

STATE OF MARYLAND
DEPARTMENT OF HEALTH AND MENTAL HYGIENE

Donald A. Young, M.D.
Chairman

Joseph R. Antos, Ph.D.
Trudy R. Hall, M.D.
Steven B. Larsen
C. James Lowthers
Kevin J. Sexton
Herbert S. Wong, Ph.D.



Robert Murray
Executive Director

Stephen Ports
Principal Deputy Director
Policy & Operations

Gerard J. Schmith
Deputy Director
Hospital Rate Setting

Charlotte Thompson
Deputy Director
Research and Methodology

HEALTH SERVICES COST REVIEW COMMISSION
4160 PATTERSON AVENUE · BALTIMORE, MARYLAND 21215
AREA CODE 410-764-2605
FAX 410-358-6217
Toll Free 888-287-3229
Web Site: www.hscrc.state.md.us

MEMORANDUM

To: Chief Financial Officers

From: Robert Murray - Executive Director

A handwritten signature in dark ink, appearing to be 'RM', is written over the printed name of Robert Murray.

Date: August 3, 2009

Re: Submission of Internal Revenue Service Form 990

The General Assembly in 2009 enacted legislation (Health-General Article, §19-216(a) (3)), requiring hospitals to submit to the Commission their most recent Form 990 filed annually with the Internal Revenue Service (IRS). The purpose of this memorandum is to notify hospitals of the due dates for submitting their Form 990.

The IRS specifies that Form 990 be filed by nonprofit hospitals "by the 15th day of the fifth month after its fiscal year ends." The Maryland statute requires that Form 990 be submitted to the Commission within 30 days of the filing with the IRS. Therefore, the annual due dates for submission of Form 990 by hospitals is as follows:

- 1) For hospitals with fiscal years ending June 30th, due December 15th
- 2) For hospitals with fiscal years ending August 31st, due February 15th
- 3) For hospitals with fiscal years ending December 31st, due June 15th.

If a hospital receives an extension of the deadline for filing its Form 990 with the IRS, the new due date for submission to the Commission will be within 30 days of the new due date. However, it is the responsibility of the hospital to notify the Commission in writing of the extension in order to avoid being fined for late submission.

In order, for the Commission to familiarize itself Form 990 data, hospitals are hereby directed to

submit within 30 days of the date of this memorandum a copy of its most recently filed Form 990.

If you have any questions concerning the above, you may contact Dennis N. Phelps, Associate Director-Audit & Compliance or Rodney Spangler, Chief-Audit & Compliance at 410-764-2605.