

Section I: General Information Regarding the Submission

Summary

In 2025 Massachusetts enacted [Chapter 343 of the Acts of 2024: An act enhancing the market review process](#), which expanded CHIA's data collection oversight to include Significant Equity Investors (SEIs), Health Care Real Estate Investment Trusts (REITs), and Management Services Organizations (MSOs) that are affiliated with institutional providers such as hospitals. Together, these three types of firms affiliated with health care providers, including hospitals and their parent organizations, are referred to as "Affiliated Entities."

In accordance with [M.G.L. c.12C section 8](#), the Center for Health Information and Analysis (CHIA) will collect information on these Affiliated Entities to identify existing relationships and understand the impact on the cost of care and access to health care services in Massachusetts.

[957 CMR 9.00](#) governs the financial reporting requirements for hospitals, their parent organizations, affiliated physician organizations, and other corporate affiliates to ensure uniform reporting of information in accordance with M.G.L. c.12C section 8. The regulation was updated in January 2026 to reflect the new data collection for Affiliated Entities (see 957 CMR 9.04(6), 9.05(4), and 9.07).

The [Registration of Provider Organizations](#) Program ("MA-RPO Program"), which is jointly administered by the Health Policy Commission (HPC) and CHIA, was also directed by Chapter 343 to collect similar data on SEIs, REITs, and MSOs from qualifying provider organizations, many of which are hospitals and their parent organizations. See [M.G.L. c. 6D section 11](#) and [M.G.L. c.12C section 9](#).

Initial Submission

For the first filing of the Affiliated Entities, entities will report all information as required for fiscal year 2025. This submission will serve as the starting point for subsequent years' filings. In these subsequent years, filers will be expected to update their previous year's filing to account for information in the fiscal year requested. The first submission is the *only* time filers will be required to complete the entire template from a blank slate.

After the filer has completed the initial filing on behalf of their Hospital Health System, CHIA will determine whether additional information is required and notify the filer as appropriate.

For the first submission year, only the following relationships with Affiliated Entities must be reported:

- Significant Equity Investors (SEI) that meet the definition of Private Equity Firm
 - If the relationship pertains to the entire Hospital Health System, report the relationship at the Hospital Health System or parent-level
 - If the relationship pertains to only part of the Hospital Health System (e.g. hospital, physician group), report the relationship by each relevant subsidiary.
- Management Service Organizations (MSO) that have common ownership or Control with the Health Care Entity and are **not** part of the same consolidated financial organization
 - If financial information for these MSOs is included in consolidated-level financial statement reporting to CHIA, do not report these relationships.
- Realty companies, including Real Estate Investment Trusts, that own the property or building where a Health Care Entity provides **inpatient hospital services**.

If there are no relationships to report, please state this affirmatively and submit the filing.

CHIA Contact Information

For clarifying questions on the requirements of this submission, or for technical difficulties with the template itself, contact:	Katherine Garrett katherine.garrett@CHIAMass.gov
For troubleshooting issues with uploading the complete submission to the CHIA submissions website, contact:	Help Desk DL-Data-Submitter-HelpDesk@chiamass.gov

Color Key

In Section III (“Data Input Descriptions and Requirements”), the color of the row corresponds to the type of input required.

Auto-populated field	Drop-down/Check box selection	Text input

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Section II: Key Term Definitions

Key Term	Description	Statute/ Regulation (if applicable)
Board of Directors or “Board”	A collective of individuals that provide overall guidance and governance for a Health Care Entity.	
CHIA	The Center for Health Information and Analysis established under M.G.L. c. 12C.	
Excel Row	Excel Row and Excel Column refer to the row or column number, respectively, in the Excel grid; <i>not</i> the row or column number within a given table in the template.	
Excel Column	For example, the top leftmost cell of every sheet falls in Excel Column 1 and Excel Row 1, but the top leftmost cell of a given <i>table</i> may fall in a different Excel Column and Row combination.	
Hospital Health System (HHS)	The Parent Organization or Uppermost Corporate Parent of a hospital. Hospital health systems are expected to consist of all consolidated entities, including acute hospitals, non-acute hospitals, and physician organizations, and may also include health plans and consolidated non-health care entities, such as foundations and real estate trusts.	957 CMR 9.00
Health Care Entity (HCE)	A Hospital, Physician Organization, Parent Organization subject to the reporting requirements of 957 CMR 9.00.	957 CMR 9.00
Affiliated Entity (AE)	A person or entity that is not a Health Care Entity that owns, Controls, is Controlled by, or is under common Control with a Health Care Entity; or that has a material financial relationship with a Health Care Entity that affects the Health Care Entity’s delivery of health care services. Affiliated Entities include but are not limited to Significant Equity Investors, Realty Entities, and Management Services Organizations. A person or entity will not be deemed to be an Affiliated Entity solely by reason of having a contract for non-management services (such as legal or accounting services) with a Health Care Entity.	957 CMR 9.00
Fiscal Year	A fiscal year is a twelve-month period during which an entity keeps its accounts, and which is identified by the calendar year in which it ends. Anywhere that this manual or the Affiliated Entities template refers to the Fiscal Year, this refers to the Fiscal Year selected on Tab 0a in Excel Row 5. This submission reports all information up to date as of the end of that Fiscal Year for the selected Hospital Health System and its subsidiaries.	
Primary Filer	The person primarily responsible for completing the Affiliated Entities submission. This person should be employed by the Hospital Health System and be prepared to either (1) respond directly to any follow-up questions from CHIA about the reporting material, or (2) coordinate a response thereto by consulting the relevant parties.	

