



# Part II: The Montana Community Benefit Guidebook

MONTANA COMMUNITY BENEFIT GUIDEBOOK BOOTCAMP

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# Introductions

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# Agenda

- Definitions and calculations related to reporting Other Benefits
  - Community health improvement services and community benefit operations
  - Health professions education
  - Subsidized health services (to cover in Part III)
  - Research
  - Cash and in-kind contributions



## Guidebook - Project Key Steps

- Assist in writing guidelines for each component reported on the Form 990, Schedule H, Hospitals.
- Resulting guidebook would serve as a resource to Montana hospitals to identify and inventory community benefits and provide for a standardization of accounting and reporting the information to the IRS and the public.

# Schedule H, Line 7e

<b>Other Benefits</b>							
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4) . .							

## Schedule H, Line 7e

- Survey Responses
  - Medication assistance.
  - Palliative care.
  - Obesity prevention program/healthy cooking.
  - Yoga classes, youth soccer, strength training.
  - Pre-diabetes program, exercise classes, community health fair.
  - Childbirth, lactation and car seat education.
  - CPR instruction.

## Schedule H, Line 7e

- Survey Responses.
  - Mental health.
  - Safe drivers courses.
  - Breast health awareness.
  - Vaccinations.
  - Sports physicals.
  - COVID-19 testing.
  - Cancer support.

## Schedule H, Line 7e

### Line 7e: Community health improvement services and community benefit operations (Worksheet 4).

- **IRS Instructions:** Community health improvement services means activities or programs, subsidized by the health care organization, carried out or supported for the express purpose of improving community health. Such services do not generate inpatient or outpatient revenue, although there may be a nominal patient fee or sliding scale fee for the services.
- Community benefit activities or programs seek to achieve a community benefit objective, including improving access to health services, enhancing public health, advancing increased general knowledge, and relief of a government burden to improve health.



## Schedule H, Line 7e

What supports an activity or program as fulfilling a community need and should be reported? Any of the following demonstrate a community need:

- A Community Health Needs Assessment (CHNA) conducted or accessed by the organization.
- Documentation that demonstrated community need or a request from a public health agency or community group was the basis for initiating or continuing the activity or program.
- The involvement of unrelated, collaborative tax-exempt or government organizations as partners in the activity or program carried out for the express purpose of improving community health.

## Schedule H, Line 7e

- **General Considerations:** Activities focused on the improvement of community health, including education, outreach services, prevention services without generating patient bills. Services may include a nominal fee, if any.

## Schedule H, Line 7e - Include

### **Include the following from a general perspective:**

- Activities/costs associated with conducting community health needs assessments, including assigned staff.
- Community benefit program administration, including software costs associated with supporting the community benefit program.
- Activities associated with fundraising for community benefit programs.
- Activities associated with grant writing for community benefit programs.

## Schedule H, Line 7e - Include

- Activities/programs that achieve a community benefit objective.
  - Improving access to health services.
  - Enhancing public health.
  - Advancing increased general knowledge.
  - Relief of a government burden to improve health.
- Activities/programs broadly available to the public and serve low-income consumers or underserved individuals.
- Activities/programs that reduce geographic, financial, or cultural barriers to accessing health services, and if ceased, would result in access problems (i.e., longer wait times, longer travel distances).

## Schedule H, Line 7e - Include

- Activities/programs that address federal, state, or local public health priorities such as eliminating disparities in access to health care services or disparities in health status among different populations.
- Activities/programs that reduce or eliminate a barrier to access.
- Activities/programs that leverage or enhance public health department activities such as childhood immunization efforts.

## Schedule H, Line 7e - Include

- Activities/programs that would cease to exist or for which the community would lose access, if unavailable.
- Activities/programs that strengthen community health resilience by improving the ability of a community to withstand and recover from public health emergencies.
- Activities/programs centered around public health goals or initiatives (i.e., Healthy People).

## Schedule H, Line 7e - Include

- Activities/programs for which the community's health status would decline if not available.
- Activities/programs for which a public health agency provides comparable services.
- Activities/programs for which involve a public health partner.

## Schedule H, Line 7e - Include

- Activities/programs that would become the responsibility of government or another tax-exempt organization or increase the health-related costs of the government or another tax-exempt organization.
- Activities/programs also provided by the government (same or similar).
- Activities/programs for which the government provides financial support (i.e., funding from the Centers for Disease Control and Prevention).



