

copies of the form and instructions should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Low-Income Housing Credit.

OMB Number: 1545-0984.

Form Number: 8586.

Abstract: Internal Revenue Code section 42 permits owners of residential rental projects providing low-income housing to claim a tax credit for part of the cost of constructing or rehabilitating such low-income housing. Form 8586 is used by taxpayers to compute the credit and by the IRS to verify that the correct credit has been claimed.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individual or households, and business or other for-profit organizations.

Estimated Number of Response: 7,786.

Estimated Time Per Respondent: 11 hrs., 35 minutes.

Estimated Total Annual Burden Hours: 90,007.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information

technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: July 18, 2006.

Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. E6-12680 Filed 8-4-06; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment Request for Tax Exempt Hospitals Compliance Questionnaire**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Tax Exempt Hospitals Compliance Questionnaire.

DATES: Written comments should be received on or before October 6, 2006 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Tax Exempt Hospitals Compliance Check Questionnaire.

OMB Number: 1545-2015.

Abstract: This form is used to solicit information pertaining to the operation of tax exempt hospitals. Respondents will include hospitals claiming exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 545.

Estimated Time Per Respondent: 12 hrs.

Estimated Total Annual Burden Hours: 6,540.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: July 18, 2006.

Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. E6-12681 Filed 8-4-06; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment Request for REG-109512-05 (TD 9268)**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

Form 13790 (May 2006)	COMPLIANCE CHECK QUESTIONNAIRE TAX-EXEMPT HOSPITALS	OMB No. 1545-2015
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*This questionnaire asks for information about your hospital and how it operates. Answer the questions based on your hospital's **most recently completed tax period**. If additional space is needed, attach additional sheets. Please complete the questionnaire and follow the instructions in the letter for returning the information to us.*

PART I – ORGANIZATION

Name of Hospital:	EIN:	Most Recently Completed Tax Period:
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PART II – OPERATIONS

1) Please indicate the category below that best described your hospital or the type of service it provided to the majority of admissions. Check only one box.

- | | |
|---|--|
| <input type="checkbox"/> General medical and surgical
<input type="checkbox"/> Hospital unit of an institution (<i>prison, college etc</i>)
<input type="checkbox"/> Hospital unit within an institution for the mentally retarded
<input type="checkbox"/> Surgical
<input type="checkbox"/> Psychiatric
<input type="checkbox"/> Tuberculosis and other respiratory diseases
<input type="checkbox"/> Cancer
<input type="checkbox"/> Heart
<input type="checkbox"/> Alcoholism and other chemical dependency
<input type="checkbox"/> Organization is not a §501(c)(3) hospital. If you checked this box, stop here and return the questionnaire to us. | <input type="checkbox"/> Obstetrics and gynecology
<input type="checkbox"/> Eye, ear, nose and throat
<input type="checkbox"/> Rehabilitation
<input type="checkbox"/> Orthopedic
<input type="checkbox"/> Chronic disease
<input type="checkbox"/> Institution for the mentally retarded
<input type="checkbox"/> Acute long-term care
<input type="checkbox"/> Other — Specify: _____ |
|---|--|

Patients

	Inpatients	Outpatients	Emergency Room Patients
2) What were the total number of:			
3) How many had private insurance?			
4) How many had Medicare?			
5) How many had Medicaid?			
6) How many had other public insurance?			
7) How many had no insurance?			

8) Did your hospital deny medical services to any individuals with:

a) private insurance? Yes No

If yes, please explain.

b) Medicare? Yes No

If yes, please explain.

c) Medicaid? Yes No

If yes, please explain.

d) other public health insurance? Yes No

If yes, please explain.

e) no insurance? Yes No

If yes, please explain.

Emergency Room

9) Did your hospital operate an emergency room? Yes No

If no, please explain.

10) What were the emergency room's hours of operation?

24 hours a day, 365 days a year

Other — please explain. _____

11) Did your hospital's emergency room have a trauma center? Yes No

12) If yes, what was the trauma center's level of certification?

Level I

Level IV

Level II

Level V

Level III

Other — please describe. _____

13) Did your hospital's emergency room provide services to all members of the community regardless of their ability to pay?

Yes No

If no, please explain.

14) Did your hospital's emergency room deny services to any individuals that requested such services? Yes No

If yes, please explain.

Board of Directors

15) How many directors were on your hospital's board? _____

16) What was the professional background of each director?

Please indicate the number of directors in each category listed below.

_____ Accounting

_____ Government

_____ Philanthropy

_____ Banking/Finance

_____ Insurance

_____ Public/Elected Official

_____ Business

_____ Law

_____ Religion

_____ Community Service

_____ Management

_____ Retail

_____ Education/Academia

_____ Manufacturing

_____ Social Services

_____ Fine Arts

_____ Medicine/Health Care

_____ Other (*specify*) _____

17) How often did the board of directors meet?