Control	The possession, direct or indirect, of the power, partial or complete, to direct or cause the direction of the management, administrative functions, assets, or and policies of an entity, including a Parent Organization, whether through the ownership of voting securities or rights, the power to appoint, designate, or remove board members or directors, control, either directly or indirectly, by contract (except a commercial contract for goods or non-management services) or otherwise; but no person shall be deemed to possess such control solely by reason of being an officer or director of a health care entity. "Control" shall be deemed to exist if any person or entity directly or indirectly owns, has rights over, or holds the power to vote ten percent or more of the voting securities of a Health Care Entity. This definition applies to all forms of the word, including "Controls," "Controlling," and "Controlled."	957 CMR 9.02
Financial Arrangement (FA)	A contract or agreement involving credit, loans, debt, guarantees, profit-sharing, revenue-sharing, management fees, consulting fees, any real estate or sale-leaseback, cross-ownership, shared services, related-party transactions, or other financial transactions.	957 CMR 9.00
Significant Equity Investor (SEI), including Category I and Category II SEIs	Any entity that fits either of the Category I or Category II definitions below is considered a Significant Equity Investor for the purposes of this filing: <i>Category I</i> Any Private Equity Firm <i>Category II</i> An investor, group of investors or other entity with a direct or indirect possession of equity in the capital, stock or profits totaling more than 10 percent of a Health Care Entity or Management Services Organization; provided, however, that "significant equity investor" shall not include venture capital firms exclusively funding startups or other early-stage businesses.	957 CMR 9.00
Management Services Organization (MSO)	An entity that provides management or administrative services to a Health Care Entity for compensation.	957 CMR 9.00
Realty Entity (RE)	An entity, however organized, that receives rent or other compensation from a Health Care Entity in exchange for the use of real property, including but not limited to a Health Care REIT.	957 CMR 9.00
Real Estate Investment Trust (REIT)	A Real Estate Investment Trust, as defined by 26 U.S.C. section 856, whose assets consist of real property held in connection with the use or operations of a provider or provider organization.	26 U.S.C. section 856
Sale Leaseback	A financial transaction in which an entity sells an asset, such as property, and leases it back for the long term.	
Dividend Recapitalization	A process by which an entity takes on additional debt to pay dividend(s) to its shareholders or the shareholders of an Affiliated Entity.	
Debt/Loan (FA type)	A financial obligation taken on by one party (the borrower), that must be repaid to another (the lender).	

Distributions (FA type)	Payouts of the Benefactor's profits or assets that are shared with investors, owners, or other corporate affiliates of the Benefactor. Distributions include those financed via dividend recapitalization.	
Recipient vs. Sponsor (in Distributions)	"Recipient" refers to the entity that receives or benefits from Distributions. "Sponsor" refers to the entity that gives or sponsors Distributions.	
Private Equity Firm	Any entity that collects capital investments from individuals or entities and purchases, as a parent or through another entity that the firm completely or partially owns or Controls, a direct or indirect ownership share of a Health Care Entity or Management Services Organization; provided, however, that "private equity firm" shall not include venture capital firms exclusively funding startups or other early-stage businesses.	957 CMR 9.00
Parent Organization	An entity that has a Controlling financial interest in one or more subsidiaries.	957 CMR 9.00

Section III: Data Input Descriptions and Requirements

Tab 0a: Instructions & HHS Info

On this tab, filers will input basic information about the submission including the name of the Hospital Health System, the fiscal year, and the date of submission. Filers will also input the contact information of the person primarily responsible for completing this filing. This tab contains basic user guidelines for utilizing the template and a directory of the tabs in the template.

Once the filing is complete, filers must use the "[Click here to save final version once submission is complete](#)" button on this tab to save the final version of the filing in the appropriate naming convention. Once all preliminary entity and filer details have been entered on Tab 0a, the required file name (following the standardized naming convention) will appear below this button. The file *must* follow this standardized name to be submitted via CHIA's portal. The naming convention is "HHS_[Hospital Health System name acronym or short-hand]_[CHIA System ID #]_AE_FYXX.xlsx".

