

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2023**

Do not enter social security numbers on this form as it may be made public.

**Open to Public Inspection**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

**A For the 2023 calendar year, or tax year beginning** \_\_\_\_\_, **and ending** \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C Name of organization** GRMC, Inc  
 Doing business as **Garrett Regional Medical Center**  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**251 North Fourth Street**  
 City or town State ZIP code  
**Oakland MD 21550**  
 Foreign country name Foreign province/state/county Foreign postal code

**D Employer identification number**  
**87-1846814**

**E Telephone number**

**G Gross receipts \$** **80,898,543**

**F Name and address of principal officer:**  
**Mark Boucot 251 North Fourth Street, Oakland, MD 21550**

**H(a) Is this a group return for subordinates?**  Yes  No  
**H(b) Are all subordinates included?**  Yes  No  
 If "No," attach a list. See instructions

**I Tax-exempt status:**  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J Website:** <https://wvumedicine.org/garrett-regional-medical-center/>

**K Form of organization:**  Corporation  Trust  Association  Other

**L Year of formation:** **2021**

**M State of legal domicile:** **MD**

**H(c) Group exemption number**

Part I Summary		Prior Year	Current Year
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>To operate a hospital for the reception and treatment of sick or injured persons of all kinds, to engage in the business of receiving, attending to, nursing, and giving proper nourishment to afflicted or injured persons.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	11
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	10
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	537
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	30
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	0	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	879,213	1,255,672
	<b>9</b> Program service revenue (Part VIII, line 2g)	33,131,133	77,757,567
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	257,165	839,967
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	451,712	875,941
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	34,719,223	80,729,147
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	14,521	500
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	16,328,908	30,144,231
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	0	0
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	14,334,769	29,568,581
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	30,678,198	59,713,312	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	4,041,025	21,015,835	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year 61,003,853	End of Year 76,472,147
	<b>21</b> Total liabilities (Part X, line 26)	30,494,117	30,431,768
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	30,509,736	46,040,379

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: **Mark Boucot** Date: \_\_\_\_\_  
 Type or print name and title: **President**

**Paid Preparer Use Only**

Print/Type preparer's name: \_\_\_\_\_ Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check  if self-employed PTIN: \_\_\_\_\_  
 Firm's name: \_\_\_\_\_ Firm's EIN: \_\_\_\_\_  
 Firm's address: \_\_\_\_\_ Phone no.: \_\_\_\_\_

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III

**1** Briefly describe the organization's mission:  
To operate a hospital for the reception and treatment of sick or injured persons of all kinds, to engage in the business of receiving, attending to, nursing, and giving proper nourishment to afflicted or injured persons without regard to race, creed, color, sex, national origin, or financial status.

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

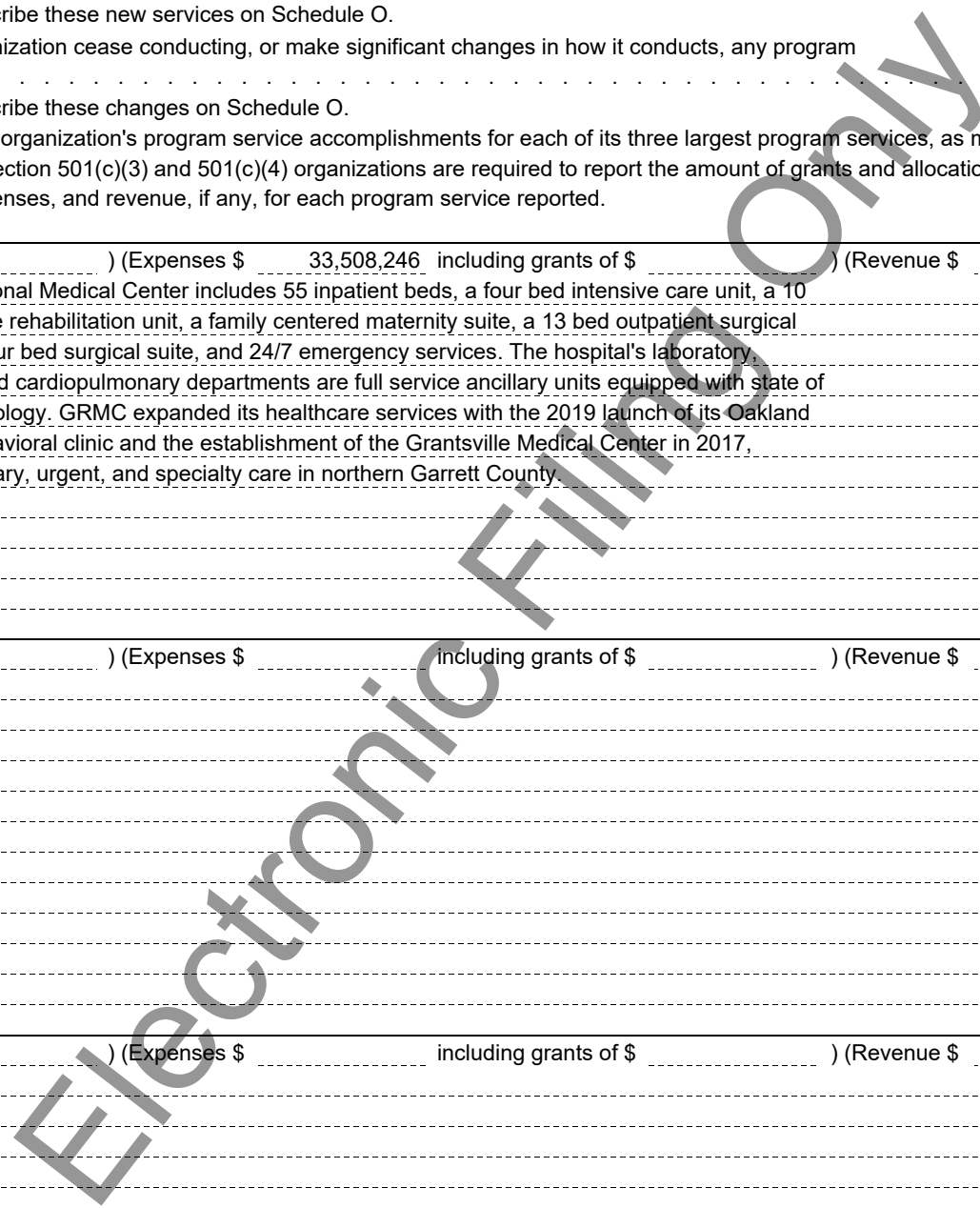
**4a** (Code: ) (Expenses \$ 33,508,246 including grants of \$ ) (Revenue \$ 78,373,736 )  
Garrett Regional Medical Center includes 55 inpatient beds, a four bed intensive care unit, a 10 bed subacute rehabilitation unit, a family centered maternity suite, a 13 bed outpatient surgical unit with a four bed surgical suite, and 24/7 emergency services. The hospital's laboratory, radiology, and cardiopulmonary departments are full service ancillary units equipped with state of the art technology. GRMC expanded its healthcare services with the 2019 launch of its Oakland regional behavioral clinic and the establishment of the Grantsville Medical Center in 2017, offering primary, urgent, and specialty care in northern Garrett County.