Monthly

Quarterly

Annually

Other — please describe. _____

18) On average, how many of the directors were present at each meeting? _____

Medical Staff Privileges

19) Were all qualified physicians in your community eligible for medical staff privileges at your hospital? Yes No
If no, please explain.

20) Have you denied any qualified physician's application for medical staff privileges? Yes No
If yes, please explain.

Medical Research

21) Did your hospital conduct any medical research programs? Yes No
If yes, please answer questions 22 through 24. If no, go to question 25.

22) How much did your hospital spend on medical research programs? \$ _____

23) How much of your hospital's funding for medical research came from:

a) public sources (for example, government grants) \$ _____

b) private sources (for example, contracts with for-profit corporations) \$ _____

24) Did your hospital limit public access to the findings or results from any of its medical research programs? Yes No
If yes, please explain.

25) How much did your hospital provide in grants to individuals or organizations to fund medical research programs? \$ _____

26) Was public access limited to the findings or results from any medical research programs for which your hospital provided grants? Yes No
If yes, please explain.

27) Did your hospital conduct any medical trial studies? Yes No
If yes, answer questions 28 and 29. If no, go to question 30.

28) How much of your hospital's funding for medical trial studies came from:

a) public sources (for example, government grants) \$ _____

b) private sources (for example, contracts with for-profit corporations) \$ _____

29) Did your hospital limit public access to the findings or results from any of its medical trial studies? Yes No
If yes, please explain.

Professional Medical Education and Training

30) Did your hospital conduct any professional medical education and training programs? Yes No
If yes, answer questions 31 and 32. If no, go to question 33.

31) How much did your hospital spend on professional medical education and training programs? \$ _____

32) How much of your funding for professional medical education and training came from:

a) public sources (for example, government grants) \$ _____

b) private sources (for example, contracts with for-profit corporations) \$ _____

33) Did your hospital provide grants to individuals or organizations to fund professional medical education and training programs? Yes No
If yes, how much did it spend? \$ _____

Uncompensated Care

34) Did your hospital have a written policy stating the circumstances under which it would provide uncompensated care? Yes No
Please explain.

35) How many individuals received uncompensated care from your hospital? _____

36) How much did your hospital spend on uncompensated care? \$ _____

37) Did your hospital treat as uncompensated care the excess of what it charged for services and the amount:

a) private insurance paid or allowed for such services (including any patient co-payments and deductibles)? Yes No
If yes, please explain.

b) Medicare paid or allowed for such services (including any patient co-payments and deductibles)? Yes No
If yes, please explain.

c) Medicaid paid or allowed for such services (including any patient co-payments and deductibles)? Yes No
If yes, please explain.

d) other public insurance paid or allowed for such services (including any patient co-payments and deductibles)? Yes No
If yes, please explain.

e) individuals without insurance paid your hospital for such services? Yes No
Please explain.

38) Did your hospital treat bad debts as uncompensated care? Yes No
Please explain.

39) Did your hospital treat any other items or costs as uncompensated care? Yes No
If yes, please explain.

40) Did your hospital report its expenditures for uncompensated care to a state government? Yes No
If yes, what amount did it report? \$ _____

41) Did your hospital provide:

a) inpatient services to any individual without compensation? Yes No
If yes, please describe your policy.

b) outpatient services to any individual without compensation? Yes No
If yes, please describe your policy.

c) emergency room services to any individual without compensation? Yes No
If yes, please describe your policy.

42) If you answered yes to 41 a, b, or c, indicate below, for each category of patient, when your hospital determined that it would provide services to any individual without compensation? Check all that apply.

	At or before providing services	Less than 30 days after providing services	30 to 90 days after providing services	More than 90 days after providing services	When insurance denied all or part of claim	Other (explain below)
Inpatient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Outpatient	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Emergency Room	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

If you checked the other box, please describe:

Billing Practices

43) Did your hospital require all individuals to pay, or make arrangements to pay, prior to, or at the time it provided:

- a) inpatient services? Yes No
b) outpatient services? Yes No
c) emergency room services? Yes No

44) In the space provided below, please explain your payment policies for:

a) inpatients

b) outpatients

c) emergency room patients

45) How many days after your hospital provided services did it send the patient a bill? _____

46) How many days after the billing date did the patient have to pay for services? _____

47) If a patient failed to pay for services, how many notices did your hospital send before it began collection actions? _____

48) Did your hospital refer all past due bills to collection agencies? Yes No

49) Did your hospital enter into installment agreements or other extended payment arrangements with patients who were unable to pay? Yes No

50) Please describe the circumstances in which you would enter into installment agreements or other extended payment arrangements with patients who were unable to pay.

51) How many days after a patient had not paid all or part of a bill did your hospital classify it as a bad debt? _____

52) Did your hospital charge all patients the same price for the same services? Yes No
If yes, go to question 57. If no, answer questions 53-56.

53) Did your hospital charge patients with private insurance higher prices for hospital services than patients with public insurance (including Medicare and Medicaid)? Yes No
Please explain.