Rows

Excel Row	Field	Description	Input Type
3	Hospital System Name	The name of the Hospital Health System. If there is no Hospital Health System (i.e. a standalone hospital), select the name of the Hospital. Note that selecting a new Hospital Health System will reset the template and clear any previous input.	Drop-down selection
4	Hospital Health System ID	The CHIA-assigned identification number associated with the Hospital Health System or standalone Hospital entered on Row 3.	Auto-populated field
5	Fiscal Year	The fiscal year of the filing. All relationships and arrangements detailed in the following tabs of this template must be entered accurately as of the organization-specific fiscal year end for the fiscal year entered on this line. For example, if a system has a fiscal year end of September 30, the details of all reported arrangements for FY 2025 must be up-to-date as of September 30, 2025.	Drop-down selection
6	Date	The date that the template is submitted to CHIA.	Text input (MM/DD/YYYY)
7	Primary Filer Name	The first and last name of the person primarily responsible for completing this template. CHIA will direct any follow-up questions on the reported material to this individual.	Text input
8	Primary Filer Email	The email address of the Primary Filer whose name was entered on Row 7.	Text input

Tab 0b: Definitions

This tab contains definitions for all key terms referenced throughout the document. For your convenience, these same definitions also appear in the "Key Term Definitions" section of this manual. Note that summarized definitions of key terms used on a given tab will also appear at the top of that tab.

Tab 1: Identify Affiliated Entities

This tab contains three tables that collect basic identifying information about Affiliated Entities that have relationships with any of the Health Care Entities within the selected Hospital Health System.

The first table requires filers to indicate for each Health Care Entity whether the entity has any relationships with any Affiliated Entities. **If all Health Care Entities in a filer's Hospital Health System have no relationships with any Affiliated Entities, the filer should select "No" for all Health Care Entities in Table 1. After doing so, the submission is complete, and the filer may submit the filing to CHIA.**

If any Health Care Entities **do** have a relationship with an Affiliated Entity, the information must be input about the Affiliated Entity (Table 2) and any associated Financial Arrangements (Table 3) to inform the selection options throughout the remainder of the template. Before proceeding to Tabs 2-3, please ensure that the information in On Tab 1, Tables 1-3 is entered accurately and completely.

To ease the data input process, there is a "Filing note" box at the bottom of the tab in Rows 85-94, Columns D-L that is designed to show error messages if any required input is missing in the tables on this tab.

Tab 1, Table 1: Identify Health Care Entities (HCEs) with Affiliated Entities to Report

Rows

The rows in this table autofill to display one row per HCE. If one or more HCEs do not appear in this table, this is an error. Please contact CHIA (see CHIA Contact Information section of this manual) to resolve.

Columns

Excel Col	Applicable Rows	Field	Description	Input Type
<i>“Does the HCE or its subsidiaries have any relevant relationships with an Affiliated Entity to report?”</i>				
E-F	10 – 30 (max)	Yes/No	For each HCE (row), select “Yes” or “No” to indicate whether that HCE has a Corporate Governance relationship or Financial Arrangement with an Affiliated Entity as defined in the “Key Term Definitions” section of this manual. Every HCE must have “Yes” or “No” selected; no row can be left blank. HCEs that have “Yes” selected will automatically become options for the filer to select in Table 2.	Check-box selection

Tab 1, Table 2: Summary of Health Care Entity (HCE) - Affiliated Entity (AE) Relationships

Rows

Each row in this table represents one Health Care Entity-Affiliated Entity relationship. Note that this table only collects information on HCE-AE relationships that were active for at least one day during the fiscal year. The filer should not report any relationships that ended prior to the start of the fiscal year.

To report a relationship, select the HCE from the drop-down in Column D, then fill in the required information (see details in the “Columns” table below). If a single HCE has relationships with multiple Affiliated Entities, enter one row per Affiliated Entity relationship. Do not enter these on a single line.

Columns

Excel Col	Applicable Rows	Field	Description	Input Type
D	10 – 56 (max)	Health Care Entity name	The full name of the Health Care Entity. If a relevant HCE is missing from the dropdown options, review Tab 1, Table 1 and confirm that this HCE’s row has “Yes” checked.	Drop-down selection
<i>AE Information</i>				
E	10 – 56 (max)	Name of Affiliated Entity	The full legal name of the Affiliated Entity.	Text input
F	10 – 56 (max)	AE Employer ID Number (EIN)	The full 9-digit EIN of the Affiliated Entity, with dashes excluded. If the Affiliated Entity is an individual, do not enter their SSN; instead, leave this field blank.	Text input (ex. 123456789)
G	10 – 56 (max)	AE type	The type of Affiliated Entity. Refer to the “Key Term Definitions” section of this manual for a definition of each of the three AE options (SEI, MSO, REI/REIT).	Drop-down selection
<i>AE Primary Contact (for CHIA’s reporting inquiries)</i>				
H	10 – 56 (max)	First name	The first name of the person employed or contracted by the AE to whom CHIA may direct any relevant follow-up questions.	Text input
I	10 – 56 (max)	Last name	The last name of the person employed or contracted by the AE to whom CHIA may direct any relevant follow-up questions.	Text input
J	10 – 56 (max)	Email address	The email address of the person employed or contracted by the AE to whom CHIA may direct any relevant follow-up questions.	Text input
<i>Start/End of Relationship</i>				

K	10 – 56 (max)	Start	The start and end (if applicable) dates of the relationship or arrangement between the HCE and AE. If exact dates are not available, round to the nearest month. If the relationship is ongoing at the end of the fiscal year reported, leave the “End” column blank. If the relationship or arrangement ended during the FY, enter the date that the relationship or arrangement between the HCE and the AE ended. If an exact date is not available, round to the nearest month.	Text input (MM/DD/YYYY)
L	10 – 56 (max)	End (if this year)		Text input (MM/DD/YYYY)

Tab 1, Table 3: All Health Care Entity (HCE) - Affiliated Entity (AE) Financial Arrangements

Rows

The rows in this table autofill to display one row per HCE-AE relationship reported in Tab 1, Table 2.

