

Written Disclosure Statement
(pursuant to Revenue Procedure 2015-21)

This written disclosure statement is provided by Riverview Hospital d/b/a Riverview Health (“Riverview”) for the purposes of permitting Riverview to comply with the disclosure requirements of Revenue Procedure 2015-21 related to an omission/error/failure under the requirements of Section 501(r) of the Internal Revenue Code of 1986, as amended (the “Code”).

Despite general delegated adoption by the Chief Executive Officer and approval of specific projects by Riverview’s Board of Trustees associated with the CHNAs, Riverview’s Board of Trustees inadvertently did not formally adopt a written implementation strategy related to its community health needs assessment (“CHNA”) conducted in 2012 (“2012 CHNA”) and did not formally adopt the implementation strategy related to the CHNA conducted in 2015 (“2015 CHNA”) by May 15, 2016.

Despite the disputed implementation strategy issues associated with the 2012 CHNA and 2015 CHNA, which Riverview was first notified of in mid-2016 as part of an Internal Revenue Service review related to Code Section 501(r) compliance, Riverview had already successfully implemented strategies to address the community health needs associated with the CHNAs, including those related to the most vulnerable patient populations. Furthermore, Riverview’s Board of Trustees subsequently took action to formally approve the written implementation strategy for the 2015 CHNA on July 27, 2016. Riverview is not aware of the receipt of any complaints or requests related to the above-referenced implementation strategies. Accordingly, Riverview is not aware of any persons that were adversely impacted by the implementation strategy issues for the 2012 CHNA and 2015 CHNA.

Riverview has updated its internal policies and procedures to ensure that a written implementation strategy associated with any subsequent CHNA is approved by Riverview’s Board of Trustees within the required time period for the applicable CHNA.

The posting of this written disclosure requirements is solely for the purposes of complying with the disclosure requirements of Revenue Procedure 2015-21 and is not a waiver of Riverview’s position that any technical errors related to the 2012 CHNA and 2015 CHNA were minor omissions/errors and not considered a failure to meet the requirements of Code Section 501(r) under Treasury Regulations Section 1.501(r)-2(b)(2).