54) Did your hospital charge patients with no insurance higher prices for hospital services than patients with public insurance (including Medicare and Medicaid)? Yes No
Please explain.

55) Did your hospital charge patients with no insurance higher prices for hospital services than patients with private insurance? Yes No
Please explain.

56) Did your hospital charge individuals different prices for hospital services based on their income, assets or ability to pay for such services? Yes No
Please explain.

Community Programs

- 57) Did your hospital provide medical screening programs for the community? Yes No
If yes, answer questions 58 through 60. If no, go to question 61.
-
- 58) How much did your hospital spend on medical screening programs for the community? \$ _____
-
- 59) Were all members of the community eligible for your hospital's medical screening programs? Yes No
If no, please explain.
-
- 60) Did the hospital charge a fee for any community medical screening programs? Yes No
If yes, please explain.
-
- 61) Did your hospital provide immunization programs for the community? Yes No
If yes, answer questions 62 through 64. If no, go to question 65.
-
- 62) How much did your hospital spend on immunization programs for the community? \$ _____
-
- 63) Were all members of the community eligible for your hospital's immunization programs? Yes No
If no, please explain.
-
- 64) Did your hospital charge a fee for its community immunization programs? Yes No
If yes, please explain.
-
- 65) Did your hospital provide any lectures, seminars or other educational programs for the community? Yes No
If yes, answer questions 66 through 68. If no, go to question 69.
-
- 66) How much did your hospital spend on lectures, seminars and other educational programs for the community? \$ _____
-
- 67) Were all members of the community eligible for your hospital's community educational programs? Yes No
If no, please explain.
-
- 68) Did your hospital charge a fee for its community education programs? Yes No
If yes, please explain.
-
- 69) Did your hospital conduct studies on the unmet health care needs of the community? Yes No
If yes, how much did your hospital spend on these studies? \$ _____
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- 70) Did your hospital have programs to improve access to health care for individuals who lacked insurance? Yes No
If yes, how much did your hospital spend on these programs? \$ _____
-
- 71) Did your hospital produce or distribute newsletters or publications that provided information to the community on health care issues? Yes No
If yes, how much did your hospital spend on these newsletters or publications? \$ _____
-

72) Did your hospital have any other programs or activities that promoted health for the benefit of the community?

Yes No

If yes, please explain and indicate how much was spent on these programs and activities.

PART III – COMPENSATION PRACTICES

Please answer the questions in this part as it pertains to employees in your hospital who are disqualified persons within the meaning of Internal Revenue Code (IRC) Section 4958(f)(1).

- 1) Please provide the names and titles of your hospital's officers, directors, trustees and key employees and amounts of salary and other compensation paid by your hospital to such officers, directors, trustees and key employees. Add additional sheets if necessary.

Name	Title	Salary ¹	Other Compensation ²

¹ Salary includes all forms of cash and non-cash compensation received whether paid currently or deferred.

² Other Compensation includes contributions to employee benefit plans and deferred compensation plans, and expense allowances from non-accountable plans.

2) Did your hospital have a formal written compensation policy? Yes No

3) Was compensation approved, in advance, by individuals that did not have a conflict of interest with the compensation arrangement being approved? Yes No

4) Who in your hospital set the compensation for officers, directors, trustees, and key employees? Check all that apply.
 Officers Board of Directors Compensation Committee
 Other — please explain: _____

5) Please check any of the following that your hospital used to determine compensation amounts:
 Published surveys of compensation at similar institutions;
 Internet research on compensation at similar institutions conducted by your employees;
 Phone survey(s) of compensation at similar institutions conducted by your hospital's employees;
 Outside expert report prepared specifically for your hospital by an expert employed by your hospital for this purpose;
 Outside expert report prepared by an expert employed by an unrelated organization;
 Written offers of employment from similar institutions; and
 Other — please describe: _____

6) Please check the appropriate boxes, in the following chart, regarding factors included in the comparability data used by your hospital:

COMPARABILITY FACTORS:	YES	NO	Was factor checked used for all § 4958(f)(4) employees? *	
			Yes	No*
Level of Employee Education and Experience				
Specific Responsibilities of Position				
Same Geographic or Metropolitan Area				
Services of a Similar Nature Provided				
Similar Number of Beds, Admissions, or Outpatient Visits				

Other Factors. Please explain.

*If no, please explain.

7) Did your hospital's comparability data include information from other tax-exempt hospitals? Yes No
If no, please explain.

8) Was your hospital's actual compensation set within the range of comparability data? Yes No
If no, please explain.

9) Did your hospital have a business relationship with any of its officers, directors, trustees or key employees other than through their position as officers, directors, trustees, or key employees? Yes No
If yes, identify the individuals and describe the business relationship below.

Name	Title	Description of Business Relationship

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws.

The IRS may not conduct or sponsor, and an organization is not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103 and 6104.