Columns

Excel Col	Applicable Rows	Field	Description	Input Type
D	62 - 82 (max)	Health Care Entity name	The full name of the Health Care Entity.	Auto-populated field
E	62 - 82 (max)	AE name	The full DBA name of the Affiliated Entity.	Auto-populated field
F	62 - 82 (max)	AE type	The type of Affiliated Entity. Refer to the “Key Term Definitions” section of this manual for a definition of each of the three AE options (SEI, MSO, REI/REIT).	Auto-populated field
Financial Arrangement Y/N Selections <i>Refer to the “Key Tern Definitions” section of this manual for more detailed definitions of each type of Financial Arrangement.</i>				
G	62 - 82 (max)	Debt/Loan	For each HCE-AE relationship row, check the box in one or more of these six columns to identify whether the relationship involves any of the specified types of Financial Arrangements. There is an “Other” category provided if an HCE-AE relationship involves a Financial Arrangement that does not fit in any of the four specifically identified categories.	Check-box selection
H		Distributions		
I		Management Fees		
J		Realty Fees		
K		Other	If the HCE-AE relationship has no Financial Arrangement whatsoever, check the box in the “No Arrangement” column for that row.	
L		No Arrangement		

Tab 2: Financial Arrangements

This tab contains five tables that collect detailed information about any Financial Arrangements between any of the Hospital Health System's Health Care Entities and their Affiliated Entities. **The HCEs that appear in the tables on this tab are informed by the filer's checkbox selections in Tab 1, Table 3. If no Affiliated Entities were reported on Tab 1 or no Financial Arrangements were reported in Tab 1, Table 3, all tables on this Tab will be blank. If the HCEs do not appear as expected, revisit Tab 1, Table 3.**

To ease the data input process, there is a "Filing note" box at the bottom of the tab in Rows 117-122, Columns D-J that is designed to show error messages if any required input is missing in the tables on this tab.

Tab 2, Table 1: Details on Reported Debt/Loan Arrangements

Rows

The rows in this table autofill to display one row per HCE-AE relationship that indicated a Debt/Loan arrangement as reported in Tab 1, Table 3.

Columns

Note: For all dollar values: round to the nearest dollar. Exclude the dollar sign.

Excel Col	Applicable Rows	Field	Description	Input Type
D	19 - 33 (max)	Health Care Entity name	The full name of the Health Care Entity.	Auto-populated field
E	19 - 33 (max)	AE name	The full DBA name of the Affiliated Entity.	Auto-populated field
F	19 - 33 (max)	AE type	The type of Affiliated Entity. Refer to the "Key Term Definitions" section of this manual for a definition of each of the three AE options (SEI, MSO, REI/REIT).	Auto-populated field
G	19 - 33 (max)	Is the HCE the borrower or lender?	Select "Borrower" if the HCE is the debtor and the AE is the creditor. Select "Lender" if the AE is the debtor and the HCE is the creditor.	Drop-down selection
H	19 - 33 (max)	Loan start date	The start date of the loan between the HCE and the AE. If an exact date is not available, round to the nearest month.	Text input (MM/DD/YYYY)
I	19 - 33 (max)	Loan maturity date	The date that the loan between the HCE and the AE will mature. If an exact date is not available, round to the nearest month.	Text input (MM/DD/YYYY)
J	19 - 33 (max)	Initial amount of loan or debt (principal)	The total value of principal at the time the loan or debt was initiated.	Text input
K	19 - 33 (max)	Outstanding balance	The value of the loan that has not yet been paid as of the end of the fiscal year.	Text input
L	19 - 33 (max)	Interest rate	The interest rate agreed to in the loan or debt agreement. Enter the value as a percentage, not a decimal (e.g. to represent 50%: "50", not "0.50").	Text input

