would not be copyright infringement. But AHA cannot by contract obtain what the Copyright Act denies it. The license agreement's no-contest and confidentiality provisions are invalid under federal law because they are copyright abuse. The provisions are invalid under Illinois contract law because they are contrary to public policy. And by their terms they apply only to the 2026 edition of the *Manual* and do not apply to PRA's fair use defense. Counts II and III must be dismissed.

A. The license agreement is void under federal law.

AHA argues that it and its subsidiary can prevent *anyone* from *ever* sharing the *Manual* with the public, *regardless* of the strength or validity of its copyright. Courts cannot tolerate such a "transparen[t]" effort "to annex a portion of the intellectual public domain" and eliminate fair use. *Assessment Techs. of Wis. v. WIREdata, Inc.* (*WIREdata II*), 361 F.3d 434, 437 (7th Cir. 2004). The no-contest and confidentiality provisions are unenforceable under the copyright-misuse doctrine.

The copyright-misuse doctrine forbids a copyright holder "to secure an exclusive right or limited monopoly not granted by the [Copyright] Office and which it is contrary to public policy to grant." *Lasercomb Am., Inc. v. Reynolds*, 911 F.2d 970, 977 (4th Cir. 1990) (alterations in original) (quoting *Morton Salt Co. v. G.S. Suppiger Co.*, 314 U.S. 488, 492 (1942)); *accord Assessment Techs. of Wis. v. WIREdata* (*WIREdata I*), 350 F.3d 640, 647 (7th Cir. 2003). Copyright misuse is a "defense" both "to infringement" and "to enforc[ing] any contract" right improperly obtained. *WIREdata I*, 350 F.3d at 647.

AHA has committed copyright misuse by improperly leveraging its *presumptive* right of ownership in the *Manual*, subject to fair use, into an *absolute* right to gatekeep and profit from access to the law. AHA has registered copyright claims in the *Manual*. Compl. ¶43; Doc.1-1. Registration creates a presumption that the *Manual* is AHA's intellectual property. 17 U.S.C. §410(c); *JCW Invs., Inc. v. Novelty, Inc.*, 482 F.3d 910, 914-15 (7th Cir. 2007). But that presumption can be overcome in litigation, and even a valid copyright must yield to fair use. §107.

Health Forum's license agreement, however, leverages its power as the sole seller of the *Manual* to eliminate the possibility of challenging the copyright or establishing fair use. Regardless of whether the *Manual* is actually AHA's intellectual property or whether fair use is supported, the license purports to bar licensees from sharing the *Manual* or challenging its copyrightability. This result is "contrary to public policy." *Lasercomb*, 911 F.2d at 977. The public has the right to access the law *and* to freely discuss it. *Veeck*, 293 F.3d at 799. Waiving the right to share and discuss the law cannot be the price of accessing it. Just as "Westlaw cannot prevent its licensees from copying the opinions" on its site, AHA and Health Forum cannot prevent licensees from copying and sharing the *Manual*. *WIREdata I*, 350 F.3d at 644; *cf. Lear, Inc. v. Adkins*, 395 U.S. 653, 670 (1969) (state contract law cannot prevent a patent licensee from challenging the validity of a patent because that would undermine "the important public interest in permitting full and free competition in the use of ideas which are in reality a part of the public domain").

AHA's copyright misuse is particularly egregious because it purports to prevent *anyone* from *ever* making the *Manual* freely available, *even if* it is law the public has a right to access it. AHA has developed a convoluted scheme in which its for-profit subsidiary is the sole source for obtaining the *Manual*, by requiring every NUBC member to "disclai[m] ownership" of the *Manual* when the member joins. Compl. ¶30. And Plaintiffs then require every purchaser to accept a form license that includes the confidentiality and no-contest provisions. ¶¶48-55. So even if an organization that had not yet

purchased access to the *Manual* successfully challenged AHA's copyright in court, that challenge would avail it nothing. The challenger would still have to obtain access from AHA's for-profit subsidiary, which would require it to waive by contract the right it had vindicated in court. That is an intolerable result. AHA cannot permanently lock the law behind a for-profit paywall in a society where "it needs no argument to show that all should have free access to its contents." *Public.Resource*, 590 U.S. at 265 (cleaned up).

Plaintiffs' reliance on *Saturday Evening Post Co. v. Rumbleseat Press, Inc.*, 816 F.2d 1191 (7th Cir. 1987), is misplaced. *See* Compl. ¶105. That case rejected a categorical "rule that would automatically invalidate every no-contest clause" in copyright licenses. 816 F.2d at 1200. Far from denying that some no-contest clauses are unenforceable, the decision made clear that courts must "balanc[e] … the pros and cons of the clause in each case." *Id.* There, the pros of the no-contest clause outweighed the cons. The case was a commercial dispute between a manufacturer with "an exclusive license" to make certain "porcelain dolls" and the copyright holder. *Id.* at 1192-93. The manufacturer had "used its expressed doubts of the validity of the … copyrights to obtain a lower royalty rate in the negotiations for the license." *Id.* at 1200. Other manufacturers could still challenge the copyright. *Id.* at 1199. And unlike the patent context—where no-contest clauses *are* categorically unenforceable, *Lear*, 395 U.S. at 670—the "economic power" conferred by the copyright was small. *Saturday Evening Post*, 816 F.2d at 1200. The copyright did not "forbid the making of close substitutes," *id.* at 1199, and "the price and output of porcelain dolls would be about the same whether or not" the copyright was invalidated, *id.* at 1201.

Here, by contrast, the cons of Plaintiffs' oppressive licensing agreement vastly outweigh the pros. The *Manual* is "necessary" for HIPAA-compliant electronic billing and a host of reimbursement claims to federal and state governments. Compl ¶42. There is no adequate "substitut[e]." *Saturday Evening Post*, 816 F.2d at 1199. AHA seeks to use a purported copyright to limit public access to the information in the *Manual* and vastly increases its price. *See* Compl. ¶¶58, 74. PRA is not seeking to

disclose the Manual to make a profit or to sell a competing product; it is merely seeking to ensure the public has access to the law without having to go through a for-profit gatekeeper. Health Forum demands the same take-it-or-leave-it price and terms for all but the largest institutions. ¶44. If the clause is enforced, there is no other way to effectively challenge AHA's copyright. And at stake is the public's compelling interest in accessing and discussing the law, not porcelain dolls. The no-contest and confidentiality provisions are void and cannot be enforced.

B. The license agreement is void under Illinois law.

State contract law likewise prohibits the enforcement of the license agreement. The basis of Plaintiffs' contract claim is Illinois law. *See* Agreement §7. Under Illinois law, the no-contest and confidentiality provisions are void because they are "contrary to public policy." *O'Hara v. Ahlgren, Blumenfeld & Kempster*, 537 N.E.2d 730, 734 (Ill. 1989). "The public policy of [Illinois] is reflected in its constitution, its statutes and its judicial decisions." *Id.* It "can also be found in federal law." *Signapori v. Jagaria*, 84 N.E.3d 369, 374 (Ill. App. Ct. 2017). These sources of law firmly establish a public policy of open access to the law and government documents generally.

Federal decisions have long recognized the "public policy" that the law is "public property, to be published freely by anyone who may choose to publish them." *Banks*, 23 F. at 145 (collecting cases); *see also* 17 U.S.C. §105(a). This policy is so foundational as to "nee[d] no argument." *Public.Resource*, 590 U.S. at 265. Likewise, the Due Process Clauses of the federal and Illinois Constitutions require the government to give citizens "notice" of what the law requires. *Davis*, 588 U.S. at 451; *People v. Molnar*, 857 N.E.2d 209, 218 (Ill. 2006), which includes ensuring that the law is "generally available for the public to examine," *BOCA*, 628 F.2d at 734; *accord Nash*, 6 N.E. at 560; *supra* Part I.C.2.a.

Illinois's Freedom of Information Act further declares it "to be the public policy of the State of Illinois that all persons are entitled to full and complete information regarding the affairs of government and the official acts and policies of those who represent them as public officials." 5 Ill. Stat.

140/1 §1. "Such access is necessary to enable the people to fulfill their duties of discussing public issues fully and freely, making informed political judgments and monitoring government to ensure that it is being conducted in the public interest." *Id.* This policy is rooted in "the fundamental philosophy of the American constitutional form of government." *Id.* And Illinois courts will not enforce contracts contrary to this policy. *Fraternal Ord. of Police, Chicago Lodge No. 7 v. City of Chicago*, 59 N.E.3d 96, 105 (Ill. App. Ct. 2016).

In light of the foregoing authorities, a contract with the object and effect of restricting the public's access to the law and important government documents is contrary to the public policy of Illinois. Plaintiffs cannot invoke Illinois contract law to justify for-profit gatekeeping of the *Manual.*

C. The license agreement is largely inapplicable by its terms.

Even if the entire license agreement were valid, the copyrightability of the *Manual* and fair use would still be properly before this Court. Plaintiffs' complaint seeks to prevent PRA from disclosing "any copyrighted version of the *UB-04 Manual*." Compl. 26. But the agreement applies, by its terms, only to the 2026 edition of the *Manual*, and it says nothing about fair use.

Plaintiffs allege that PRA purchased access to the "*2026 Edition*" of the *Manual*. Doc.1-4 at 2; *see* Compl. ¶59 (noting PRA's alleged purchase occurred "in July 2025"); *Manual* Purchase Webpage 2 (explaining that the annual "subscription cycle" lasts from "July 1 to June 30," with the 2026 edition license expiring on "June 30, 2026"). Plaintiffs do not allege that PRA or its agents have purchased any other past or future editions. The license agreement defines the "Content" subject to its terms as "the products, data and other material You purchased from Licensor." Agreement §1. It grants a license "to access" and "use" only "the Content," nothing more. §1. As AHA's webpage explains, at "the end of the licensing period," the "2026 Manual eBook … will expire and you will need to purchase a new license for the 2027 Edition of the Manual." *Manual* Purchase Webpage 2. Likewise, §§1 and 4 of the agreement prohibit the licensee to disclose or to challenge AHA's ownership in the "Content,"

nothing more. The license agreement therefore has nothing to say about PRA's right to challenge or disclose any earlier or later edition of the *Manual*, since Plaintiffs do not allege that PRA accepted or agreed to a license for such editions.

Further, even with respect to the 2026 edition, nothing in the license forecloses a fair use defense to copyright infringement. The agreement provides that the licensee will not challenge AHA's "proprietary rights in and ownership of the Content." Agreement §4. A fair use defense does not deny ownership. It merely establishes that a use of the work is not infringement *despite* the author's claimed ownership of and rights in the work. 17 U.S.C. §107; *Harper & Row*, 471 U.S. at 549. Even if the Manual were copyrightable, *but see supra* Part I, and even if the no-contest provision were enforceable to some extent, *but see supra* Part III.A-B, it would not by its terms apply to any fair use arguments.

To the extent there is any doubt, the license agreement must be construed in favor of PRA. The license agreement is a "contract of adhesion"—"a standardized, take-it-or-leave-it contract over which the consumer had no ability to negotiate." *Zuniga v. MLB*, 196 N.E.3d 12, 21 (Ill. App. Ct. 2021); *see* Compl. ¶¶44, 48-54; *Manual* Purchase Webpage. "[B]urdensome clauses in adhesion contracts should be construed" "strictly … against the more powerful party." *RE/MAX R.E. Pros., Inc. v. Armstrong*, 680 N.E.2d 520, 523-24 (Ill. App. Ct. 1997).

Accordingly, the Complaint at minimum should be dismissed to the extent that Plaintiffs assert claims relating to editions of the *Manual* other than the 2026 edition. And even as to the 2026 edition, Counts I and III should be dismissed because releasing the *Manual* is fair use.

IV. At minimum, Count III must be dismissed.

Even if the license agreement is valid and applies to every edition of the *Manual*, Count III still must be dismissed. Plaintiffs allege in Count III that, beyond having a valid copyright, they have the contractual right never to incur any litigation costs defending that copyright. Compl. ¶¶107-09. Count III therefore seeks, in addition to the other relief Plaintiffs demand, a declaratory judgment that any future suit by PRA challenging the copyright in the *Manual* would be unlawful. Compl. 26. In effect,

Count III seeks an antisuit injunction that would apparently apply even to future editions of the *Manual* that do not yet exist and for which PRA has not accepted any licensing terms.

This extraordinary request is extraordinarily improper. Plaintiffs cannot pursue "[d]eclaratory relief" to avoid incurring hypothetical future litigation costs absent "a predicate right of action" to recover them. *Alarm Detection Sys., Inc. v. Orland Fire Prot. Dist.*, 929 F.3d 865, 871 n.2 (7th Cir. 2019). But the license agreement creates no such right. Under Illinois law, a "contract must allow for attorney fees by specific language, such that the provision at issue must specifically state that 'attorney fees' are recoverable." *Bank of Am. v. WS Mgmt., Inc.*, 33 N.E.3d 696, 734 (Ill. App. Ct. 2015). The same rule applies for "other costs of litigation." *Int'l Fed'n of Pro. & Tech. Eng'rs, Loc. 153 v. Chicago Park Dist.*, 812 N.E.2d 407, 411 (Ill. App. Ct. 2004). The no-contest clause does not contain this language. It merely states that the licensee "will not challenge" AHA's asserted "proprietary rights." Agreement §4. If valid, that provision might doom a challenge to AHA's copyright on the merits. *But see supra* Part III. It does not, however, confer the additional right to avoid litigation costs. Any doubt on this point must be resolved in PRA's favor, *RE/MAX R.E.*, 680 N.E.2d at 523, particularly because Plaintiffs' requested relief would apparently cover challenges to works that do not even exist yet.

Plaintiffs have no right to doubly insulate their actions from legal scrutiny by declaring a hypothetical future lawsuit against them to be breach of contract. Even if Plaintiffs were right about everything else in this litigation, Count III must be dismissed.

CONCLUSION

This Court should dismiss the complaint with prejudice for failure to state a claim.

Dated: February 13, 2026

Respectfully submitted,

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Exhibit A

NUBC™
National Uniform Billing Committee

Protocol

Approved: July 15, 2009
Updated: October 7, 2019
(Section I. - NUBC ORGANIZATION)
Updated: June17, 2020
(Section II.A. - Open Meetings

Table of Contents

INTRODUCTION

The purpose of this document is to describe the operational protocol of the National Uniform Billing Committee (NUBC).

Background

The NUBC is an unincorporated association formally organized in May 1975. The goal of the NUBC is to develop and maintain a national uniform billing instrument for use by the institutional health care community. After seven years of analysis and discussion, the NUBC approved the Uniform Billing (UB) data set and form. It was designed to convey a core set of data containing pertinent information about patient services, the clinical basis for treatment, related events surrounding the care, as well as other information typically needed by third-party payers, and health researchers.

The first adopted form was the UB-82; it was in use for 10 years. Its successor the UB-92 form was in use for 12 years. The current form is the UB-04. The numeric suffix indicates the year the paper form was approved for use. The development of the paper form, along with its corresponding data set, paved the way for the creation of an electronic equivalent.

NUBC representation includes national provider and payer organizations, electronic standard setting organizations, state associations, public health agencies, and other committees or associations. The members of the NUBC provide an authoritative voice regarding the development of the data content and data definitions for the institutional claim. The NUBC is one of four organizations recognized in the Health Insurance Portability and Accountability Act of 1996 (HIPAA) for a special consultative role around the development and adoption of administrative transactions for the electronic exchange of health information. The other three organizations are the American Dental Association’s (ADA’s) Dental Content Committee (DeCC), National Uniform Claim Committee (NUCC), and the Workgroup for Electronic Data Interchange (WEDI).

The final rule on Standards for Electronic Transactions published on August 17, 2000 calls for the creation of the Designated Standards Maintenance Organizations (DSMO). The charge of the DSMO is to maintain the electronic transaction standards adopted by the Secretary of Health and Human Services.

The following six organizations serve as part of the DSMO, they are:

- Accredited Standards Committee X12 (ASC X12),
- Dental Content Committee (DeCC) of the American Dental Association
- Health Level 7 (HL7),
- National Council for Prescription Drug Programs (NCPDP)
- National Uniform Billing Committee
- National Uniform Claim Committee

I. NUBC ORGANIZATION

The NUBC brings together various organizations that represent a unique perspective and interest in institutional health care claims. Representation on the NUBC includes a balance of national payer and provider organizations as well as representatives from standard setting bodies, and other national committees and associations.

To be considered for membership, organizations must meet the following criteria:

- They must be national in scope and represent a unique constituency directly affected by institutional billing transactions.
- The individual representative must represent the perspective of the sponsoring organization and the applicable constituency.
- Each representative has the ability to quickly obtain needed approvals from his/her organization and constituency, so that the NUBC can achieve an expedited process that meets the needs of the health care community.
- The representative has the means to communicate information among the committee and to the group(s) they represent.

The following organizations currently serve on the committee as voting members (the primary constituency/audience of each is also noted):

<u>Providers</u>

1. American Hospital Association (AHA) - hospitals and health systems
2. *State Hospital Association - hospitals and health systems
3. *State Hospital Association - hospitals and health systems
4. *State Hospital Association - hospitals and health systems
5. American Health Care Association (AHCA) - long term care providers
6. Federation of American Hospitals (FAHS) - hospitals and health systems
7. Federation of American Hospitals (FAHS) - long term care provider systems
8. National Association for Homecare & Hospice (NAHC) - home care agencies, hospices, and home care aide organizations

<u>Payers</u>

1. Alliance for Managed Care - large commercial health insurers
2. America’s Health Insurance Plans (AHIP) – commercial insurance plans
3. Blue Cross and Blue Shield Association (BCBSA) - Blue Cross and Blue Shield Plans
4. Defense Health Agency - TRICARE Health Plan
5. Centers for Medicare & Medicaid Services - Medicaid perspective
6. Centers for Medicare & Medicaid Services - Medicare perspective
7. National Association of Medicaid Directors (NAMD) - directors of state Medicaid agencies

8. Commercial health plan representative – AHIP and BCBSA will name another representative. This seat will be filled by health plan that is both an AHIP member and a Blue Plan. AHIP membership will be confirmed on an annual basis to ensure the Plan meets both qualifications.

Committees
- National Uniform Claim Committee – committee coordinating professional health care claims

Public Health Organizations
1. National Center for Health Statistics – Federal perspective
2. National Association of Health Data Organizations – State perspective

National Association
- Healthcare Financial Management Association – membership organization for healthcare financial management executives and leaders

Health Information Technology (HIT) Vendor

Electronic Standards Development Organizations
- ANSI ASC X12 Insurance Subcommittee - EDI standards developers

Total voting members = 22

* The three state hospital associations are selected by the American Hospital Association.

A. Membership

Approval
The addition or termination of a member organization (other than the state associations) shall be subject to approval by a vote of the NUBC after the application has been processed in accordance with procedures outlined below.

Requests
A request for membership shall be addressed to the NUBC. The request shall indicate the applicant's direct and material interest in the committee's work, its qualifications and willingness to participate actively, and, the applicant organization shall identify a representative (and an alternate, if desired).

Criteria
In recommending the appropriate action on applications for membership, the NUBC or a special designated subcommittee, shall consider the following criteria:

1. Organization provides a unique perspective that is not currently provided by another member organization of the NUBC.
2. Organization is national in scope and represents a unique constituency that is affected by the deliberations of the NUBC.
3. Organization has demonstrated a willingness to actively participate and has shown an expressed interest by having a representative attend several onsite NUBC meetings.
4. Requestor has senior management support for NUBC involvement.
5. Organization has the ability to communicate to their constituency the deliberations, issues, or requests that come before the NUBC.
6. Organization would bring a voting balance among provider and payer categories (applies only when there is an unbalance within the provider and payer category).

When appropriate, the NUBC may recommend that the applicant seek representation through an organization that is already a member and represents the same or similar interest.

The NUBC can elect to review the membership list no more than once a year. Members are expected to fulfill obligations of active participation. Where a member is found in habitual default of these obligations (e.g., representative misses two or more meetings), and/or fails to comply with the requirements as outlined in this protocol, the NUBC shall take appropriate action, which may include pursuing a replacement of the representative, or the termination of the organization as a member.

Voting members shall review and vote on the organization and the individual named as the representative. Each member organization is responsible for the expenses of the individual participating in the NUBC or any subcommittee. Member organizations if they want to can also name an alternate representative.

Alternates when fulfilling the duties of the primary representative shall have the same responsibilities. The name of the alternate should be forwarded to the Secretary of the NUBC. The alternate can vote on behalf of the organization they represent in the absence of the primary representative.

Member organizations that miss more than 50% of meetings (including conference calls) during a calendar year will be reviewed by the NUBC. The NUBC may request that the member organization designate a replacement or propose termination of the member. The Chair will communicate concerns with the member organization about their participation on the NUBC.

B. Voting Privileges

Each of the listed member organizations (indicated above on pages 4 and 5) of the NUBC is allocated one vote. Votes are made on any changes -- additions, deletions, clarifications and/or recommendations -- to the national UB data set specifications (content) as well as changes to any format changes that may be required to the paper form, or additional instructions pertaining to NUBC codes utilized in the electronic transaction standard. The NUBC is also responsible for approving any changes to the NUBC Protocol as determined appropriate. Actions on NUBC membership and changes to the protocol shall require a two-thirds vote of those members present. Actions on other items will require a simple majority of those members present.

C. Responsibility as Secretariat

The AHA, as Secretariat of the NUBC, is responsible for the ongoing maintenance of NUBC records, and the general administrative affairs of the NUBC. The Secretariat duties of the AHA include:

- Convening the NUBC
- Providing staff to serve as Chair and Secretary of the NUBC
- Maintaining a historical record of the proceedings of the NUBC
- Holding the intellectual property on behalf of the NUBC
- Maintaining the copyright of materials developed by the NUBC and taking necessary action to protect that copyright
- Entering into contracts on behalf of the NUBC
- Providing staff and other resources to support the work of the NUBC, including meetings, meeting materials, meeting minutes, and other items necessary to fulfill the meeting requirements of the NUBC
- Coordinating with other member organizations to arrange any co-hosting of on-site NUBC meetings
- Performing other administrative functions as deemed necessary to support the activities of the NUBC

D. Duties of the Chair

The AHA through its designee shall Chair the NUBC. The duties of the Chair include:

- Arranging and presiding over the meetings
- Develop agenda for meetings
- Work with the NUBC Secretary in the preparation and distribution of meeting notices, agenda material, and minutes

- Retain presence on national EDI organizations, committees, government advisory committees or other work groups, to assure the integrity, security, and uniformity of use of the NUBC's UB data set
- Work with the NUBC Secretary in the preparation and distribution of meeting notices, agenda material, and minutes
- Provide ongoing communication with other organizations including State Uniform Billing Committees regarding NUBC activities
- Chair carries the financial responsibility of meetings and/or conference calls.
- Chair serves as the focal point of any external communication on behalf of the NUBC

E. Duties of the Secretary

The position of the Secretary will be staffed by AHA as part of general administrative support. The individual who serves as Secretary will be distinct from the person who serves as Chair. Duties of the Secretary include:

- Maintain up-to-date contact information of the NUBC members
- Arrangement and administration of the NUBC meetings
- Maintain and keep current the NUBC website
- Prepare agenda material for the NUBC meetings
- Maintain the official version of the NUBC's UB Data Specifications Manual
- Prepare, distribute, and maintain NUBC meeting materials
- Acting in the absence of the Chair
- Respond to inquiries on matters pertaining to the meetings, agenda, or UB data manual specifications
- Oversee and coordinate subcommittee meetings

II. ADMINISTRATION OF NUBC MEETINGS

A. Open Meetings

The NUBC will convene two open "on-site" meetings annually at a location chosen by the Chair. NUBC members and invited guests attend at their own expense. Meeting notices shall be confirmed and communicated to NUBC members and any interested parties at least one-month prior to the meeting.

At the open meetings, interested parties may observe the proceedings and may participate in the NUBC discussions only when called upon by the Chair. Observers cannot vote on any formal deliberations brought before the NUBC.

It is highly recommended that interested parties communicate their planned attendance to the NUBC Secretary prior to the meeting. Should the attendance exceed the capacity of the room, the Chair can recommend that doors be closed to permit only the appropriate number of observers that the room can safely

accommodate. Preference will be given to those who notified the Secretary ahead of the scheduled meeting.

Members and interested parties may request additional agenda items for discussion by the NUBC, subject to the approval of the Chair. Again, agenda items for consideration should be sent to the Secretary prior to the meeting. Last minute items can be considered if time permits, at the Chairs discretion.

In the event of emergency or other unforeseen circumstances rendering an in-person meeting impractical, an open meeting can be held via conference call or video meeting platform at the chair's discretion. In such circumstances, the chair shall notify meeting members at least one month in advance, if possible.

B. Conference Call Meetings

In the months where there is no in-person meeting, a conference call may be held to discuss NUBC issues. A prospective conference call schedule is established ahead of actual business, as issues warrant NUBC review. The Secretary will communicate a list of agenda items approved by the Chair for member review prior to the scheduled meeting. Only NUBC member representatives may participate, unless the Chair invites other guests to participate in the agenda discussion. Only NUBC member representatives can vote on the action brought before the NUBC. Minutes will be taken by the NUBC Secretary and distributed to all NUBC members after the conference call. Once reviewed and approved, they are posted on the NUBC website.

C. Special Meetings

The Chair may call for a special meeting not previously scheduled to discuss NUBC matters that warrant immediate attention by the members of the NUBC. Special meetings could be held via conference call, in-person, or by electronic mail at the Chair's discretion. All member representatives will be notified of a special meeting and the business that will be considered. Like other meetings, agenda material will be prepared ahead of the special meeting by the Secretary and sent to the NUBC members. Only NUBC member representatives can vote on the action brought before the NUBC. Minutes of the special meeting will also be prepared.