## Schedule H, Line 7e - Include

Items to include with greater specificity:

- Activities/programs that advance increased general knowledge through education or research that benefits the public.
- Activities/programs associated with chronic disease management and case management of those individuals considered underinsured and uninsured-beyond routine discharge planning.
- Community health education.
- Immunizations for low-income children.

## Schedule H, Line 7e - Include

- Health screening programs in low-income community (targeted to underinsured and uninsured persons to provide follow-up care, if needed, and access to services).
  - Blood pressure measurements.
  - Cholesterol checks/Lipid profiles.
  - School physicals (when related to a demonstrated need for vulnerable populations).
  - Sports physicals (when related to a demonstrated need for vulnerable populations).
  - Stroke risks.
  - Eye examinations.
  - Hearing screenings.
  - Skin cancer screenings.
  - Mammography screenings.
  - Prostate screenings.
  - Colon cancer screenings.
  - Osteoporosis screenings.
  - Behavioral health screenings.

## Schedule H, Line 7e - Include

- Clinics for underinsured and uninsured individuals (flu vaccinations/COVID-19 vaccinations, etc.)
  - Include costs associated with operation.
  - Include costs associated with facilities and overhead.
  - Include costs associated with lab and medication costs.
- Mobile Units, delivering primary care, dental care, etc. to underserved communities on an occasional or one-time basis.

## Schedule H, Line 7e - Include

- Health care support services focused on enrollment services in public programs and transportation.
- Telephone information services (i.e., Ask a Nurse, medical/mental health service hotlines or other similar hotline as long as not provided for marketing purposes).
- Self-help programs, including smoking cessation, exercise, and weight loss/nutrition programs.
- Wellness programs, including anger management programs, stress management classes.

## Schedule H, Line 7e - Include

- Community health education specific to public health priorities (i.e., diabetes, heart disease).
- Community health education lectures and workshops to various community groups.
- Community health promotion and/or wellness programs for educational purposes.

## Schedule H, Line 7e - Include

- Newsletters available for distribution to the community if focused on education specific to community health issues and available health and social services.
- Caregiver training for persons caring for family members at home.
- Outreach services (i.e., children, seniors to remain in homes).
- Health fairs specific to community health needs.
- Prevention services.
- Mental health assistance.

## Schedule H, Line 7e – Include

- Support groups related to community need (i.e., diseases and disabilities, grief, infertility, support for patient families, managing chronic disease, prevention of child abuse), including costs to run support groups.
- Community-based chaplaincy programs or community-based spiritual care.
- Physician referral programs for those needing access to Medicaid and uninsured individuals.

## Schedule H, Line 7e – Include

- Personal response systems (i.e., Lifeline).
- Transportation programs for patients and families to provide greater patient access to care.
- Taxi vouchers for low-income individuals.
- Consumer health libraries.
- Community news releases and other media instruments for purposes of public education about specific health issues.
- School health education programs.
- Workforce health education programs when not provided as a “goodwill” service and provided related to community health need.



## Schedule H, Line 7e - Exclude

### Do not include:

- Activities related to routine or required care/services.
- Activities primarily provided for marketing purposes or to increase market share (consider location of activities, meaning low-income community vs. upscale mall or community).
- Activities that are more beneficial to the organization than the community serving as a cost of doing business (i.e., vaccinations for employees only designed to reduce absenteeism).

## Schedule H, Line 7e - Exclude

### Do not include:

- Activities/programs or donations that are unrelated to the organization's exempt purpose and mission (i.e., donation of a score board to a local school).
- Activities designed to primarily increase referrals of patients with third-party coverage.

## Schedule H, Line 7e - Exclude

- Activities required for licensure or accreditation (costs associated with standard of care or designed to meet minimum regulatory requirements, discharge planning assistance).
- Programs only serving hospital's patients for post-discharge services with a return on investment to the hospitals.
- Patient education programs that are a part of comprehensive patient care (i.e., diabetes education specific to patients only).

## Schedule H, Line 7e - Exclude

- Education programs specific to employees, including various wellness and health promotion, provided by the organization as an employee benefit.
- Clinics where a fee is charged and/or patient bills generated that result in a profit for the hospital.
- Health education programs for a fee that results in a profit for the hospital.
- Programs targeted to “covered lives” only or for those for which the hospital bears financial risk.