M	19 - 33 (max)	Amount paid in the fiscal year to lender from borrower	If the HCE is the borrower, this is the total value paid (principal and interest) by the HCE to the AE in the reporting fiscal year. If the HCE is the lender, this is total value of the payment received by the HCE in connection with this loan/debt arrangement.	Text input
N	19 - 33 (max)	Where was this transaction reported on HCE's audited financial statement?	The name of the line in the HCE's audited financial statement where the loan/debt transaction for this fiscal year was recorded.	Text input
O	19 - 33 (max)	Do the loan agreement terms allow for Dividend Recapitalization?	Select "Yes" unless the requirements of the loan or debt agreement explicitly forbid Dividend Recapitalization. If the requirements explicitly forbid Dividend Recapitalization, select "No." See "Key Term Definitions" for a detailed definition of Dividend Recapitalization.	Drop-down selection (Yes/No)
P	19 - 33 (max)	Did the Borrower violate any requirement of the loan in the last fiscal year?	"Yes" if the Borrower (either the HCE or the AE) violated any requirements of the loan or debt agreement in this fiscal year, otherwise, "No."	Drop-down selection (Yes/No)
Q	19 - 33 (max)	If yes, did the Borrower incur any financial penalty for this violation?	If the value in Column P is "No," leave this column blank for that row. If the value in Column P is "Yes," indicate whether the Borrower incurred any financial penalty for violating requirement(s) of the loan.	Drop-down selection (Yes/No)

Tab 2, Table 2: Details on Reported Distributions Arrangements

Rows

The rows in this table autofill to display one row per HCE-AE relationship that indicated a Distributions arrangement as reported in Tab 1, Table 3.

Columns

Excel Col	Applicable Rows	Field	Description	Input Type
D	39 - 53 (max)	Health Care Entity name	The full name of the Health Care Entity.	Auto-populated field
E	39 - 53 (max)	AE name	The full DBA name of the Affiliated Entity.	Auto-populated field
F	39 - 53 (max)	AE type	The type of Affiliated Entity. Refer to the “Key Term Definitions” section of this manual for a definition of each of the three AE options (SEI, MSO, REI/REIT).	Auto-populated field
G	39 - 53 (max)	Is HCE the recipient or sponsor of these distributions?	Equal to “Sponsor” if the HCE pays or otherwise supplies distributions to the AE. Equal to “Recipient” if the HCE receives distributions from the AE.	Drop-down selection
H	39 - 53 (max)	Total value of distributions paid in the fiscal year?	The total value of all distributions paid by the Sponsor to the Recipient in the fiscal year.	Text input
I	39 - 53 (max)	Were any of the distributions in the most recent fiscal year the result of dividend recapitalization?	“Yes” if distributions were the result of dividend recapitalization, otherwise, “No.”	Drop-down selection
J	39 - 53 (max)	Where were these distributions reported on HCE's audited financial statement?	The line item in the HCE’s audited financial statement under which the distribution transaction(s) for this fiscal year were recorded.	Text input
K	39 - 53 (max)	Any other relevant information	If there are any other relevant details to the relationship that the organization wishes to share, they may be entered here. Otherwise, this space may be left blank.	Text input (optional)

Tab 2, Table 3: Details on Reported Management Fees Arrangements

Rows

The rows in this table autofill to display one row per HCE-AE relationship that indicated a Management Fees arrangement as reported in Tab 1, Table 3.

Columns

Excel Col	Applicable Rows	Field	Description	Input Type
D	59 - 73 (max)	Health Care Entity name	The full name of the Health Care Entity.	Auto-populated field
E	59 - 73 (max)	AE name	The full DBA name of the Affiliated Entity.	Auto-populated field
F	59 - 73 (max)	AE type	The type of Affiliated Entity. Refer to the “Key Term Definitions” section of this manual for a definition of each of the three AE options (SEI, MSO, REI/REIT).	Auto-populated field
G	59 - 73 (max)	Amount paid by HCE in the fiscal year	The total value of all compensation paid to the AE by the HCE for Management Services rendered in the fiscal year.	Text input
H	59 - 73 (max)	Where was this expense reported in the audited financial statements?	The line item in the HCE’s audited financial statement under which the Management Services compensation to the AE was recorded.	Text input
Management Services Provided Y/N Selections				
I	59 - 73 (max)	Revenue Cycle Management	For each HCE-AE relationship row, select “Yes” in any of these four columns to identify whether the AE provides any of the specified types of Management Services to the HCE.	Drop-down selection (Yes/No)
J		Human Resources		
K		Purchasing		
L		Patient Scheduling		
M		Payer Contracting		
N		Network Development		

O		Financial Management		
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Tab 2, Table 4: Details on Reported Realty Fees Arrangements

Rows

The rows in this table autofill to display one row per HCE-AE relationship that indicated a Realty Fees arrangement as reported in Tab 1, Table 3.