D. Executive Sessions and Limited Executive Sessions (Executive Session)

Executive sessions may be held during an in-person meeting to discuss NUBC's Protocol, membership, policies, or other matters determined by the Chair or approved by the NUBC. Other invited guests may participate at the discretion of the Chair.

The Secretary will maintain a record of the discussion from the executive session and the NUBC will determine the public statement that will accompany the minutes from the executive session.

E. Quorum

A quorum is constituted when a simple majority of the voting members in attendance is established. Once the quorum is established, action may be taken by the NUBC. Should a quorum not last for the duration of the meeting, it is up to the Chair's discretion on whether further action will be allowed, or whether to defer the matter for another meeting or whether the matter will require electronic ballot from the members.

F. Minutes

All meetings discussions will be documented by the Secretary, and presented as Meeting Minutes. The minutes will be distributed to the NUBC members at the next meeting and a formal vote on acceptance of the meeting minutes will be taken and, if approved, accepted as the official meeting record.

G. Voting

Each NUBC member listed in this protocol shall have one (1) vote. All voting will be done by member representatives eligible to vote and will be tabulated by the Secretary. It is expected that each voting member will represent the perspective of their sponsoring organization.

1. Proxies

Each organization shall appoint a primary representative to serve on the NUBC. The Chair and Secretary shall maintain a list of current member representatives. In the case where an appointed primary representative cannot attend an onsite NUBC meeting or attend that meeting via teleconference, the designated alternate representative may participate and cast a vote in lieu of the primary. Alternates may also participate on NUBC conference calls or meetings, but if the primary representative is also present then the alternate may not cast a vote. There are no other proxies.

2. Action Approval

Actions on items requiring a vote two-thirds of the members' representatives present and eligible to vote include

- NUBC Membership
- Changes to the NUBC Protocol
- Removal of a member representative and/or member organization

Actions on all other items require a simple majority of those eligible voting member representatives present. Some of the items include, but are not limited to:

- Approval of Minutes
- Changes to the UB-04 Data Specifications Manual
- Changes to the UB-04 Paper Form
- Responses to DSMO Change Requests
- Letters on NUBC position or recommendation comments
- Formation of subcommittees

3. Voting
The voting consists of one vote assigned to a listed organization and cast by the primary representative, or in the absence of the primary, the alternate representative. All voting will be done by members in attendance and will be tabulated by the Secretary. If a member organization or his /her sponsoring organization has a conflict of interest, the member representative may participate in the NUBC's discussions on the matter, but shall not participate in the vote on the matter.

H. Meeting Material

All material to be discussed at the meeting should be submitted to the Secretary at least six weeks prior to the meeting date. To ensure adequate consideration of the issues, agenda items with supporting material will be provided to all NUBC members, and posted on the NUBC website prior to the actual meeting. Other items (not included in the agenda) will be considered if time permits.

I. Agenda Items

Items to be considered as requests for change must follow the criteria as discussed in Section III.

K. Speaking Privileges

Observers are welcome to make comments; however, priority is given to those seated at the table. The Chair will open and close all discussions. The committee will discuss and then vote on the request. The Chair will take votes that are documented by the NUBC Secretary. Each issue may be addressed and voted on once during the meeting.

III. NUBC METHODOLOGY FOR REQUESTS FOR CHANGE

A. Change requests must be submitted in writing in the format developed by the NUBC and sent to the NUBC Chair or Secretary.

B. The request for change should include:
- Field location(s) and/or data element(s) impacted;
- A clear description of the change being requested;
- The reason and justification for the change being requested;
- The implication of the change in terms of cost and/or legislative compliance; and,
- Information illustrating and supporting the change being requested.

C. Requests for change must include sufficient documentation to show that the change is necessary because it affects a majority of the providers or payers in various states or regions; and that failure to adopt the change will cause significant delay in claims processing or hardship for the providers or payers.

D. Comments and supporting documentation for the change being requested will be reviewed at a NUBC meeting (or circulated to NUBC members, as appropriate) for consideration. A response to the requestor of the change will be made within a reasonable amount of time. The request for change will normally be scheduled for NUBC discussion and consideration at the next scheduled NUBC meeting or conference call.

E. Any changes adopted by the NUBC will be posted to the NUBC website as future revisions to the UB-04 Data Element Specifications Manual.

F. Request for specific changes may only be submitted monthly to the NUBC Chair unless an emergency situation is justified.

G. The NUBC Secretary will incorporate approved changes in the next version release of the UB-04 Data Specifications Manual (scheduled annually) and itemize them in the Change Log (Appendix) of that manual.

In the event of a dispute regarding the refusal of the NUBC to make a requested change, the parties involved can follow the procedures for an appeal, as outlined in the Appeals Process Section.

Requests that are not approved by the NUBC will include the reason for disapproval along with any specific recommendations.

IV. APPEALS PROCESS

Submitters shall have the right to appeal substantive or procedural decisions of the NUBC. All requests for an appeal of the NUBC decisions must be made within 3 months of the NUBC decision. Appeal requests must be in writing, via email, fax, or standard mail. The Appeal shall state the nature of the objection(s), including any adverse effects, actions or inactions that are an issue, and the specific remedial action(s) that would satisfy the requestor's concerns. It is incumbent that requestors also provide new information to supplement the previous request as grounds for the NUBC to reconsider its action.

Should a request for reconsideration be presented, the Chair will appoint an Appeals Subcommittee based on the following criteria:

- Members will be representative of the appropriate spectrum of the Committee
- Members will not be direct parties to the issue.
- Members will be unbiased and objective.

The Appeals Subcommittee shall invite the appellants to meet with them in person or by telephone to discuss the rationale for the reconsideration and to provide additional written comments if needed. In addition, the subcommittee shall contact anyone who previously commented on the proposed appeal and elicit further comments.

The subcommittee shall consider all information and comments and vote to recommend whether or not the NUBC shall reconsider its previous recommendation, and, if so, submit the new recommendation and supporting information to the NUBC. The new recommendation will be considered at the next NUBC meeting if it is received at least four weeks prior to the next meeting. The NUBC will then communicate its final decision to all the relevant parties.

V. SUBCOMMITTEES

Subcommittees will be formed at the discretion of the NUBC Chair or with the concurrence of the majority of NUBC member organizations. The subcommittee may include invited guests, NUBC members or staff from the member's organization. The NUBC Chair will appoint the subcommittee leader/chair. The subcommittees will be charged with undertaking specific tasks. Depending on the complexity of the task, the Chair can recommend that a standing subcommittee be created to handle ongoing review work. The subcommittees will report their recommendations to the NUBC. The NUBC will weigh the recommendations from the subcommittee, but the final decisions will be made by the full NUBC.

Any recommendations brought forward by the subcommittee for consideration by the NUBC should include documentation that summarizes their subcommittee discussions and participant support for the actions recommended.

The Chair will provide administrative support for the subcommittee in the form of conference call support.

VI. CONFIDENTIALITY AND PROPRIETARY RIGHTS

All member representatives of the NUBC acknowledge that all notices of copyright, confidentially marked material, or other conditions imposed on distributed materials shall be respected and not removed.
Through the NUBC's work, various items of data content and/or material are developed (e.g., NUBC UB-04 Data Specifications Manual). Each member organization relinquishes any claim to copyright ownership of data content and any material developed by the NUBC. The AHA, on behalf of the NUBC, will hold copyright to all materials developed and maintained by the NUBC.

VII. ADOPTION OF PROTOCOL

This document, as well as modifications to this document, titled National Uniform Billing Committee Protocol shall be official when adopted by a two-thirds majority of the attending member representatives.

VIII. NUBC ANTI-TRUST STATEMENT

The NUBC is committed to full compliance with existing antitrust laws. The NUBC shall comply with all applicable antitrust laws during the course of their meetings. NUBC meetings will not encourage or permit any discussion of prices of products, supplies or services. Additionally, the NUBC will not have any discussion of any elements of company or organizational operations that will specifically influence pricing (e.g., allowances, discounts, and terms of sales, margins, operations costs or marketing strategies).

NUBC members recognize the following as violations of antitrust:

- Any effort undertaken, whether expressed or implied, that restrains trade or acts as a barrier to commerce to any individual or group of individuals shall be avoided.
- As in any meeting where competitors in an industry are present, there shall be no discussion of pricing, whether of individual company prices, industry pricing policies, or plans of any company concerning specific products, customers, or territories. This is to avoid violation of antitrust laws regarding price fixing and market division.
- Members must take special care to avoid making any statements or engaging in conduct prohibited by this policy. Responsibility for

compliance rests with every NUBC member and any invited guests or participants.
- If members have any doubt concerning propriety of any matters under discussion at such meetings, members shall report objection(s) to the NUBC Chair, or Secretary.

The above statements shall be in effect during and concerning all NUBC activities and shall be read or referred to at the beginning of every meeting. NUBC members shall refer to the reporting procedures below to handle a suspected violation.

Reporting Procedures

In order to report suspected violations of the NUBC Anti-Trust Statement, NUBC members shall undertake the following actions:

- If someone is concerned about a particular discussion or activity that is in question, that individual should seek to identify themselves and declare their concerns or objections about a particular discussion or activity that is in question.
- The Chair will immediately request that all discussions cease.
- If a person fails to cease discussion the Chair will ask that person(s) to depart the meeting and departure from the meeting shall be recorded in meeting minutes.

Exhibit B

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 01-01-2022 , and ending 12-31-2022

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
American Hospital Association

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
155 North Wacker Drive 400

City or town, state or province, country, and ZIP or foreign postal code
Chicago, IL 606061725

D Employer identification number
36-0726140

E Telephone number
(312) 422-3000

G Gross receipts $ 139,968,486

F Name and address of principal officer:
Mr Richard J Pollack
800 10th Street NW
Washington, DC 200014956

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number ▶

I Tax-exempt status: ☐ 501(c)(3) ☑ 501(c) (6) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.aha.org

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1898

M State of legal domicile: IL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
To advance the health of all individuals and communities. The AHA leads, represents and serves hospitals, health systems and other related organizations that are accountable to the community and committed to equitable care and health improvement for all.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	26
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	25
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	**5**	442
6	Total number of volunteers (estimate if necessary)	**6**	25
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	2,053,897
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	1,020,317

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)		0
	9 Program service revenue (Part VIII, line 2g)	119,520,490	130,201,712
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,768,482	4,556,845
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,594,948	4,043,284
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	128,883,920	138,801,841
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,040,250	2,087,439
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	71,314,522	70,697,171
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	46,273,293	59,434,804
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	118,628,065	132,219,414
	19 Revenue less expenses. Subtract line 18 from line 12	10,255,855	6,582,427

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	399,884,770	416,638,937
	21 Total liabilities (Part X, line 26)	103,888,610	139,528,994
	22 Net assets or fund balances. Subtract line 21 from line 20	295,996,160	277,109,943

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

****** 2023-11-15
Signature of officer Date

JAMES E TYLER JR SVP ASSOCIATION SVCS, CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed / PTIN P00666837
Firm's name ▶ GRANT THORNTON LLP			Firm's EIN ▶ 36-6055558
Firm's address ▶ 171 NORTH CLARK ST SUITE 200 CHICAGO, IL 60601			Phone no. (312) 856-0200

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

To advance the health of all individuals and communities. The AHA leads, represents and serves hospitals, health systems and other related organizations that are accountable to the community and committed to equitable care and health improvement for all.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a	(Code: See Additional Data	) (Expenses $	including grants of $	) (Revenue $	)
4b	(Code: See Additional Data	) (Expenses $	including grants of $	) (Revenue $	)
4c	(Code: See Additional Data	) (Expenses $	including grants of $	) (Revenue $	)
4d	Other program services (Describe in Schedule O.)				
	(Expenses $		including grants of $	) (Revenue $	)
4e	**Total program service expenses** ▶	0			

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		No
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3	Yes	
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5	Yes	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L,* Part I	25b		
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L,* Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	401		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 442				
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	**2b**	Yes		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	**3a**	Yes		
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	**3b**	Yes		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .	**4a**		No	
b	If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	**5a**		No	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		No	
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	**6a**	Yes		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**	Yes		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**			
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	**7f**			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	**9b**			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . **10a**				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**				
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders **11a**				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. **12b**				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . **Note.** See the instructions for additional information the organization must report on Schedule O.	**13a**			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**				
c	Enter the amount of reserves on hand **13c**				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		No	
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	**14b**			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.	**15**	Yes		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . If "Yes," complete Form 4720, Schedule O.	**16**		No	
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . If "Yes," complete Form 6069.	**17**			

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	26		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	25		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	**3**			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			No
6	Did the organization have members or stockholders?	**6**		Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	**8a**		Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**			No

Section B. Policies (*This Section B requests information about policies not required by the Internal Revenue Code.*)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**	Yes	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did the organization have a written document retention and destruction policy?	**14**	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**	Yes	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**	Yes	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**	Yes	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed▶ CA

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☑ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records: ▶JAMES E TYLER JR 155 North Wacker Drive Ste 400 Chicago, IL 606061725 (312) 422-3000

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								13,870,812	0	1,408,102

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 197

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
PIXEL 915 TWIN ELMS COURT NASHVILLE, TN 37210	LIVE EVENT PRODUCTION	1,221,669
WITTKIEFFER INC 2015 SPRING ROAD 510 OAK BROOK, IL 60523	EXECUTIVE SEARCH SERVICES	674,034
DELOITTE CONSULTING LLP 111 S WACKER DRIVE SUITE 1800 CHICAGO, IL 60606	BUSINESS MANAGEMENT CONSULTANT	654,999
THE EXPO GROUP 5200 W 73RD STREET BEDFORD PARK, IL 60638	EVENT MANAGEMENT	646,150
TRADESHOW LOGIC 2655 DALLAS HIGHWAY MARIETTA, GA 30064	EVENT MANAGEMENT	641,610

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 69

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a - 1f: $	1g				
	h **Total.** Add lines 1a-1f		0			
Program Service Revenue		Business Code				
	2a Member Dues	900099	85,636,365	85,636,365		
	b Education Programs	611600	22,024,454	22,024,454		
	c Licensing	900099	19,891,720	19,891,720		
	d PUBLICATIONS	511120	2,146,356	2,146,356		
	e CONSULTING	900099	100,150	100,150		
	f All other program service revenue.		402,667	402,667	0	0
	g **Total.** Add lines 2a–2f.	130,201,712				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		5,002,862		-48,033	5,050,895
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		1,414,393		151,285	1,263,108
			(i) Real	(ii) Personal		
	6a Gross rents	6a				
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c	0	0		
	d Net rental income or (loss)					
			(i) Securities	(ii) Other		
	7a Gross amount from sales of assets other than inventory	7a	720,628			
	b Less: cost or other basis and sales expenses	7b	1,166,645			
	c Gain or (loss)	7c	-446,017	0		
	d Net gain or (loss)		-446,017		-2,124	-443,893
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	10a				
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue	Business Code				
	11a Advertising	541800	1,580,719		1,580,719	
	b Mailing Label Revenue	900004	372,050		372,050	
	c					
	d All other revenue		676,122	676,122	0	0
	e **Total.** Add lines 11a–11d		2,628,891			
	12 **Total revenue.** See instructions		138,801,841	130,877,834	2,053,897	5,870,110

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,020,525			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	66,914			
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	11,148,537			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	47,549,691			
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	3,232,433			
9 Other employee benefits	5,217,778			
10 Payroll taxes	3,548,732			
11 Fees for services (non-employees):				
a Management				
b Legal	1,593,678			
c Accounting	110,295			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	622,002			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	13,055,018			
12 Advertising and promotion	1,788,450			
13 Office expenses	5,143,658			
14 Information technology	3,904,177			
15 Royalties	257,024			
16 Occupancy	11,566,945			
17 Travel	4,705,323			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	11,669,182			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,344,117			
23 Insurance	337,950			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a COMMISSIONS	840,642			
b State and Metro Associations	724,250			
c Federal and State Taxes	406,115			
d Education & Training	365,978			
e All other expenses	0			
25 **Total functional expenses.** Add lines 1 through 24e	132,219,414			
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing			1	
	2	Savings and temporary cash investments		54,908,171	2	38,111,573
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		6,698,969	4	6,137,198
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		0	6	0
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		2,537,767	9	3,723,631
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 53,488,144			
	b	Less: accumulated depreciation	10b 46,245,448	9,316,154	10c	7,242,696
	11	Investments—publicly traded securities		133,724,441	11	114,573,025
	12	Investments—other securities. See Part IV, line 11		141,404,004	12	139,327,917
	13	Investments—program-related. See Part IV, line 11		0	13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		51,295,264	15	107,522,897
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		399,884,770	16	416,638,937
Liabilities	17	Accounts payable and accrued expenses		10,400,053	17	8,973,233
	18	Grants payable			18	
	19	Deferred revenue		35,738,347	19	22,640,134
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		57,750,210	25	107,915,627
	26	**Total liabilities.** Add lines 17 through 25		103,888,610	26	139,528,994
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☐ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		294,467,248	27	275,281,445
	28	Net assets with donor restrictions		1,528,912	28	1,828,498
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		295,996,160	32	277,109,943
	33	Total liabilities and net assets/fund balances		399,884,770	33	416,638,937

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	**1**	138,801,841
2	Total expenses (must equal Part IX, column (A), line 25)	**2**	132,219,414
3	Revenue less expenses. Subtract line 2 from line 1	**3**	6,582,427
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	**4**	295,996,160
5	Net unrealized gains (losses) on investments	**5**	-25,468,644
6	Donated services and use of facilities	**6**	
7	Investment expenses	**7**	
8	Prior period adjustments	**8**	
9	Other changes in net assets or fund balances (explain in Schedule O)	**9**	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	**10**	277,109,943

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	**2a**		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	**2b**	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	**2c**	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	**3a**		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	**3b**		

Additional Data

Software ID: 22016089
Software Version: 2022v5.0
EIN: 36-0726140
Name: American Hospital Association

Form 990 (2022)

Form 990, Part III, Line 4a:

HEALTH CARE ISSUES AND BEST PRACTICES: THROUGH ITS BOARD AND EXTENSIVE COMMITTEE AND REGIONAL POLICY BOARD OUTREACH, AMONG OTHER MECHANISMS, THE AHA PROVIDES A FORUM FOR MEMBERS TO PARTICIPATE IN DISCUSSIONS OF RELEVANT HEALTH CARE ISSUES AND THE DEVELOPMENT OF BEST PRACTICES AS THEY RELATE TO HOSPITALS AND OTHER SECTORS OF HEALTH CARE.

Form 990, Part III, Line 4b:

REPRESENTATION AND ADVOCACY: AHA WORKS WITH, AND ON BEHALF OF, ITS MEMBERS TO REPRESENT AND ADVOCATE POLICY POSITIONS BEFORE THE CONGRESS, THE COURTS, THE WHITE HOUSE AND FEDERAL AGENCIES. THROUGH REPRESENTATION AND ADVOCACY, THE AHA ASSISTS ITS MEMBERS ON INITIATIVES AND CHANGES NEEDED TO FURTHER HOSPITALS' MISSION TO DELIVER HIGH-QUALITY, COST-EFFICIENT HEALTH CARE TO ALL AMERICANS.

Form 990, Part III, Line 4c:

MEMBERSHIP SERVICES: AHA WORKS WITH, AND ON BEHALF OF, ITS MEMBERS TO PROVIDE EDUCATION, INFORMATION AND ASSISTANCE THAT HELPS HOSPITALS ACHIEVE THEIR FULL POTENTIAL IN PROVIDING THEIR COMMUNITIES WITH HIGH-QUALITY HEALTH CARE. AHA PROVIDES SPECIFIC EDUCATION, PUBLICATIONS, NETWORKING, LEADERSHIP OPPORTUNITIES, AND RECOGNITION TO HOSPITALS AND HEALTHCARE PROFESSIONALS.

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
John M Haupert CHAIR-ELECT	5.0 0	X		X				24,344	0	0
Richard J Pollack President & CEO	40.0 0	X		X				3,132,793	0	47,224
Rodney F Hochman IMMEDIATE PAST CHAIR	5.0 0	X		X				35,138	0	0
Wright L Lassiter III CHAIR	5.0 0	X		X				37,316	0	0
BRUCE D WHITE TRUSTEE	1.0 0	X						2,049	0	0
C Wright Pinson Trustee	1.0 0	X						823	0	0
CHRISTINA FREESE DECKER TRUSTEE	1.0 0	X						0	0	0
D MONTEZ CARTER TRUSTEE	1.0 0	X						1,227	0	0
DENNIS W PULLIN TRUSTEE	1.0 0	X						1,662	0	0
DOUGLAS S BROWN TRUSTEE	1.0 0	X						1,096	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
HEIDI DUNCAN TRUSTEE	1.0 ..... 5.0	X						4,159	0	0
JAMES R PRISTER TRUSTEE	1.0 0	X						1,311	0	0
JANICE E NEVIN TRUSTEE	1.0 0	X						0	0	0
Joanne M Conroy Trustee	1.0 0	X						0	0	0
JOHN LYNCH III TRUSTEE	1.0 0	X						995	0	0
Mary Beth Kingston TRUSTEE	 0	X						1,801	0	0
Mary N Mannix Trustee	1.0 0	X						0	0	0
MICHAEL ABRAMS TRUSTEE	1.0 0	X						3,696	0	0
Michael J Charlton Trustee	1.0 0	X						0	0	0
Nicholas R Tejeda TRUSTEE	1.0 ..... 1.0	X						3,691	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PHYLLIS A COWLING TRUSTEE	1.0 0	X						0	0	0
Ronald C Werft Trustee	1.0 0	X						1,311	0	0
Roxie C Wells Trustee	1.0 0	X						3,509	0	0
RUSSELL R GRONEWOLD TRUSTEE	1.0 0	X						0	0	0
Sylvia J Young Trustee	1.0 0	X						1,961	0	0
WARNER L THOMAS TRUSTEE	1.0 0	X						0	0	0
Gail M Lovinger SVP, SECRETARY (END 9/8/22)	40.0 0			X				341,141	0	39,272
JAMES E TYLER JR SVP ASSOC SVCS, CFO, TREASURER (BEGIN 8/15/22)	40.0 0			X				224,128	0	35,733
M Michelle Hood EVP COO, Pres HF	40.0 ..... 1.0			X				2,149,879	0	47,049
Melinda R Hatton GENERAL COUNSEL, SECRETARY (BEGIN 9/9/2022)	40.0 0			X				1,027,305	0	37,634

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Douglas C Shaw SVP BUSINESS DEVELOPMENT	40.0 0				X			674,247	0	125,301
JEANETTE PORTER AHA SVP FIELD ENGAGEMENT	40.0 0				X			401,242	0	111,564
JOY LEWIS SVP HEALTH EQTY ED IFDHE	40.0 0				X			401,965	0	85,100
Lisa Kidder Hrobsky GVP Fed Rel-Adv Pol Affrs	40.0 0				X			550,524	0	132,468
Robert I Sarkis VP Chief Information Officer	40.0 0				X			400,377	0	60,190
STACEY L HUGHES EVP GOV REL & PUBLIC POL	40.0 0				X			1,175,254	0	250,702
Susan Gergely AHA SVP CHIEF PEOPLE OFFICER	40.0 0				X			543,593	0	95,342
Alicia N Mitchell SVP COMMUNICATIONS	40.0 0					X		638,166	0	97,066
Ashley B Thompson SVP Public Policy	40.0 0					X		798,224	0	155,895
CHAD I GOLDER GVP DEPUTY GEN COUNSEL	40.0 0					X		402,348	0	12,370

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
JOHN L RIGGI SR ADVR CYBERSECURITY-RISK	40.0 0					X		446,192	0	26,495
Susan M Solomon Group VP Dep Gen Counsel	40.0 ..... 1.0					X		437,345	0	48,697

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SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then
- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization	Employer identification number
American Hospital Association	36-0726140

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $

3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $ 222,605

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $ 0

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $ 222,605

4 Did the filing organization file **Form 1120-POL** for this year? ☑ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1) AHAPAC	800 TENTH STREET NW TWO CITYCENTER STE 400 WASHINGTON, DC 200014956	36-2996517	0	44,044
2				
3				
4				
5				
6				

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-.		
i Subtract line 1f from line 1c. If zero or less, enter -0-.		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2019	**(b)** 2020	**(c)** 2021	**(d)** 2022	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		No
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		No
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	Yes	

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

1	Dues, assessments and similar amounts from members	1	80,799,435
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	22,053,056
b	Carryover from last year	2b	2,916,069
c	Total	2c	24,969,125
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	21,387,611
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	3,581,514
5	Taxable amount of lobbying and political expenditures. See Instructions	5	0

Part IV **Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
Schedule C, Part I-A DESCRIPTION OF POLITICAL ACTIVITIES	AHA RECEIVED CONTRIBUTIONS FROM AHA EMPLOYEES IN SUPPORT OF AHAPAC. THE FUNDS FROM AHA EMPLOYEES WERE RECEIVED AND DIRECTLY DELIVERED TO AHAPAC, A RELATED TAX-EXEMPT SECTION 527 POLITICAL ORGANIZATION.

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
American Hospital Association

Employer identification number
36-0726140

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ .....

b Permanent endowment ▶ .....

c Term endowment ▶ .....