**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ 0 including grants of \$ 0 ) (Revenue \$ 0 )

**4e** Total program service expenses 33,508,246



**Part IV Checklist of Required Schedules**

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>	X	
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions.		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>	X	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	X	
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Yes, No. Rows 22-38 covering various organizational requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V. [X]

Table with 3 columns: Question number, Yes, No. Rows 1a-1c regarding Form 1096 and gaming winnings.

<b>Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)</b>		Yes	No		
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .	<b>2a</b>	536		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	<b>2b</b>		X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b>			X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> . . . . .	<b>3b</b>			
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>4a</b>			X
<b>b</b>	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>			X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b>			X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b>			
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . . . .	<b>6a</b>			X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .	<b>7a</b>			X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b>			X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b>			X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>			X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	<b>8</b>			
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>				
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:				
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>			
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . . <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>			
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . . . .	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand . . . . .	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>			X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> . . . . .	<b>14b</b>			
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>			X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . . If "Yes," complete Form 4720, Schedule O.	<b>16</b>			X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.	<b>17</b>			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI. [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (11), 1b (10), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MD
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . .

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) James Venturella Director, WVUHS Chief Information Officer	1.00 40.00	X						750,334	133,214	
(2) Mark Boucot President & CEO	20.00 20.00			X			218,743	218,743	104,412	
(3) Amy Boothe VP Operations & Finance	20.00 20.00			X			121,975	121,975	27,756	
(4) Kendra Thayer Chief Nursing Officer	20.00 20.00			X			107,577	107,577	39,280	
(5) Lana Rike Anesthesiologist	40.00 0.00					X	225,821		7,688	
(6) Kela Thomas Hospitalist Adv Prac Prof	40.00 0.00					X	191,038		31,588	
(7) James Henderson Anesthesiologist	40.00 0.00					X	207,553		6,805	
(8) Mary Miller Hospitalist Adv Prac Prof	40.00 0.00					X	183,216		23,399	
(9) Lance Rhodes Mgr Pharmacy	40.00 0.00					X	179,702		26,888	
(10) Marjorie Fridkin Chief Medical Officer	27.00 13.00			X			126,023	62,071	16,185	
(11) Tracy Bemiller Treasurer	1.00 0.00	X		X						
(12) Shane Grady Chairperson	1.00 0.00	X		X						
(13) Henrietta Lease Director	1.00 0.00	X								
(14) Linda Fike Director	1.00 0.00	X								

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Patricia Manown Mash Secretary	1.00 0.00	X		X						
(16) Keith Sanders Director	1.00 0.00	X								
(17) Kathy Shaffer Director	1.00 0.00	X								
(18) Laura Fike Director	1.00 0.00	X								
(19) Stanley Lambert, MD Director	1.00 0.00	X								
(20) Mary Alice Simpson Director	1.00 0.00	X								
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							1,561,648	1,260,700	417,215	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							1,561,648	1,260,700	417,215	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 60

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
CFA, LLC dba Carefirst Administr 1501 S. Clinton Street 7th Floor Baltimore, MD 21224	Health Insurance Claims	294,972
Wellspring Family Medicine 311 North Fourth Street, Suite 1 Oakland, MD 21550	Practice Assistance Payment	134,679
Alvarez & Orthopaedic Associates 311 North 4th Street, Suite 3 Oakland, MD 21550	Practice Assistance Payment	105,934
		0
		0

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 3



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII.