Columns

Excel Col	Applicable Rows	Field	Description	Input Type
D	79 - 93 (max)	Health Care Entity name	The full name of the Health Care Entity.	Auto-populated field
E	79 - 93 (max)	AE name	The full DBA name of the Affiliated Entity.	Auto-populated field
F	79 - 93 (max)	AE type	The type of Affiliated Entity. Refer to the “Key Term Definitions” section of this manual for a definition of each of the three AE options (SEI, MSO, REI/REIT).	Auto-populated field
G	79 - 93 (max)	Amount paid in the fiscal year	The total value of all compensation paid to the AE by the HCE for the use of land or real property in the fiscal year.	Text input
H	79 - 93 (max)	Where was this expense reported in the audited financial statements?	The line item in the HCE’s audited financial statement under which the compensation for use of this land/real property was recorded.	Text input
I	79 - 93 (max)	Were any terms of the lease violated in the last fiscal year?	Equal to “Yes” if the HCE violated any requirements of the lease in this fiscal year, otherwise, “No”.	Drop-down selection (Yes/No)
J	79 - 93 (max)	If yes, did renter incur any financial penalty for this violation? (E.g. Increase in interest rate, additional fees, etc.)	If the value in Column I is “No”, leave this column blank for that row. If the value in Column I is “Yes”, indicate whether the HCE incurred any financial penalty for violating requirement(s) of the lease.	Drop-down selection (Yes/No)
K	79 - 93 (max)	Duration of lease in months	The total length of the lease in months. Round to the nearest whole number.	Text input
Realty Costs Y/N Selections				
L	79 - 93 (max)	Property Taxes	For each HCE-AE relationship row, select “Yes” if the HCE was financially liable in the fiscal year for	Drop-down selection (Yes/No)
M		Facility Maintenance		

N		Capital Investments	any cost of each type. Select “No” if the HCE was not financially liable during the fiscal year.	
O		Property Insurance		

Tab 2, Table 5: Details on Reported Other Arrangements

Rows

The rows in this table autofill to display one row per HCE-AE relationship that indicated any other type of Financial Arrangement not covered in Tab 2, Tables 1-4 as reported in Tab 1, Table 3.

Columns

Excel Col	Applicable Rows	Field	Description	Input Type
D	99 - 113 (max)	Health Care Entity name	The full name of the Health Care Entity.	Auto-populated field
E	99 - 113 (max)	AE name	The full DBA name of the Affiliated Entity.	Auto-populated field
F	99 - 113 (max)	AE type	The type of Affiliated Entity. Refer to the “Key Term Definitions” section of this manual for a definition of each of the three AE options (SEI, MSO, REI/REIT).	Auto-populated field
G	99 - 113 (max)	Amount paid by the HCE in the fiscal year	The total value of all compensation paid by the HCE to the AE in the context of this Financial Arrangement in the fiscal year.	Text input
H	99 - 113 (max)	Amount due in totality	The total value of all compensation that can be reasonably expected to be paid in the future by the HCE to the AE in the context of this Financial Arrangement. In other words, the total financial cost of this Arrangement to the HCE.	Text input
I-K	99 - 113 (max)	Explanation of the Financial Arrangement	This explanation of the arrangement must include the following: (1) The duration of the arrangement (if there is a contract, this would be the term of the contract) (2) An explanation of the benefit of the arrangement to the HCE (3) Any other relevant details Please note that CHIA will contact the primary filer listed on Tab 0a to collect more information if the provided explanation is unclear or incomplete.	Text input

Tab 3: Corporate Governance

This tab contains four tables. Three of these tables collect detailed information about Corporate Governance between any of the Hospital Health System's Health Care Entities and their identified Affiliated Entities based on the Affiliated Entity type. **The HCEs that appear in these three tables are informed by the filer's selection of each Affiliated Entity's "AE Type" in Tab 1, Table 2. If no Affiliated Entities were reported on Tab 1, Tables 1-3 this Tab will be blank.**

The fourth table on this tab asks filers to select "Yes" or "No" for each Health Care Entity with an Affiliated Entity relationship to indicate whether any members of the Board of Directors of that Health Care Entity have any past or current affiliations with that Health Care Entity's Affiliated Entities. For example, if a Board member of Hospital is employed by one of Hospital X's Significant Equity Investors, the filer would check "Yes" for Hospital X.

If all Board members have no past or present relationships with any of the Health Care Entity's Affiliated Entities, the filer can select "No" for all entities, and no further action is required.

If one or more Health Care Entities' Board members do have such relationship(s), the filer must select "Yes" as appropriate. Once finished selecting "Yes" or "No" for all Health Care Entities, the filer must click the *"If 'Yes' for any HCE: click this button to report Board member affiliations"* button. This will generate Tab 3a where the filer can report the required details of these Board member-Affiliated Entity relationships.

To ease the data input process, there is a "Filing notes" box in Rows 76-79, Columns I-L that is designed to show error messages if any required input is missing in Tables 1-4.

Tab 3, Table 1: Details on Significant Equity Investors (SEIs)

Rows

The rows in this table autofill to display one row per HCE-AE relationship where the AE acts as a Significant Equity Investor to the HCE. Refer to the "Key Term Definitions" section of this manual for a detailed definition of an SEI.