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		17,773,114	13,036,585	4,736,529
d Equipment		2,228,272	1,965,892	262,380
e Other		33,486,758	31,242,971	2,243,787
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				7,242,696

Part VII **Investments - Other Securities.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests	125,128,625	F
(3) Other		
(A) Hedge Funds	8,347,154	F
(B) Inflation Hedge Bonds	9,294,434	F
(C) Investment in Subsidiaries	-3,442,296	F
(D)		
(E)		
(F)		
(G)		
(H)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶	139,327,917	

Part VIII **Investments - Program Related.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

Part IX **Other Assets.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)Intercompany Receivable	47,428,204
(2)Deferred Compensation Assets	2,626,373
(3)Collateral Value Life Insurance	1,251,472
(4)Deferred Taxes	36,447
(5)RIGHT OF USE OPERATING LEASE	56,157,750
(6)SUBLEASE RECEIVABLE	22,651
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	107,522,897

Part X **Other Liabilities.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	620,000
Lease Payable/Def. Lease Allowance	7,068,188
Investment Payable	23,868,378
Accrued Retirement Expenses	4,356,225
OPERATING LEASE OBLIGATION	71,975,983
SUBLEASE SECURITY DEPOSIT	26,853
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	107,915,627

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☑

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	

Part XIII **Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII **Supplemental Information *(continued)***

Return Reference	Explanation

Additional Data

Software ID: 22016089
Software Version: 2022v5.0
EIN: 36-0726140
Name: American Hospital Association

Supplemental Information

Return Reference	Explanation
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	The Association is exempt from federal income taxes under Section 501(c)(6) of the Interna l Revenue Code. The Association follows the provisions of the Accounting for Uncertainty i n Income Taxes section of the Income Taxes Topic of the ASC, which addresses the determina tion of whether tax benefits claimed or expected to be claimed on a tax return should be r ecorded in the consolidated financial statements. Under this guidance, the Association may recognize the tax benefit from an uncertain tax position only if it is more likely than n ot that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. Examples of tax positions include the tax-exempt sta tus of the Association and various positions related to the potential sources of unrelated business taxable income (UBTI). The tax benefits recognized in the consolidated financial statements from such a position are measured based on the largest benefit that has a grea ter than 50 percent likelihood of being realized upon ultimate settlement. There were no u nrecognized tax benefits identified and recorded as liabilities for the reporting periods presented herein.

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► **Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.**

► **Attach to Form 990.**

► **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
American Hospital Association

Employer identification number
36-0726140

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

	(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in the region	**(d)** Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in the region	**(f)** Total expenditures for and investments in the region
(1)	See Add'l Data					
(2)						
(3)						
(4)						
(5)						
3a	Sub-total	0	0			17,706,914
b	Total from continuation sheets to Part I . . .	0	0			0
c	**Totals** (add lines 3a and 3b)	0	0			17,706,914

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1	**(a)** Name of organization	**(b)** IRS code section and EIN (if applicable)	**(c)** Region	**(d)** Purpose of grant	**(e)** Amount of cash grant	**(f)** Manner of cash disbursement	**(g)** Amount of noncash assistance	**(h)** Description of noncash assistance	**(i)** Method of valuation (book, FMV, appraisal, other)
(1)			Europe (Including Iceland and Greenland)	SUPPORT PAYMENT	66,914	WIRE TRANSFER			
(2)									
(3)									
(4)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶ 1

3 Enter total number of other organizations or entities . . . . . ▶ 0

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	☑ Yes	☐ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*	☑ Yes	☐ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* .	☑ Yes	☐ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)*	☑ Yes	☐ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).*	☐ Yes	☑ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

990 Schedule F, Supplemental Information

Return Reference	Explanation
Schedule F, Part I, Line 2 Procedures for monitoring use of grant funds	TYPICALLY AHA MAKES GRANTS AND CONTRIBUTIONS TO ORGANIZATIONS TO SUPPORT THEIR GENERAL OPERATIONS OR IN RESPONSE TO THEIR FUNDRAISING EFFORTS. IN THESE INSTANCES, AHA DOES NOT HAVE A FORMAL PROCESS FOR WHICH THEY MONITOR THE USE OF THE GRANT PAID. IN OTHER CASES, THE AHA PROVIDES GRANTS OR CONTRIBUTIONS TO SUPPORT A SPECIFIC EFFORT OR PROJECT. IN SUCH CASES, AHA'S MANAGEMENT IS KEPT INFORMED AS TO THE USE OF THE FUNDS AND THE STATUS OR SATISFACTORY COMPLETION OF THE PROJECT.

990 Schedule F, Supplemental Information

Return Reference	Explanation
Schedule F, Part I, Line 3 Method used to account for expenditures on org's financial statements	CENTRAL AMERICA AND THE CARIBBEAN-Accrual; EAST ASIA AND THE PACIFIC-Accrual; EUROPE (INCLUDING ICELAND AND GREENLAND)-Accrual; SOUTH ASIA-Accrual; SUB-SAHARAN AFRICA-Accrual

990 Schedule F, Supplemental Information

Return Reference	Explanation
Schedule F, Part II, Line 1 Method used to account for expenditures on org's financial statements	EUROPE (INCLUDING ICELAND AND GREENLAND)-Accrual

Additional Data

Software ID: 22016089
Software Version: 2022v5.0
EIN: 36-0726140
Name: American Hospital Association

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
South Asia	0	0	Program Services	SALES OF BOOKS AND DATA.	
East Asia and the Pacific	0	0	Program Services	SALES OF BOOKS AND DATA.	

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Europe (Including Iceland and Greenland)	0	0	Program Services	SALES OF BOOKS AND DATA.	
Central America and the Caribbean	0	0	Investments	N/A	17,640,000

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Europe (Including Iceland and Greenland)	0	0	GRANTS TO RECIPIENTS	SUPPORT PAYMENT	66,914
Sub-Saharan Africa	0	0	Program Services	SALES OF BOOKS AND DATA	

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
American Hospital Association

Employer identification number
36-0726140

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 12

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 4

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	**Explanation**
Schedule I, Part I, Line 2 Procedures for monitoring use of grant funds.	Typically AHA makes grants and contributions to organizations to support their general operations or in response to their fundraising efforts. In these instances, AHA does not have a formal process for which they monitor the use of the grant paid. In other cases, the AHA provides grants or contributions to support a specific effort or project. In such cases, AHA's management is kept informed as to the use of the funds and the status or satisfactory completion of the project.

Additional Data

Software ID: 22016089
Software Version: 2022v5.0
EIN: 36-0726140
Name: American Hospital Association

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
COMMISSION ON ACCREDITATION OF HEALTHCARE MANAGEMENT EDUCATION (CAHME) 6110 EXECUTIVE BLVD ROCKVILLE, MD 20852	36-2658309	501(C)(3)	25,250				SUPPORT PAYMENT
BLUFORD HEALTHCARE LEADERSHIP INSTITUTE 7900 LEES SUMMIT ROAD KANSAS CITY, MO 64139	46-3328194	501(C)(3)	15,000				SUPPORT PAYMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
NATIONAL ACADEMY OF SCIENCES 2101 CONSTITUTION AVENUE NW WASHINGTON, DC 20418	53-0196932	501(C)(3)	50,000				SUPPORT PAYMENT
PARTNERS IN CARE FOUNDATION INC 732 MOTT STREET SUITE 150 SAN FERNANDO, CA 91340	95-3954057	501(C)(3)	10,000				SUPPORT PAYMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
ALLIANCE FOR HEALTH POLICY 1225 19TH STREET NW SUITE 710 WASHINGTON, DC 20036	52-1746328	501(C)(3)	15,000				SUPPORT PAYMENT
CHAMBER OF COMMERCE OF THE UNITED STATES OF AMERICA 1615 H STREET NW WASHINGTON, DC 20062	53-0045720	501(C)(6)	25,000				SUPPORT PAYMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
ATLAS HEALTH FOUNDATION 1322 BANQUO COURT MCLEAN, VA 22102	27-0724835	501(C)(3)	10,000				SUPPORT PAYMENT
B'NAI B'RITH INTERNATIONAL 1120 20TH STREET NW SUITE 300 NORTH WASHINGTON, DC 20036	53-0179971	501(C)(3)	25,000				SUPPORT PAYMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
COALITION TO TRANSFORM ADVANCED CARE (C-TAC) PO BOX 34364 WASHINGTON, DC 20043	45-2604332	501(C)(3)	50,000				SUPPORT PAYMENT
CAMPAIGN FOR SUSTAINABLE RX PRICING 1341 G STREET NE SUITE 1100 WASHINGTON, DC 20005	82-4482629	501(C)(6)	100,000				SUPPORT PAYMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
COALITION TO PROTECT AMERICA'S HEALTH CARE 800 10TH STREET NW TWO CITY CENTER 400 WASHINGTON, DC 20001	52-2253225	501(C)(4)	800,000				SUPPORT PAYMENT
CONGRESSIONAL BLACK CAUCUS FOUNDATION INC 1720 MASSACHUSETTS AVENUE NW WASHINGTON, DC 20036	52-1160561	501(C)(3)	25,000				SUPPORT PAYMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
PARTNERSHIP FOR AMERICA'S HEALTH CARE FUTURE PO BOX 65492 WASHINGTON, DC 20035	83-0939222	501(C)(4)	500,000				SUPPORT PAYMENT
UNIDOS US 1126 16TH STREET NW SUITE 600 WASHINGTON, DC 20036	83-0212873	501(C)(3)	80,000				SUPPORT PAYMENT

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
US-UKRAINE FOUNDATION 6312 SEVEN CORNERS CENTER 361 FALLS CHURCH, VA 22044	52-1778729	501(C)(3)	20,000				SUPPORT PAYMENT
ASSOCIATION OF UNIVERSITY PROGRAMS IN HEALTH ADMINISTRATION (AUPHA) 1730 RHODE ISLAND AVENUE NW SUITE 810 WASHINGTON, DC 20036	33-6611024	501(C)(3)	30,000				SUPPORT PAYMENT

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
American Hospital Association

Employer identification number
36-0726140

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☑ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☑ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☑ Discretionary spending account	☐ Personal services (e.g., maid, chauffeur, chef)		
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☑ Compensation committee	☐ Written employment contract		
	☑ Independent compensation consultant	☑ Compensation survey or study		
	☑ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		
b	Any related organization?	**5b**		
	If "Yes," on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		
b	Any related organization?	**6b**		
	If "Yes," on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	**(B)** Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 1a First-class or charter travel	By policy, First-class travel was made available to three Board members, CEO and two Executive Vice Presidents in 2022. It was not treated as taxable compensation for any interested person. These individuals are required to travel extensively on organization business, and providing for first-class travel is considered a reasonable accommodation. Additionally, first-class travel may be approved in cases of hardship or extenuating circumstances on a case-by-case basis.

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 1a Travel for companions	Spousal travel was provided to the CEO in 2022. The related benefit was included in the interested persons' taxable compensation.

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 1a Discretionary spending account	In connection with official duties, stipends were made available to the Chairman, Immediate Past Chairman, and Chairman Elect of the Board. Taxable benefit allowances were made available to Senior Vice President's and above. The related benefit was included in the interested persons' taxable compensation.

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 4b Supplemental nonqualified retirement plan	DURING THE 2022 CALENDAR YEAR, AMERICAN HOSPITAL ASSOCIATION (AHA) MAINTAINED A SUPPLEMENTAL NON-QUALIFIED DEFERRED COMPENSATION PLAN. THE FOLLOWING REPORTABLE INDIVIDUALS WERE ELIGIBLE TO PARTICIPATE IN THAT PLAN: - RICHARD J. POLLACK - M. MICHELLE HOOD - DOUGLAS C. SHAW - MELINDA R. HATTON - STACEY L. HUGHES - ALICIA N. MITCHELL - GAIL M. LOVINGER - SUSAN GERGELY - ASHLEY B. THOMPSON - JEANNETTE PORTER - JOY LEWIS - LISA KIDDER-HROBSKY - JAMES E. TYLER, JR. DURING 2022, THE FOLLOWING CONTRIBUTIONS WERE MADE BY AHA TO THE PLAN: - RICHARD J. POLLACK: $638,804 - M. MICHELLE HOOD: $237,763 - DOUGLAS C. SHAW: $78,467 - MELINDA R. HATTON: $111,684 - STACEY L. HUGHES : $213,104 - ALICIA N. MITCHELL: $70,585 - ASHLEY B. THOMPSON: $95,046 - GAIL M. LOVINGER: $35,137 - SUSAN GERGELY: $60,625 - JEANNETTE PORTER : $51,885 - JOY LEWIS : $50,997 - LISA KIDDER-HROBSKY : $75,753 - JAMES E. TYLER, JR. : $28,910 DURING 2022, THE FOLLOWING DISTRIBUTIONS (INCLUDING ACCRUED EARNINGS) WERE MADE BY AHA FROM THE PLAN: - RICHARD J. POLLACK: $638,804 - M. MICHELLE HOOD : $674,971 - MELINDA R. HATTON : $111,684 - ALICIA N. MITCHELL : $66,617 - ASHLEY B. THOMPSON : $80,618 - GAIL M. LOVINGER : $35,137 - DOUGLAS C. SHAW : $70,529 - SUSAN GERGELY : $57,283 ALL VESTED/PAID OUT AMOUNTS WERE TREATED AS TAXABLE AND INCLUDED IN SCHEDULE J, PART II, COLUMN (B)(III).

Additional Data

Software ID: 22016089
Software Version: 2022v5.0
EIN: 36-0726140
Name: American Hospital Association

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1Richard J Pollack	(i)	1,804,085	612,237	716,471	18,300	28,924	3,180,017	0
President & CEO	(ii)	0	0	0	0	0	0	0
1Melinda R Hatton	(i)	730,549	142,715	154,041	18,300	19,334	1,064,939	0
GENERAL COUNSEL, SECRETARY (BEGIN 9/9/2022)	(ii)	0	0	0	0	0	0	0
2M Michelle Hood	(i)	1,042,956	379,500	727,423	18,300	28,749	2,196,928	437,209
EVP COO, Pres HF	(ii)	0	0	0	0	0	0	0
3Gail M Lovinger	(i)	222,925	57,967	60,249	17,369	21,903	380,413	0
SVP, SECRETARY (END 9/8/22)	(ii)	0	0	0	0	0	0	0
4JAMES E TYLER JR	(i)	180,269	30,000	13,859	35,233	500	259,861	0
SVP ASSOC SVCS, CFO, TREASURER (BEGIN 8/15/22)	(ii)	0	0	0	0	0	0	0
5Susan Gergely	(i)	375,225	73,544	94,824	78,925	16,417	638,935	57,283
AHA SVP CHIEF PEOPLE OFFICER	(ii)	0	0	0	0	0	0	0
6Lisa Kidder Hrobsky	(i)	436,010	80,398	34,116	91,053	41,415	682,992	0
GVP Fed Rel-Adv Pol Affrs	(ii)	0	0	0	0	0	0	0
7Robert I Sarkis	(i)	360,983	35,810	3,584	18,300	41,890	460,567	0
VP Chief Information Officer	(ii)	0	0	0	0	0	0	0
8Douglas C Shaw	(i)	476,793	92,738	104,716	96,767	28,534	799,548	70,529
SVP BUSINESS DEVELOPMENT	(ii)	0	0	0	0	0	0	0
9STACEY L HUGHES	(i)	873,555	255,000	46,699	231,404	19,298	1,425,956	0
EVP GOV REL & PUBLIC POL	(ii)	0	0	0	0	0	0	0
10JOY LEWIS	(i)	309,917	59,113	32,935	69,297	15,803	487,065	0
SVP HEALTH EQTY ED IFDHE	(ii)	0	0	0	0	0	0	0
11JEANETTE PORTER	(i)	308,668	59,316	33,258	70,185	41,379	512,806	0
AHA SVP FIELD ENGAGEMENT	(ii)	0	0	0	0	0	0	0
12Alicia N Mitchell	(i)	431,235	104,349	102,582	88,885	8,181	735,232	66,617
SVP COMMUNICATIONS	(ii)	0	0	0	0	0	0	0
13Susan M Solomon	(i)	393,203	38,636	5,506	18,300	30,397	486,042	0
Group VP Dep Gen Counsel	(ii)	0	0	0	0	0	0	0
14Ashley B Thompson	(i)	573,945	107,623	116,656	113,346	42,549	954,119	80,618
SVP Public Policy	(ii)	0	0	0	0	0	0	0
15JOHN L RIGGI	(i)	399,430	38,873	7,889	18,300	8,195	472,687	0
SR ADVR CYBERSECURITY-RISK	(ii)	0	0	0	0	0	0	0
16CHAD I GOLDER	(i)	400,000	0	2,348	9,150	3,220	414,718	0
GVP DEPUTY GEN COUNSEL	(ii)	0	0	0	0	0	0	0

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
American Hospital Association

Employer identification number
36-0726140

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 1a Delegate broad authority to a committee	There shall be an Executive Committee of the Board of Trustees composed of the chair of th e Board of Trustees, the chair-elect of the Board of Trustees, the immediate past chair of the Board of Trustees, the president, and the chair of the Operations Committee, all of w hom shall be ex officio members with the power to vote, and such additional members of the Board of Trustees as recommended by the Executive Committee and appointed by the Board of Trustees. The Executive Committee shall have the power to act on behalf of the Board of T rustees between meetings of the Board of Trustees when, in the judgment of the committee, it is necessary.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 6 Classes of members or stockholders	AHA is organized as a not-for-profit corporation with members. These members may participate in the organization's governance. The membership of AHA is made up of: 1. Hospitals, health care systems, and health service organizations which provide a continuum of integrated community health resources and which include at least one licensed hospital that is owned, leased, managed or religiously sponsored. 2. Health provider organizations, other than registered hospitals, which provide patient care services, as well as physician groups, health insurance services, and staff and group model health maintenance organizations without a hospital component. 3. Other organizations interested in the objectives of the association. 4. Personal members. Members of the Board of Trustees are selected by a Committee on Nominations. Members who seek to be on the Board are put through a vetting process, and a slate of candidates is presented to the Board for approval.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 7a Members or stockholders electing members of governing body	Please see the narrative for Part VI, Section A, Line 6.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 11b Review of form 990 by governing body	The full Form 990 is reviewed by a public accounting firm, management and by legal counsel . It is then reviewed by the Board of Trustees Operations Committee, the Board of Trustees Executive Committee, and finally the entire Board of Trustees prior to filing with the IR S.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 12c Conflict of interest policy	ON AN ANNUAL BASIS, THE ASSOCIATION'S TRUSTEES, OFFICERS, AND EMPLOYEES ARE REQUIRED TO RE AD, COMPLETE AND RETURN A CONFLICT OF INTEREST QUESTIONNAIRE. THE RETURNED QUESTIONNAIRES ARE HANDLED JOINTLY BY LEGAL, HUMAN RESOURCES AND COMPLIANCE STAFF OF THE AMERICAN HOSPITA L ASSOCIATION. ANY QUESTIONNAIRE THAT RAISES A POTENTIAL ISSUE IS REVIEWED AND REFERRED TO THE ASSOCIATION'S PRESIDENT FOR A FINAL DETERMINATION OF ANY ACTION TO BE CONSIDERED OR U NDERTAKEN. ANY POTENTIAL CONFLICT OF INTEREST THAT ARISES AFTER THE QUESTIONNAIRE IS COMPL ETED MUST BE PROMPTLY REPORTED. ANY RESTRICTIONS IMPOSED, BASED ON INFORMATION DISCLOSED I N A CONFLICT OF INTEREST QUESTIONNAIRE OR OTHERWISE WOULD BE COMMENSURATE WITH THE TYPE OF CONFLICT IDENTIFIED AND WOULD BE REFERRED TO THE EXECUTIVE COMMITTEE OF THE BOARD OF TRUS TEES FOR A DETERMINATION ON WHETHER DISCLOSURE TO THE FULL BOARD OF TRUSTEES IS WARRANTED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 15a Process to establish compensation of top management official	The AHA Executive Compensation Committee (Committee) is composed of the members of the Executive Committee of the AHA Board of Trustees excluding the AHA President and Chief Executive Officer (CEO). The Committee does not include any individual whose compensation it reviews. The Committee engages an independent consultant to produce annual comparable salary data for the CEO and makes recommendations for compensation adjustments, consistent with existing compensation agreements, policies and procedures. The committee considers the recommendations from the compensation consultant, evaluates the CEO's performance against annual performance goals, and determines any earned performance-based reward. The process for determining, reviewing and approving compensation and adjustments to compensation is undertaken on an annual basis.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 15b Process to establish compensation of other employees	Where appropriate, the committee has authorized the President and CEO to apply the same procedures as described in the narrative for part VI, Section B, Line 15a to the Organization's other officers and key employees. For all other officers and key employees, compensation is evaluated by the Organization's management on an annual basis using performance against annual performance goals. Please see the narrative for form 990, part VI, Section B, Line 15a.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 19 Required documents available to the public	The governing documents and conflict of interest policy are available upon request to members; a summary of the financial results are printed each year as part of the annual report to membership. Financial statements, governing documents, and conflict of interest policies are not required disclosures pursuant to Internal Revenue Code (IRC) Section 6104. These documents are not available to the public at this time.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VIII, Line 2f Other Program Service Revenue	OTHER INCOME - Total Revenue: 402667, Related or Exempt Function Revenue: 402667, Unrelated Business Revenue: , Revenue Excluded from Tax Under Sections 512, 513, or 514: ;

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VIII, Line 11d Other Miscellaneous Revenue	OTHER REVENUE - Total Revenue: 676122, Related or Exempt Function Revenue: 676122, Unrelated Business Revenue: , Revenue Excluded from Tax Under Sections 512, 513, or 514: ;

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493319147663

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
American Hospital Association

Employer identification number
36-0726140

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) HEALTH FORUM LLC 155 NORTH WACKER DRIVE SUITE 400 CHICAGO, IL 606061725 36-0726140	EDUCATION	IL	24,732,259	124,603,134	AHA
(2) AHA Innovation Development Fund LLC 155 NORTH WACKER DRIVE 400 CHICAGO, IL 60606 83-1364401	INNOVATIVE DEVELOPMENT	IL	842,848	21,798,084	AHA

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity? Yes	(g) No
(1)AMERICAN ORGANIZATION FOR NURSING LEADERSHIP 155 NORTH WACKER STE 400 CHICAGO, IL 606061725 36-3591337	NURSE LEADERSHIP	IL	501(c)(6)		AHA	Yes	
(2)HEALTH RESEARCH AND EDUCATIONAL TRUST 155 NORTH WACKER STE 400 CHICAGO, IL 606061725 36-2203931	RESEARCH/EDUCATION	IL	501(c)(3)	Type I	AHA	Yes	
(3)AHAPAC 800 10TH STREET NW WASHINGTON, DC 200014956 36-2996517	POLITICAL CAMPAIGNING	IL	527		AHA	Yes	
(4)AONL FOUNDATION FOR NURSING LEADERSHIP RESEARCH AND EDUCATION 800 10TH STREET NW WASHINGTON, DC 200014956 27-2399044	NURSE EDUCATION SUPPORT	DC	501(c)(3)	Type I	AONL	Yes	

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
(1) Health Forum Inc 155 NORTH WACKER DRIVE STE 400 CHICAGO, IL 606061725 36-4143432	Publications	IL	NA	C Corporation	5,501,184	3,045,873	100 %	Yes	

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)**annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	Yes	
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p	Yes	
q Reimbursement paid by related organization(s) for expenses	1q	Yes	
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
See Additional Data Table			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation

Additional Data

Software ID: 22016089
Software Version: 2022v5.0
EIN: 36-0726140
Name: American Hospital Association

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
HEALTH RESEARCH & EDUCATIONAL TRUST	J	438,840	COST
HEALTH RESEARCH & EDUCATIONAL TRUST	Q	564,420	COST
AMERICAN ORGANIZATION FOR NURSING LEADERSHIP	J	307,496	COST
AMERICAN ORGANIZATION FOR NURSING LEADERSHIP	Q	582,456	COST
HEALTH FORUM INC	J	460,070	COST
HEALTH FORUM INC	P	320,718	COST
HEALTH RESEARCH & EDUCATIONAL TRUST	L	139,172	COST

Exhibit C

mln BOOKLET
KNOWLEDGE • RESOURCES • TRAINING

Medicare Billing: CMS-1450 & 837I

What's Changed?

We added COVID-19 shots to roster billing (page 7).

Substantive content changes are in dark red.

CMS CENTERS FOR MEDICARE & MEDICAID SERVICES
Medicare Learning Network®

Table of Contents

This booklet offers education for health care institutional providers, administrators, medical coders, billing and claims processing workers, and other medical administrative staff who submit Medicare provider claims using the **CMS-1450 paper claim and the electronic 837I (Institutional)**.

What Are the CMS-1450 & 837I?

CMS-1450

CMS-1450, also known as the UB-04, is the standard paper claim form used by institutional providers to bill Medicare Administrative Contractors (MACs). CMS lets providers submit a paper claim if they meet the Administrative Simplification Compliance Act (ASCA) exceptions.

This form is a uniform institutional provider bill used when billing multiple third-party payers. Because it serves many payers, a particular payer may not need some of the data elements. The National Uniform Billing Committee (NUBC) maintains lists of approved coding for the form.

Providers must be able to capture all NUBC-approved input data (described in the Medicare Claims Processing Manual, Chapter 25, section 75) for audit purposes and be able to pass coordination of benefits data to other payers when there's a coordination of benefits agreement.

837I

The 837I is the standard electronic format that institutional providers use to submit health care claims. The **ANSI ASC X12N 837I Version 5010A2** is the current electronic claim version. Find more information at the ASC X12 website.

ANSI ASC X12N 837I 5010A2: Key Terms

ANSI: American National Standards Institute

ASC: Accredited Standards Committee

X12N: Insurance section of ASC X12 for the health insurance industry's administrative transactions

837: Standard format for transmitting health care claims electronically

I: Institutional version of the 837 electronic format

Version 5010A2: Current version of the Health Insurance Portability and Accountability Act (HIPAA) electronic transaction standards for institutional providers

Institutional providers use CMS-1450 and 837I to bill certain government and private insurers. We make data elements in the hard copy data set consistent with the uniform electronic billing specifications so 1 processing system can handle both.