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>	0				
	<b>b</b> Membership dues . . . . .	<b>1b</b>	0				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	0				
	<b>d</b> Related organizations . . . . .	<b>1d</b>	0				
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b>	1,180,832				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	74,840				
	<b>g</b> Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$ 0				
	<b>h Total.</b> Add lines 1a-1f . . . . .		1,255,672				
	<b>Program Service Revenue</b>			Business Code			
<b>2a</b> Patient Service Revenue . . . . .		621110	77,745,431	77,745,431			
<b>b</b> Medical Office Rent . . . . .		900099	151,539	151,539			
<b>c</b> Pharmacy Revenue . . . . .		621110	1,426	1,426			
<b>d</b> Provider Relief Funds Reserve . . . . .		900099	-140,829	-140,829			
<b>e</b> . . . . .			0				
<b>f</b> All other program service revenue . . . . .			0				
<b>g Total.</b> Add lines 2a-2f . . . . .			77,757,567				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		913,751			913,751	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .		0				
	<b>5</b> Royalties . . . . .		0				
	<b>6a</b> Gross rents . . . . .	(i) Real	4,080				
		(ii) Personal					
		<b>6b</b> Less: rental expenses . . . . .	<b>6b</b>				
	<b>c</b> Rental income or (loss) . . . . .	<b>6c</b>	4,080	0			
	<b>d</b> Net rental income or (loss) . . . . .		4,080			4,080	
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities	0	21,504			
		(ii) Other					
		<b>7b</b> Less: cost or other basis and sales expenses . . . . .	<b>7b</b>	0	95,288		
	<b>c</b> Gain or (loss) . . . . .	<b>7c</b>	0	-73,784			
	<b>d</b> Net gain or (loss) . . . . .		-73,784			-73,784	
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .		0				
		<b>8a</b>	0				
<b>8b</b> Less: direct expenses . . . . .		<b>8b</b>	0				
<b>c</b> Net income or (loss) from fundraising events . . . . .		0					
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .		0					
	<b>9a</b>	0					
	<b>9b</b> Less: direct expenses . . . . .	<b>9b</b>	0				
<b>c</b> Net income or (loss) from gaming activities . . . . .		0					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .		122,806					
	<b>10a</b>	122,806					
	<b>10b</b> Less: cost of goods sold . . . . .	<b>10b</b>	74,108				
<b>c</b> Net income or (loss) from sales of inventory . . . . .		48,698			48,698		
<b>Miscellaneous Revenue</b>			Business Code				
	<b>11a</b> Intercompany Revenue . . . . .	900099	547,298	547,298			
	<b>b</b> Cafeteria Income . . . . .	624200	206,994			206,994	
	<b>c</b> Healthworks Revenue . . . . .	900099	24,584	24,584			
	<b>d</b> All other revenue . . . . .		44,287	44,287			
<b>e Total.</b> Add lines 11a-11d . . . . .		823,163					
<b>12 Total revenue.</b> See instructions . . . . .		80,729,147	78,373,736	0	1,099,739		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	500	500		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
4	Benefits paid to or for members . . . . .	0			
5	Compensation of current officers, directors, trustees, and key employees . . . . .	670,886	264,084	406,802	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7	Other salaries and wages . . . . .	23,373,505	9,719,111	13,654,394	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	230,264	97,130	133,134	
9	Other employee benefits . . . . .	3,535,780	1,478,527	2,057,253	
10	Payroll taxes . . . . .	2,333,796	970,433	1,363,363	
11	Fees for services (nonemployees):				
a	Management . . . . .	0			
b	Legal . . . . .	24,034		24,034	
c	Accounting . . . . .	17,535		17,535	
d	Lobbying . . . . .	40,131	40,131		
e	Professional fundraising services. See Part IV, line 17 . . . . .	0			
f	Investment management fees . . . . .	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	4,486,556	2,462,361	2,024,195	
12	Advertising and promotion . . . . .	99,516		99,516	
13	Office expenses . . . . .	4,760,056	1,210,996	3,549,060	
14	Information technology . . . . .	55,563	9,682	45,881	
15	Royalties . . . . .	0			
16	Occupancy . . . . .	907,208	774,786	132,422	
17	Travel . . . . .	258,045	129,127	128,918	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19	Conferences, conventions, and meetings . . . . .	0			
20	Interest . . . . .	459,986	392,843	67,143	
21	Payments to affiliates . . . . .	1,026,955	8,000	1,018,955	
22	Depreciation, depletion, and amortization . . . . .	2,959,072	2,527,146	431,926	0
23	Insurance . . . . .	225,273	16,000	209,273	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	Medical Supplies	11,147,696	11,147,696		
b	Provision for Doubtful Accounts	1,891,980	1,891,980		
c	Recruiting	341,626	329,777	11,849	
d	Taxes, Licenses, & Fees	162,535	10,358	152,177	
e	All other expenses	704,814	27,578	677,236	
25	<b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	59,713,312	33,508,246	26,205,066	0
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	1,750	<b>1</b>	8,553,890
	<b>2</b> Savings and temporary cash investments . . . . .	9,670,738	<b>2</b>	5,207,297
	<b>3</b> Pledges and grants receivable, net . . . . .	0	<b>3</b>	0
	<b>4</b> Accounts receivable, net . . . . .	11,693,749	<b>4</b>	19,849,756
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .	0	<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	1,868,635	<b>8</b>	1,990,190
	<b>9</b> Prepaid expenses and deferred charges . . . . .	748,265	<b>9</b>	240,973
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	25,673,354		
	<b>b</b> Less: accumulated depreciation . . . . .	4,616,279		
	<b>11</b> Investments—publicly traded securities . . . . .	0	<b>11</b>	0
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	16,475,347	<b>12</b>	18,708,304
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	959,662	<b>15</b>	864,662
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	61,003,853	<b>16</b>	76,472,147	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	4,195,954	<b>17</b>	7,846,731
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	
	<b>19</b> Deferred revenue . . . . .	-11,733	<b>19</b>	831,969
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	12,500,000	<b>23</b>	11,666,666
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .	13,809,896	<b>25</b>	10,086,402
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	30,494,117	<b>26</b>	30,431,768
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	29,689,815	<b>27</b>	45,182,680
	<b>28</b> Net assets with donor restrictions . . . . .	819,921	<b>28</b>	857,699
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .	0	<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds . . . . .	0	<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	30,509,736	<b>32</b>	46,040,379	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	61,003,853	<b>33</b>	76,472,147	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	80,729,147
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	59,713,312
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	21,015,835
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	30,509,736
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	960,172
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	-6,445,364
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	46,040,379

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form **5471**

(Rev. December 2023)

Department of the Treasury  
Internal Revenue Service

# Information Return of U.S. Persons With Respect to Certain Foreign Corporations

OMB No. 1545-0123

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 1/1/2022, and ending 12/31/2022

Attachment Sequence No. **121**

Name of person filing this return <b>GRMC, Inc</b> Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <b>251 North Fourth Street</b> City or town, state, and ZIP code <b>Oakland MD 21550</b>	<b>A Identifying number</b> <p style="text-align: right;"><b>87-1846814</b></p> <b>B Category of filer</b> (See instructions. Check applicable box(es): 1a <input checked="" type="checkbox"/> 1b <input type="checkbox"/> 1c <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input checked="" type="checkbox"/> 4 <input type="checkbox"/> 5a <input checked="" type="checkbox"/> 5b <input type="checkbox"/> 5c <input type="checkbox"/>
<b>C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period</b> <span style="float: right;"><b>33.33%</b></span>	
Filer's tax year beginning <u>7/1/2022</u> , and ending <u>12/31/2022</u>	

**D** Check box if this is a final Form 5471 for the foreign corporation . . . . .

**E** Check if any excepted specified foreign financial assets are reported on this form (see instructions) . . . . .

**F** Check the box if this Form 5471 has been completed using "Alternative Information" under Rev. Proc. 2019-40 . . . . .

