



hfma™ rochester regional chapter
healthcare financial management association



Believe to Achieve

IRS Form 990, Schedule H Reporting Requirements

December 7, 2011

1:30 – 4:30 pm

This session will cover the reporting requirements, instructions, and new policies required by IRS Form 990, Schedule H.

Event Location: Rochester General Health System, Reidman Campus – Training Center Bldg.

About the Speakers: Fust Charles Chambers, LLP

Deborah L. Stuck, CPA, Senior Tax Manager

Deb provides tax advisory and compliance services to the Firm's tax-exempt organizations. She has over twenty-five years of experience providing tax services to tax-exempt clients including healthcare systems, colleges and universities, foundations and other exempt organizations.

Deb is a member of the American Institute of Certified Public Accountants (AICPA), the New York State Society of Certified Public Accountants (NYSSCPA) and the Healthcare Financial Management Association (HFMA). Deb is a graduate of both Russell Sage College and Syracuse University and resides in Wolcott, NY.

Angela M. Franco, CPA, Tax Partner

Angela is the Chairperson of the Firm's Tax Department and oversees management, allocation of resources and quality control of the department. In addition, Angela provides income tax planning, advisory and compliance services in both the Commercial and Not-for-Profit sectors.

From a Commercial perspective, she has provided services including: merger and acquisition due diligence, business formations and dissolutions, ASC 740 identification projects, state tax nexus reviews and extensive assistance in representation in Internal Revenue Service and other taxing authority matters. From a Healthcare/Not-For-Profit perspective, she has provided services including: Health System corporate structure projects; applications for recognition of tax exempt status, unrelated business income diagnostics; intermediate sanctions and extensive client advocacy/representation in Internal Revenue Service matters.

Angela is a member of the American Institute of Certified Public Accountants (AICPA), New York State Society of Certified Public Accountants (NYSSCPA) and the Healthcare Financial Management Association (HFMA). Angela is a graduate of the State University of New York at Oswego, is a licensed CPA in New York and Connecticut, and she resides in Manlius, NY.

John D. Milligan, CPA, FACHE, FHFMA, Audit Partner

John provides audit and advisory services to healthcare related entities. He directs the healthcare client reimbursement services provided by the Firm.

John is a Fellow in the American College of Healthcare Executives as well as a Fellow in the Healthcare Financial Management Association. John has over 20 years of experience in the Healthcare industry. He previously served as the Director of Provider Audits at Empire Medicare Services (the fiscal intermediary for New York State) where he had direct oversight for all of the Medicare cost report audits for hospitals in New York, Connecticut and Delaware. Previously, John was also a Chief Financial Officer at an acute care facility and a long-term health care provider.

John serves as a board member of the American College of Healthcare Executives and serves on the board of the Liverpool Youth Soccer League. He is a member of the American Institute of Certified Public Accountants (AICPA), New York State Society of Certified Public Accountants (NYSSCPA) and he is an advanced member and past President of the Healthcare Financial Management Association (HFMA). John is a graduate of LeMoyne College and resides in Liverpool, NY.

Joseph J. Schlegel, CPA, FACHE, FHFMA, Tax Partner

Joe provides income tax, estate planning and advisory services to many of the Firm's closely held manufacturing, distribution and professional service firm clients. He has worked with owners of closely held businesses in planning for ownership transition. Joe also provides tax compliance and advisory services to our healthcare and not-for-profit organizations, including preparing applications for tax-exempt status, organization restructuring and representation of clients in Internal Revenue Service and state tax matters.

Joe serves as President of the Board of Trustees of the Onondaga Free Library. He is a member of the American Institute of Certified Public Accountants (AICPA), the New York State Society of Certified Public Accountants (NYSSCPA) and its Exempt Organization Committee and the Healthcare Financial Management Association (HFMA). Joe is a graduate of Binghamton University and resides in Syracuse, NY.

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IRS Form 990, Schedule H