Institutional providers include:

- Community mental health centers
- Comprehensive outpatient rehabilitation facilities
- Critical access hospitals
- ESRD facilities
- Federally Qualified Health Centers
- Histocompatibility labs
- Home health agencies
- Hospice organizations
- Hospitals
- Indian Health Service facilities
- Opioid treatment programs
- Organ procurement organizations
- Outpatient physical therapy, occupational therapy, or speech-language pathology services
- Religious nonmedical health care institutions
- Rural emergency hospitals
- Rural health clinics
- Skilled nursing facilities

The NUBC offers licensing and subscription to the UB-04 manual that has the updated specifications for the data elements and codes included on the CMS-1450 and used in the 837I transaction standard. MAC websites may include a crosswalk between the CMS-1450 hard copy claim and ASC X12N 837I.

Electronic Transactions Implementation & Companion Guides

Institutional providers billing electronic claims must comply with the ASC X12N implementation guide. The **837I Health Care Claim: Institutional Implementation Guide** is available from X12 by purchasing an X12 license.

ASC X12N implementation guides give technical instructions for carrying out each adopted HIPAA transaction, including content and format requirements for each. ASC X12N develops these documents for all health benefit payers.

To supplement the implementation guide, each MAC publishes a CMS-approved companion guide that offers more Medicare instructions. Find your MAC's website or review Medicare Fee-for-Service Companion Guides to find your MAC's companion guide.

Implementation and companion guides are technical documents. You may need help from billing agencies, clearinghouses, or software vendors to interpret and implement the information.

ASETT

Use the Administrative Simplification Enforcement and Testing Tool (ASETT) to check if your electronic claims meet HIPAA standards for Electronic Data Interchange (EDI) compliance. Available through CMS's Identity Management (IDM) System, the Test Transaction Tool checks all transactions for compliance, syntax, and business rules and validates transactions across various formats, including:

- ASC X12 5010
- National Council for Prescription Drug Program (NCPDP) Version D.0
- ICD-10 diagnostic and procedure codes
- Unique identifiers

Submitting Medicare Claims

The Medicare Claims Processing Manual has instructions on how to submit claims.

Key chapters include:

- Chapter 1, general billing requirements
- Chapter 24, electronic filing requirements and information on the EDI forms needed before you can submit electronic claims
- Chapter 25, general instructions for completing form CMS-1450, including information related to ASC X12 837 institutional claims

The Medicare Benefit Policy Manual and the Medicare National Coverage Determinations (NCD) Manual also include claims coverage information.

Institutional providers must submit accurate claims. For more information, see the Medicare Program Integrity Manual, Chapter 4.

To get Medicare coverage and payment, an item or service must:

- Fall within at least 1 benefit category
- Not be specifically excluded from coverage
- Be reasonable and necessary

Submit all documentation that supports compliance with Medicare coverage and coding requirements when the Medicare Review Contractors ask for it.

Coding

Correct coding is important when submitting valid claims. Use current diagnosis and procedure codes and use the greatest number of digits available to make sure claims are as accurate as possible. Medicare Claims Processing Manual, Chapter 23 has information on diagnosis coding and procedure coding, as well as information on how to use modifiers with codes.

HIPAA requires the reporting of codes for patient diagnoses and procedures using standard content, formats, and coding for health care transactions.

Health Care Code Sets and CMS Code Sets Overview have information on coding for health care.

Diagnosis Coding

Use ICD-10 Clinical Modification (ICD-10-CM) to code diagnostic information. Several organizations publish hard copy or electronic ICD-10-CM manuals. CDC offers access to ICD-10-CM codes electronically.

Procedure Coding

Use HCPCS to code all procedures (except for those performed in inpatient hospitals). HCPCS is divided into 2 main subsystems, Level I and Level II codes.

HCPCS Level I is known as CPT. These codes and modifiers describe medical procedures and professional services. CPT uses a numeric coding system the American Medical Association (AMA) maintains.

HCPCS Level II is a standardized system of codes and modifiers used primarily to name products, supplies, procedures, and services not included in the CPT codes, like ambulance services and, when used outside a physician's office, DMEPOS. HCPCS Quarterly Update has the quarterly updates to the HCPCS file. CMS maintains this code set, except for the Current Dental Terminology (CDT) codes.

The ICD-10 Procedure Coding System (ICD-10-PCS) is used for procedure coding on inpatient facility Medicare Part A claims.

Modifiers

Use proper modifiers with procedure codes to submit accurate claims.

CPT includes HCPCS Level I codes and modifiers.

The HCPCS code file includes HCPCS Level II codes and related modifiers.

Resources about modifiers include:

- Medicare National Correct Coding Initiative Policy Manual, Chapter 1, section E, which offers detailed information on using modifiers.
- Proper Use of Modifiers 59, XE, XP, XS & XU, which explains the correct use of these modifiers.
- Medicare Claims Processing Manual, which offers modifier information. For example, Chapter 30 includes information on modifiers for Advance Beneficiary Notices.

NUBC Codes

The CMS-1450 and 837I also require codes maintained by the NUBC, including:

- Condition codes
- Discharge status
- Occurrence codes
- Occurrence span codes
- Point of origin
- Revenue codes
- Type of bill
- Type of visit
- Value codes

More information is available to subscribers of the NUBC Official UB-04 Data Specifications Manual. To subscribe, go to the NUBC website.

Electronic Filing Exceptions & Unusual Circumstance Waivers

Submit initial Medicare claims electronically unless you qualify for a waiver or exception under the ASCA.

ASCA Exceptions

Before submitting a CMS-1450 hard copy claim, determine if it meets 1 or more ASCA exceptions. We exempt institutional health care provider billing when you:

- Have fewer than 25 full-time equivalent employees and bill your MAC
- Roster bill, which allows mass immunizers to complete 1 CMS-1450 with the COVID-19, flu, or pneumonia shot and attach a roster listing patients who got that shot, rather than submitting separate CMS-1450 forms
- Submit paper claims under a Medicare demonstration project
- Submit Medicare Secondary Payer (MSP) claims when there's more than 1 primary payer and more than 1 allowed amount, including more than 1 contractual obligation amount, as applicable

If you meet an exception, you don't need to submit a waiver request. Health care providers who submit paper claims exception justification to their MAC are either:

- Notified of approval by mail
- Notified that the exception wasn't approved

If health care providers don't respond to a request for exception information, we deny their paper claims, effective 91 calendar days after the date of the first letter asking for documentation. You can't appeal these decisions.

Medicare Secondary Payer

For patients with primary coverage other than Medicare, also known as Medicare Secondary Payer (MSP), bill the correct primary insurer first. The Medicare Secondary Payer (MSP) Manual has directions on MSP policies, procedures, claims, and payments. Find more information in the:

- Medicare Secondary Payer booklet
- Medicare Secondary Payer: Don't Deny Services & Bill Correctly fact sheet
- Medicare Secondary Payer webpage

Waiver Requests

Unusual circumstance waivers are subject to provider self-assessment and must meet waiver criteria. CMS grants unusual circumstance waivers for:

- Dental claims
- Electricity, phone, or communication disruption lasting longer than 2 business days
- Large group practice or supplier that submits fewer than 10 claims a month and not more than 120 claims per year

Unusual circumstance waivers require Medicare pre-approval to submit paper claims in these situations:

- The provider alleges that HIPAA claim transaction implementation guides don't support electronic submission of data needed for claim adjudication
- The provider isn't small, but all employees have documented disabilities that prevent them from using personal computers for electronic claim submission
- Any other unusual situation documented by a provider to prove that enforcing electronic claim submission requirements is against equity and good conscience

For more information, review the:

- Electronic Billing & EDI Transactions webpage
- Medicare Claims Processing Manual, Chapter 24, sections 90–90.6

We don't supply the CMS-1450 to providers for claim submission. Don't download a copy of the form to submit claims because your copy may not accurately replicate form colors. The system needs these colors for automated form reading. Blank copies may be available from local office supply stores.

Find CMS-1450 UB-04 completion and coding instructions in the Medicare Claims Processing Manual, Chapter 25.

Time Limits for Filing Claims

File Medicare claims with your MAC no later than 1 CY after the date of service. In general, the start date for determining the 1 CY timely filing period is the date of service or From and Through date on the claim.

We deny claims filed after the deadline. When a claim is denied for timely filing, it's not the same thing as an initial determination. You can't appeal a determination that a claim wasn't filed on time.

There are limited exceptions to the 1 CY timely filing deadline. For more information, see Medicare Claims Processing Manual, Chapter 1, section 70.

Where to Submit Claims

Medicare Fee-for-Service (FFS): For patients enrolled in Medicare FFS, submit claims to the MAC for the state where you provided the services. Find your MAC's website.

Medicare Advantage (MA): For patients enrolled in an MA plan, submit claims to the patient's MA plan.

You can't charge patients for completing or filing a claim. We penalize providers for violations.

Fraud, Waste & Abuse

Medicare **fraud** includes:

- Submitting claims for certain improperly referred designated health services.
- Knowingly submitting, or causing to be submitted, false claims or misrepresenting facts to get a federal health care payment where no entitlement would otherwise exist.
- Knowingly soliciting, receiving, offering, or paying remuneration to induce or reward referrals for items or services paid for by federal health care programs. Remuneration can be money (for example, discounts, kickbacks, or bribes) or providing items or services for free or for other than fair market value.

Waste describes practices that, directly or indirectly, result in unnecessary Medicare Program costs, like overusing services. Waste isn't generally considered to be criminally negligent but is the misuse of resources.

Abuse describes practices that, directly or indirectly, result in unnecessary costs to the Medicare Program. Abuse includes any practice that doesn't provide patients with medically necessary services or meet professionally recognized standards of care.

It's a crime to defraud the federal government and its programs. Punishment may include imprisonment, significant fines, or both under some laws, including the False Claims Act, the Anti-Kickback Statute, the Physician Self-Referral Law (commonly referred to as the Stark law), and the Criminal Health Care Fraud Statute.

For more information about Medicare Program integrity functions and how you can help protect Medicare from fraud, waste, and abuse, refer to the Medicare Program Integrity Manual, Chapter 4. Learn about fraud and abuse definitions, laws used to fight fraud and abuse, government partnerships fighting fraud and abuse, and where to report suspected fraud and abuse in the Medicare Fraud & Abuse: Prevent, Detect, Report booklet.

The Medicare Learning Network® also offers compliance education products to help institutional providers submit accurate claims.

Resources

- Evaluation and Management Services
- HIPAA and Administrative Simplification
- Medicare Billing: CMS-1450 & 837I web-based training course
- Medicare EDI Helplines
- OIG Fraud & Abuse Laws
- OIG Office of Audit Services

Exhibit D

Medicare Claims Processing Manual
Chapter 25 - Completing and Processing the Form CMS-1450 Data Set

Table of Contents
(Rev. 12423, 12-20-23)

Transmittals for Chapter 25

10 - Reserved

70 - Uniform Bill - Form CMS-1450
(Rev. 2874, Issued: 02-06-14, Effective: 03-07-14, Implementation: 03-07-14)

70.1 - Uniform Billing with Form CMS-1450
(Rev. 2922, Issued: 04-03-14, Effective: 04-18-14, Implementation: 04-18-14)

This form, also known as the UB-04, is a uniform institutional provider bill suitable for use in billing multiple third party payers. Because it serves many payers, a particular payer may not need some data elements. The National Uniform Billing Committee (NUBC) maintains lists of approved coding for the form. Medicare Administrative Contractors servicing both Part A and Part B lines of business (A/B MACs (A) and (HHH)) responsible for receiving institutional claims also maintain lists of codes used by Medicare. All items on Form CMS-1450 are described. The A/B MAC (A) or (HHH) must be able to capture all NUBC-approved input data described in section 75 for audit trail purposes and be able to pass coordination of benefits data to other payers with whom it has a coordination of benefits agreement.

70.2 - Disposition of Copies of Completed Forms
(Rev. 2922, Issued: 04-03-14, Effective: 04-18-14, Implementation: 04-18-14)

The provider retains the copy designated "Institution Copy" and submits the remaining copies of the completed Form CMS-1450 to its A/B MAC (A) or (HHH), managed care plan, or other insurer. Where it knows that a managed care plan will pay the bill, it sends the bill and any necessary supporting documentation directly to the managed care plan for coverage determination, payment, and/or denial action. It sends to the A/B MAC (A) or (HHH) bills that it knows will be paid and processed by the A/B MAC (A) or (HHH).

75 - General Instructions for Completion of Form CMS-1450 for Billing
(Rev. 2922, Issued: 04-03-14, Effective: 04-18-14, Implementation: 04-18-14)

This section contains Medicare requirements for use of codes maintained by the NUBC that are needed in completion of the Form CMS-1450 and compliant Accredited Standards Committee (ASC) X12 837 institutional claims. **Note that the internal claim record used for processing is not being expanded.** Instructions for completion are the same for inpatient and outpatient claims unless otherwise noted. The A/B MAC (A) or (HHH) does not need to search paper files to annotate missing data unless it does not have an electronic history record. It does not need to obtain data that is not needed to process the claim.

Effective June 5, 2000, CMS extended the claim size to 450 lines. For the Form CMS-1450, this simply means that the A/B MAC (A) or (HHH) accepts claims of up to 9 pages. The following layout describes the data specifications Form CMS-1450.

FORM CMS-1450 LAYOUT SUMMARY

FL	Description	Line	Type	Size	Buffer Space
FL01	[Billing Provider Name]	1	AN	25	
FL01	[Billing Provider Street Address]	2	AN	25	
FL01	[Billing Provider City, State, Zip]	3	AN	25	
FL01	[Billing Provider Telephone, Fax, Country Code]	4	AN	25	
FL02	[Billing Provider's Designated Pay-to Name]	1	AN	25	
FL02	[Billing Provider's Designated Pay-to Address]	2	AN	25	
FL02	[Billing Provider's Designated Pay-to City, State]	3	AN	25	
FL02	[Billing Provider's Designated Pay-to ID]	4	AN	25	
FL03a	Patient Control Number		AN	24	
FL03b	Medical/Health Record Number		AN	24	
FL04	Type of Bill	1	AN	4	1
FL05	Federal Tax Number	1	AN	4	
FL05	Federal Tax Number	2	AN	10	
FL06	Statement Covers Period - From/Through	1	N/N	6/6	1/1
FL07	Unlabeled	1	AN	7	
FL07	Unlabeled	2	AN	8	
FL08	Patient Name and Identifier (ID)	1a	AN	19	
FL08	Patient Name	2b	AN	29	
FL09	Patient Address - Street	1a	AN	40	1
FL09	Patient Address - City	2b	AN	30	2
FL09	Patient Address - State	2c	AN	2	1
FL09	Patient Address - ZIP	2d	AN	9	1
FL09	Patient Address - Country Code	2e	AN	3	
FL10	Patient Birthdate	1	N	8	1

FL	Description	Line	Type	Size	Buffer Space
FL11	Patient Sex	1	AN	1	2
FL12	Admission/Start of Care Date	1	N	6	
FL13	Admission Hour	1	AN	2	1
FL14	Priority (Type) of Admission or Visit	1	AN	1	2
FL15	Point of Origin for Admission or Visit	1	AN	1	2
FL16	Discharge Hour	1	AN	2	1
FL17	Patient Discharge Status	1	AN	2	1
FL18	Condition Code		AN	2	1
FL19	Condition Code		AN	2	1
FL20	Condition Code		AN	2	1
FL21	Condition Code		AN	2	1
FL22	Condition Code		AN	2	1
FL23	Condition Code		AN	2	1
FL24	Condition Code		AN	2	1
FL25	Condition Code		AN	2	1
FL26	Condition Code		AN	2	1
FL27	Condition Code		AN	2	1
FL28	Condition Code		AN	2	1
FL29	Accident State		AN	2	1
FL30	Unlabeled	1	AN	12	
FL30	Unlabeled	2	AN	13	
FL31	Occurrence Code/Date	a	AN/N	2/6	1/1
FL31	Occurrence Code/Date	b	AN/N	2/6	1/1
FL32	Occurrence Code/Date	a	AN/N	2/6	1/1
FL32	Occurrence Code/Date	b	AN/N	2/6	1/1
FL33	Occurrence Code/Date	a	AN/N	2/6	1/1
FL33	Occurrence Code/Date	b	AN/N	2/6	1/1

FL	Description	Line	Type	Size	Buffer Space
FL34	Occurrence Code/Date	a	AN/N	2/6	1/1
FL34	Occurrence Code/Date	b	AN/N	2/6	1/1
FL35	Occurrence Span Code/From/Through	a	AN/N/N	2/6/6	1/1/1
FL35	Occurrence Span Code/From/Through	b	AN/N/N	2/6/6	1/1/1
FL36	Occurrence Span Code/From/Through	a	AN/N/N	2/6/6	1/1/1
FL36	Occurrence Span Code/From/Through	b	AN/N/N	2/6/6	1/1/1
FL37	Unlabeled	a	AN	8	
FL37	Unlabeled	b	AN	8	
FL38	Responsible Party Name/Address	1	AN	40	2
FL38	Responsible Party Name/Address	2	AN	40	2
FL38	Responsible Party Name/Address	3	AN	40	2
FL38	Responsible Party Name/Address	4	AN	40	2
FL38	Responsible Party Name/Address	5	AN	40	2
FL39	Value Code	a	AN	2	1
FL39	Value Code Amount	a	N	9	1
FL39	Value Code	b	AN	2	1
FL39	Value Code Amount	b	N	9	1
FL39	Value Code	c	AN	2	1
FL39	Value Code Amount	c	N	9	1
FL39	Value Code	d	AN	2	1
FL39	Value Code Amount	d	N	9	1
FL40	Value Code	a	AN	2	1
FL40	Value Code Amount	a	N	9	1
FL40	Value Code	b	AN	2	1
FL40	Value Code Amount	b	N	9	1
FL40	Value Code	c	AN	2	1
FL40	Value Code Amount	c	N	9	1
FL40	Value Code	d	AN	2	1
FL40	Value Code Amount	d	N	9	1
FL41	Value Code	a	AN	2	1
FL41	Value Code Amount	a	N	9	1
FL41	Value Code	b	AN	2	1
FL41	Value Code Amount	b	N	9	1

FL	Description	Line	Type	Size	Buffer Space
FL41	Value Code	c	AN	2	1
FL41	Value Code Amount	c	N	9	1
FL41	Value Code	d	AN	2	1
FL41	Value Code Amount	d	N	9	1
FL42	Revenue Codes	1-23	N	4	
FL43	Revenue Code Description/IDE Number/Medicaid Drug rebate	1-23	AN	24	
FL44	HCPCS/Accommodation Rates/HIPPS Rate Codes	1-23	N	14	
FL45	Service Dates	1-23	N	6	
FL46	Service Units	1-23	N	7	
FL47	Total Charges	1-23	N	9	
FL48	Non-Covered Charges	1-23	N	9	
FL49	Unlabeled	1-23	AN	2	
FL50	Payer Identification - Primary	A	AN	23	
FL50	Payer Identification - Secondary	B	AN	23	
FL50	Payer Identification - Tertiary	C	AN	23	
FL51	Health Plan Identification Number	A	AN	15	
FL51	Health Plan Identification Number	B	AN	15	
FL51	Health Plan Identification Number	C	AN	15	
FL52	Release of Information - Primary	A	AN	1	1
FL52	Release of Information - Secondary	B	AN	1	1
FL52	Release of Information - Tertiary	C	AN	1	1
FL53	Assignment of Benefits - Primary	A	AN	1	1
FL53	Assignment of Benefits - Secondary	B	AN	1	1
FL53	Assignment of Benefits - Tertiary	C	AN	1	1
FL54	Prior Payments - Primary	A	N	10	1
FL54	Prior Payments - Secondary	B	N	10	1

FL	Description	Line	Type	Size	Buffer Space
FL54	Prior Payments - Tertiary	C	N	10	1
FL55	Estimated Amount Due - Primary	A	N	10	1
FL55	Estimated Amount Due - Secondary	B	N	10	1
FL55	Estimated Amount Due - Tertiary	C	N	10	1
FL56	National Provider Identifier (NPI) - Billing Provider	1	AN	15	
FL57	Other Provider ID	A	AN	15	
FL57	Other Provider ID	B	AN	15	
FL57	Other Provider ID	C	AN	15	
FL58	Insured’s Name - Primary	A	AN	25	1
FL58	Insured's Name - Secondary	B	AN	25	1
FL58	Insured's Name -Tertiary	C	AN	25	1
FL59	Patient’s Relationship - Primary	A	AN	2	1
FL59	Patient's Relationship - Secondary	B	AN	2	1
FL59	Patient's Relationship - Tertiary	C	AN	2	1
FL60	Insured's Unique ID - Primary	A	AN	20	
FL60	Insured's Unique ID - Secondary	B	AN	20	
FL60	Insured's Unique ID - Tertiary	C	AN	20	
FL61	Insurance Group Name - Primary	A	AN	14	1
FL61	Insurance Group Name - Secondary	B	AN	14	1
FL61	Insurance Group Name -Tertiary	C	AN	14	1
FL62	Insurance Group Number - Primary	A	AN	17	1
FL62	Insurance Group Number - Secondary	B	AN	17	1
FL62	Insurance Group Number - Tertiary	C	AN	17	1
FL63	Treatment Authorization Code - Primary	A	AN	30	1
FL63	Treatment Authorization Code - Secondary	B	AN	30	1
FL63	Treatment Authorization Code - Tertiary	C	AN	30	1
FL64	Document Control Number (DCN)	A	AN	26	
FL64	DCN	B	AN	26	
FL64	DCN	C	AN	26	

FL	Description	Line	Type	Size	Buffer Space
FL65	Employer Name (of the insured) - Primary	A	AN	25	
FL65	Employer Name (of the insured) - Secondary	B	AN	25	
FL65	Employer Name (of the insured) - Tertiary	C	AN	25	
FL66	Diagnosis and Procedure Code Qualifier (ICD Version Indicator)		AN	1	
FL67	Principal Diagnosis Code and Present on Admission (POA) Indicator		AN	8	
FL67A	Other Diagnosis and POA Indicator		AN	8	
FL67B	Other Diagnosis and POA Indicator		AN	8	
FL67C	Other Diagnosis and POA Indicator		AN	8	
FL67D	Other Diagnosis and POA Indicator		AN	8	
FL67E	Other Diagnosis and POA Indicator		AN	8	
FL67F	Other Diagnosis and POA Indicator		AN	8	
FL67G	Other Diagnosis and POA Indicator		AN	8	
FL67H	Other Diagnosis and POA Indicator		AN	8	
FL67I	Other Diagnosis and POA Indicator		AN	8	
FL67J	Other Diagnosis and POA Indicator		AN	8	
FL67K	Other Diagnosis and POA Indicator		AN	8	
FL67L	Other Diagnosis and POA Indicator		AN	8	
FL67M	Other Diagnosis and POA Indicator		AN	8	
FL67N	Other Diagnosis and POA Indicator		AN	8	
FL67O	Other Diagnosis and POA Indicator		AN	8	
FL67P	Other Diagnosis and POA Indicator		AN	8	
FL67Q	Other Diagnosis and POA Indicator		AN	8	
FL68	Unlabeled	1	AN	8	
FL68	Unlabeled	2	AN	9	
L69	Admitting Diagnosis Code		AN	7	
FL70a	Patient Reason for Visit Code		AN	7	
FL70b	Patient Reason for Visit Code		AN	7	
FL70c	Patient Reason for Visit Code		AN	7	

FL	Description	Line	Type	Size	Buffer Space
FL71	Prospective Payment System (PPS) Code		AN	3	2
FL72a	External Cause of Injury (ECI) Code and POA Indicator		AN	8	
FL72b	ECI Code and POA Indicator		AN	8	
FL72c	ECI Code and POA Indicator		AN	8	
FL73	Unlabeled		AN	9	
FL74	Principal Procedure Code/Date		N/N	7/6	1/1
FL74a	Other Procedure Code/Date		N/N	7/6	1/1
FL74b	Other Procedure Code/Date		N/N	7/6	1/1
FL74c	Other Procedure Code/Date		N/N	7/6	1/1
FL74d	Other Procedure Code/Date		N/N	7/6	1/1
FL74e	Other Procedure Code/Date		N/N	7/6	1/1
FL75	Unlabeled	1	AN	3	1
FL75	Unlabeled	2	AN	4	1
FL75	Unlabeled	3	AN	4	1
FL75	Unlabeled	4	AN	4	1
FL76	Attending Provider - IDs	1	AN	11/2/9	
FL76	Attending Provider - Last Name/First Name	2	AN	16/12	
FL77	Operating Physician - IDs	1	AN	11/2/9	
FL77	Operating Physician - Last Name/First Name	2	AN	16/12	
FL78	Other Provider - IDs	1	AN	2/11/2/9	
FL78	Other Provider - Last Name/First Name	2	AN	16/12	
FL79	Other Provider - IDs	1	AN	2/11/2/9	
FL79	Other Provider - Last/First	2	AN	16/12	
FL80	Remarks	1	AN	21	
FL80	Remarks	2	AN	26	
FL80	Remarks	3	AN	26	
FL80	Remarks	4	AN	26	

FL	Description	Line	Type	Size	Buffer Space
FL81	Code-Code - QUALIFIER/CODE/VALUE	a	AN/AN/ AN	2/10/12	
FL81	Code-Code - QUALIFIER/CODE/VALUE	b	AN/AN/ AN	2/10/12	
FL81	Code-Code - QUALIFIER/CODE/VALUE	c	AN/AN/ AN	2/10/12	
FL81	Code-Code - QUALIFIER/CODE/VALUE	d	AN/AN/ AN	2/10/12	

75.1 - Form Locators 1-15

(Rev. 3709, Issued: 02-03-17; Effective: 04-04-17; Implementation: 04-04-17)

Form Locator (FL) 1 - Billing Provider Name, Address, and Telephone Number

Required. The minimum entry is the provider name, city, State, and nine-digit ZIP Code. Phone and/or Fax numbers are desirable.