**G** If the box on line F is checked, enter the corresponding code for "Alternative Information" (see instructions) . . . . .

**H** Person(s) on whose behalf this information return is filed:

(1) Name	(2) Address	(3) Identifying number	(4) Check applicable box(es)		
			Shareholder	Officer	Director

**Important:** Fill in all applicable lines and schedules. All information **must** be in English. All amounts **must** be stated in U.S. dollars unless otherwise indicated.

<b>1a</b> Name and address of foreign corporation  Name <b>FREESTATE HEALTHCARE INSURANCE COMPANY, LTD.</b> Address <b>P.O. BOX 10233</b> City State <b>GRANC</b> Zip <b>KY1-1002</b> Country <b>Cayman Islands</b>	<b>b(1)</b> Employer identification number, if any <p style="text-align: center;"><b>98-0464065</b></p> <b>b(2)</b> Reference ID number (see instructions) <b>b(3)</b> Previous reference ID number(s), if any (see instructions) <b>c</b> Country under whose laws incorporated <p style="text-align: center;"><b>Cayman Islands</b></p>			
<b>d</b> Date of incorporation	<b>e</b> Principal place of business	<b>f</b> Principal business activity code number	<b>g</b> Principal business activity	<b>h</b> Functional currency code
<b>12/14/2004</b>	<b>Cayman Islands</b>	<b>524290</b>	<b>Other Insurance</b>	<b>USD</b>

**2** Provide the following information for the foreign corporation's accounting period stated above.

<b>a</b> Name, address, and identifying number of branch office or agent (if any) in the United States  Name ID Num Address City ST Zip	<b>b</b> If a U.S. income tax return was filed, enter: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">(i) Taxable income or (loss)</td> <td style="width:50%; text-align: center;">(ii) U.S. income tax paid (after all credits)</td> </tr> <tr> <td> </td> <td> </td> </tr> </table>	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)		
(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)				
<b>c</b> Name and address of foreign corporation's statutory or resident agent in country of incorporation  Name <b>ARTEX RISK SOLUTIONS CAYMAN LTD</b> Address <b>P.O. BOX 10233</b> City <b>GRAND CAYMAN</b> ST <b>KY1-1</b> Zip Country <b>Cayman Islands</b>	<b>d</b> Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different Name <b>Same as 2C</b> Address City State Zip Country Location of Books/Records if different				

**Schedule A Stock of the Foreign Corporation**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
<b>COMMON</b>	<b>100,000</b>	<b>100,000</b>

**Schedule B Shareholders of Foreign Corporation**

**Part I U.S. Shareholders of Foreign Corporation (see instructions)**

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. <b>Note:</b> This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of subpart F income (enter as a percentage)
ATLANTIC GENERAL HOSPITAL CORPORATION 9733 Healthway Drive Berlin, MD 21811 52-1656507	COMMON	25,000	33,333	47.680000%
CALVERT MEMORIAL HOSPITAL 100 Hospital Road Prince Frederick, MD 20678 52-0619000	COMMON	25,000	33,333	44.950000%
GRMC, INC. 251 North Fourth Street Oakland, MD 21550 87-1846814	COMMON		33,333	%

**Part II Direct Shareholders of Foreign Corporation (see instructions)**

(a) Name, address, and identifying number of shareholder. Also, include country of incorporation or formation, if applicable.	(b) Description of each class of stock held by shareholder. <b>Note:</b> This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period
ATLANTIC GENERAL HOSPITAL CORPORATION 9733 Healthway Drive Berlin, MD 21811 52-1656507	COMMON	25,000	33,333
CALVERT MEMORIAL HOSPITAL 100 Hospital Road Prince Frederick, MD 20678 52-0619000	COMMON	25,000	33,333
GARRETT COUNTY MEMORIAL HOSPITAL 251 North Fourth Street Oakland, MD 21550 52-6002795	COMMON	25,000	
DOCTORS HOSPITAL, INC. 8118 Good Luck Road Lanham, MD 20706 52-1638026	COMMON	25,000	
GRMC, INC. 251 North Fourth Street Oakland, MD 21550 87-1846814	COMMON		33,333

**Schedule C Income Statement** (see instructions)

**Important:** Report all information in functional currency in accordance with U.S. generally accepted accounting principles (GAAP). Also, report each amount in U.S. dollars translated from functional currency (using GAAP translation rules). However, if the functional currency is the U.S. dollar, complete only the U.S. Dollars column. See instructions for special rules for dollar approximate separate transactions method (DASTM) corporations.

		Functional Currency	U.S. Dollars	
<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	1,646,866	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>		
	<b>c</b> Subtract line 1b from line 1a . . . . .	<b>1c</b>	0	
	<b>2</b> Cost of goods sold . . . . .	<b>2</b>		
	<b>3</b> Gross profit (subtract line 2 from line 1c) . . . . .	<b>3</b>	0	
	<b>4</b> Dividends . . . . .	<b>4</b>		
	<b>5</b> Interest . . . . .	<b>5</b>	712,925	
	<b>6a</b> Gross rents . . . . .	<b>6a</b>		
	<b>b</b> Gross royalties and license fees . . . . .	<b>6b</b>		
	<b>7</b> Net gain or (loss) on sale of capital assets . . . . .	<b>7</b>	67,414	
<b>8a</b> Foreign currency transaction gain or loss—unrealized . . . . .	<b>8a</b>			
<b>b</b> Foreign currency transaction gain or loss—realized . . . . .	<b>8b</b>			
<b>9</b> Other income (attach statement) . . . . .	<b>9</b>	-172,278		
<b>10</b> Total income (add lines 3 through 9) . . . . .	<b>10</b>	0	2,254,927	
<b>Deductions</b>	<b>11</b> Compensation not deducted elsewhere . . . . .	<b>11</b>		
	<b>12a</b> Rents . . . . .	<b>12a</b>		
	<b>b</b> Royalties and license fees . . . . .	<b>12b</b>		
	<b>13</b> Interest . . . . .	<b>13</b>		
	<b>14</b> Depreciation not deducted elsewhere . . . . .	<b>14</b>		
	<b>15</b> Depletion . . . . .	<b>15</b>		
	<b>16</b> Taxes (exclude income tax expense (benefit)) . . . . .	<b>16</b>		
	<b>17</b> Other deductions (attach statement—exclude income tax expense (benefit)) . . . . .	<b>17</b>		2,254,927
<b>18</b> Total deductions (add lines 11 through 17) . . . . .	<b>18</b>	0	2,254,927	
<b>Net Income</b>	<b>19</b> Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) . . . . .	<b>19</b>	0	0
	<b>20</b> Unusual or infrequently occurring items . . . . .	<b>20</b>		
	<b>21a</b> Income tax expense (benefit)—current . . . . .	<b>21a</b>		
	<b>b</b> Income tax expense (benefit)—deferred . . . . .	<b>21b</b>		
<b>22</b> Current year net income or (loss) per books (combine lines 19 through 21b)	<b>22</b>	0	0	
<b>Other Comprehensive Income</b>	<b>23a</b> Foreign currency translation adjustments . . . . .	<b>23a</b>		
	<b>b</b> Other . . . . .	<b>23b</b>		
	<b>c</b> Income tax expense (benefit) related to other comprehensive income . . . . .	<b>23c</b>		
	<b>24</b> Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) . . . . .	<b>24</b>	0	0