## Schedule H, Line 7e - Exclude

- Activities restricted to individuals affiliated with the organization only (i.e., employees and physicians of the organization).
- Activities for which expenses are not generated (i.e., time spent by volunteers and employees).
- Community newsletters if focus is for marketing purposes.
- Community calendars if focus is for marketing purposes.
- Advertisements/media releases with health messages for marketing purposes.

## Schedule H, Line 7e - Exclude

- Programs and education classes that are reimbursed or intended to attract insured patients (i.e., childbirth or parenting classes).
- Translation and interpreter services required of all providers.
- Activities unrelated to community health needs.

## Schedule H, Line 7e - Expenses

- Expenses to include within calculation:
  - Direct expenses:
    - Compensation expense for hospital staff working on specific programs during normal working hours (hours x hourly rate).
    - Software costs associated with supporting the community benefit programs.

## Schedule H, Line 7e - Expenses

- Expenses to include within calculation:
  - Direct expenses:
    - Training costs associated with community benefit programs.
    - Grant writing and fundraising costs for community benefit programs.
    - Supplies expenses.
    - Administrative costs of outreach or public forums
    - Other expenses (equipment, transportation).



## Schedule H, Line 7e - Expenses

- Expenses to include within calculation:
  - Indirect expenses:
    - Overhead (space, technology, etc.)/Consider indirect cost factor from Medicare Cost Report, cost accounting system, reasonable methodology.

## Schedule H, Line 7e - Revenue

- Direct offsetting revenue.
  - Fees paid by program participants.
  - Restricted grant funds for qualifying programs.
  - No inpatient or outpatient revenue (sometimes a nominal patient fee or sliding scale fee).

# Schedule H, Line 7f

Operations (from Worksheet 7)					
<b>f</b> Health professions education (from Worksheet 5)					

## Schedule H, Line 7f

- Survey Responses.
  - Family Medicine Residency of Western Montana program.
  - Medical school intern rotations/residency precepting.
  - Nursing students/preceptorships.
  - Allied Health students/preceptorships.
  - Clinical Pastoral Education.
  - Pharmacy residency program.
  - High school student internships.

## Schedule H, Line 7f

- **IRS Instructions:** Health professions education means educational programs that result in a degree, a certificate, or training necessary to be licensed to practice as a health professional, as required by state law, or continuing education necessary to retain state license or certification by a board in the individual’s health profession specialty. It does not include education or training programs available exclusively to the organization’s employees and medical staff or scholarships provided to those individuals. However, it does include education programs if the primary purpose of such programs is to educate health professionals in the broader community. Costs for medical residents and interns can be included, even if they are considered “employees” for purposes of Form W-2 reporting.

## Schedule H, Line 7f

- **General Considerations:** Consider all educational programs the organization is involved with that results in degrees granted or necessary training to practice within the healthcare community or as a health professional. This would include, but not be limited to, educational programs specific to physicians, interns, medical residents, medical students, nurses and nursing students, pastoral care trainees, and other health professions. The education provided would be required for a degree, certification, or training as required by state law, an accrediting body, or health profession specialty.

## Schedule H, Line 7f - Include

**Did your organization incur any of the following costs for health professions education? If so, include within the calculation:**

- Scholarships for community members.
- Continuing medical education for community physicians and accessible to all qualified physicians (if eligible for continuing education credit by an accredited society or health care professional society or those that establish standards or accreditations).
- Continuing medical education offered to physicians outside of the medical staff on subjects the organization serves as an expert.

## Schedule H, Line 7f - Include

- Expenses associated with training and precepting medical students.
- Operation costs associated with nursing school, if applicable.
- Internships/externships when on-site training of nurses (i.e., LVN or LPN) is subsidized by the hospital.
- Continuing nursing education if accessible to all professionals within the community (if eligible for continuing education credit by an accredited society or health care professional society or those that establish standards or accreditations).
- Costs related to underwriting faculty positions in nursing schools due to nursing shortages and faculty shortages.



## Schedule H, Line 7f - Include

- Nurse education if graduates may seek employment at any organization.
- Costs connected with clinical staff hours when the staff are unavailable to perform clinical duties because of the time dedicated to instructing, training, or precepting students.
- Additional compensation, when paid, to nurses and other staff members when serving as preceptors for nursing and other allied health professions.