FL 2 - Billing Provider's Designated Pay-to Name, address, and Secondary Identification Fields

Not Required. If submitted, the data will be ignored.

FL 3a - Patient Control Number

Required. The patient's unique alpha-numeric control number assigned by the provider to facilitate retrieval of individual financial records and posting payment may be shown if the provider assigns one and needs it for association and reference purposes.

FL 3b - Medical/Health Record Number

Situational. The number assigned to the patient's medical/health record by the provider (not FL3a).

FL 4 - Type of Bill

Required. This four-digit alphanumeric code gives three specific pieces of information after a leading zero. CMS will ignore the leading zero. CMS will continue to process three specific pieces of information. The second digit identifies the type of facility. The third classifies the type of care. The fourth indicates the sequence of this bill in this particular episode of care. It is referred to as a "frequency" code.

Codes used for Medicare claims are available from Medicare contractors. Codes are also available from the NUBC (www.nubc.org) via the NUBC's Official UB-04 Data Specifications Manual.

Code Structure

2nd Digit-Type of Facility (CMS will process this as the 1st digit)

3rd Digit-Bill Classification (Except Clinics and Special Facilities) (CMS will process this as the 2nd digit)

3rd Digit-Classification (Clinics Only) (CMS will process this as the 2nd digit)

3rd Digit-Classification (Special Facilities Only) (CMS will process this as the 2nd digit)
4th Digit-Frequency - Definition (CMS will process this as the 3rd digit)

FL 5 - Federal Tax Number

Required. The format is NN-NNNNNNN.

FL 6 - Statement Covers Period (From-Through)

Required. The provider enters the beginning and ending dates of the period included on this bill in numeric fields (MMDDYY).

FL 7

Not Used.

FL 8 - Patient's Name and Identifier

Required. The provider enters the patient's last name, first name, and, if any, middle initial, along with patient identifier (if different than the subscriber/insured's identifier).

FL 9 - Patient's Address

Required. The provider enters the patient's full mailing address, including street number and name, post office box number or RFD, city, State, and ZIP Code.

FL 10 - Patient's Birth Date

Required. The provider enters the month, day, and year of birth (MMDDCCYY) of patient. If full birth date is unknown, indicate zeros for all eight digits.

FL 11 - Patient's Sex

Required. The provider enters an "M" (male) or an "F" (female). The patient's sex is recorded at admission, outpatient service, or start of care.

FL 12 - Admission/Start of Care Date

Required For Inpatient and Home Health. The hospital enters the date the patient was admitted for inpatient care (MMDDYY). The HHA enters the same date of admission that was submitted on the RAP for the episode.

FL 13 - Admission Hour

Not Required. If submitted, the data will be ignored.
FL 14 - Priority (Type) of Admission or Visit

Required.

Codes used for Medicare claims are available from Medicare contractors. Codes are also available from the NUBC (www.nubc.org) via the NUBC's Official UB-04 Data Specifications Manual.

FL 15 - Point of Origin for Admission or Visit

Required except for Bill Type 014X. The provider enters the code indicating the source of the referral for this admission or visit.

Codes used for Medicare claims are available from Medicare contractors. Codes are also available from the NUBC (www.nubc.org) via the NUBC's Official UB-04 Data Specifications Manual.

75.2 - Form Locators 16-30

(Rev. 1973, Issued: 05-21-10, Effective: 09-01-10, Implementation: 09-01-10)

FL 16 - Discharge Hour

Not Required.

FL 17 - Patient Discharge Status

Required. (For all Part A inpatient, SNF, hospice, home health agency (HHA) and outpatient hospital services.) This code indicates the patient's discharge status as of the "Through" date of the billing period (FL 6).

Codes used for Medicare claims are available from Medicare contractors. Codes are also available from the NUBC (www.nubc.org) via the NUBC's Official UB-04 Data Specifications Manual.

FLs 18 - 28 - Condition Codes

Situational. The provider enters the corresponding code (in numerical order) to describe any of the following conditions or events that apply to this billing period.

Codes used for Medicare claims are available from Medicare contractors. Codes are also available from the NUBC (www.nubc.org) via the NUBC's Official UB-04 Data Specifications Manual.

FL 29 - Accident State

Not used. Data entered will be ignored.

FL 30 - (Untitled)

Not used. Data entered will be ignored.

75.3 - Form Locators 31-41

(Rev. 2922, Issued: 04-03-14, Effective: 04-18-14, Implementation: 04-18-14)

FLs 31, 32, 33, and 34 - Occurrence Codes and Dates

Situational. Required when there is a condition code that applies to this claim.

GUIDELINES FOR OCCURRENCE AND OCCURRENCE SPAN UTILIZATION
Due to the varied nature of Occurrence and Occurrence Span Codes, provisions have been made to allow the use of both type codes within each. The Occurrence Span Code can contain an occurrence code where the "Through" date would not contain an entry. This allows as many as 10 Occurrence Codes to be utilized. With respect to Occurrence Codes, complete field 31a - 34a (line level) before the "b" fields. Occurrence and Occurrence Span codes are mutually exclusive. An example of Occurrence Code use: A Medicare beneficiary was confined in hospital from January 1, 2005 to January 10, 2005, however, his Medicare Part A benefits were exhausted as of January 8, 2005, and he was not entitled to Part B benefits. Therefore, Form Locator 31 should contain code A3 and the date 010805.

The provider enters code(s) and associated date(s) defining specific event(s) relating to this billing period. Event codes are two alpha-numeric digits, and dates are six numeric digits (MMDDYY). When occurrence codes 01-04 and 24 are entered, the provider must make sure the entry includes the appropriate value code in FLs 39-41, if there is another payer involved. Occurrence and occurrence span codes are mutually exclusive. When FLs 36 A and B are fully used with occurrence span codes, FLs 34a and 34b and 35a and 35b may be used to contain the "From" and "Through" dates of other occurrence span codes. In this case, the code in FL 34 is the occurrence span code and the occurrence span "From" dates is in the date field. FL 35 contains the same occurrence span code as the code in FL 34, and the occurrence span "Through" date is in the date field. Other payers may require other codes, and while Medicare does not use them, they may be entered on the bill if convenient.

Codes used for Medicare claims are available from Medicare contractors. Codes are also available from the NUBC (www.nubc.org) via the NUBC's Official UB-04 Data Specifications Manual.

FLs 35 and 36 - Occurrence Span Code and Dates

Required For Inpatient.

The provider enters codes and associated beginning and ending dates defining a specific event relating to this billing period. Event codes are two alpha-numeric digits and dates are shown numerically as MMDDYY.

Codes used for Medicare claims are available from Medicare contractors. Codes are also available from the NUBC (www.nubc.org) via the NUBC's Official UB-04 Data Specifications Manual.

Special Billing Procedures When more than Ten Occurrence Span Codes (OSCs) Apply to a Single Stay

The Long Term Care Hospital (LTCH), Inpatient Psychiatric Facility (IPF), and Inpatient Rehabilitation Facility (IRF) Prospective Payment Systems (PPSs) requires a single claim to be billed for an entire stay. Interim claims may be submitted to continually adjust all prior submitted claims for the stay until the beneficiary is discharged. In some instances, significantly long stays having numerous OSCs may exceed the amount of OSCs allowed to be billed on a claim.

When a provider paid under the LTCH, IPF or IRF PPSs encounters a situation in which ten or more OSCs are to be billed on the claim, the provider must bill for the entire stay up to the Through date of the 10th OSC for the stay (the Through date for the Statement Covers Period equals the Through date of the tenth OSC). As the stay continues, the provider must only bill the 11th through the 20th OSC for the stay, if applicable. Once the twentieth OSC is applied to the claim, the provider must only bill the 21st through the 30th OSC for the stay, if applicable. The Shared System Maintainers (SSMs) retain the history of all OSCs billed for the stay to ensure proper processing (i.e., as if no OSC limitation exists on the claim).

For a detailed billing example that outlines possible billing scenarios, please go to http://www.cms.hhs.gov/Transmittals/01_Overview.asp and refer to CR 6777 located on the 2010 Transmittals page.

FL 37 - (Untitled)

Not used. Data entered will be ignored.

FL 38 - Responsible Party Name and Address

Not Required. For claims that involve payers of higher priority than Medicare.

FLs 39, 40, and 41 - Value Codes and Amounts

Required. Code(s) and related dollar or unit amount(s) identify data of a monetary nature that are necessary for the processing of this claim. The codes are two alpha-numeric digits, and each value allows up to nine numeric digits (0000000.00). Negative amounts are not allowed except in FL 41. Whole numbers or non-dollar amounts are right justified to the left of the dollars and cents delimiter. Some values are reported as cents, so the provider must refer to specific codes for instructions.

If more than one value code is shown for a billing period, codes are shown in ascending numeric sequence. There are four lines of data, line "a" through line "d." The provider uses FLs 39A through 41A before 39B through 41B (i.e., it uses the first line before the second).

Codes used for Medicare claims are available from Medicare contractors. Codes are also available from the NUBC (www.nubc.org) via the NUBC's Official UB-04 Data Specifications Manual.

75.4 - Form Locator 42

(Rev. 1973, Issued: 05-21-10, Effective: 09-01-10, Implementation: 09-01-10)

FL 42 - Revenue Code

Required. The provider enters the appropriate revenue codes from the following list to identify specific accommodation and/or ancillary charges. It must enter the appropriate numeric revenue code on the adjacent line in FL 42 to explain each charge in FL 47. Additionally, there is no fixed "Total" line in the charge area. The provider must enter revenue code 0001 instead in FL 42. Thus, the adjacent charges entry in FL 47 is the sum of charges billed. This is the same line on which non-covered charges, in FL 48, if any, are summed. To assist in bill review, the provider must list revenue codes in ascending numeric sequence and not repeat on the same bill to the extent possible. To limit the number of line items on each bill, it should sum revenue codes at the "zero" level to the extent possible.

Codes used for Medicare claims are available from Medicare contractors. Codes are also available from the NUBC (www.nubc.org) via the NUBC's Official UB-04 Data Specifications Manual.

75.5 - Form Locators 43-65

(Rev. 12423; Issued: 12-20-23; Effective: 01-01-24; Implementation: 01-02-24)

The term Medicare beneficiary identifier (Mbi) is a general term describing a beneficiary's Medicare identification number. For purposes of this manual, Medicare beneficiary identifier references both the Health Insurance Claim Number (HICN) and

the Medicare Beneficiary Identifier (MBI) during the new Medicare card transition period and after for certain business areas that will continue to use the HICN as part of their processes.

FL 43 - Revenue Description/IDE Number/Medicaid Drug Rebate

Not Required. The provider enters a narrative description or standard abbreviation for each revenue code shown in FL 42 on the adjacent line in FL 43. The information assists clerical bill review. Descriptions or abbreviations correspond to the revenue codes. "Other" code categories are locally defined and individually described on each bill.

The investigational device exemption (IDE) or procedure identifies a specific device used only for billing under the specific revenue code 0624. The IDE will appear on the paper format of Form CMS-1450 as follows: FDA IDE # A123456 (17 spaces).

HHAs identify the specific piece of durable medical equipment (DME) or non-routine supplies for which they are billing in this area on the line adjacent to the related revenue code. This description must be shown in Healthcare Common Procedure Coding System (HCPCS) coding.

When required to submit drug rebate data for Medicaid rebates, submit N4 followed by the 11-digit National Drug Code (NDC) in positions 01-13 (e.g., N499999999999). Report the NDC quantity qualifier followed by the quantity beginning in position 14. The Description Field on Form CMS-1450 is 24 characters in length. An example of the methodology is illustrated below.

N	4	1	2	3	4	5	6	7	8	9	0	1	U	N	1	2	3	4	.	5	6	7	

FL 44 - HCPCS/Rates/HIPPS Rate Codes

Required. When coding HCPCS for outpatient services, the provider enters the HCPCS code describing the procedure here. On inpatient hospital bills the accommodation rate is shown here.

HCPCS used for Medicare claims are available from Medicare contractors.

Health Insurance Prospective Payment System (HIPPS) Rate Codes

The HIPPS rate code consists of the three-character resource utilization group (RUG) code that is obtained from the "Grouper" software program followed by a 2-digit assessment indicator (AI) that specifies the type of assessment associated with the RUG code obtained from the Grouper. SNFs must use the version of the Grouper software program identified by CMS for national PPS as described in the Federal Register for that

year. The Grouper translates the data in the Long Term Care Resident Instrument into a case mix group and assigns the correct RUG code. The AIs were developed by CMS.

The Grouper will not automatically assign the 2-digit AI, except in the case of a swing bed MDS that is will result in a special payment situation AI (see below). The HIPPS rate codes that appear on the claim must match the assessment that has been transmitted and accepted by the State in which the facility operates. The SNF cannot put a HIPPS rate code on the claim that does not match the assessment.

HIPPS Rate Codes used for Medicare claims are available from Medicare contractors. As of October 1, 2019, SNF PDPM changes are effective (see §§120ff. in Chapter 6 of this manual).

HIPPS Modifiers/Assessment Type Indicators

The assessment indicators (AI) were developed by CMS to identify on the claim, which of the scheduled Medicare assessments or off-cycle assessments is associated with the assessment reference date and the RUG that is included on the claim for payment of Medicare SNF services. In addition, the AIs identify the Effective Date for the beginning of the covered period and aid in ensuring that the number of days billed for each scheduled Medicare assessment or off cycle assessment accurately reflect the changes in the beneficiary's status over time. The indicators were developed by utilizing codes for the reason for assessment contained in section AA8 of the current version of the Resident Assessment Instrument, Minimum Data Set in order to ease the reporting of such information. Follow the CMS manual instructions for appropriate assignment of the assessment codes.

HIPPS Modifiers/Assessment Type Indicators used for Medicare claims are available from Medicare contractors. As of October 1, 2019, SNF PDPM changes are effective (see §§120ff. in Chapter 6 of this manual).

HCPCS Modifiers (Level I and Level II)

Form CMS-1450 accommodates up to four modifiers, two characters each. See AMA publication CPT 20xx (xx= to current year) Current Procedural Terminology Appendix A - HCPCS Modifiers Section: “Modifiers Approved for Ambulatory Surgery Center (ASC) Hospital Outpatient Use”. Various CPT (Level I HCPCS) and Level II HCPCS codes may require the use of modifiers to improve the accuracy of coding. Consequently, reimbursement, coding consistency, editing and proper payment will benefit from the reporting of modifiers. Hospitals should not report a separate HCPCS (five-digit code) instead of the modifier. When appropriate, report a modifier based on the list indicated in the above section of the AMA publication.

HCPCS modifiers used for Medicare claims are available from Medicare contractors.

FL 45 - Service Date

Required Outpatient. CMHCs and hospitals (with the exception of CAHs, Indian Health Service hospitals and hospitals located in American Samoa, Guam and Saipan) report line item dates of service on all bills containing revenue codes, procedure codes or drug codes. This includes claims where the "from" and "through" dates are equal. This change is due to a HIPAA requirement.

There must be a single line item date of service (LIDOS) for every iteration of every revenue code on all outpatient bills (TOBs 013X, 014X, 023X, 024X, 032X, 033X, 034X, 071X, 072X, 073X, 074X, 075X, 076X, 077X (effective April 1, 2010), 081X, 082X, 083X, and 085X and on inpatient Part B bills (TOBs 012x and 022x). If a particular service is rendered 5 times during the billing period, the revenue code and HCPCS code must be entered 5 times, once for each service date.

FL 46 - Units of Service

Required. Generally, the entries in this column quantify services by revenue code category, e.g., number of days in a particular type of accommodation, pints of blood. However, when HCPCS codes are required for services, the units are equal to the number of times the procedure/service being reported was performed.

The provider enters up to seven numeric digits. It shows charges for noncovered services as noncovered, or omits them. **NOTE:** Hospital outpatient departments report the number of visits/sessions when billing under the partial hospitalization program *or the intensive outpatient program*.

FL 47 - Total Charges - Not Applicable for Electronic Billers

Required. This is the FL in which the provider sums the total charges for the billing period for each revenue code (FL 42); or, if the services require, in addition to the revenue center code, a HCPCS procedure code, where the provider sums the total charges for the billing period for each HCPCS code. The last revenue code entered in FL 42 is "0001" which represents the grand total of all charges billed. The amount for this code, as for all others is entered in FL 47. Each line for FL 47 allows up to nine numeric digits (0000000.00). The CMS policy is for providers to bill Medicare on the same basis that they bill other payers. This policy provides consistency of bill data with the cost report so that bill data may be used to substantiate the cost report. Medicare and non-Medicare charges for the same department must be reported consistently on the cost report. This means that the professional component is included on, or excluded from, the cost report for Medicare and non-Medicare charges. Where billing for the professional components is not consistent for all payers, i.e., where some payers require net billing and others require gross, the provider must adjust either net charges up to gross or gross charges

down to net for cost report preparation. In such cases, it must adjust its provider statistical and reimbursement (PS&R) reports that it derives from the bill. Laboratory tests (revenue codes 0300-0319) are billed as net for outpatient or nonpatient bills because payment is based on the lower of charges for the hospital component or the fee schedule. The A/B MAC (A or HHH) determines, in consultation with the provider, whether the provider must bill net or gross for each revenue center other than laboratory. Where "gross" billing is used, the A/B MAC (A or HHH) adjusts interim payment rates to exclude payment for hospital-based physician services. The physician component must be billed to the Part B MAC to obtain payment. All revenue codes requiring HCPCS codes and paid under a fee schedule are billed as net.

FL 48 - Noncovered Charges

Required. The total non-covered charges pertaining to the related revenue code in FL 42 are entered here.

FL 49 - (Untitled)

Not used. Data entered will be ignored.

Note: the "PAGE ____ OF ____" and CREATION DATE on line 23 should be reported on all pages of the UB-04.

FL 50A (Required), B (Situational), and C (Situational) - Payer Identification

If Medicare is the primary payer, the provider must enter "Medicare" on line A. Entering Medicare indicates that the provider has developed for other insurance and determined that Medicare is the primary payer. All additional entries across line A (FLs 51-55) supply information needed by the payer named in FL 50A. If Medicare is the secondary or tertiary payer, the provider identifies the primary payer on line A and enters Medicare information on line B or C as appropriate.

FL 51A (Required), B (Situational), and C (Situational) – Health Plan ID

Report the national health plan identifier when one is established; otherwise report the "number" Medicare has assigned.

FLs 52A, B, and C - Release of Information Certification Indicator

Required. A "Y" code indicates that the provider has on file a signed statement permitting it to release data to other organizations in order to adjudicate the claim. Required when state or federal laws do not supersede the HIPAA Privacy Rule by requiring that a signature be collected. An "I" code indicates Informed Consent to Release Medical Information for Conditions or Diagnoses Regulated by Federal Statutes.

Required when the provider has not collected a signature and state or federal laws do not supersede the HIPAA Privacy Rule by requiring a signature be collected.

NOTE: The back of Form CMS-1450 contains a certification that all necessary release statements are on file.

FL 53A, B, and C - Assignment of Benefits Certification Indicator

Not used. Data entered will be ignored.

FLs 54A, B, and C - Prior Payments

Situational. Required when the indicated payer has paid an amount to the provider towards this bill.

FL 55A, B, and C - Estimated Amount Due From Patient

Not required.

FL 56 – Billing Provider National Provider ID (NPI)

Required on or after May 23, 2008.

FL 57 – Other Provider ID (primary, secondary, and/or tertiary)

Not used. Data entered will be ignored.

FLs 58A, B, and C - Insured's Name

Required. The name of the individual under whose name the insurance benefit is carried.

FL 59A, B, and C - Patient's Relationship to Insured

Required. If the provider is claiming payment under any of the circumstances described under FLs 58 A, B, or C, it must enter the code indicating the relationship of the patient to the identified insured, if this information is readily available.

Codes used for Medicare claims are available from Medicare contractors. Codes are also available from the NUBC (www.nubc.org) via the NUBC's Official UB-04 Data Specifications Manual.

FLs 60A (Required), B (Situational), and C (Situational) – Insured's Unique ID (Certificate/Social Security Number/*Medicare beneficiary identifier)*

The unique number assigned by the health plan to the insured.

FL 61A, B, and C - Insurance Group Name

Situational (required if known). Where the provider is claiming payment under the circumstances described in FLs 58A, B, or C and a Worker's Compensation (WC) or an Employer Group Health Plan (EGHP) is involved, it enters the name of the group or plan through which that insurance is provided.

FL 62A, B, and C - Insurance Group Number

Situational (required if known). Where the provider is claiming payment under the circumstances described in FLs 58A, B, or C and a WC or an EGHP is involved, it enters the identification number, control number or code assigned by that health insurance carrier to identify the group under which the insured individual is covered.

FL 63 - Treatment Authorization Code

Situational. Required when an authorization or referral number is assigned by the payer and then the services on this claim AND either the services on this claim were preauthorized or a referral is involved. Whenever Quality Improvement Organization (QIO) review is performed for outpatient preadmission, pre-procedure, or Home IV therapy services, the authorization number is required for all approved admissions or services.

FL 64 – Document Control Number (DCN)

Situational. The control number assigned to the original bill by the health plan or the health plan's fiscal agent as part of their internal control.

FL 65 - Employer Name (of the Insured)

Situational. Where the provider is claiming payment under the circumstances described in the second paragraph of FLs 58A, B, or C and there is WC involvement or an EGHP, it enters the name of the employer that provides health care coverage for the individual identified on the same line in FL 58.

75.6 - Form Locators 66-81

(Rev. 3435, Issued: 12-31-15, Effective: 07-01-15, Implementation: 03-31-16)

FL 66 – Diagnosis and Procedure code Qualifier (ICD Version Indicator)
Required. The qualifier that denotes the version of International Classification of Diseases (ICD) reported. The following qualifier codes reflect the edition portion of the ICD: 9 - Ninth Revision, 0 - Tenth Revision.

FL 67 - Principal Diagnosis Code

Required. The hospital enters the ICD code for the principal diagnosis. The code **must** be the full ICD diagnosis code, including all five digits where applicable for ICD-9 or all seven digits for ICD-10. The reporting of the decimal between the third and fourth digit is unnecessary because it is implied.

The principal diagnosis code will include the use of "V" codes where ICD-9-CM is applicable. Where the proper code has fewer than five digits (ICD-9-CM) or seven digits (ICD-10-CM), the hospital may not fill with zeros. The principal diagnosis is the condition established after study to be chiefly responsible for this admission. Even though another diagnosis may be more severe than the principal diagnosis, the hospital enters the principal diagnosis. Entering any other diagnosis may result in incorrect assignment of a Diagnosis Related Group (DRG) and cause the hospital to be incorrectly paid under PPS. The hospital reports the full ICD code for the diagnosis shown to be chiefly responsible for the outpatient services in FL 67 of the bill. It reports the diagnosis to its highest degree of certainty. For instance, if the patient is seen on an outpatient basis for an evaluation of a symptom (e.g., cough) for which a definitive diagnosis is not made, the symptom must be reported. If during the course of the outpatient evaluation and treatment a definitive diagnosis is made (e.g., acute bronchitis), the hospital must report the definitive diagnosis. When a patient arrives at the hospital for examination or testing without a referring diagnosis and cannot provide a complaint, symptom, or diagnosis, the hospital should report an ICD code for Persons Without Reported Diagnosis Encountered During Examination and Investigation of Individuals and Populations.

FLs 67A-67Q - Other Diagnosis Codes

Situational. Required when other condition(s) coexist or develop(s) subsequently during the patient's treatment.

FL 68 – Reserved

Not used. Data entered will be ignored.

FL 69 - Admitting Diagnosis

Required. For inpatient hospital claims subject to QIO review, the admitting diagnosis is required. Admitting diagnosis is the condition identified by the physician at the time of the patient's admission requiring hospitalization.

FL70A – 70C - Patient's Reason for Visit

Situational. It is required for Medicare institutional claims processing on Type of Bill 013x and 085x when: a) Form Locator 14 (Priority (Type) of Admission or Visit) codes 1, 2, or 5 are reported; and b) Revenue Codes 045x, 0516, or 0762 are reported. The requirement for reporting Patient's Reason for Visit is restricted to the outpatient bill types above.

If the Patient's Reason for Visit is not required, it may be reported on other 013x and 085x bill types that fail to meet the criteria in a) or b) above at the sender's discretion when this information substantiates the medical necessity of services.

FL71 – Prospective Payment System (PPS) Code

Not used. Data entered will be ignored.

FL72 - External Cause of Injury (ECI) Codes

Not used. Data entered will be ignored.

FL 73 – Reserved

Not used. Data entered will be ignored.

FL 74 - Principal Procedure Code and Date

Situational. Required on inpatient claims when a procedure was performed. Not used on outpatient claims.

FL 74A – 74E - Other Procedure Codes and Dates

Situational. Required on inpatient claims when additional procedures must be reported. Not used on outpatient claims.

FL 75 – Reserved

Not used. Data entered will be ignored.

FL 76 - Attending Provider Name and Identifiers (including NPI)

Situational. Required when claim/encounter contains any services other than nonscheduled transportation services. If not required, do not send. The attending provider is the individual who has overall responsibility for the patient's medical care and treatment reported in this claim/ encounter.

Secondary Identifier Qualifiers:

0B - State License Number

1G - Provider UPIN Number

G2 – Provider Commercial Number

FL 77 - Operating Provider Name and Identifiers (including NPI)

Situational. Required when a surgical procedure code is listed on this claim. If not required, do not send. The name and identification number of the individual with the primary responsibility for performing the surgical procedure(s).