**Schedule F Balance Sheet**

**Important:** Report all amounts in U.S. dollars prepared and translated in accordance with U.S. GAAP. See instructions for an exception for DASTM corporations.

<b>Assets</b>		(a) Beginning of annual accounting period	(b) End of annual accounting period
<b>1</b>	Cash . . . . .	2,662,730	926,877
<b>2a</b>	Trade notes and accounts receivable . . . . .		
<b>b</b>	Less allowance for bad debts . . . . .	( )	( )
<b>3</b>	Derivatives . . . . .		
<b>4</b>	Inventories . . . . .		
<b>5</b>	Other current assets (attach statement) . . . . .	19,366,583	10,809,660
<b>6</b>	Loans to shareholders and other related persons . . . . .		
<b>7</b>	Investment in subsidiaries (attach statement) . . . . .		
<b>8</b>	Other investments (attach statement) . . . . .	42,606,146	37,750,802
<b>9a</b>	Buildings and other depreciable assets . . . . .		
<b>b</b>	Less accumulated depreciation . . . . .	( )	( )
<b>10a</b>	Depletable assets . . . . .		
<b>b</b>	Less accumulated depletion . . . . .	( )	( )
<b>11</b>	Land (net of any amortization) . . . . .		
<b>12</b>	Intangible assets:		
<b>a</b>	Goodwill . . . . .		
<b>b</b>	Organization costs . . . . .		
<b>c</b>	Patents, trademarks, and other intangible assets . . . . .		
<b>d</b>	Less accumulated amortization for lines 12a, 12b, and 12c . . . . .	( )	( )
<b>13</b>	Other assets (attach statement) . . . . .		
<b>14</b>	<b>Total assets</b> . . . . .	<b>64,635,459</b>	<b>49,487,339</b>
<b>Liabilities and Shareholders' Equity</b>			
<b>15</b>	Accounts payable . . . . .	156,700	374,672
<b>16</b>	Other current liabilities (attach statement) . . . . .	831,280	430,864
<b>17</b>	Derivatives . . . . .		
<b>18</b>	Loans from shareholders and other related persons . . . . .		
<b>19</b>	Other liabilities (attach statement) . . . . .	63,544,767	48,579,091
<b>20</b>	Capital stock:		
<b>a</b>	Preferred stock . . . . .		
<b>b</b>	Common stock . . . . .	100,000	100,000
<b>21</b>	Paid-in or capital surplus (attach reconciliation) . . . . .	2,712	2,712
<b>22</b>	Retained earnings . . . . .		
<b>23</b>	Less cost of treasury stock . . . . .	( )	( )
<b>24</b>	<b>Total liabilities and shareholders' equity</b> . . . . .	<b>64,635,459</b>	<b>49,487,339</b>

**Schedule G Other Information**

		Yes	No
<b>1</b>	During the tax year, did the foreign corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? . . . . . If "Yes," see the instructions for required statement.	X	
<b>2</b>	During the tax year, did the foreign corporation own an interest in any trust? . . . . .	X	
<b>3</b>	During the tax year, did the foreign corporation own any foreign entities that were disregarded as separate from their owner under Regulations sections 301.7701-2 and 301.7701-3 or did the foreign corporation own any foreign branches (see instructions)? . . . . . If "Yes," you are generally required to attach Form 8858 for each entity or branch (see instructions).	X	
<b>4a</b>	During the tax year, did the filer pay or accrue any base erosion payment under section 59A(d) to the foreign corporation or did the filer have a base erosion tax benefit under section 59A(c)(2) with respect to a base erosion payment made or accrued to the foreign corporation (see instructions)? . . . . . If "Yes," complete lines 4b and 4c.	X	
<b>b</b>	Enter the total amount of the base erosion payments . . . . .	\$ _____	
<b>c</b>	Enter the total amount of the base erosion tax benefits . . . . .	\$ _____	
<b>5a</b>	During the tax year, did the foreign corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? . . . . . If "Yes," complete line 5b.	X	
<b>b</b>	Enter the total amount of the disallowed deductions (see instructions) . . . . .	\$ _____	



Schedule G Other Information (continued)

Table with columns 'Yes' and 'No' and rows 6a through 19a, containing questions about foreign-derived intangible income, gross receipts, cost sharing arrangements, and debt instruments.

