

**Tax Issues for Health Care Organizations**  
**September 23-24, 2024**  
**Washington Marriott Georgetown | Washington, DC**

**Monday, September 23, 2024**

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| <b>7:00 am-5:00 pm</b>                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                            |                                                                                                                                                                                |
| Registration and Check-In<br>Come to AHLA Registration area to print out your badge.                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                            |                                                                                                                                                                                |
| <b>Thomas Salon</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                            |                                                                                                                                                                                |
| <b>7:00-8:00 am</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                            |                                                                                                                                                                                |
| Continental Breakfast<br>This event is included in the conference registration fee. Attendees, speakers, registered spouses and guests welcome.                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                            |                                                                                                                                                                                |
| <b>Foyer</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                            |                                                                                                                                                                                |
| <b>8:00-10:30 am General Session</b>                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                            |                                                                                                                                                                                |
| 8:00-8:15 am<br>Welcome and Introduction<br>Asha B. Scielzo, AHLA President<br>Scott D. Schitter, Conference Planning Committee Chair                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                            |                                                                                                                                                                                |
| 8:15-9:15 am<br>1. Update from the IRS and Treasury<br>Preston J. Quesenberry (Moderator), Lynne Camillo, Rob Malone, Mackenzie P. McNaughton, Laura Warshawsky                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                            |                                                                                                                                                                                |
| 9:15-10:30 am<br>2. Capitol Hill Update<br>Jamie Cummins, Andrew Grossman, Payson Peabody, Alexander L. Reid, Sarah Schaefer                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                            |                                                                                                                                                                                |
| <b>Metropolitan 1-3</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                            |                                                                                                                                                                                |
| <b>10:30-11:00 am</b>                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                            |                                                                                                                                                                                |
| Networking Coffee Break                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                            |                                                                                                                                                                                |
| <b>Foyer</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                            |                                                                                                                                                                                |
| <b>11:00 am-12:15 pm Extended Sessions</b>                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                            |                                                                                                                                                                                |
| 3. Margin Pressures in Health Care<br>(not repeated)<br><br>Chris Davis<br>Rachel M. Kaufman<br><b>Metropolitan 1-3</b>                                                                                                                                                                                                                                                                                                                                             | 4. The Intersection of Evolving Developments Interpreting Authoritative Guidance and Health Care Tax Risk—Preparing for the Uncertain<br><br>Robert W. Friz<br>Jennifer R. Noel<br><b>Metropolitan 4-5</b> | 5. IRS Community Benefit Standard for Tax-Exempt Hospitals: Past History, Current Headwinds, Future Hope<br><br>Stephen M. Clarke<br>Thomas K. Hyatt<br><b>Dupont Ballroom</b> |
| <b>12:15-1:45 pm</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                            |                                                                                                                                                                                |
| Lunch on your own or attend the Networking Lunch and Presentation<br>Healthy Equity, SC&E/ESG, Sch H and CHNA: How This All Ties Together to Tell Your Story<br><i>Sponsored by Forvis Mazars, LLP</i><br>Edward P. Bochynski, Alicia Janisch, Karen Wolfson<br><br>This event is not included in the conference registration. Additional fee of \$65, limited attendance, pre-registration required. Continuing Education Credits are not available for the lunch. |                                                                                                                                                                                                            |                                                                                                                                                                                |
| <b>West End</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                            |                                                                                                                                                                                |

## Monday, September 23, 2024, continued

| 2:00-3:00 pm                                                                                                                                                                                |                                                                                                                                   |                                                                                                                                                                 |
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| 6. Legal Ethics in Modern Practice<br>(not repeated)<br><br>T.J. Sullivan<br><br><b>Metropolitan 1-3</b>                                                                                    | 7. Unrelated Business Income Studies at Health Care Systems<br><br>John DeLorenzo<br>Mary Torretta<br><br><b>Metropolitan 4-5</b> | 8. Opportunities and Pitfalls in Structuring Healthcare Transactions and Joint Ventures<br><br>Andrew D. Kloeckner<br>Ericka Wood<br><br><b>Dupont Ballroom</b> |
| 3:00-3:30 pm                                                                                                                                                                                |                                                                                                                                   |                                                                                                                                                                 |
| Networking Break, <i>sponsored by PricewaterhouseCoopers</i><br><br><b>Foyer</b>                                                                                                            |                                                                                                                                   |                                                                                                                                                                 |
| 3:30-4:30 pm                                                                                                                                                                                |                                                                                                                                   |                                                                                                                                                                 |
| 9. Executive Compensation 101: Strategies and Trends for Not-For-Profit Health Care Organizations<br>(not repeated)<br><br>Joseph N. Wolfe<br><br><b>Metropolitan 1-3</b>                   | 10. How to Handle Difficult Governance Challenges<br><br>Steve Bender<br>Gerald M. Griffith<br><br><b>Metropolitan 4-5</b>        | 11. Emerging Trends in Health Care: Finance Diversification Strategies<br><br>Polly D. Federico<br>Danny Schmidt<br><br><b>Dupont Ballroom</b>                  |
| 4:35-5:15 pm                                                                                                                                                                                |                                                                                                                                   |                                                                                                                                                                 |
| Open Forum Discussion<br><br><b>Metropolitan 1-3</b>                                                                                                                                        |                                                                                                                                   |                                                                                                                                                                 |
| 5:15-6:15 pm                                                                                                                                                                                |                                                                                                                                   |                                                                                                                                                                 |
| Networking Reception, <i>sponsored by EY</i><br>This event is included in the conference registration. Attendees, speakers, registered spouses, and guests are welcome.<br><br><b>Foyer</b> |                                                                                                                                   |                                                                                                                                                                 |