Secondary Identifier Qualifiers:

0B - State License Number

1G - Provider UPIN Number

G2 – Provider Commercial Number

FLs 78 and 79 - Other Provider Name and Identifiers (including NPI)

Situational. The name and ID number of the individual corresponding to the qualifier category indicated in this section of the claim.

Provider Type Qualifier Codes/Definition/Situational Usage Notes:

DN - Referring Provider. The provider who sends the patient to another provider for services. Required on an outpatient claim when the Referring Provider is different than the Attending Physician. If not required, do not send.

ZZ - Other Operating Physician. An individual performing a secondary surgical procedure or assisting the Operating Physician. Required when another Operating Physician is involved. If not required, do not send.

82 - Rendering Provider. The health care professional who delivers or completes a particular medical service or non-surgical procedure. Report when state or federal regulatory requirements call for a combined claim, i.e., a claim that includes both facility and professional fee components (e.g., a Medicaid clinic bill or Critical Access Hospital claim). If not required, do not send.

Secondary Identifier Qualifiers:

0B - State License Number

1G - Provider UPIN Number

G2 – Provider Commercial Number

FL 80 – Remarks

Situational. For DME billings the provider shows the rental rate, cost, and anticipated months of usage so that the provider's A/B MAC (A or HHH) may determine whether to approve the rental or purchase of the equipment. Where Medicare is not the primary payer because WC, automobile medical, no-fault, liability insurer or an EGHP is primary, the provider enters special annotations. In addition, the provider enters any remarks needed to provide information that is not shown elsewhere on the bill but which is necessary for proper

payment. For Renal Dialysis Facilities, the provider enters the first month of the 30-month period during which Medicare benefits are secondary to benefits payable under an EGHP. (See Occurrence Code 33.)

FL 81 - Code-Code Field

Situational. To report additional codes related to a Form Locator or to report external code list approved by the NUBC for inclusion to the institutional data set.

Codes used for Medicare claims are available from Medicare contractors. Codes are also available from the NUBC (www.nubc.org) via the NUBC's Official UB-04 Data Specifications Manual.

80 – Reserved

Transmittals Issued for this Chapter

Rev #	Issue Date	Subject	Impl Date	CR#
R12423CP	12/20/2023	Enforcing Billing Requirements for Intensive Outpatient Program (IOP) Services with New Condition Code 92	01/02/2024	13222
R10880CP	08/06/2021	Internet Only Manual Updates to Pub. 100-01, 100-02, and 100-04 to Implement Consolidated Appropriations Act Changes and Correct Errors and Omissions (SNF)	11/08/2021	12009
R4194CP	01/11/2019	Update to Publication (Pub.) 100-04 Chapter 25 to Provide Language-Only Changes for the New Medicare Card Project	02/12/2019	11091
R3709CP	02/03/2017	Internet Only Manual (IOM) Chapter 25 Revision	04/04/2017	9964
R3435CP	12/31/2015	Clarification on Patient's Reason for Visit Necessary to Capture HIPAA Compliant Fields	03/31/2016	9450
R2922CP	04/03/2014	Medicare Claims Processing Pub. 100-04 Chapter 25 Update	04/18/2014	8577
R2874CP	02/06/2014	Medicare Claims Processing Pub. 100-04 Chapter 25 Update – Rescinded and replaced by Transmittal 2922	03/07/2014	8577
R2683CP	04/05/2013	Non-systems Internet Only Manual (IOM) Changes	06/05/2013	8220
R2250CP	07/01/2011	Non-systems Internet Only Manual (IOM) Changes	08/01/2011	7437
R1973CP	05/21/2010	Internet Only Manual (IOM) Chapter 25 Revisions	09/01/2010	6907
R1946CP	04/15/2010	Billing and Processing Claims with Unlimited Occurrence Span Codes (OSCs)	07/06/2010	6777

Rev #	Issue Date	Subject	Impl Date	CR#
R1934CP	03/19/2010	Billing and Processing Claims with Unlimited Occurrence Span Codes (OSCs) – Rescinded and replaced by Transmittal 1946	07/06/2010	6777
R1932CP	03/17/2010	Dialysis Adequacy, Infection and Vascular Access Reporting	07/06/2010	6782
R1929CP	03/09/2010	Point of Origin for Admission or Visit Codes Update to the UB-04 (CMS-1450) Manual Code List	07/06/2010	6801
1917CP	02/05/2010	Point of Origin for Admission or Visit Codes Update to the UB-04 (CMS-1450) Manual Code List - Rescinded and replaced by Transmittal 1929	07/06/2010	6801
R1915CP	02/05/2010	Non-systems Internet Only Manual Chapter 25 Changes	04/14/2010	6788
R1898CP	01/29/2010	Dialysis Adequacy, Infection and Vascular Access Reporting - Rescinded and replaced by Transmittal 1932	07/06/2010	6782
R1877CP	12/18/2009	Instructions Regarding Processing Claims Rejecting for Gender/Procedure Conflict	04/05/2010	6638
R1839CP	10/28/2009	Instructions Regarding Processing Claims Rejecting for Gender/Procedure Conflict - Rescinded and replaced by Transmittal 1877	04/05/2010	6638
R1775CP	07/24/2009	Point of Origin Codes Update to the UB-04 (CMS-1450) Manual Code List	01/04/2010	6478
R1767CP	07/10/2009	IOM Chapter 25 Revenue Code 076X Description Change	08/10/2009	6561
R1718CP	04/24/2009	New Patient Discharge Status Code 21 to Define Discharges or Transfers to Court/Law Enforcement	10/05/2009	6385

Rev #	Issue Date	Subject	Impl Date	CR#
R1555CP	07/18/2008	Revision of the Requirements for Denial of Payment for New Admissions (DPNA) for Skilled Nursing Facility (SNF) Billing	01/05/2009	6116
R1496CP	05/02/2008	Medicare Shared Systems Modifications Necessary to Capture and Crossover Medicaid Drug Rebate Data Submitted on form UB-04 Paper Claims and Direct Data Entry (DDE) Claims	10/06/2008	5950
R1395CP	12/14/2007	Updated National Uniform Billing Committee (NUBC) Codes and Other Internet Only Manual Chapter 25 Revisions	01/07/2008	5850
R1361CP	11/02/2007	New Patient Status Discharge Code 70 to Define Discharges or Transfers to Other Types of Health Care Institutions not Defined Elsewhere in the UB-04 (CMS-1450) Manual Code List	04/07/2008	5764
R1254CP	05/25/2007	National Uniform Billing Committee (NUBC) Update to Chapter 25	06/11/2007	5593
R1104CP	11/03/2006	Uniform Billing (UB-04) Implementation	03/01/2007	5072
R1078CP	10/13/2006	Updating the Medicare Secondary Payer (MSP) Manual for Consistency on Instructing Part A Contactors on Handling MSP Claims with Condition Code (cc) 08	04/02/2007	5266
R1018CP	07/28/2006	Uniform Billing (UB-04) Implementation	03/01/2007	5072
R980CP	06/14/2006	Changes Conforming to CR 3648 Instructions for Therapy Services - Replaces Rev. 941	10/02/2006	4014
R941CP	05/05/2006	Changes Conforming to CR 3648 Instructions for Therapy Services	10/02/2006	4014

Rev #	Issue Date	Subject	Impl Date	CR#
R901CP	04/07/2006	New National Uniform Billing Committee (NUBC) Codes and Other Chapter 25 Revisions	05/08/2006	4384
R529CP	04/22/2005	Update to Current National Uniform Billing Committee (NUBC) Codes.	07/05/2005	3794
R493CP	03/04/2005	Revision to Chapter 1 and Removal of Section 70 from Chapter 25 of the Medicare Claims Processing Manual	04/04/2005	3671
R368CP	11/12/2004	Instructions for Completion of Form CMS-1450	04/04/2005	3543
R311CP	10/08/2004	Relocation of Sections 20 and 30 to Chapter 24 Clarification of Noncovered Days, Patient Status Codes and Revenue Codes New Condition Codes and Value Codes	1/5/2005	3417
R303CP	09/24/2004	Relocation of Sections 20 and 30 to Chapter 24 Clarification of Noncovered Days, Patient Status Codes and Revenue Codes New Condition Codes and Value Codes	01/05/2005	3417
R199CP	06/10/2004	Rejection of Any Outpatient Claim Containing a Range of Dates in the Line Item Date of Service (LIDOS) Field	10/04/2004	3337
R167CP	4/30/2004	Replacement of Revenue Code 0910 by Revenue Code 0900 to Report Certain Psychiatric/ Psychological Treatment and Services. Addition of Provider Range 4900-4999 to the Applicable Provider Ranges for Community Mental Health Centers	10/04/2004	3194

Rev #	Issue Date	Subject	Impl Date	CR#
R149CP	04/23/2004	Update for New Condition Code, and to Clarify Patient Status Codes and Revenue Code 0910	10/04/2004	3183
R107CP	02/24/2004	Changes in X12N937 Institutional Edits	07/06/2004	3031
R081CP	02/06/2004	New Condition and Value Codes Approved by the National Uniform Billing Committee (NUBC) and Addition of All NUBC Approved Codes that Were Not Previously in Medicare Instructions, to Be Complaint With the HIPAA Requirements	07/06/2004	3012
R001CP	10/01/2003	Initial Publication of Manual	NA	NA

Back to top of chapter

Exhibit E

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Advancing Health in America
(https://www.aha.org)

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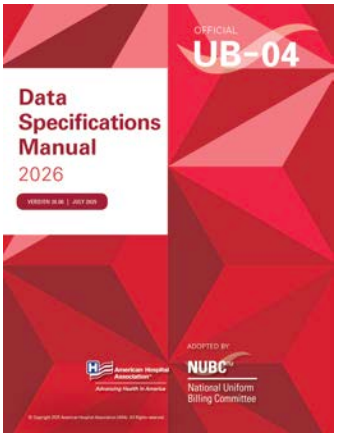

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Official UB-04 Data Specifications Manual 2026 Edition, 33-50 Users (https://ams.aha.org/eweb/DynamicPage.aspx?WebCode=ProdDetailAdd&ivd_prc_prd_key=cc6caa62-58f4-4e74-b4b0-8413dd994a93)

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Exhibit F

American Hospital Association™
Advancing Health in America

Regulatory Advisory

October 10, 2018
(Updated November 12, 2018)

UPDATED PRICE TRANSPARENCY GUIDELINES

In its fiscal year 2019 inpatient prospective payment system final rule, the Centers for Medicare & Medicaid Services (CMS) updated federal guidelines to comply with the statutory requirement that "each hospital operating within the United States" make its standard charges available on an annual basis. **As of Jan. 1, 2019, hospitals must make available a list of their current standard charges via the Internet in a machine readable format at least annually.** CMS subsequently released frequently asked questions (attached at the end of the advisory) on the new requirements, which provide additional guidance.

Key Takeaways

- The updated price transparency guidelines go into effect Jan. 1, 2019.
- Hospitals will be required to publish standard charges for all items and services on a public-facing website in a machine readable format.
- These requirements apply to all hospitals, including critical access hospitals.
- CMS has indicated that additional policymaking related to price transparency is likely.

In addition, CMS has issued multiple requests for information (RFI) as part of each of its 2019 payment rules to gather public input on ways to increase price transparency for consumers. The AHA has submitted comments on the agency's RFI. To date, the agency has not summarized, responded to or developed new policy as a result of the comments. However, CMS has indicated that it expects to engage in future policymaking on price transparency. This could occur next year in the 2020 payment rules or under separate policymaking that could be released at any time.

The AHA will continue to engage with CMS and monitor this issue in order to provide updates to members as additional guidance is released.

HIGHLIGHTS OF THE NEW REQUIREMENTS

Key Changes to the Requirements. Effective Jan. 1, 2019, hospitals are required to make available to the public their "standard charges" via the Internet in a "machine readable" format and update this information at least annually. CMS's new guidance builds on a requirement established under the Affordable Care Act for hospitals to make their standard charges for items and services publicly available. The agency had not previously required standard hospital charges to be available in a machine readable

format, nor had it required that the list be posted on a public-facing website. Instead, hospitals could meet prior guidance by providing charges upon request.

Format. Hospitals may choose the specific format of the list of standard charges (e.g., how to display the information in the document), as long as it is machine readable and includes the charges reflected in the hospital's chargemaster for all items and services provided by the hospital. In other words, hospitals are not required to publish their entire chargemaster; however, the chargemaster must be the source of the charge information the hospital posts. It is at the hospital's discretion whether or not they choose to include additional information not included in the chargemaster, e.g., information on quality or a disclaimer on the limitations of the data.

Machine-Readability. A "machine readable format" is a format that can be easily integrated into a computer system or statistical program (e.g., XML, CSV). Traditional word processing formats (e.g., PDF) are difficult for machines to read, and require information to be re-entered manually; therefore, they are not considered machine readable.

Definition of "Hospital" for Purposes of These Guidelines. This provision of federal law applies to "each hospital operating within the United States." According to CMS, no hospitals are exempt from this requirement, including critical access hospitals.

Enforcement. CMS has not indicated how it will enforce these requirements. However, through the RFI process, CMS sought comments on the appropriate mechanisms for CMS to enforce price transparency requirements. Enforcement mechanisms may be included in future policymaking.

State Transparency Efforts. Per the agency's FAQs, participation in an online state price transparency initiative does not satisfy the federal requirement. Hospitals participating in such initiatives will still need to post their standard charges.

Use of Current Procedural Terminology (CPT) Codes. Some hospitals have asked whether posting the chargemaster will require a new licensing arrangement with the American Medical Association (AMA), which owns the copyright to the CPT codes. According to the AMA, "organizations that have a valid and current CPT license for their chargemaster (which typically is a component of a revenue cycle management system) are permitted to post their chargemaster for the limited purpose of complying with the 2019 IPSS/LTCH final rule, effective January 1, 2019 (i.e., solely to the extent necessary to make available a list of their current standard charges via the internet in a machine readable format and to update this information at least annually, or more as appropriate). Organizations that do not have a current license for their revenue cycle management system which uses CPT content, please contact the AMA http://info.commerce.ama-assn.org/ama-data-file-request."

Use of UB-04 Revenue Codes. While not required, providers could choose to publish a list of charges that contains UB-04 Revenue codes for the purpose of complying with the new guidance. This would not be in violation of current license agreements; however it does require that the AHA Copyright notice found here be posted for reference. For questions regarding licensure for other uses, please contact ub04@aha.org.

NEXT STEPS

The AHA continues to engage with CMS to offer feedback and gain clarification on the new guidelines and other federal price transparency efforts. We will continue to update members as additional information becomes available. If you have further questions, please contact Ariel Levin, AHA senior associate director of policy, at alevin@aha.org.

Frequently Asked Questions Regarding Requirements for Hospitals To Make Public a List of Their Standard Charges via the Internet

Q. What format is a hospital required to use to make public a list of their standard charges via the Internet?
A. The format is the hospital's choice as long as the information represents the hospital's current standard charges as reflected in its chargemaster.

Q. Do the requirements apply to all items and services provided by the hospital?
A. The current requirements apply to all items and services provided by the hospital.

Q. Do the requirements restrict a hospital from posting quality information or additional price transparency information?
A. CMS encourages hospitals to undertake efforts to engage in consumer friendly communication of their charges to help patients understand what their potential financial liability might be for services they obtain at the hospital, and to enable patients to compare charges for similar services across hospitals. A hospital is not precluded from posting quality information or price transparency information in addition to its current standard charges in its chargemaster.

Q. What is the definition of "machine-readable" for purposes of the requirements?
A. By definition, machine readable format is a digitally accessible document but more narrowly defined to include only formats that can be easily imported/read into a computer system (e.g., XML, CSV). A PDF, on the other hand, can be a digitally accessible document but cannot be easily imported/read into a computer system.

Q. What hospitals are required to make public a list of their standard charges via the Internet?
A. In the FY 2015 IPPS/LTCH proposed rule and final rule (79 FR 28169 and 79 FR 50146, respectively), CMS noted that section 2718(e) of the Public Health Service Act, which was enacted as part of the Affordable Care Act, requires that each hospital operating within the United States, for each year, establish (and update) and make public (in accordance with guidelines developed by the Secretary) a list of the hospital's standard charges for items and services provided by the hospital. There are no hospitals operating within the United States with exemptions from this requirement under the current policy.

Q. Does participation in a state online price transparency initiative satisfy the federal requirements?
A. CMS is fully supportive of and encourages state price transparency initiatives. However, under the current guidelines, participation in an online state price transparency initiative does not exempt a hospital from the requirements.

Exhibit G

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 04 2018

PATIENT RIGHTS ADVOCATE INC
1188 CENTRE STREET
NEWTON, MA 02459-0000

Employer Identification Number:
82-3586244
DLN:
26053740002477
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
December 1, 2017
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

PATIENT RIGHTS ADVOCATE INC

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Exhibit H

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493313006242

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 01-01-2021 , and ending 12-31-2021

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
PATIENTRIGHTSADVOCATEORG INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1188 CENTRE STREET

City or town, state or province, country, and ZIP or foreign postal code
NEWTON, MA 02459

D Employer identification number
82-3586244

E Telephone number
(617) 658-3116

G Gross receipts $ 38,851,174

F Name and address of principal officer:
CYNTHIA FISHER
1188 CENTRE STREET
NEWTON, MA 02459

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.

H(c) Group exemption number ▶

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ HTTPS://WWW.PATIENTRIGHTSADVOCATE.ORG/

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2017

M State of legal domicile: MA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
CONDUCT RESEARCH AND ADVOCACY IN SUPPORT OF SYSTEMWIDE PRICE TRANSPARENCY IN HEALTHCARE TO LOWER COSTS FOR ALL AMERICANS

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	2
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	1
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	8,528,246	21,363,091
9	Program service revenue (Part VIII, line 2g)	0	0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	60,541	1,136,423
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	714,872
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,588,787	23,214,386

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	53,500	310,000
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	181,500	261,702
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,047,504	12,174,402
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	2,282,504	12,746,104
19	Revenue less expenses. Subtract line 18 from line 12	6,306,283	10,468,282

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	6,361,249	16,831,821
21	Total liabilities (Part X, line 26)	346	2,636
22	Net assets or fund balances. Subtract line 21 from line 20	6,360,903	16,829,185

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

****** 2022-11-04
Signature of officer Date

CYNTHIA FISHER CHAIRMAN
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
				P00292455

Firm's name ▶ BARASH FRIEDMAN FRIEDBERG & ADASKO CPAS — Firm's EIN ▶ 13-3573805

Firm's address ▶ 1430 BROADWAY NEW YORK, NY 10018 — Phone no. (212) 696-4600

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

CONDUCT RESEARCH AND ADVOCACY IN SUPPORT OF SYSTEMWIDE PRICE TRANSPARENCY IN HEALTHCARE TO LOWER COSTS FOR ALL AMERICANS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 12,737,341 including grants of $ 310,000) (Revenue $)

See Additional Data

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 12,737,341

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI.	11a		No
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

Part IV **Checklist of Required Schedules** *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		No
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part I	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L,* Part I	**25b**		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L,*Part III	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	**38**	Yes	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	**1a**	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	**1c**			

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 0				
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	**2b**			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	**3a**			No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	**3b**			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .	**4a**			No
b	If "Yes," enter the name of the foreign country: ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	**5a**			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	**6a**			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**			No
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	**7f**			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	**9b**			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . **10a**				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**				
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders **11a**				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. **12b**				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . **Note.** See the instructions for additional information the organization must report on Schedule O.	**13a**			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**				
c	Enter the amount of reserves on hand **13c**				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	**14b**			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.	**15**			No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . If "Yes," complete Form 4720, Schedule O.	**16**			No
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . If "Yes," complete Form 6069.	**17**			

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	2		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	1		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	**3**			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			No
6	Did the organization have members or stockholders?	**6**			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	**8a**		Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**			No

Section B. Policies (*This Section B requests information about policies not required by the Internal Revenue Code.*)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**		No
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	**12c**		
13	Did the organization have a written whistleblower policy?	**13**		No
14	Did the organization have a written document retention and destruction policy?	**14**		No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**		No
b	Other officers or key employees of the organization	**15b**		No
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed▶ MA

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☑ Own website ☐ Another's website ☐ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
▶THE ORGANIZATION 1188 CENTRE STREET NEWTON, MA 02459 (212) 696-4600

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CYNTHIA FISHER CHAIRMAN	10.00			X				0	0	0
(2) LINDA BENT BOARD MEMBER	13.00			X				102,010	0	0
(3) KARA GRASSO BOARD MEMBER	2.00			X				0	0	0
(4) NADIA ALTOMARE BOARD MEMBER	2.00			X				0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								102,010	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 1

		Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* **3**		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* **4**		No
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* **5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
CRC ADVISORS 2850 EISENHOWER AVENUE ALEXANDRIA, VA 22314	COMMUNICATIONS/PUBLIC AFFAIRS	400,315
MS HOLDING LLC 7626 HERNDON ROAD DURHAM, NC 27713	COMMUNICATIONS/PUBLIC AFFAIRS	202,592
JEREMIAH CRONIN, 700 WEST GRANADA BOULEVARD ORMOND BEACH, FL 32174	COMMUNICATIONS/PUBLIC AFFAIRS	186,000
CONSOVOY MCCARTHY PARK 745 FIFTH AVENUE ARLINGTON, VA 22201	LEGAL SERVICES	179,175
FEROX STRATEGIES 300 NEW JERSEY AVENUE NW SUITE 1075 WASHINGTON, DC 20001	CONSULTING	152,340

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 5

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	21,363,091			
	g Noncash contributions included in lines 1a - 1f: $	1g	20,275,678			
	h **Total.** Add lines 1a-1f		21,363,091			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue.					
	g **Total.** Add lines 2a–2f.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		132,734	132,734		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
			(i) Real	(ii) Personal		
	6a Gross rents	6a				
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c				
	d Net rental income or (loss)					
			(i) Securities	(ii) Other		
	7a Gross amount from sales of assets other than inventory	7a	16,640,477			
	b Less: cost or other basis and sales expenses	7b	15,636,788			
	c Gain or (loss)	7c	1,003,689			
	d Net gain or (loss)		1,003,689			1,003,689
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	10a				
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue	Business Code				
	11a UNREALIZED GAIN ON INVESTMENT	523000	714,872	714,872		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d		714,872			
	12 **Total revenue.** See instructions		23,214,386	847,606	0	1,003,689

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☑

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	310,000	310,000		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	102,010	102,010		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	139,145	139,145		
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits	906	906		
10 Payroll taxes	19,641	19,641		
11 Fees for services (non-employees):				
a Management				
b Legal	335,964	335,964		
c Accounting	8,763		8,763	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	7,093,547	7,093,547		
12 Advertising and promotion	4,651,555	4,651,555		
13 Office expenses	12,668	12,668		
14 Information technology	16,633	16,633		
15 Royalties				
16 Occupancy				
17 Travel	54,096	54,096		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,176	1,176		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a				
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	12,746,104	12,737,341	8,763	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720).				

Part X **Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing	6,361,249	1	16,831,821
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	6,361,249	16	16,831,821
Liabilities	17	Accounts payable and accrued expenses	346	17	2,068
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	0	25	568
	26	**Total liabilities.** Add lines 17 through 25	346	26	2,636
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☑ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds	0	29	0
	30	Paid-in or capital surplus, or land, building or equipment fund	0	30	0
	31	Retained earnings, endowment, accumulated income, or other funds	6,360,903	31	16,829,185
	32	Total net assets or fund balances	6,360,903	32	16,829,185
	33	Total liabilities and net assets/fund balances	6,361,249	33	16,831,821

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	**1**	23,214,386
2	Total expenses (must equal Part IX, column (A), line 25)	**2**	12,746,104
3	Revenue less expenses. Subtract line 2 from line 1	**3**	10,468,282
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	**4**	6,360,903
5	Net unrealized gains (losses) on investments	**5**	
6	Donated services and use of facilities	**6**	
7	Investment expenses	**7**	
8	Prior period adjustments	**8**	
9	Other changes in net assets or fund balances (explain in Schedule O)	**9**	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	**10**	16,829,185

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	**2a**		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	**2b**		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	**2c**		
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	**3a**		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.	**3b**		

Additional Data

Software ID:	
Software Version:	
EIN:	82-3586244
Name:	PATIENTRIGHTSADVOCATEORG INC

Form 990 (2021)

Form 990, Part III, Line 4a:

CONDUCT RESEARCH ON THE COMPLIANCE OF HOSPITALS, INSURANCE COMPANIES, AND ALL HEALTHCARE PROVIDERS WITH FEDERAL PRICE TRANSPARENCY REGULATIONS; ADVOCATE ON BEHALF OF CONSUMERS, BUSINESSES AND TAXPAYERS TO LOWER THEIR COSTS THROUGH TRANSPARENCY AND COMPETITION. ASSIST PATIENTS AND BUSINESSES IN LOWERING HEALTHCARE COSTS AND FIGHTING OVERCHARGES THROUGH PRICE TRANSPARENCY.