**Schedule I Summary of Shareholder's Income From Foreign Corporation** (see instructions)

If item H on page 1 is completed, a separate Schedule I must be filed for each Category 4, 5a, or 5b filer for whom reporting is furnished on this Form 5471. This Schedule I is being completed for:

Name of U.S. shareholder	Identifying number
<b>1a</b> Section 964(e)(4) subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions) . . . . .	<b>1a</b>
<b>b</b> Section 245A(e)(2) subpart F income from hybrid dividends of tiered corporations (see instructions) . . . . .	<b>1b</b>
<b>c</b> Subpart F income from tiered extraordinary disposition amounts not eligible for subpart F exception under section 954(c)(6) . . . . .	<b>1c</b>
<b>d</b> Subpart F income from tiered extraordinary reduction amounts not eligible for subpart F exception under section 954(c)(6) . . . . .	<b>1d</b>
<b>e</b> Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	<b>1e</b>
<b>f</b> Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A) . . . . .	<b>1f</b>
<b>g</b> Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) . . . . .	<b>1g</b>
<b>h</b> Other subpart F income (enter result from Worksheet A) . . . . .	<b>1h</b>
<b>2</b> Earnings invested in U.S. property (enter the result from Worksheet B) . . . . .	<b>2</b>
<b>3</b> Reserved for future use . . . . .	<b>3</b>
<b>4</b> Factoring income . . . . .	<b>4</b>
See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	
<b>5a</b> Section 245A eligible dividends (see instructions) . . . . .	<b>5a</b>
<b>b</b> Extraordinary disposition amounts (see instructions) . . . . .	<b>5b</b>
<b>c</b> Extraordinary reduction amounts (see instructions) . . . . .	<b>5c</b>
<b>d</b> Section 245A(e) dividends (see instructions) . . . . .	<b>5d</b>
<b>e</b> Dividends not reported on line 5a, 5b, 5c, or 5d . . . . .	<b>5e</b>
<b>6</b> Exchange gain or (loss) on a distribution of previously taxed earnings and profits . . . . .	<b>6</b>

	Yes	No
<b>7a</b> Was any income of the foreign corporation blocked? . . . . .		X
<b>b</b> Did any such income become unblocked during the tax year (see section 964(b))?. . . . .		X
If the answer to either question is "Yes," attach an explanation.		
<b>8a</b> Did this U.S. shareholder have an extraordinary disposition (ED) account with respect to the foreign corporation at any time during the tax year (see instructions)? . . . . .		X
<b>b</b> If the answer to question 8a is "Yes," enter the U.S. shareholder's ED account balance at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
<b>c</b> Enter the CFC's aggregate ED account balance with respect to all U.S. shareholders at the beginning of the CFC year \$ _____ and at the end of the tax year \$ _____. Provide an attachment detailing any changes from the beginning to the ending balances.		
<b>9</b> Enter the sum of the hybrid deduction accounts with respect to stock of the foreign corporation (see instructions) \$ _____		

**SCHEDULE J  
(Form 5471)**

(Rev. December 2020)  
Department of the Treasury  
Internal Revenue Service

**Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 <b>GRMC, Inc</b>		Identifying number <b>87-1846814</b>
Name of foreign corporation <b>FREESTATE HEALTHCARE INSURANCE COMPANY, LTD.</b>	EIN (if any) <b>98-0464065</b>	Reference ID number (see instructions)
<b>a</b> Separate Category (Enter code—see instructions.) . . . . . ▶ <b>GEN</b> <b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶		

**Part I Accumulated E&P of Controlled Foreign Corporation**

Check the box if person filing return does not have all U.S. shareholders' information to complete an amount in column (e) (see instructions).

Important: Enter amounts in functional currency.	(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
					(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP
<b>1a</b> Balance at beginning of year (as reported on prior year Schedule J) . . . . .	-309,649	-12,877,111				
<b>b</b> Beginning balance adjustments (attach statement)						
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b)	-309,649	-12,877,111	0	0	0	0
<b>2a</b> Reduction for taxes unsuspended under anti-splitter rules						
<b>b</b> Disallowed deduction for taxes suspended under anti-splitter rules . . . . .						
<b>3</b> Current year E&P (or deficit in E&P) (enter amount from applicable line 5c of Schedule H) . . . . .	231,441					
<b>4</b> E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation . . . . .						
<b>5a</b> E&P carried over in nonrecognition transaction . . . . .						
<b>b</b> Reclassify deficit in E&P as hovering deficit after nonrecognition transaction . . . . .						
<b>6</b> Other adjustments (attach statement) . . . . .						
<b>7</b> Total current and accumulated E&P (combine lines 1c through 6) . . . . .	-78,208	-12,877,111	0	0	0	0
<b>8</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P . . . . .	-231,441					
<b>9</b> Actual distributions . . . . .						
<b>10</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P . . . . .						
<b>11</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
<b>12</b> Other adjustments (attach statement) . . . . .						
<b>13</b> Hovering deficit offset of undistributed post-transaction E&P (see instructions) . . . . .						
<b>14</b> Balance at beginning of next year (combine lines 7 through 13)	-309,649	-12,877,111	0	0	0	0

**For Paperwork Reduction Act Notice, see the Instructions for Form 5471.**

Schedule J (Form 5471) (Rev. 12-2020)

**Part I** **Accumulated E&P of Controlled Foreign Corporation** *(continued)*

	(e) Previously Taxed E&P (see instructions)				
	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP
1a					
b					
c	0	0	0	0	0
2a					
b					
3					
4					
5a					
b					
6					
7	0	0	0	0	0
8					
9					
10					
11					
12					
13					
14	0	0	0	0	0

	(e) Previously Taxed E&P (see instructions)			(f)
	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(x))
1a			479,763	-12,706,997
b				
c	0	0	479,763	-12,706,997
2a				
b				
3				231,441
4				
5a				
b				
6				
7	0	0	479,763	-12,475,556
8			231,441	
9			-503,359	-503,359
10				
11				
12				
13				
14	0	0	207,845	-12,978,915

**Part II Nonpreviously Taxed E&P Subject to Recapture as Subpart F Income (section 952(c)(2))**

**Important:** Enter amounts in functional currency.

<b>1</b>	Balance at beginning of year . . . . .	▶	<b>1</b>	
<b>2</b>	Additions (amounts subject to future recapture) . . . . .	▶	<b>2</b>	
<b>3</b>	Subtractions (amounts recaptured in current year) . . . . .	▶	<b>3</b>	
<b>4</b>	Balance at end of year (combine lines 1 through 3) . . . . .	▶	<b>4</b>	<b>0</b>

**SCHEDULE O  
(Form 5471)**

(Rev. December 2012)

Department of the Treasury  
Internal Revenue Service

**Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock**

Information about Schedule O (Form 5471) and its instructions is at [www.irs.gov/form5471](http://www.irs.gov/form5471)

▶ **Attach to Form 5471.**

OMB No. 1545-0704

Name of person filing Form 5471 GRMC, Inc		Identifying number 87-1846814
Name of foreign corporation FREESTATE HEALTHCARE INSURANCE COMPANY, LTD.	EIN (if any) 98-0464065	Reference ID number (see instructions)

**Important:** Complete a *separate* Schedule O for each foreign corporation for which information must be reported.

**Part I To Be Completed by U.S. Officers and Directors**

(a) Name of shareholder for whom acquisition information is reported	(b) Address of shareholder	(c) Identifying number of shareholder	(d) Date of original 10% acquisition	(e) Date of additional 10% acquisition

**Part II To Be Completed by U.S. Shareholders**

**Note:** If this return is required because one or more shareholders became U.S. persons, attach a list showing the names of such persons and the date each became a U.S. person.

