

Southern Poverty Law Center  
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Montgomery, Alabama 36102  
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San Francisco

San Francisco, CA

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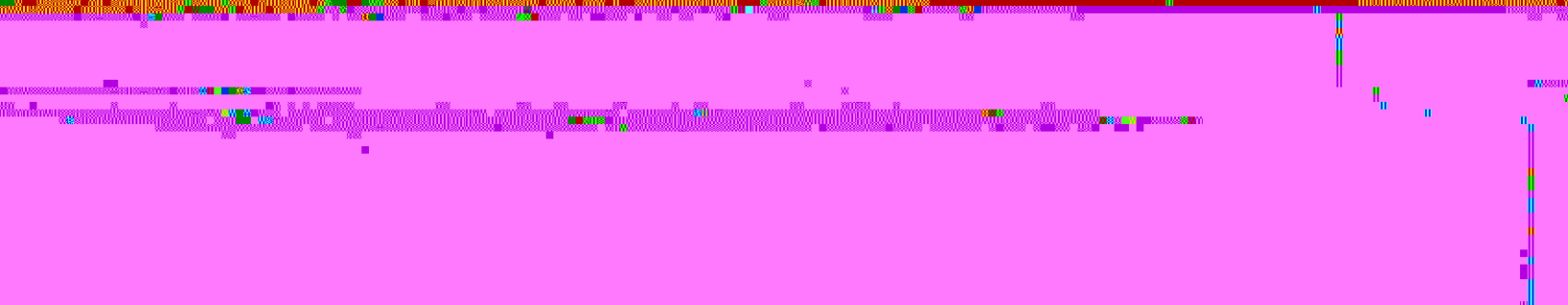
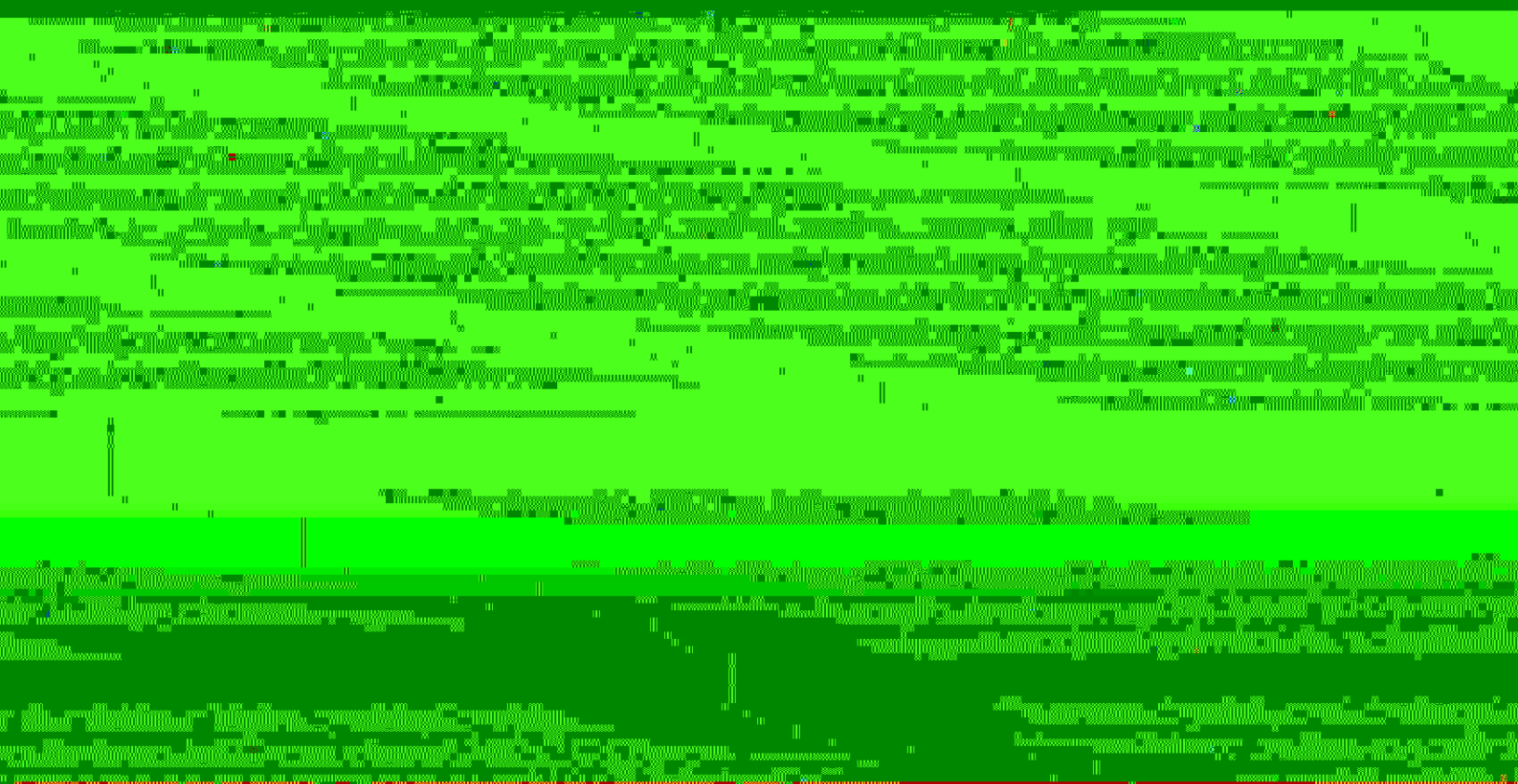