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493313006412

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
PATIENTRIGHTSADVOCATEORG INC

Employer identification number
82-3586244

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10 ☑ An organization that normally receives: (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . .						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4. .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2020 Schedule A, Part II, line 14 . . . . . **15**

16a **33 1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **33 1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .	210,172	335,056	1,923,818	8,528,246	21,363,091	32,360,383
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	210,172	335,056	1,923,818	8,528,246	21,363,091	32,360,383
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year.						0
c Add lines 7a and 7b. .						0
8 **Public support.** (Subtract line 7c from line 6.)						32,360,383

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6. . .	210,172	335,056	1,923,818	8,528,246	21,363,091	32,360,383
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .		5,687	2,713	60,541	2,308,980	2,377,921
13 **Total support.** (Add lines 9, 10c, 11, and 12.). .	210,172	340,743	1,926,531	8,588,787	23,672,071	34,738,304

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . . ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2021 (line 8, column (f) divided by line 13, column (f))	15	93.150 %
16	Public support percentage from 2020 Schedule A, Part III, line 15	16	99.380 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2021** (line 10c, column (f) divided by line 13, column (f))	17	0 %
18	Investment income percentage from **2020** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☑

b **33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509 (a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		

Part IV **Supporting Organizations** (continued)

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to 11a, 11b, or 11c, provide detail in* ***Part VI****.*	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

- **a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- **b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- **c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

			Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		

3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**

a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No", provide details in* ***Part VI.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*	**3b**		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

	Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	**1**		
2	Recoveries of prior-year distributions	**2**		
3	Other gross income (see instructions)	**3**		
4	Add lines 1 through 3	**4**		
5	Depreciation and depletion	**5**		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7	Other expenses (see instructions)	**7**		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	**8**		

	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	**1**		
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors (*explain in detail in **Part VI***):			
2	Acquisition indebtedness applicable to non-exempt use assets	**2**		
3	Subtract line 2 from line 1d	**3**		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by 0.035	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

	Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	**1**		
2	Enter 85% of line 1	**2**		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	**3**		
4	Enter greater of line 2 or line 3	**4**		
5	Income tax imposed in prior year	**5**		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (*prior IRS approval required - provide details in* ***Part VI***)	**5**	
6 Other distributions (*describe in* ***Part VI***). See instructions	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions	**8**	
9 Distributable amount for 2021 from Section C, line 6	**9**	
10 Line 8 amount divided by Line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2021**	**(iii) Distributable Amount for 2021**
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required-- *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2021:			
a From 2016.			
b From 2017.			
c From 2018.			
d From 2019.			
e From 2020.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017.			
b Excess from 2018.			
c Excess from 2019.			
d Excess from 2020.			
e Excess from 2021.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
PATIENTRIGHTSADVOCATEORG INC

Employer identification number
82-3586244

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c	Beginning balance	1c
d	Additions during the year	1d
e	Distributions during the year	1e
f	Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds.
Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ .....
- b Permanent endowment ▶ .....
- c Term endowment ▶ .....

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
3a(i) (i) Unrelated organizations		
3a(ii) (ii) Related organizations		
3b b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				0

Part VII **Investments - Other Securities.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3)Other		
(A)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII **Investments - Program Related.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

Part IX **Other Assets.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	

Part X **Other Liabilities.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYROLL LIABILITIES	568
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	568

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	

Part XIII **Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation

Part XIII **Supplemental Information *(continued)***

Return Reference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
PATIENTRIGHTSADVOCATEORG INC

Employer identification number
82-3586244

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 1

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	**Explanation**
PART I, LINE 2:	BOARD RECEIVES REPORTING ON PROGRESS AND ACTIVELY ENGAGES GRANTEE. THE ORGANIZATION ENSURES THAT GRANT PROCEEDS ARE USED IN A MANNER THAT FALLS WITHIN THE SCOPE OF ITS CHARITRABLE PURPOSE

Additional Data

Software ID:
Software Version:
EIN: 82-3586244
Name: PATIENTRIGHTSADVOCATEORG INC

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
POWER TO THE PATIENTS 1077 NORTH PENNSYLVANIA AVE WINTER PARK, FL 37289	86-3368353	501C3	5,050,000	0			TO EDUCATE THE PUBLIC AS TO THE BENEFITS OF PRICE TRANSPARENCY WITH RESPECT TOMEDICAL PROCEDURES AND DRUG COSTS
INDEPENDENT WOMENS FORUM 4 WEEMS LANE WINCHESTER, VA 22601	54-1670627	501C3	50,000	0			SUPPORTING THE ORGANIZATION

Form 990,Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
THE 1065 INSTITUTETHE LAFFER CENTER 103 MURPHY COURT NASHVILLE, TN 37203	81-3494768	501C3	250,000	0			SUPPORTING THE ORGANIZATION
AMERICAN RESEARCH AND POLICY INSITUTE ARPI SUITE 700 1250 CONNECTICUT AVE WASHINGTON, DC 20036	26-4392206	501C3	10,000	0			SUPPORTING THE ORGANIZATION

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493313006412

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
PATIENTRIGHTSADVOCATEORG INC

Employer identification number
82-3586244

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded	X	90,380	20,275,678	FMV
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ (_____)				
26	Other ▶ (_____)				
27	Other ▶ (_____)				
28	Other ▶ (_____)				

			Yes	No
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29		
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		No
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		No
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation

efile GRAPHIC print - DO NOT PROCESS | As Filed Data - | DLN: 93493313006412

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
PATIENTRIGHTSADVOCATEORG INC

Employer identification number
82-3586244

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	CYNTHIA FISHER, FOUNDER AND CHAIRMAN;KARA GRASSO, DIRECTOR OF OPERATIONS AND RESEARCH COPY OF 990 ELECTRONICLY CIRCULATED

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 18	HTTPS://WWW.PATIENTRIGHTSADVOCATE.ORG/

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	ALL GOVERNING DOCUMENTS ARE AVAILABLE, NO CONFLICT INTEREST, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	BOOKS, SUBSCRIPTIONS, REFERENCE: PROGRAM SERVICE EXPENSES 16,313. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 16,313. POSTAGE: PROGRAM SERVICE EXPENSES 2,861. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 2,861. REGISTRATION AND FILING FEES: PROGRAM SERVICE EXPENSES 500. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 500. STRATEGIC CONSULTING SERVICES: PROGRAM SERVICE EXPENSES 828,359. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 828,359. MEMBERSHIP: PROGRAM SERVICE EXPENSES 30. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 30. PROGRAM EXPENSES: PROGRAM SERVICE EXPENSES 5,074,412. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 5,074,412. BANK FEE: PROGRAM SERVICE EXPENSES 1,571. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 1,571. PUBLIC SERVICE CAMPAIGN: PROGRAM SERVICE EXPENSES 1,169,206. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 1,169,206. 501C FILING FEE: PROGRAM SERVICE EXPENSES 295. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 295.

Exhibit I

CMS Manual System

Pub 100-04 Medicare Claims Processing

Transmittal 820

Department of Health & Human Services (DHHS)

Centers for Medicare & Medicaid Services (CMS)

Date: FEBRUARY 1, 2006

Change Request 4210

SUBJECT: Sites of Service Revenue Codes for Rural Health Clinics (RHCs) and Federally Qualified Health Centers (FQHCs)

I. SUMMARY OF CHANGES: This CR changes the revenue codes both RHCs and FQHCs use when billing for RHC/FQHC services.

NEW/REVISED MATERIAL
EFFECTIVE DATE: July 1, 2006
IMPLEMENTATION DATE: July 3, 2006

Disclaimer for manual changes only: The revision date and transmittal number apply only to red italicized material. Any other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/revised information only, and not the entire table of contents.

II. CHANGES IN MANUAL INSTRUCTIONS: (N/A if manual is not updated)
R = REVISED, N = NEW, D = DELETED – *Only One Per Row.*

R/N/D	Chapter / Section / SubSection / Title
R	9/100/General Billing Requirements

III. FUNDING:
No additional funding will be provided by CMS; contractor activities are to be carried out within their FY 2006 operating budgets.

IV. ATTACHMENTS:

Business Requirements
Manual Instruction

Unless otherwise specified, the effective date is the date of service.

Attachment - Business Requirements

Pub. 100-04	Transmittal: 820	Date: February 1, 2006	Change Request 4210

SUBJECT: Sites of Service Revenue Codes for Rural Health Clinics (RHCs) and Federally Qualified Health Centers (FQHCs)

I. GENERAL INFORMATION

A. Background: Currently**,** FQHCs bill most FQHC services, except for those subject to the Medicare outpatient mental health treatment limitation, under one revenue code, 0520. RHCs bill most RHC services, except for those subject to the Medicare outpatient mental health treatment limitation, under revenue code 0521. Occasionally, RHCs use revenue code 0522 to bill when RHC services are provided in the beneficiary's home.

CMS requested a redefinition of revenue codes 0521 and 0522 to include FQHC services as well as RHC services. CMS also requested the addition of revenue codes 0524, 0525, 0527 and 0528 to provide the Agency with information needed to improve administration of the RHC and FQHC programs. These revenue code changes will allow for the identification of various types of claims which will be useful in gathering the data necessary for evaluating any expansion of the RHC/FQHC programs and will allow for various reviews to ensure the integrity of the program. The National Uniform Billing Committee approved our request on December 14, 2005.

B. Policy:

For all claims for RHC and FQHC services, other than those services subject to the Medicare outpatient mental health treatment limitation or for the telehealth originating site facility fee or for the FQHC supplement payment (FQHCs only), with line item dates of service on or after July 1, 2006, providers shall use the following revenue codes:

Revenue Code	Requested Change
0521	Clinic visit by member to RHC/FQHC
0522	Home visit by RHC/FQHC practitioner
0524	Visit by RHC/FQHC practitioner to a member in a covered Part A stay at the SNF
0525	Visit by RHC/FQHC practitioner to a member in a SNF *(*not in a covered Part A stay) or NF or ICF MR or other residential facility
0527	RHC/FQHC Visiting Nurse Service(s) to a member's home when in a home health shortage area

0528	Visit by RHC/FQHC practitioner to other non RHC/FQHC site (e.g., scene of accident)

NOTE: For claims with line item dates of service (LIDOS) on or after July 1, 2006, fiscal intermediaries (FIs) shall continue to accept revenue code 0519 from FQHCs when billing for the FQHC supplemental payment. FIs shall also continue to accept revenue code 0900 from both RHCs and FQHCs when billing for services subject to the Medicare outpatient mental health treatment limitation and revenue code 0780 when billing for the telehealth originating site facility fee.

II. BUSINESS REQUIREMENTS

"Shall" denotes a mandatory requirement
"Should" denotes an optional requirement

Requirement Number	**Requirements**	**Responsibility ("X" indicates the columns that apply)**								
		FI	RHHI	Carrier	DMERC	Shared System Maintainers				Other
						FISS	MCS	VMS	CWF	
4210.1	Medicare contractors shall accept revenue codes 0521, 0522, 0524, 0525, 0527 & 0528 on claims for FQHC and RHC services for LIDOS on or after July 1, 2006. These revenue codes are defined as follows**:** o 0521 = Clinic visit by member to RHC/FQHC; o 0522 = Home visit by RHC/FQHC practitioner; o 0524 = Visit by RHC/FQHC practitioner to a member in a covered Part A stay at the SNF; o 0525 = Visit by RHC/FQHC practitioner to a member in a SNF (not in a covered Part A stay) or NF or ICF MR or other residential facility;	X				X			X	

Requirement Number	Requirements	Responsibility ("X" indicates the columns that apply)								
		FI	RHHI	Carrier	DMERC	Shared System Maintainers				Other
						FISS	MCS	VMS	CWF	
	○ 0527 = RHC/FQHC Visiting Nurse Service(s) to a member's home when in a home health shortage area; and ○ 0528 = Visit by RHC/FQHC practitioner to other non RHC/FQHC site (e.g. scene of accident).									
4210.2	FIs shall educate RHCs and FQHCs that claims previously billed with revenue codes 0520, 0521 and 0522 are to be billed using the revenue codes in 4210.1 to reflect the location in which the service is rendered when the LIDOS is on or after July 1, 2006.	X								

III. PROVIDER EDUCATION

Requirement Number	Requirements	Responsibility ("X" indicates the columns that apply)								
		FI	RHHI	Carrier	DMERC	Shared System Maintainers				Other
						FISS	MCS	VMS	CWF	
4210.3	A provider education article related to this instruction will be available at www.cms.hhs.gov/medlearn/matters shortly after the CR is released. You will receive notification of the article release via the established "medlearn matters" listserv. Contractors shall post this article, or a direct link to this article, on their Web site and include information about it in a listserv message within 1 week of the availability of the provider	X								

Requirement Number	Requirements	Responsibility ("X" indicates the columns that apply)								
		FI	RHHI	Carrier	DMERC	Shared System Maintainers				Other
						FISS	MCS	VMS	CWF	
	education article. In addition, the provider education article shall be included in your next regularly scheduled bulletin and incorporated into any educational events on this topic. Contractors are free to supplement Medlearn Matters articles with localized information that would benefit their provider community in billing and administering the Medicare program correctly.									

IV. SUPPORTING INFORMATION AND POSSIBLE DESIGN CONSIDERATIONS

A. Other Instructions: N/A

X-Ref Requirement #	Instructions

B. Design Considerations: N/A

X-Ref Requirement #	Recommendation for Medicare System Requirements

C. Interfaces: N/A

D. Contractor Financial Reporting /Workload Impact: N/A

E. Dependencies: Approval of coding changes by the NUBC

F. Testing Considerations: N/A

V. SCHEDULE, CONTACTS, AND FUNDING

Effective Date*: July 1, 2006 **Implementation Date:** July 3, 2006 **Pre-Implementation Contact(s):**	**No additional funding will be provided by CMS; contractor activities are to be carried out within their FY 2006 operating budgets.**

Gertrude Saunders, 410-786-5888 gertrude.saunders@cms.hhs.gov & Cindy Murphy, 410-786-5733 cindy.murphy@cms.hhs.gov **Post-Implementation Contact(s):** Your local regional office	

***Unless otherwise specified, the effective date is the date of service.**

100 - General Billing Requirements

(Rev.820, Issued: 02-01-06, Effective: 07-01-06, Implementation: 07-03-06)

General information on basic Medicare claims processing can be found in this manual in:

- Chapter 1, "General Billing Requirements," (http://www.cms.hhs.gov/manuals/downloads/clm104c01.pdf) for general claims processing information;

- Chapter 2, "Admission and Registration Requirements," (http://www.cms.hhs.gov/manuals/downloads/clm104c02.pdf) for general filing requirements applicable to all providers.

For Medicare institutional claims:

- See Chapter 25 "Completing and Processing UB-92 Data Set" (http://www.cms.hhs.gov/manuals/downloads/clm104c25.pdf) for general requirements for completing the institutional claim data set (paper and HIPAA Version (837)).

NOTE: Chapter 25 lists all revenue codes available*; h*owever RHC*s and* FQHC*s are limited* to the revenue codes listed in B-Service Level Information, below.

- *See the Medicare Claims Processing Manual on the CMS website for* general Medicare institutional claims processing requirements, such as for timely filing and payment, admission processing, Medicare Summary Notices, and required claim data elements *that* are applicable to RHCs *and* FQHCs.
- See §10.3 in this chapter for *claims processing* jurisdiction *for* RHC *and* FQHC claims
- Contact *your* fiscal intermediary (FI) for basic training and orientation material if needed.

The focus of this chapter is RHCs *and* FQHCs, meaning only institutional claims using TOBs 71x and 73x, not any other provider or claim types. Professional claims completed by physicians and non-institutional practitioners are sent to Medicare carriers *in the ASC* 837P *ANSI X-12 format for* professional claims or *on* Form CMS-1500.

The RHC and FQHC benefits provide specific primary or professional medical services, to Medicare beneficiaries in underserved or specially designated areas. These benefits are equivalent to certain physician or practitioner services. Provision of these services in underserved or specially designated areas may qualify the provider to receive specific types of grants or funding. Limited services are provided under the RHC and FQHC benefits. Generally, only those services that are included in the RHC and FQHC benefits are billed on these claims.

- The RHC *and* FQHC benefit*s are* defined in Pub. 100-02, Medicare Benefit Policy Manual, Chapter 13 (http://www.cms.hhs.gov/manuals/Downloads/bp102c13.pdf.)

The core services of the benefit*s* are professional, meaning the hands-on delivery of care by medical professionals. *S*ome preventive services, however, *are* also encompassed in primary care under the benefit*s*, and these services may have a technical component, such as a laboratory service or use of diagnostic testing equipment. For FQHCs only: Certain mandated preventive services include a laboratory test that is included in the FQHC visit rate. (See CFR 42 405.2446 (b)(9) and 405.2448 (b) and the RHC/FQHC specific billing instructions in A and B, below.) In general, if NOT part of the RHC *or* FQHC benefit*s*, technical services, *(*or technical components of services with both professional and technical components*)* are not billed on RHC/FQHC claims. All services in the *RHC and FQHC* benefit*s* are reimbursed through a single all-inclusive rate paid for each patient encounter or visit. The *visit* rate includes*:* covered services provided by an RHC *or* FQHC physician, physician assistant, nurse practitioner, *certified* nurse midwife, clinical psychologist, clinical social worker or, *in very limited situations,* visiting nurse; and related services and supplies. The rate does not include services that are not defined as RHC *or* FQHC services.

The term "visit" is defined as a face-to-face encounter between the patient and a physician, physician assistant, nurse practitioner, *certified* nurse midwife, clinical psychologist, clinical social worker or *in very limited situations,* visiting nurse*,* during which an RHC *or* FQHC service is rendered. These services are reimbursed by the Medicare Part B trust fund. RHC services are subject to the Medicare coinsurance and deductible rules. FQHC services are subject to the Medicare coinsurance rules but are exempt *from* the Medicare deductible *rules*.

A. Claim-Level Information

RHCs *and* FQHCs bill FIs on institutional claims, either on the *ASC* 837I *ANSI X-12 format for institutional claims* or the UB-92/Form CMS-1450, using type of bill (TOB) 71x for RHC*s*, and 73x for FQHC*s*.

The following rules apply specifically to all RHC *and* FQHC claims:

- Bill types 71x and 73x MUST be used on institutional claims for RHC *and* FQHC benefit services for BOTH independent and provider-based facilities.
- The third digit of TOBs 71x and 73x provides additional information regarding the individual claim. When the third digits, called frequency codes*,* are used on RHC *or* FQHC claims the TOBs are:
    - 710 or 730 = non-payment/zero claim (a claim with only noncovered charges)
    - 711 or 731 = Admit through discharge (original claim)
    - 717 or 737 = Replacement of prior claim (adjustment)
    - 718 or 738 =Void/cancel prior claim (cancellation)

NOTE: "x" represents a digit that can vary.

- RHC *and* FQHC claims cannot overlap calendar years. Therefore, the statement dates, or from and through dates of the claim, must always be in the same calendar year, and periods of billing ranging over 2 calendar years must be split into 2 separate claims for the 2 different calendar years.
- RHC TOB 71x claims *and* FQHC TOB 73x claims are defined as outpatient institutional claims under HIPAA and should follow *the* guidelines *below:*

B. Service-Level Information

Only *four* types of services are billed on TOBs 71x and 73x:

- Professional or primary services not subject to the *Medicare outpatient mental health treatment limitation are* bundled into line item(s)using revenue code 052x;
- Services subject to the *Medicare outpatient mental health treatment limitation are billed* under revenue code 0900 *(previously 0910)*; and
- **Telehealth originating site facility fees *are billed* under revenue code 0780.**
- *FQHC supplemental payments are billed under revenue code 0519, effective for dates of service on or after 01/01/2006. (FQHCs only)*

All charges are entered in the following revenue code lines:

- 052x – Free-Standing Clinic; or
- 0900 – Behavioral Health Treatment/Services, General Classification *(previously 0910)* ;
- 0780 –Telemedicine, General Classification*; and/or*
- *0519 - Clinic, Other Clinic (only for the FQHC supplemental payment)*

NOTE: Telehealth is not an RHC *or* FQHC service. As *appropriate, however, the telehealth* originating site facility fee is billed *by the RHC or FQHC using revenue code 0780, in* addition to the appropriate *visit* billed in revenue code 052x or 0900. *For information on billing for the FQHC supplemental payment see section 110.3 of this chapter.*

Revenue code 052x, "Free-Standing Clinic", is used to bill for all professional services under the RHC *and* FQHC benefit*s, other than those services subject to the Medicare outpatient mental health treatment limitation (0900) or for the FQHC supplement payment (0519) (FQHCs only).*

- *For dates of service prior to July 1, 2006, the values for all four digits of revenue code 052x are:*
  - *0520 = Free-Standing Clinic – to be used by all FQHCs;*
  - *0521 = Rural Health Clinic – to be used by RHCs; and*
  - *0522 = Rural Health Home – to be used by RHCs in home settings.*
- *For dates of service on or after July 1, 2006, the following revenue codes should be used when billing for RHC or FQHC services, other than those services subject to the Medicare outpatient mental health treatment limitation or for the FQHC supplement payment (FQHCs only):*
  - *0521 = Clinic visit by member to RHC/FQHC;*
  - *0522 = Home visit by RHC/FQHC practitioner;*
  - *0524 = Visit by RHC/FQHC practitioner to a member in a covered Part A stay at the SNF;*
  - *0525 = Visit by RHC/FQHC practitioner to a member in a SNF (not in a covered Part A stay) or NF or ICF MR or other residential facility;*
  - *0527 = RHC/FQHC Visiting Nurse Service(s) to a member's home when in a home health shortage area; and*
  - *0528 = Visit by RHC/FQHC practitioner to other non RHC/FQHC site (e.g. scene of accident)*

Revenue code 0900 ("Behavioral Health Treatments/Services, General Classification") is used for services subject to the *Medicare outpatient mental health treatment limitation* on claims with dates of service on or after October 16, 2003, that are received on and after October 1, 2004; for claims received before October 1, 2004, and for all claims with dates of service before October 16, 2003, use revenue code 0910 ("Behavioral Health Treatments/Services-Extension of 0900, Reserved for National Use", formerly "Psychiatric/ Psychological Services, General Classification") instead.

Revenue code 0780 ('Telemedicine, General Classification") is used to bill for the telehealth originating site facility fee. Telehealth originating site facilities' fees billed using revenue code 0780 are the only line items allowed on TOBs 71x/73x that are NOT part of the RHC *and* FQHC benefits.

- These line items require use of HCPCS code Q3014 in addition to the revenue code (0780) to indicate the facility fee is being billed.

- These are the only services billed on TOB 73x that will be subject to the Part B deductible.
- See chapter 15, §270 of Pub. 100-02, Medicare Benefit Policy Manual, (http://www.cms.hhs.gov/manuals/Downloads/bp102c15.pdf) for *coverage requirements and the* definition of telehealth services.

For dates of service from January 1, 2002, through March 31, 2005, HCPCS codes were required for selected screening and preventive services *with statutory frequency limitations*. For details, see *section 120 of this chapter* and chapter 18 of this manual (http://www.cms.hhs.gov/manuals/downloads/clm104c18.pdf). Additionally, Independent FQHC services were billed using one of five HCPCS codes, and hospital-based FQHC services were billed with one of a series of HCPCS codes. The hospital-based HCPCS codes were 99201-99205 and 99211-99215 *respectively*. Effective with dates of service on and after April 1, 2005, RHCs *and* FQHCs are no longer required to use HCPCS codes when billing for RHC *or* FQHC services. Charges *for each visit* are *combined and* entered on *one* revenue code line.

- See chapter 1, §60 (http://www.cms.hhs.gov/manuals/downloads/clm104c01.pdf) of this manual for information on billing noncovered charges or claims to FIs;
- Line items on outpatient claims under HIPAA require reporting of a line-item service date for each iteration of each revenue code. A single date should be reported on a line item for the date the service was provided, not a range of dates. Most if not all RHC *and* FQHC services are provided on a single day.
    - For services that do not qualify as a billable *visit*, the usual charges for the services are added to those of the appropriate (*generally* previous) *visit*. RHCs/FQHCs use the date of the *visit* as the single date on the line item.
- Units are reported based on *visits*, which are paid *based on* the all-inclusive rate no matter how many services are delivered. Only one *visit* is billed per day unless the patient leaves and later returns with a different illness or impairment suffered later on the same day (and medical records should support these cases). Units for *visits* are to be reported under revenue codes 052x or 0900 (0910 depending on the date), as applicable.
- No type of technical services, such as a laboratory service, or technical component of a diagnostic or screening service, is ever billed on TOBs 71x or 73x. Technical services specifically included in th*ese* benefit*s* or expressly applicable to the 71x/73x TOBs in other instructions are bundled into the *visit* rate. Consequently they are not separately identified on the claim.

If technical services/components not part of *either* the *RHC or FQHC* benefit*s* are performed in association with professional services or components of services billed on 71x/73x claims, how the technical services/components are billed depends on whether the RHC *or* FQHC is independent or provider-based:

- Technical services/components associated with professional services/components performed by independent RHCs *or* FQHCs are billed to Medicare carriers in the *designated claim format* (837P or Form CMS-1500.)

See chapters 12 (http://www.cms.hhs.gov/manuals/downloads/clm104c12.pdf) and 26 (http://www.cms.hhs.gov/manuals/downloads/clm104c26.pdf) of this manual for billing instructions.

- Technical services/components associated with professional services/components performed by provider-based RHCs *or* FQHCs are billed by the base-provider on the TOB *for the base-provider* and submitted to the FI; see the applicable chapter of this manual based on the base-provider type, such as (http://www.cms.hhs.gov/manuals/downloads/clm104c04.pdf) for outpatient hospital *services*, chapter 6 (http://www.cms.hhs.gov/manuals/downloads/clm104c06.pdf) for inpatient SNF *services* chapter 7 for Outpatient SNF *services*, etc.

The following three sections describe other billing rules applicable to RHC and FQHC claims *and* services.

Exhibit J

CMS Manual System	Department of Health & Human Services (DHHS)
Pub 100-04 Medicare Claims Processing	Centers for Medicare & Medicaid Services (CMS)
Transmittal 3571	**Date: July 29, 2016**
	Change Request 9674

NOTE: This Transmittal is no longer sensitive and is being re-communicated November 25, 2016. The Transmittal Number, date of Transmittal and all other information remains the same. This instruction may now be posted to the Internet.

SUBJECT: New Revenue Code 0815 for Allogeneic Stem Cell Acquisition Services

I. SUMMARY OF CHANGES: Revenue code 0815 (Allogeneic Stem Cell Acquisition Services), recently created by the National Uniform Billing Committee (NUBC), will be accepted into the Fiscal Intermediary Shared System (FISS), effective January 1, 2017 for Hospital Claims.