## Schedule H, Line 7f - Include

- Costs associated with training nurses to serve as preceptors.
- Costs associated with time spent by instructors as they interact in the classroom setting and simulation labs.
- Clinical setting for undergraduate training and internships related to dietary professionals, technicians, physical therapists, social workers, pharmacists, and other health professionals.

## Schedule H, Line 7f - Include

- Training of those individuals within the areas of occupational health or outpatient facilities.
- Unpaid costs of medical translator training beyond the items mandated.
- Stipends, fringe benefits of interns, residents, and fellows in accredited graduate medical education programs.
- Salaries and fringe benefits of faculty directly related to intern and resident education.

## Schedule H, Line 7f - Include

- Salaries and fringe benefits of faculty directly related to teaching:
  - Medical students.
  - Students enrolled in nursing programs that are licensed by state law or, if licensing is not required, accredited by the recognized national professional organization for the particular activity.
  - Students enrolled in allied health professions education programs, licensed by state law or, if licensing is not required, accredited by the recognized national professional organization for the particular activity, including, but not limited to, programs in pharmacy, occupational therapy, dietetics, and pastoral care.

## Schedule H, Line 7f - Include

- Salaries and fringe benefits of faculty directly related to teaching (continued):
  - Continuing health professions education open to all qualified individuals in the community, including payment for development of online or other computer-based training accepted as continuing health professions education by the relevant professional organization.

## Schedule H, Line 7f - Exclude

### **Do not include the following as health professions education for community benefit purposes:**

- Education programs exclusive to the organization's employees or medical staff.
- In-service training.
- Orientation programs.
- Routine professional development.
- Internal mentoring programs.

## Schedule H, Line 7f - Exclude

- Joint appointments with educational institutions and medical schools.
- Costs if nursing students are required to work for the organization.
- Scholarships for staff members benefitting the organization more than the community.

## Schedule H, Line 7f - Exclude

- Continuing medical education for hospital's own medical staff (restricted to hospital team members only).
- Nurse education if graduates are required to become hospital's employees (service restrictions benefit organization and not community as a whole).
- Mentoring high school or other students (consider inclusion within Workforce Development).



## Schedule H, Line 7f - Expenses

- Expenses to include within calculation:
  - What are the direct and indirect costs for GME and for other health professions education (nursing) necessary for the trainees to be licensed or certified in their area of expertise.
  - Costs of medical residents and interns even if considered employees for purposes of Form W-2 reporting.

## Schedule H, Line 7f - Revenue

- Direct offsetting revenue.
  - Include direct GME revenue for Medicare and for Medicaid and Children's Hospitals GME.
  - May require analysis of GME reimbursement provided by Medicaid and Children's Hospital GME to split into direct and indirect components.

## Schedule H, Line 7f

- Utilize Medicare Cost Report.
  - Values GME expense.
  - Consistent approach between hospitals.

# Schedule H, Line 7h

<b>h</b> Research (from Worksheet 7)						
• Continued from Worksheet 7						

## Schedule H, Line 7h

- Survey Responses.
  - Various research programs and clinical trials.
  - Innovative research, clinical trials.
  - Nursing research, collaborative science and innovation.

## Schedule H, Line 7h

- **IRS Instructions:** Research means any study or investigation the goal of which is to generate increased generalizable knowledge made available to the public. The organization can include the cost of internally funded research it conducts, as well as the cost of research it conducts funded by a tax-exempt or government entity. The organization cannot include costs of research funded by an individual or an organization that is not a tax-exempt or government entity.

## Schedule H, Line 7h

- **General considerations:** Include research studies for which the findings will be made available to the public. Studies funded by government organizations (National Institutes of Health); other tax-exempt entities (even if related) are reportable as community benefit. Industry-sponsored research studies are not reportable as community benefit unless industry-sponsored research provides public benefit (i.e., where protocols call for broad publication of the results).

## Schedule H, Line 7h - Include

- **Include research costs associated with some of the following examples (funded internally or by a tax-exempt entity or government entity and intended to be made available to the public):**
  - Clinical trials.
  - Clinical and community health research.
    - Basic research.
    - Translational research.



## Schedule H, Line 7h - Include

- Other type of clinical research (i.e., nutritional studies, qualify improvement, information technology).
  - Research specific to issues related to reducing health disparities.
  - Research specific to issues related to preventable illness.
  - Research even if not published due to negative outcomes are findings if primarily funded by a tax-exempt entity and not published.
  - Research primarily (i.e., more than 50%) funded by a tax-exempt source.