**Section A—General Shareholder Information**

(a) Name, address, and identifying number of shareholder(s) filing this schedule	(b) For shareholder's latest U.S. income tax return filed, indicate:			(c) Date (if any) shareholder last filed information return under section 6046 for the foreign corporation
	(1) Type of return (enter form number)	(2) Date return filed	(3) Internal Revenue Service Center where filed	
GRMC, Inc. 251 North Fourth Street Oakland, MD 21550	87-1846814			

**Section B—U.S. Persons Who Are Officers or Directors of the Foreign Corporation**

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director
Cheryl Nottingham	10114 Pebble Court Ocean City, MD 21842		X	X
Dean Teague	8420 Copperleaf Court Ownings, MD 20736		X	X
Mark Boucot	18 Frederick Circle Swanton, MD 21561			X

**Section C—Acquisition of Stock**

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively
Same as 5471	Common	7/1/2022	Transfer	33,333		

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule O (Form 5471) (Rev. 12-2012)

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired			
	Name	Street		
	City	St	Zip	Country
	Name	Street		
	City	St	Zip	Country
	Name	Street		
	City	St	Zip	Country

**Section D—Disposition of Stock**

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount received	(g) Name and address of person to whom disposition of stock was made			
	Name	Street		
	City	St	Zip	Country
	Name	Street		
	City	St	Zip	Country
	Name	Street		
	City	St	Zip	Country

**Section E—Organization or Reorganization of Foreign Corporation**

(a) Name and address of transferor				(b) Identifying number (if any)	(c) Date of transfer
Name	Street				
City	St	Zip	Country		
Name	Street				
City	St	Zip	Country		
Name	Street				
City	St	Zip	Country		

(d) Assets transferred to foreign corporation			(e) Description of assets transferred by, or notes or securities issued by, foreign corporation
(1) Description of assets	(2) Fair market value	(3) Adjusted basis (if transferor was U.S. person)	

**Section F—Additional Information**

(a) If the foreign corporation or a predecessor U.S. corporation filed (or joined with a consolidated group in filing) a U.S. income tax return for any of the last 3 years, attach a statement indicating the year for which a return was filed (and, if applicable, the name of the corporation filing the consolidated return), the taxable income or loss, and the U.S. income tax paid (after all credits).

(b) List the date of any reorganization of the foreign corporation that occurred during the last 4 years while any U.S. person held 10% or more in value or vote (directly or indirectly) of the corporation's stock ►

(c) If the foreign corporation is a member of a group constituting a chain of ownership, attach a chart, for each unit of which a shareholder owns 10% or more in value or voting power of the outstanding stock. The chart must indicate the corporation's position in the chain of ownership and the percentages of stock ownership (see instructions for an example).

**SCHEDULE A  
(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization GRMC, Inc	Employer identification number 87-1846814
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
- g Provide the following information about the supported organization(s).

	(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
				Yes	No		
(A)							
(B)							
(C)							
(D)							
(E)							
<b>Total</b>						0	0



Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities; 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) - 0.00%; 15 Public support percentage from 2022 Schedule A, Part II, line 14 - 0.00%; 16a 33 1/3% support test—2023; b 33 1/3% support test—2022; 17a 10%-facts-and-circumstances test—2023; b 10%-facts-and-circumstances test—2022; 18 Private foundation.

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						0
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
<b>6 Total.</b> Add lines 1 through 5 . . . . .	0	0	0	0	0	0
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						0
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						0
<b>c</b> Add lines 7a and 7b . . . . .	0	0	0	0	0	0
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6 . . . . .	0	0	0	0	0	0
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						0
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						0
<b>c</b> Add lines 10a and 10b . . . . .	0	0	0	0	0	0
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on . . . . .						0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	0	0	0	0	0	0
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	0.00%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 . . . . .	<b>16</b>	0.00%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	0.00%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17 . . . . .	<b>18</b>	0.00%

- 19a 33 1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .
- b 33 1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . .
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . .

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
3b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
4c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
5b	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5c	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
9b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
9c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.		Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
<b>2a</b>			
<b>2b</b>			
<b>3a</b>			
<b>3b</b>			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain		
2	Recoveries of prior-year distributions		
3	Other gross income (see instructions)		
4	Add lines 1 through 3.	0	0
5	Depreciation and depletion		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)		
7	Other expenses (see instructions)		
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	0	0
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities		
b	Average monthly cash balances		
c	Fair market value of other non-exempt-use assets		
d	<b>Total</b> (add lines 1a, 1b, and 1c)	0	0
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets		
3	Subtract line 2 from line 1d.	0	0
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	0	0
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	0	0
6	Multiply line 5 by 0.035.	0	0
7	Recoveries of prior-year distributions	0	0
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	0	0
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)		0
2	Enter 0.85 of line 1.		0
3	Minimum asset amount for prior year (from Section B, line 8, column A)		0
4	Enter greater of line 2 or line 3.		0
5	Income tax imposed in prior year		
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).		0
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7 0
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9 0
10	Line 8 amount divided by line 9 amount	10 0.000

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		0
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018 . . . . . 0		
b	From 2019 . . . . . 0		
c	From 2020 . . . . . 0		
d	From 2021 . . . . . 0		
e	From 2022 . . . . . 0		
f	<b>Total</b> of lines 3a through 3e	0	
g	Applied to underdistributions of prior years		0
h	Applied to 2023 distributable amount		0
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0	
4	Distributions for 2023 from Section D, line 7: \$ 0		
a	Applied to underdistributions of prior years		0
b	Applied to 2023 distributable amount		0
c	Remainder. Subtract lines 4a and 4b from line 4.	0	
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		0
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		0
7	<b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.	0	
8	Breakdown of line 7:		
a	Excess from 2019 . . . . . 0		
b	Excess from 2020 . . . . . 0		
c	Excess from 2021 . . . . . 0		
d	Excess from 2022 . . . . . 0		
e	Excess from 2023 . . . . . 0		

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Area with horizontal dashed lines for supplemental information.