EFFECTIVE DATE: January 1, 2017
**Unless otherwise specified, the effective date is the date of service.*
IMPLEMENTATION DATE: January 3, 2017

Disclaimer for manual changes only: The revision date and transmittal number apply only to red italicized material. Any other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/revised information only, and not the entire table of contents.

II. CHANGES IN MANUAL INSTRUCTIONS: (N/A if manual is not updated)
R=REVISED, N=NEW, D=DELETED-*Only One Per Row.*

R/N/D	CHAPTER / SECTION / SUBSECTION / TITLE
R	4/231.11 - Billing for Allogeneic Stem Cell Transplants
R	3/90.3.1 - Billing for Stem Cell Transplantation

III. FUNDING:
For Medicare Administrative Contractors (MACs):
The Medicare Administrative Contractor is hereby advised that this constitutes technical direction as defined in your contract. CMS does not construe this as a change to the MAC Statement of Work. The contractor is not obligated to incur costs in excess of the amounts allotted in your contract unless and until specifically authorized by the Contracting Officer. If the contractor considers anything provided, as described above, to be outside the current scope of work, the contractor shall withhold performance on the part(s) in question and immediately notify the Contracting Officer, in writing or by e-mail, and request formal directions regarding continued performance requirements.

IV. ATTACHMENTS:

Business Requirements
Manual Instruction

Attachment - Business Requirements

Pub. 100-04	Transmittal: 3571	Date: July 29, 2016	Change Request: 9674

NOTE: This Transmittal is no longer sensitive and is being re-communicated November 25, 2016. The Transmittal Number, date of Transmittal and all other information remains the same. This instruction may now be posted to the Internet.

SUBJECT: New Revenue Code 0815 for Allogeneic Stem Cell Acquisition Services

EFFECTIVE DATE: January 1, 2017
**Unless otherwise specified, the effective date is the date of service.*
IMPLEMENTATION DATE: January 3, 2017

I. GENERAL INFORMATION

A. Background: Hematopoietic stem cell transplantation (HSCT) is a process that includes mobilization, harvesting, and transplant of stem cells and the administration of high dose chemotherapy and/or radiotherapy prior to the actual transplant. During the process stem cells are harvested from either the patient (autologous) or a donor (allogeneic) and subsequently administered by intravenous infusion to the patient.

Payment for these acquisition services is included in the OPPS APC payment for the allogeneic stem cell transplant when the transplant occurs in the hospital outpatient setting, and in the MS-DRG payment for the allogeneic stem cell transplant when the transplant occurs in the inpatient setting. The Medicare contractor does not make separate payment for these acquisition services, because hospitals may bill and receive payment only for services provided to the Medicare beneficiary who is the recipient of the stem cell transplant and whose illness is being treated with the stem cell transplant. Unlike the acquisition costs of solid organs for transplant (e.g., hearts and kidneys), which are paid on a reasonable cost basis, acquisition costs for allogeneic stem cells are included in prospective payment.

Acquisition charges for stem cell transplants apply only to allogeneic transplants, for which stem cells are obtained from a donor (other than the recipient himself or herself). Acquisition charges do not apply to autologous transplants (transplanted stem cells are obtained from the recipient himself or herself), because autologous transplants involve services provided to the beneficiary only (and not to a donor), for which the hospital may bill and receive payment (see Pub. 100-04, chapter 3, §90.3.3 and §231.10 of chapter 4 for information regarding billing for autologous stem cell transplants).

Currently, when the allogeneic stem cell transplant occurs in the outpatient setting, the hospital identifies stem cell acquisition charges for allogeneic bone marrow/stem cell transplants separately in FL 42 of Form CMS-1450 (or electronic equivalent) by using revenue code 0819 (Other Organ Acquisition). Revenue code 0819 charges should include all services required to acquire stem cells from a donor, as defined above, and should be reported on the same date of service as the transplant procedure in order to be appropriately packaged for payment purposes.

Stakeholders have expressed concern that the acquisition costs are not being accurately reflected in the transplant procedure as Revenue Code 0819 maps to cost center code 086XX (Other organ acquisition where XX is “00” through “19”) and is reported on line 112 (or applicable subscripts of line 112) of the Form CMS-2552-10 cost report.

CMS has requested and NUBC approved a new Revenue Code 0815 to be used when the hospital identifies stem cell acquisition charges for allogeneic bone marrow/stem cell transplants separately.

B. Policy: CMS requires the reporting of revenue code 0815 for the billing of all a**llogeneic** donor acquisition costs.

II. BUSINESS REQUIREMENTS TABLE

"Shall" denotes a mandatory requirement, and "should" denotes an optional requirement.

Number	Requirement	Responsibility								
		A/B MAC			DME MAC	Shared-System Maintainers				Other
		A	B	HHH		FISS	MCS	VMS	CWF	
9674.1	Contractors shall accept revenue codes 0815 (Allogeneic Stem Cell Acquisition/Donor Services) into the Shared System with effective dates of service of January 1, 2017 for 011x, 012x, 013x, and 085x bill types. Rev Code Subcategory Definition Standard Abbreviation Unit HCPCS 0815 Stem Cells - Allogeneic STEM CELL Y	X				X			X	COBA, Cost Report, IOCE, IPPS Pricer, OPPS Pricer, PS&R
9674.1.1	For 011x, 012x, 013x, and 085x bill types, contractors shall set the revenue code table information as follows: Type of Bill (TOB) equals “Y”; Unit equals "Y"; HCPCS equals "V"; Rate equals "N"; National Drug Code (NDC) equals "N"; and Override (OVR) equals "0" (zero).	X								
9674.2	Shared System Maintainer shall pass the new revenue code 0815 to downstream systems correctly.					X				NCH

III. PROVIDER EDUCATION TABLE

Number	Requirement	Responsibility				
		A/B MAC			DME MAC	CEDI
		A	B	HHH		
9674.3	MLN Article: A provider education article related to this instruction will be available at http://www.cms.gov/Outreach-and-Education/Medicare-Learning-Network-MLN/MLNMattersArticles/ shortly after the CR is released. You will receive notification of the article release via the established "MLN Matters" listserv. Contractors shall post this article, or a direct link to this article, on their Web sites and include information about it in a listserv message within 5 business days after receipt of the notification from CMS announcing the	X				

Number	Requirement	Responsibility				
		A/B MAC			DME MAC	CEDI
		A	B	HHH		
	availability of the article. In addition, the provider education article shall be included in the contractor's next regularly scheduled bulletin. Contractors are free to supplement MLN Matters articles with localized information that would benefit their provider community in billing and administering the Medicare program correctly.					

IV. SUPPORTING INFORMATION

Section A: Recommendations and supporting information associated with listed requirements:

"Should" denotes a recommendation.

X-Ref Requirement Number	Recommendations or other supporting information:

Section B: All other recommendations and supporting information: N/A

V. CONTACTS

Pre-Implementation Contact(s): Fred Rooke, fred.rooke@cms.hhs.gov

Post-Implementation Contact(s): Contact your Contracting Officer's Representative (COR).

VI. FUNDING

Section A: For Medicare Administrative Contractors (MACs):
The Medicare Administrative Contractor is hereby advised that this constitutes technical direction as defined in your contract. CMS does not construe this as a change to the MAC Statement of Work. The contractor is not obligated to incur costs in excess of the amounts allotted in your contract unless and until specifically authorized by the Contracting Officer. If the contractor considers anything provided, as described above, to be outside the current scope of work, the contractor shall withhold performance on the part(s) in question and immediately notify the Contracting Officer, in writing or by e-mail, and request formal directions regarding continued performance requirements.

ATTACHMENTS: 0

Medicare Claims Processing Manual
Chapter 3 - Inpatient Hospital Billing

90.3.1 - Billing for Stem Cell Transplantation
(Rev.3571, Issued: 07-29-16; Effective: 01-01-17; Implementation; 01-03-17)

A. - Billing for Allogeneic Stem Cell Transplants

1. Definition of Acquisition Charges for Allogeneic Stem Cell Transplants

Acquisition charges for allogeneic stem cell transplants include, but are not limited to, charges for the costs of the following services:

- National Marrow Donor Program fees, if applicable, for stem cells from an unrelated donor;
- Tissue typing of donor and recipient;
- Donor evaluation;
- Physician pre-admission/pre-procedure donor evaluation services;
- Costs associated with harvesting procedure (e.g., general routine and special care services, procedure/operating room and other ancillary services, apheresis services, etc.);
- Post-operative/post-procedure evaluation of donor; and
- Preparation and processing of stem cells.

Payment for these acquisition services is included in the MS-DRG payment for the allogeneic stem cell transplant when the transplant occurs in the inpatient setting, and in the OPPS APC payment for the allogeneic stem cell transplant when the transplant occurs in the outpatient setting. The Medicare contractor does not make separate payment for these acquisition services, because hospitals may bill and receive payment only for services provided to the Medicare beneficiary who is the recipient of the stem cell transplant and whose illness is being treated with the stem cell transplant. Unlike the acquisition costs of solid organs for transplant (e.g., hearts and kidneys), which are paid on a reasonable cost basis, acquisition costs for allogeneic stem cells are included in prospective payment.

Acquisition charges for stem cell transplants apply only to allogeneic transplants, for which stem cells are obtained from a donor (other than the recipient himself or herself). Acquisition charges do not apply to autologous transplants (transplanted stem cells are obtained from the recipient himself or herself), because autologous transplants involve services provided to the beneficiary only (and not to a donor), for which the hospital may bill and receive payment (see Pub. 100-04, chapter 4, §231.10 and paragraph B of this section for information regarding billing for autologous stem cell transplants).

2. Billing for Acquisition Services

The hospital bills and shows acquisition charges for allogeneic stem cell transplants based on the status of the patient (i.e., inpatient or outpatient) when the transplant is furnished. See Pub. 100-04, chapter 4, §231.11 for instructions regarding billing for acquisition services for allogeneic stem cell transplants that are performed in the outpatient setting.

When the allogeneic stem cell transplant occurs in the inpatient setting, the hospital identifies stem cell acquisition charges for allogeneic bone marrow/stem cell transplants separately by using revenue code *0815 (Stem Cell Acquisition).* Revenue code *0815* charges should include all services required to acquire stem cells from a donor, as defined above.

On the recipient's transplant bill, the hospital reports the acquisition charges, cost report days, and utilization days for the donor's hospital stay (if applicable) and/or charges for other encounters in which the stem cells were obtained from the donor. The donor is covered for medically necessary inpatient hospital days of care or outpatient care provided in connection with the allogeneic stem cell transplant under Part A. Expenses incurred for complications are paid only if they are directly and immediately attributable to the stem cell donation procedure. The hospital reports the acquisition charges on the billing form for the recipient, as described in the first paragraph of this section. It does not charge the donor's days of care against the recipient's utilization record. For cost reporting purposes, it includes the covered donor days and charges as Medicare days and charges.

The transplant hospital keeps an itemized statement that identifies the services furnished, the charges, the person receiving the service (donor/recipient), and whether this is a potential transplant donor or recipient. These charges will be reflected in the transplant hospital's stem cell/bone marrow acquisition cost center. For allogeneic stem cell acquisition services in cases that do not result in transplant, due to death of the intended recipient or other causes, hospitals include the costs associated with the acquisition services on the Medicare cost report.

The hospital shows charges for the transplant itself in revenue center code 0362 or another appropriate cost center. Selection of the cost center is up to the hospital.

B. - Billing for Autologous Stem Cell Transplants

The hospital bills and shows all charges for autologous stem cell harvesting, processing, and transplant procedures based on the status of the patient (i.e., inpatient or outpatient) when the services are furnished. It shows charges for the actual transplant, in revenue center code 0362 or another appropriate cost center. ICD-9-CM or ICD-10-PCS codes are used to identify inpatient procedures.

The HCPCS codes describing autologous stem cell harvesting procedures may be billed and are separately payable under the OPPS when provided in the hospital outpatient setting of care. Autologous harvesting procedures are distinct from the acquisition services described in Pub. 100-04, chapter 4, §231.11 and section A. above for allogeneic stem cell transplants, which include services provided when stem cells are obtained from a donor and not from the patient undergoing the stem cell transplant. The HCPCS codes describing autologous stem cell processing procedures also may be billed and are separately payable under the OPPS when provided to hospital outpatients.

Payment for autologous stem cell harvesting procedures performed in the hospital inpatient setting of care, with transplant also occurring in the inpatient setting of care, is included in the MS-DRG payment for the autologous stem cell transplant.

Medicare Claims Processing Manual
Chapter 4 - Part B Hospital
(Including Inpatient Hospital Part B and OPPS)

231.11 - Billing for Allogeneic Stem Cell Transplants
(Rev.3571, Issued: 07-29-16; Effective: 01-01-17; Implementation; 01-03-17)

1. Definition of Acquisition Charges for Allogeneic Stem Cell Transplants

Acquisition charges for allogeneic stem cell transplants include, but are not limited to, charges for the costs of the following services:

- National Marrow Donor Program fees, if applicable, for stem cells from an unrelated donor;
- Tissue typing of donor and recipient;
- Donor evaluation;
- Physician pre-procedure donor evaluation services;
- Costs associated with harvesting procedure (e.g., general routine and special care services, procedure/operating room and other ancillary services, apheresis services, etc.);
- Post-operative/post-procedure evaluation of donor; and
- Preparation and processing of stem cells.

Payment for these acquisition services is included in the OPPS APC payment for the allogeneic stem cell transplant when the transplant occurs in the hospital outpatient setting, and in the MS-DRG payment for the allogeneic stem cell transplant when the transplant occurs in the inpatient setting. The Medicare contractor does not make separate payment for these acquisition services, because hospitals may bill and receive payment only for services provided to the Medicare beneficiary who is the recipient of the stem cell transplant and whose illness is being treated with the stem cell transplant. Unlike the acquisition costs of solid organs for transplant (e.g., hearts and kidneys), which are paid on a reasonable cost basis, acquisition costs for allogeneic stem cells are included in prospective payment. Recurring update notifications describing changes to and billing instructions for various payment policies implemented in the OPPS are issues annually.

Acquisition charges for stem cell transplants apply only to allogeneic transplants, for which stem cells are obtained from a donor (other than the recipient himself or herself). Acquisition charges do not apply to autologous transplants (transplanted stem cells are obtained from the recipient himself or herself), because autologous transplants involve services provided to the beneficiary only (and not to a donor), for which the hospital may bill and receive payment (see Pub. 100-04, chapter 3, §90.3.1 and §231.10 of this chapter for information regarding billing for autologous stem cell transplants).

2. Billing for Acquisition Services

The hospital bills and shows acquisition charges for allogeneic stem cell transplants based on the status of the patient (i.e., inpatient or outpatient) when the transplant is furnished. See Pub. 100-04, chapter 3,

§90.3.1 for instructions regarding billing for acquisition services for allogeneic stem cell transplants that are performed in the inpatient setting.

When the allogeneic stem cell transplant occurs in the outpatient setting, the hospital identifies stem cell acquisition charges for allogeneic bone marrow/stem cell transplants separately in FL 42 of Form CMS-1450 (or electronic equivalent) by using revenue code *0815 (Other Organ Acquisition)*. Revenue code *0815* charges should include all services required to acquire stem cells from a donor, as defined above, and should be reported on the same date of service as the transplant procedure in order to be appropriately packaged for payment purposes.

The transplant hospital keeps an itemized statement that identifies the services furnished, the charges, the person receiving the service (donor/recipient), and whether this is a potential transplant donor or recipient. These charges will be reflected in the transplant hospital's stem cell/bone marrow acquisition cost center. For allogeneic stem cell acquisition services in cases that do not result in transplant, due to death of the intended recipient or other causes, hospitals include the costs associated with the acquisition services on the Medicare cost report.

In the case of an allogeneic transplant in the hospital outpatient setting, the hospital reports the transplant itself with the appropriate CPT code, and a charge under revenue center code 0362 or another appropriate cost center. Selection of the cost center is up to the hospital.

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

AMERICAN HOSPITAL ASSOCIATION and HEALTH FORUM LLC, *Plaintiffs*, v. PATIENTRIGHTSADVOCATE.ORG, INC. *Defendant.*	Case No. 1:25-cv-15137 Hon. Martha Pacold

DEFENDANT'S MOTION FOR JUDICIAL NOTICE

Defendant PatientRightsAdvocate.Org moves for consideration and judicial notice of 10 exhibits attached to its motion to dismiss. On a motion to dismiss, the Court may consider, in addition to the complaint itself, "documents incorporated into the complaint by reference," documents subject to "judicial notice," *Holmes v. Marion Cnty. Sheriff's Off.*, 141 F.4th 818, 822 (7th Cir. 2025), and documents otherwise "integral to the complaint," *Gociman v. Loyola Univ. of Chi.*, 41 F.4th 873, 881 (7th Cir. 2022). PRA's exhibits fall into five categories, each appropriate to consider under this standard: (1) the purchase webpage for the *UB-04 Data Specifications Manual*, (2) the National Uniform Billing Committee Protocol, (3) tax documents from the IRS website, (4) publications by the Centers for Medicare & Medicaid Services, and (5) price-transparency guidelines by AHA from its own website.

I. This Court can take notice of the webpage for purchasing the *UB-04 Data Specifications Manual* (Ex.E) through the incorporation-by-reference doctrine. Under that doctrine, "if a plaintiff mentions a document in his complaint, the defendant may then submit the document to the court without converting defendant's 12(b)(6) motion to a motion for summary judgment." *Brownmark Films, LLC v. Comedy Partners*, 682 F.3d 687, 690 (7th Cir. 2012). Here, the complaint describes in detail the process for purchasing the *Manual* on the AHA website. Compl. (Doc. 1) ¶¶47-55. It then specifically refers to and quotes the "pre-purchase description of the *UB-04 Manual*." ¶53. PRA's Exhibit E is the

webpage containing that description. This document, moreover, is "integral" to AHA's complaint. *Gociman*, 41 F.4th at 881. Counts II and III allege breach of the *Manual*'s license agreement. Compl. ¶¶82-110. And AHA relies on its description of this webpage to argue that the license agreement is a binding contract and to establish its scope. The *Manual* purchase webpage is properly before the Court.

II. The NUBC Protocol (Ex.A) is also integral to AHA's complaint. "[E]ven where a document is not incorporated by reference, a court may consider it on a motion to dismiss if it is integral to the complaint." *Strow v. B&G Foods, Inc.*, 633 F. Supp. 3d 1090, 1100 n.1 (N.D. Ill. 2022); *accord Johnson v. Darren Findling L. Firm*, 2023 WL 5289338, *6 (N.D. Ill. Aug. 17, 2023); *McNamara v. HireRight Sols., Inc.*, 2014 WL 321790, *1 (N.D. Ill. Jan. 29, 2014); *Swanson v. Bank of Am.*, 566 F. Supp. 2d 821, 824 (N.D. Ill. 2008), *aff'd*, 559 F.3d 653 (7th Cir. 2009); *ABN AMRO, Inc. v. Cap. Int'l Ltd.*, 2007 WL 845046, *7 (N.D. Ill. Mar. 16, 2007).

Although "not incorporated by reference," the NUBC Protocol is "integral to the complaint" because the complaint "relies heavily upon its terms and effect." *United States ex rel. Foreman v. AECOM*, 19 F.4th 85, 106 (2d Cir. 2021). The NUBC Protocol defines the NUBC's structure and the procedures that govern it as an organization. AHA relies heavily on the NUBC's structure and procedures to make its case that it is the *Manual*'s sole author and owner. *See* Compl. ¶¶28-30, 34-38, 70. Specifically, the complaint discusses the NUBC's members, *see* Compl. ¶30; NUBC Protocol 4-5; AHA's role as secretariat, Compl. ¶¶29, 36-38, 44-45, 70; NUBC Protocol 7; the offices of chair and secretary of the NUBC, Compl. ¶¶29, 70; NUBC Protocol 7-8; the procedures for proposing and approving changes to the *Manual*, Compl. ¶¶36-37, 70; NUBC Protocol 10-12; and the requirement that other members disclaim ownership in the *Manual* and recognize AHA as its owner, Compl. ¶¶30, 70; NUBC Protocol 14.

Consideration of the full Protocol is essential to evaluating the sufficiency of the complaint. The Protocol reveals critical information about how the NUBC operates that the complaint attempts

to obscure—for instance, that multiple federal agencies are NUBC members, *compare* NUBC Protocol 3-4, *with* Compl. ¶30; that changes to the *Manual* must be approved by majority vote of the members (with AHA like other members exercising only one vote), not under the "direction and control" of AHA, *compare* NUBC Protocol 7, 10-11, *with* Compl. ¶¶30, 37, 70; and that AHA holds the *Manual*'s asserted copyright "on behalf of the NUBC," which is a work "developed and maintained by the NUBC" as a whole, and not because AHA is the sole author, *compare* NUBC Protocol 14, *with* Compl. ¶30. AHA should not be free to "evad[e] dismissal under Rule 12(b)(6) simply by failing to attach to [its] complaint a document that proves [its] claim has no merit." *Brownmark Films*, 682 F.3d at 690 (cleaned up).

The NUBC Protocol is also independently subject to judicial notice under the general judicial-notice standard. Upon a party's motion, this Court must take judicial notice of a document "whose accuracy cannot reasonably be questioned." Fed. R. Evid. 201(b)(2), (c)(2). And an organization's description of its internal procedure and structure on its "own website" is information not subject to reasonable dispute, at least where the opposing party is "[f]amiliar" with the organization's inner workings. *Goplin v. WeConnect, Inc.*, 893 F.3d 488, 489-91 (7th Cir. 2018) (Barrett, J.); *see also Watts v. Joggers Run Prop. Owners Ass'n*, 133 F.4th 1032, 1036 n.3 (11th Cir. 2025) (taking "judicial notice of [a homeowner association]'s relevant bylaws, covenants, and current rules available on the HOA's website"). The NUBC Protocol comes from the NUBC's website. Proctor Decl. ¶3. And AHA is not an outside "third-party" to the NUBC. *Goplin*, 893 F.3d at 491. AHA is the secretariat of the NUBC, and much of the relevant information in the Protocol is about AHA's own role in the organization. Compl. ¶29. If the NUBC Protocol is somehow not an authentic document, AHA has the "opportunity" to show as much in response to this motion. *Goplin*, 893 F.3d at 491. Otherwise, the Court should take "judicial notice" of it. *Id.*

III. The tax-document exhibits—AHA's Form 990 (Ex.B), PRA's §501(c)(3) decision letter from the IRS (Ex.G), and PRA's Form 990 (Ex.H)—are judicially noticeable public records. The documents are government records obtained from the IRS's website. Proctor Decl. ¶¶4, 9-10. And the Court can "take judicial notice of government websites." *Pickett v. Sheridan Health Care Ctr.*, 664 F.3d 632, 648 (7th Cir. 2011); *accord Denius v. Dunlap*, 330 F.3d 919, 926 (7th Cir. 2003). Courts routinely take judicial notice of publicly available tax documents of nonprofit organizations. *E.g.*, *Oliver v. Blue Cross of Cal.*, 2025 WL 2630221, *2 (C.D. Cal. Aug. 5, 2025); *Hindu Am. Found., Inc. v. Kish*, 2023 WL 5629296, *2 (E.D. Cal. Aug. 31, 2023); *In re Cal. Bail Bond Antitrust Litig.*, 511 F. Supp. 3d 1031, 1039 (N.D. Cal. 2021); *Africare, Inc. v. Xerox Complete Document Sols. Md., LLC*, 436 F. Supp. 3d 17, 44 n.21 (D.D.C. 2020).

IV. The CMS publications—Pub. No. MLN006926, *Medicare Billing: CMS-1450 & 837I* (2025) (Ex.C); Pub. No. 100-04, *Medicare Claims Processing Manual* ch. 25 (2023) (Ex.D); *Transmittal 820, Change Request 4210* (2006) (Ex.I); *Transmittal 3571, Change Request 9674* (2016) (Ex.J)—are also judicially noticeable public records. These are not only documents from government websites, but formally issued and numbered agency publications. Such "reports of administrative bodies" are especially "proper subjects for judicial notice." *Wigod v. Wells Fargo Bank*, 673 F.3d 547, 556 (7th Cir. 2012); *accord United States v. Chaparro*, 956 F.3d 462, 475 n.3 (7th Cir. 2020); *Menominee Indian Tribe of Wis. v. Thompson*, 161 F.3d 449, 456 (7th Cir. 1998).

V. Finally, AHA's *Updated Price Transparency Guidelines* (updated Nov. 12, 2018) (Ex.F) are judicially noticeable because they are not subject to reasonable dispute. The Court "may take judicial notice of undisputed material hosted on a party's public website." *USA-Halal Chamber of Com., Inc. v. Best Choice Meats, Inc.*, 402 F. Supp. 3d 427, 431 n.3 (N.D. Ill. 2019); *see, e.g.*, *Goplin*, 893 F.3d at 491; *Laborers' Pension Fund v. Blackmore Sewer Const., Inc.*, 298 F.3d 600, 607 (7th Cir. 2002); *Newbold v. State Farm Mut. Auto. Ins. Co.*, 2015 WL 13658554, at *4 n.7 (N.D. Ill. Jan. 23, 2015). The *Guidelines* come

from AHA's own website. Proctor Decl. ¶8. And PRA only cites them for the indisputable proposition that, in them, AHA acknowledged that hospitals can comply with a federal price-transparency regulation by making public the revenue codes associated with particular healthcare treatments. *See* Mot. to Dismiss 8.

CONCLUSION

This Court should take notice of the 10 exhibits attached to PRA's motion to dismiss and consider them when ruling on that motion.

Dated: February 13, 2026

Respectfully submitted,

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