## Schedule H, Line 7h - Include

- Studies on health issues for vulnerable persons.
  - Studies on therapeutic protocols.
  - Studies on health issues for economically poor and vulnerable persons.
  - Studies on community health, such as incidence rates of conditions for special populations.

## Schedule H, Line 7h - Include

- Knowledge about underlying biological mechanisms of health and disease, natural processes, or principles affecting health or illness.
  - Evaluation of safety and efficacy of interventions for disease such as clinical trials and studies of therapeutic protocols.
  - Laboratory-based studies.
  - Epidemiology, health outcomes, and effectiveness.
  - Behavioral or sociological studies related to health, delivery of care, or prevention.
  - Studies related to changes in the healthcare delivery system or innovative healthcare delivery models.

## Schedule H, Line 7h - Include

- Community of findings and observations, including publication in a medical journal.
  - Research papers prepared by hospital staff for professional journals and/or presentations.
  - Reasonable travel costs, if paid by hospital, for physician to report research findings at a national conference.

## Schedule H, Line 7h - Include

- Community of findings and observations, including publication in a medical journal.
  - Research on how to reduce disparities in cancer.
  - Research on how to triage ED patients and publish results in a professional journal.
  - Creation of partnerships for community-based research projects.
  - Costs of an Institutional Review Committee/Board if community benefit criteria met.

## Schedule H, Line 7h - Exclude

- **Do not include research costs associated with:**
  - Research where findings are only used internally or only by the funder.
  - Research funded by a for-profit entity or source that utilizes information for proprietary purposes.
  - Research where findings are only used for proprietary purposes.
  - Research to yield intellectual property for a for-profit entity.
  - Research to provide a return on investment to the hospital through license fees and/or royalties.

## Schedule H, Line 7h - Exclude

- Studies to determine hospital operations for consideration of developing or building.
  - Quality assurance program research if such programs are intended or required to increase reimbursement.
  - Studies to reduce medication errors focused on quality assurance components.
  - Costs to prepare Community Health Needs Assessments (include in Community Benefit Operations).
  - Market research.

## Schedule H, Line 7h - Expenses

- **Did your organization incur any of the following during the year?**
  - Research development costs.
  - Salaries and benefits of researchers and staff, including stipends for research trainees (Ph.D. candidates, post-doctoral students, or fellows).
  - Facilities for collection and storage of research, data, and samples.
  - Animal facilities.



## Schedule H, Line 7h - Expenses

- **Did your organization incur any of the following during the year?**
  - Equipment.
  - Supplies.
  - Tests conducted for research rather than patient care.
  - Statistical and computer support.
  - Compliance (i.e., accreditation for human subjects protection, biosafety, Health Insurance Portability and Accountability Act (HIPAA), etc.).
  - Dissemination of research results.

## Schedule H, Line 7h - Expenses

- **Did your organization incur any of the following during the year?**
  - Indirect cost factors.
  - Consider NIH guidelines or other sources.

## Schedule H, Line 7h - Revenue

- Grants provided and restricted by a third-party.
  - NIH.
  - Foundation.
- License fees for research reported as community benefit.
- Royalties for research reported as community benefit.

# Schedule H, Line 7i

i Cash and in-kind contributions for community benefit (from Worksheet 8)						

## Schedule H, Line 7i

- **IRS Instructions:** This line includes cash contributions or grants and the cost of in-kind contributions that support financial assistance, health professions education, and other community benefit activities reportable on Schedule H, Part I, Lines 7a – 7h. Cash and in-kind contributions means contributions made by the organization to health care organizations and other community groups restricted, in writing, to one or more of the community benefit activities documented within Part I, Line 7. In-kind contributions include the cost of staff hours donated by the organization to the community while on the organization's payroll, indirect cost of space donated to tax-exempt community groups (such as for meetings), and the financial value (generally measured at cost) of donated food, equipment, and supplies.

Did your organization incur any of the following during the year?

- Cash contributions to other qualifying health care organizations and other community benefit group organizations restricted, in writing.
- Cash contributions and grants made by the organization to entities or community groups that share the organization's goals and mission.
- Contributions and matching funds provided to not-for-profit community organizations.