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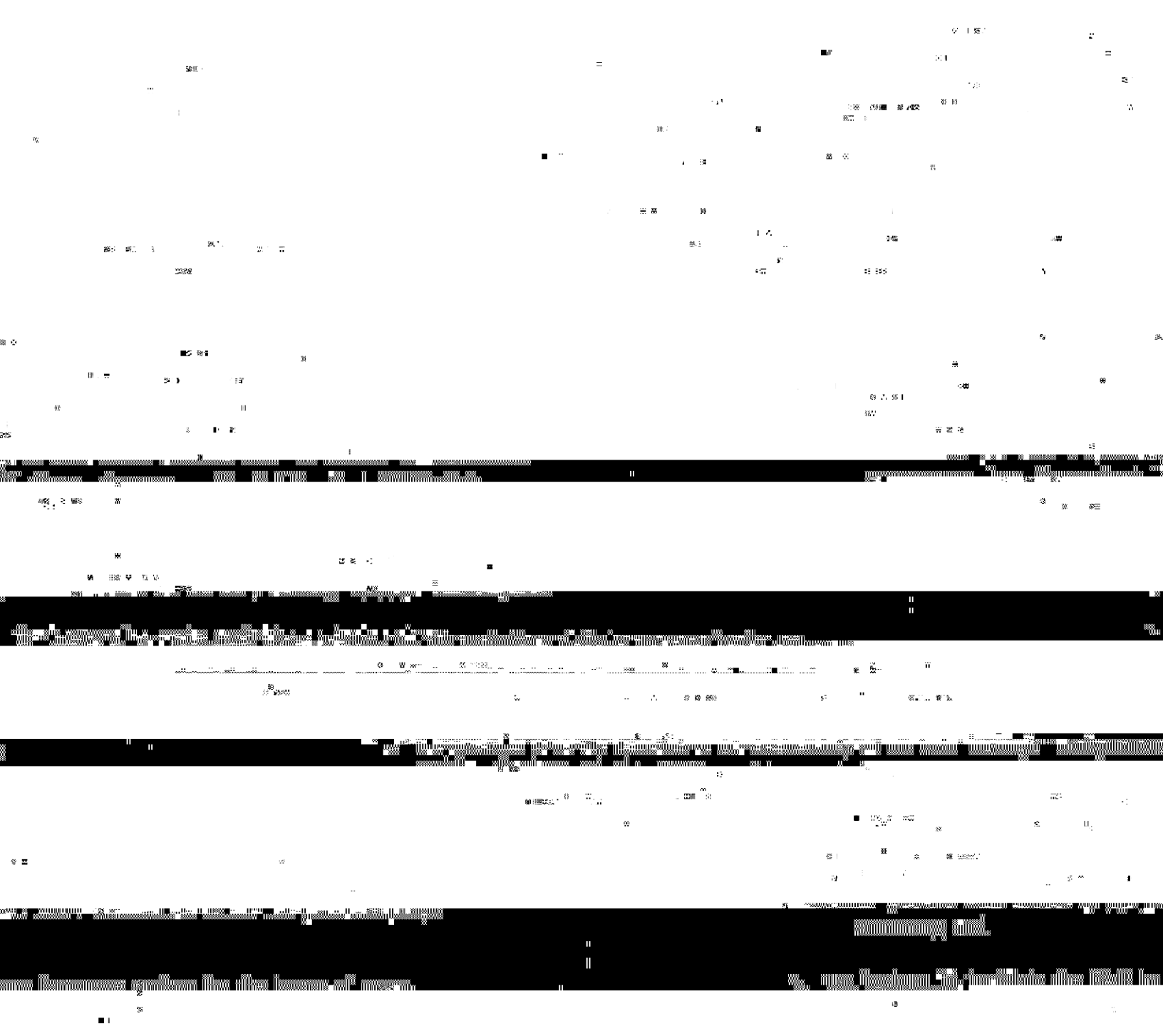
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1. Obtaining initial licensure for a written protocol is a condition for the use of a facility. The EAP must include the methods for applying, as well as the...