Columns

Excel Col	Applicable Rows	Field	Description	Input Type
D	19 - 33 (max)	Health Care Entity name	The full name of the Health Care Entity.	Auto-populated field
E	19 - 33 (max)	AE name	The full DBA name of the Affiliated Entity.	Auto-populated field
F	19 - 33 (max)	AE type	The type of Affiliated Entity. Refer to the "Key Term Definitions" section of this manual for a definition of each of the three AE options (SEI, MSO, REI/REIT).	Auto-populated field
G	19 - 33 (max)	Category (I or II) of SEI	Refer to the "Key Term Definitions" section of this manual for a detailed explanation of the differences between Type I and Type II SEIs.	Drop-down selection
H	19 - 33 (max)	Were distributions paid to SEI in the past year, including dividends, distributions,	Equal to "Yes" if the SEI received financial distributions in any capacity from the HCE, including but not limited to dividends, cash distributions, and return of capital in the reporting fiscal year. Otherwise, equal to "No".	Drop-down selection (Yes/No)

		return of capital, etc.?		
SEI Control Y/N Selections				
I	19 - 33 (max)	Budget	For each HCE-SEI relationship row, select "Yes" or "No" for each of the columns to identify whether the SEI has the ability to direct or approve decisions made for any of the specified categories of the HCE's operations.	Drop-down selection (Yes/No)
J		New debt or loans		
K		Revenue Cycle Management		
L		New investments, incl. capital		
M		Sale or lease of property, plant, and equipment		
N		Continuity agreements with a member of the HCE's executive leadership		
O		Non-compete agreements with the staff of the provider		
P		Board member appointments		
Q		Human Resources		
R		19 - 33 (max)		
S	19 - 33 (max)	Any other relevant information	If there are any other relevant details to the relationship or responses that the organization wishes to share, they may be entered here. Otherwise, this space may be left blank.	Text input (optional)

Tab 3, Table 2: Details on Management Services Organizations (MSOs)**Rows**

The rows in this table autofill to display one row per HCE-AE relationship where the AE acts as a Management Services Organization (MSO) to the HCE. Refer to the "Key Term Definitions" section of this manual for a detailed definition of an MSO.

Columns

Excel Col	Applicable Rows	Field	Description	Input Type
D	39 - 53 (max)	Health Care Entity name	The full name of the Health Care Entity.	Auto-populated field
E	39 - 53 (max)	AE name	The full DBA name of the Affiliated Entity.	Auto-populated field
F	39 - 53 (max)	AE type	The type of Affiliated Entity. Refer to the "Key Term Definitions" section of this manual for a definition of each of the three AE options (SEI, MSO, REI/REIT).	Auto-populated field
G	39 - 53 (max)	Does MSO share common ownership or Control with the HCE?	For each HCE-MSO relationship row, select "Yes" if the HCE and MSO are owned or Controlled, wholly or jointly, by the same parent company, investor, or individual owner. If the two entities are completely independent and share no common ownership or Control, select "No."	Drop-down selection (Yes/No)
MSO Control Y/N Selections				
H	39 - 53 (max)	Budget	For each HCE-MSO relationship row, select "Yes" or "No" for each of the columns to identify whether the MSO has the ability to direct or approve decisions made for any of the specified categories of the HCE's operations.	Drop-down selection (Yes/No)
I		New debt or loans		
J		Revenue Cycle Management		
K		New investments, incl. capital		
L		Sale or lease of property, plant, and equipment		
M		Continuity agreements with a member of the HCE's		

		executive leadership		
N		Non-compete agreements with the staff of the provider		
O		Board member appointments		
P		Human Resources		
Q	39 - 53 (max)	MSO's percent of interest in the HCE	The percent of financial stake that the MSO has in the HCE, if any.	Text input
R	39 - 53 (max)	Any other relevant information	If there are any other relevant details to the relationship or responses that the organization wishes to share, they may be entered here. Otherwise, this space may be left blank.	Text input (optional)

Tab 3, Table 3: Details on Realty Entities (REs/REITs)**Rows**

The rows in this table autofill to display one row per HCE-AE relationship where the AE acts as a Realty Entity (RE) to the HCE. Refer to the "Key Term Definitions" section of this manual for a detailed definition of a Realty Entity.

Columns

Excel Col	Applicable Rows	Field	Description	Input Type
D	59 - 73 (max)	Health Care Entity name	The full name of the Health Care Entity.	Auto-populated field
E	59 - 73 (max)	AE name	The full DBA name of the Affiliated Entity.	Auto-populated field
F	59 - 73 (max)	AE type	The type of Affiliated Entity. Refer to the "Key Term Definitions" section of this manual for a definition of each of the three AE options (SEI, MSO, REI/REIT).	Auto-populated field
G	59 - 73 (max)	Does RE share common ownership or Control with the HCE?	For each HCE-RE relationship row, select "Yes" if the HCE and RE are owned or Controlled, wholly or jointly, by the same parent company, investor, or individual owner. If the two entities are completely independent and share no common ownership or Control, select "No."	Drop-down selection (Yes/No)
H	59 - 73 (max)	Facility for which the HCE pays rent	The legal name of the facility for which the HCE pays rent to the RE. For example: "XYZ Hospital," "LMN Hospital – West Campus," etc.	Text input
I	59 - 73 (max)	Facility street address	The street address of the facility named in Column H.	Text input
J	59 - 73 (max)	NPI of facility	The ten digit National Provider Identifier (NPI) of the facility named in Column H.	Text input
K	59 - 73 (max)	Does this Realty Entity meet the criteria of a Real Estate Investment Trust?	Refer to the "Key Term Definitions" section of this manual for a detailed explanation of a Real Estate Investment Trust. If the RE fits this description, select "Yes," otherwise, select "No."	Yes/No
L	59 - 73 (max)	Is this arrangement a Sale Leaseback?	Refer to the "Key Term Definitions" section of this manual for a detailed explanation of a Sale Leaseback. If the relationship between the HCE and RE represented in a given row fits this description, select "Yes" for that row, otherwise, select "No."	Yes/No
M	59 - 73 (max)	Any other relevant information	If there are any other relevant details to the relationship or responses that the organization	Text input (optional)