## Schedule H, Line 7i - Include

- Contributions to schools for programs that promote student health and academic performance when tied to an identified community health need.
- Contributions to nonprofit insurance organization (i.e., capitated insurer for Medicaid patients) to provide for the access to health care for Medicaid patients.
- Contributions for the costs of electronic medical records when contribution is to a Federally Qualified Health Clinic or other nonprofit network of physicians or health care organizations serving low-income or uninsured patients.

## Schedule H, Line 7i - Include

- Contributions to charity events of not-for-profit organizations, after deducting the market value of participation by the employees or the organization.
- Donations to a community clinic serving a low-income class and/or group.
- Fundraising for organization community benefit activities.
- Emergency funds to local Red Cross.
- Supplies and cash donation to other areas of the country or other countries due to poverty or natural disasters.



## Schedule H, Line 7i - Include

- In-kind contributions to include:
  - Cost of staff hours/staff time donated by the organization while on the organization's payroll.
  - Indirect costs associated with space provided (i.e., meetings).
  - Financial value at cost (with remaining useful life) of donated food, equipment, and supplies (i.e., medical equipment/supplies, information technology equipment).

## Schedule H, Line 7i - Include

- In-kind contributions of emergency medical care at a community event.
- Employee physician time to conduct physicals at a homeless shelter.
- Costs of coordinating community events not sponsored by the health care organization.
- Employee costs related to board and community service involvement when on work time.
- Food donations, including to organizations like Meals on Wheels and food shelters.
- Laundry services for community organizations.

## Schedule H, Line 7i - Include

- Ancillary services (i.e., lab, radiology, and pharmacy services) provided at low/no costs to other providers in the community (clinics or shelters).
- Technical assistance to community organizations (i.e., information technology, accounting, human resource support, process support, planning, and/or marketing).
  - Finance staff time to help a free clinic set up an accounting system.
- Matching grants.
- Grants to for-profit organization if restricted in writing to a community benefit activity and responds to a community health need.

## Schedule H, Line 7i - Include

- “After Prom” school sponsored events if specific to preventing accidents and injury to youth to address a public health priority and community need.
- Program, operating, and education grants.
- Blood drives at hospital facility with employees donating blood during office hours (contribution of employees’ time).

## Schedule H, Line 7i - Exclude

### Do not include:

- Cash or in-kind contribution payments in exchange for a service, facility, or project or that the organization makes primarily to obtain an economic or physician benefit.
- Contributions primarily for public relations/marketing reasons.
- Contributions not related to a community health need.
- Contributions for the cost of electronic medical records to physicians.
- Payments in lieu of taxes that the organization makes to prevent or forestall local or state property tax assessments.

## Schedule H, Line 7i - Exclude

- Payments made by a teaching hospital to its affiliated medical school for intern or resident supervision services.
- Unrestricted sponsorships.
- Other donations that have not been restricted, in writing, to a community benefit purpose.

## Schedule H, Line 7i - Exclude

- Cash or in-kind contributions contributed by employees (i.e., activities performed by employees during personal time).
- Employee costs associated with board and community involvement when provided during employee's own time.
- Volunteer hours provided by hospital employees on their own time for community events.

## Schedule H, Line 7i - Exclude

- Fundraising for new technology.
- Executive time at charitable golf outings.
- Equipment that is fully depreciated as the asset has been fully expensed.



## Schedule H, Line 7i - Exclude

- Emergency funds provided by the organization to the organization's employees (i.e., funds provided to an employee support fund for which the individuals benefiting are only internal to the organization).
- Emergency funds provided by employees and not incurred by the organization.
- Loans, advance, or contributions to the capital of another organization reportable in Part X.

## Schedule H, Line 7i - Exclude

- Unrestricted grants or gifts that another organization can, at the discretion of the grantee organization, be used other than to provide the type of community benefit described in the table on Part I, Line 7.
- Fees for sporting event tickets.
- Salary expenses paid to employees deployed on military services or jury duty.
- Time spent at golf outings or other primarily recreational events.
- Grants passed through from a related organization.

## Schedule H, Line 7i - Expenses

- Dollar value of cash donation made and restricted (in writing) for a specific community benefit purpose.
- In-kind donations valued based on book value and/or reasonable cost estimates.

## Schedule H, Line 7i - Revenues

- Generally, should be zero.
- Restricted grants from another organization for which the amount is re-granted or shared with another entity.

# How Can We HELP?

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A national healthcare advisory services firm  
providing consulting, audit, and tax services