Financial Assistance Program, and the...  
Financial Assistance Program, and the...

Under § 501(r)(4), that a Hospital Facility's...

...hospitals that have not complied with these requirements. In using their 501(c)(3) tax-exempt status, 501(c)(3) hospitals are subject to the IRS's active review and ongoing tax-exempt hospitals' compliance, and as of the end of the 2016 fiscal year, it had completed 968 reviews and referred 363 hospitals for field examinations.<sup>5</sup>

We believe Magee is not compliant with several of the requirements of the ACA.

**Requirement 1: Financial Assistance Policy**

...patient's eligibility for financial assistance before pursuing FCAs or to limit charges to no more than the AGBL.

**Magee is Not Making Its FAP Widely Publicly Available**

While the Policy is available online, neither its nor its plain language summary appears widely publicly available in public locations of the Hospital, including in the emergency room or admission process of the Hospital or upon any return of the Hospital, including in

<sup>5</sup> Internal Revenue Service, *IRS From Land, Unanswered Questions*, 2016-2017, <http://www.irs.gov/charities-nonprofits>.

visit in March 2017, our investigators were unable to obtain the Policy or any separate billing or collections policy that may have been in place at the time of the visit.

Moreover, a plain-language summary of the Policy is not available online. And while application forms are available online, the Hospital's website does not clearly indicate which application, causing confusion among the public as to which version of the application should be considered for financial assistance.

Finally, neither the website nor public nor public areas of the Hospital contain a summary of the application or information describing how to apply other than English. For example, in the community visit

Proposed Revisions to the Financial Assistance Policy

In an effort to address the above concerns with the Hospital and ensure its compliance with the ACA, the Hospital has proposed the following revisions to its updated Policy, or other EMTs and related policies.

collections policy, if necessary, that a certain number of information required by regulation, and

2. Review Hospital records to determine what financial information patients who have been deemed FAP-eligible, and thus should have received the benefit of financial assistance policies, were the subject of collection actions or other TCAs, and identify the patients' medical debt status during that time period during which they could apply or re-apply for financial assistance.

If we do not receive a response from Magee within the date designated in this letter to file a formal complaint with the IRS regarding the Hospital's non-compliance with the