## Tuesday, September 24, 2024

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| <b>7:00 am-3:15 pm</b>                                                                                                                                                                                                   |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| Registration and Check-In<br>If you have not already checked in, come to AHLA Registration area to print out your badge.<br><b>Thomas Salon</b>                                                                          |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| <b>7:00-8:00 am</b>                                                                                                                                                                                                      |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| Continental Breakfast<br>This event is included in the conference registration. Attendees, speakers, registered spouses, and guests are welcome.<br><b>Foyer</b>                                                         |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| <b>8:00-10:00 am General Session</b>                                                                                                                                                                                     |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| 8:00-9:00 am<br>12. Defending your Hospital's Tax-Exemption - Navigating through the Waves of Scrutiny on Nonprofit Health Care Providers<br>Terri W. Cammarano, Julie Rapoport Schenker, Donald B. Stuart               |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| 9:00-10:00 am<br>13. The Energy Tax Credits and Incentives Enacted by the Inflation Reduction Act in Action - Will that be Cash or Credit?<br>Cindy Bo, Edward J. Jennings, Heather Wensinger<br><b>Metropolitan 1-3</b> |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| <b>10:00-10:30 am</b>                                                                                                                                                                                                    |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| Networking Coffee Break<br><b>Foyer</b>                                                                                                                                                                                  |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| <b>10:30-11:45 am Extended Sessions</b>                                                                                                                                                                                  |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| 14. History of the Tax Law Pertaining to Tax Exemption for Managed Care Organizations, ACOs and Self-Insurance Companies (not repeated)<br><br>Craig Barattin<br>Nicole Sokolowski<br><b>Metropolitan 1-3</b>            | 4. The Intersection of Evolving Developments Interpreting Authoritative Guidance and Health Care Tax Risk-Preparing for the Uncertain (repeat)<br><br>Robert W. Friz<br>Jennifer R. Noel<br><b>Metropolitan 4-5</b> | 5. IRS Community Benefit Standard for Tax-Exempt Hospitals: Past History, Current Headwinds, Future Hope (repeat)<br><br>Steven M. Clarke<br>Thomas K. Hyatt<br><b>Dupont Ballroom</b> |
| <b>11:45 am-12:45 pm</b>                                                                                                                                                                                                 |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| Lunch on your own                                                                                                                                                                                                        |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| <b>1:00-2:00 pm</b>                                                                                                                                                                                                      |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| 15. Health Care Systems: Navigating the Tax Consequences of Non-Profit and For-Profit Structures (not repeated)<br><br>Kimberly Baltz<br>Amy R. Ciminello<br><b>Metropolitan 1-3</b>                                     | 8. Opportunities and Pitfalls in Structuring Health Care Transactions and Joint Ventures (repeat)<br><br>Andrew D. Kloeckner<br>Ericka Wood<br><b>Metropolitan 4-5</b>                                              | 11. Emerging Trends in Health Care: Finance Diversification Strategies (repeat)<br><br>Polly D. Federico<br>Danny Schmidt<br><b>Dupont Ballroom</b>                                    |
| <b>2:15-3:15 pm</b>                                                                                                                                                                                                      |                                                                                                                                                                                                                     |                                                                                                                                                                                        |
| 7. Unrelated Business Income Studies at Health Care Systems (repeat)<br><br>John DeLorenzo<br>Mary Torretta<br><b>Metropolitan 1-3</b>                                                                                   | 10. How to Handle Difficult Governance Challenges (repeat)<br><br>Steve Bender<br>Gerald M. Griffith<br><b>Metropolitan 4-5</b>                                                                                     |                                                                                                                                                                                        |