			wishes to share, they may be entered here. Otherwise, this space may be left blank.	
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Tab 3, Table 4: Board Member Affiliations

Rows

The rows in this table autofill to display one row per HCE.

Columns

Excel Col	Applicable Rows	Field	Description	Input Type
<i>"Were any members of the HCE's Board of Directors an employee, Board member, or investor in any of the Health Care Entities' Affiliated Entities in the reporting period?"</i>				
D-E	80 - 125 (max)	Health Care Entity name	The full name of the Health Care Entity.	Auto-populated field
F-G	80 - 125 (max)	Yes/No	For each HCE row, select “Yes” if any of the current members of the HCE's Board of Directors are past or current (1) employees, (2) Board members, or (3) investors in any of the HCE's Affiliated Entities as reported in Tabs 1-3 of this template. If "Yes" is selected for any HCE, a new tab will generate containing tables to report these Board member affiliations.	Check-box selection

Tab 3a: Board Member Affiliation Table(s)

This tab will contain one table for each Health Care Entity for which the filer checked "Yes" in Tab 3, Table 4 (indicating that one or more of the HCE's Board members do have past or present affiliations with one of the HCE's Affiliated Entities). If the filer finds that there are too many or too few tables on Tab 3a, they should review their selections in Tab 3, Table 4.

Each of the tables on this tab will be labeled with the name of a Health Care Entity. The filer should use the rows provided in each Health Care Entity's table require the filer to report identifying details about any HCE Board members that have a past or present affiliation with one or more of the HCE's Affiliated Entities. **The filer does not need to report all Board members: only those that have reportable affiliations.** If a Board member has affiliations with multiple Affiliated Entities, these affiliations should be reported on separate lines.

To ease the data input process, there is a "Filing note" box in Rows 3-4, Columns K-N that is designed to show error messages if any required input is missing in the tables on this tab.

Rows

Each table is generated with 14 rows. Each row represents one HCE Board Member-Affiliated Entity relationship. This includes any Board members of the HCE that have either a current or past role as an (1) employee, (2) investor, (3) or Board member with one or more of that HCE's Affiliated Entities. If a Board Member has multiple relationships with an AE, or if a Board Member has a relationship with multiple AEs, enter each relationship on a separate line.

Columns

*The first table on Tab 3a spans Rows 11-24; however, note that more tables may be required depending on how many HCEs have "Yes" selected in Tab 3, Table 4.

Excel Col	Applicable Rows	Field	Description	Input Type
D	11-24*	Board Member name	The full name of the Board member (first and last).	Text input
E	11-24*	Board Position	The official title of the Board member's position (e.g. Executive Chair, Vice Chair, Member)	Text input
F	11-24*	New/Ongoing/ Term Ended	If the Board member's term during the HCE's fiscal year, select "Term Ended." If the Board member's term was ongoing as of the last day of the fiscal year, select "Ongoing." If the Board member's term began during the fiscal year, select "New."	Drop-down selection
G	11-24*	Affiliated Entity name	The name of the Affiliated Entity with which the Board Member in a given row has a past or present affiliation. The options for this drop-down menu come from the list of HCEs for which the filer selected "Yes" in Tab 3, Table 4.	Drop-down selection
H	11-24*	AE EIN	For each row, the Employer Identification Number (excluding dashes) of the Affiliated Entity selected in Column G. This number is auto-populated from the information entered in Tab 1, Table 2.	Auto-populated field
I	11-24*	AE type	For each row, the type of Affiliated Entity selected in Column G. Refer to the "Key Term Definitions"	Auto-populated field

			section of this manual for a definition of each of the three AE options (SEI, MSO, REI/REIT).	
J	11-24*	Past or current affiliation	If the relationship ended on or before the last day of the HCE's fiscal year, select "Past." If the relationship was ongoing as of the last day of the fiscal year, select "Current."	Drop-down selection
K	11-24*	Employee	For each row, check the box in one or more of these three columns to identify the nature of the relationship between the Board member and the AE.	Check-box selection
L	11-24*	Board member		
M	11-24*	Investor		
N	11-24*	Other (please explain)	If the relationship between the Board member and the AE does not fit any of the prespecified categories, or if there are any other relevant details that the organization wishes to share, they may be entered here. Otherwise, this space may be left blank.	Text input (optional)