



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
ATLANTA, GA 30308

WAGE AND INVESTMENT DIVISION

May 15, 2012

Desk Officer for the Department of the Treasury  
Office of Management and Budget  
Office of Information and Regulatory Affairs  
Washington, DC 20503

RE: Information collection request number 201205-1545-005


Thank you for your consideration of the request for emergency processing of information collection request number 201205-1545-005 (1545-0047). Although the public comment period closes on May 16, 2012, we respectfully request approval under the Paperwork Reduction Act on or before May 15, 2012, which is a deadline for certain filers.

On May 9, 2012, the IRS invited the public to submit comments on the changes to Form 990 and Schedule H (77 FR 27281). The revisions required for Schedule H are directly related to the Patient Protection and Affordable Care Act (Affordable Care Act) Public Law 111-148, 124 Stat. 119 (March 23, 2010). The Schedule has changed significantly since this collection was previously approved by OMB in July 2010. Section 9007 of the Affordable Care Act included new requirements for tax-exempt hospital organizations and their hospital facilities, including information return reporting requirements. To gather information on hospital organizations compliance with these requirements and on related policies and practices, the IRS revised the Form 990, Schedule H for tax year 2010 to add a new Part V.B. To give the hospital community more time to familiarize itself with the types of information the IRS is requesting, the IRS made Part V.B optional for tax year 2010 (see Announcement 2011-37, 2011-27 I.R.B. 37). During this period the IRS solicited, received and incorporated, where appropriate and feasible, public comments, both oral and written, to improve the 2011 Form 990, Schedule H. Beginning in tax year 2011, Part V.B is no longer optional, with the exception of lines 1 through 7, regarding community health needs assessments (CHNAs), as the CHNA requirements of the Affordable Care Act are only effective for tax years beginning after March 23, 2012. Accordingly, hospital organizations that are required to file the 2011 Form 990 are required to complete all parts and sections of the 2011 Schedule H, including Part V.B, except lines 1 through 7.

The IRS regrets that the normal notice and comment procedures are not practicable at this time. Of course, the IRS will carefully consider all comments received on the changes to Schedule H and will implement changes, as necessary and with the concurrence of OIRA. In addition, the IRS is currently preparing the information collection request for tax year 2012 and will utilize the full notice and comment procedures for that collection. We anticipate other opportunities to comment on Form 990 changes in the coming months, including a proposed rule (RIN 1545-BK57) relating to the additional requirements for charitable hospitals under Internal Revenue Code section 501(r), which IRS and Treasury are actively working on as an item on the 2011-2012 Priority Guidance Plan.

Again, thank you for your consideration of this request. If you have any questions, please do not hesitate to contact me at (202) 622-3776.

Sincerely,

  
for Yvette B. Lawrence  
Chief, Special Services Section