Electronic Filing Only

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2023

Department of the Treasury Internal Revenue Service

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Employer identification number

GRMC, Inc

87-1846814

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)( 3 ) (enter number) organization

[ ] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[ ] 527 political organization

Form 990-PF

[ ] 501(c)(3) exempt private foundation

[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).



Name of organization GRMC, Inc	Employer identification number 87-1846814
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	The L-X Ranch Foundation ----- 515 Congress Ave ----- Austin TX 78701 ----- Foreign State or Province: _____ Foreign Country: _____	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Daniel Offutt III Charitable Trust ----- 1826 Rose Street ----- Sarasota FL 34239 ----- Foreign State or Province: _____ Foreign Country: _____	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	H. Stanley Lambert, MD ----- 495 Penn Cove Road ----- Oakland MD 21550 ----- Foreign State or Province: _____ Foreign Country: _____	\$ 20,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Karen F Myers ----- 23813 Garrett Hwy ----- McHenry MD 21541 ----- Foreign State or Province: _____ Foreign Country: _____	\$ 14,250	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	James & Lora Venturella ----- 315 Point Marion Road ----- Morgantown WV 26508 ----- Foreign State or Province: _____ Foreign Country: _____	\$ 10,450	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Sarah Folio ----- 251 N 4st ----- Oakland MD 21550 ----- Foreign State or Province: _____ Foreign Country: _____	\$ 10,005	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization GRMC, Inc	Employer identification number 87-1846814
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	The Springer Family Fund 7718 N Ancient Indian Drive Tucson AZ 85718 Foreign State or Province: _____ Foreign Country: _____	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	Price Charitable Endowment Trust 8910 Purdue Road Indianapolis IN 46268 Foreign State or Province: _____ Foreign Country: _____	\$ 7,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	Wellspring Family Medicine 311 N Fourth Street Oakland MD 21550 Foreign State or Province: _____ Foreign Country: _____	\$ 6,350	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	Bob and Mary Alice Simpson 805 Tamarack Circle Oakland MD 21550 Foreign State or Province: _____ Foreign Country: _____	\$ 6,250	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	BJ and Krista Davisson 16 West Third Street Frederick MD 21701 Foreign State or Province: _____ Foreign Country: _____	\$ 5,600	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	Patricia Mash 3256 Mosser Road McHenry MD 21541 Foreign State or Province: _____ Foreign Country: _____	\$ 5,150	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization GRMC, Inc	Employer identification number 87-1846814
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	Willis and Robin McGill ----- 144 Cedarbrook Drive ----- Swanton MD 21561 Foreign State or Province: ----- Foreign Country: -----	\$ 5,150	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	Carl Belt Inc. ----- 11521 Milnor Ave ----- Cumberland MD 21502 Foreign State or Province: ----- Foreign Country: -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	Jack and Florence Doherty ----- 109 Riverton Ave ----- Denton MD 21629 Foreign State or Province: ----- Foreign Country: -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	Landon's Library ----- 704 Red Circle Lane ----- Oakland MD 21550 Foreign State or Province: ----- Foreign Country: -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	Lew Wheeler ----- 351 Randall Way ----- Oakland MD 21550 Foreign State or Province: ----- Foreign Country: -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	M&T Bank ----- 46 S 2nd Street ----- Oakland MD 21550 Foreign State or Province: ----- Foreign Country: -----	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  
GRMC, Inc

Employer identification number  
87-1846814

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	----- ----- -----	\$ -----	-----

Name of organization GRMC, Inc	Employer identification number 87-1846814
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) \$ \_\_\_\_\_ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- ----- For. Prov.                      Country	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- ----- For. Prov.                      Country	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- ----- For. Prov.                      Country	----- ----- -----

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
----- ----- ----- For. Prov.                      Country	----- ----- -----

**SCHEDULE C  
(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under Section 501(c) and Section 527**  
**Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.**  
**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:**

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

**If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:**

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

**If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization GRMC, Inc	Employer identification number 87-1846814
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

**1** Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

**2** Political campaign activity expenditures. See instructions . . . . . \$ \_\_\_\_\_

**3** Volunteer hours for political campaign activities. See instructions . . . . . \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

**1** Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . \$ \_\_\_\_\_

**2** Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . \$ \_\_\_\_\_

**3** If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . .  Yes  No

**4a** Was a correction made? . . . . .  Yes  No

**b** If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

**1** Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . \$ \_\_\_\_\_

**2** Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . \$ \_\_\_\_\_

**3** Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . \$ \_\_\_\_\_ **0**

**4** Did the filing organization file **Form 1120-POL** for this year? . . . . .  Yes  No

**5** Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .		0												
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .		0												
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) . . . . .	0	0												
<b>d</b>	Other exempt purpose expenditures . . . . .		0												
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) . . . . .	0	0												
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	0	0												
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000.</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000.</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000.</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000.</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000.	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000.	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000.	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000.	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000.	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000.	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000.	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000.	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) . . . . .	0	0												
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .	0	0												
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .	0	0												
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No													

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
<b>2a</b> Lobbying nontaxable amount			0	0	0
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					0
<b>c</b> Total lobbying expenditures			0	0	0
<b>d</b> Grassroots nontaxable amount			0	0	0
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					0
<b>f</b> Grassroots lobbying expenditures			0	0	0

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?		X	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
<b>c</b> Media advertisements?		X	
<b>d</b> Mailings to members, legislators, or the public?		X	
<b>e</b> Publications, or published or broadcast statements?		X	
<b>f</b> Grants to other organizations for lobbying purposes?		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?	X		35,642
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
<b>i</b> Other activities?	X		4,489
<b>j</b> Total. Add lines 1c through 1i.			40,131
<b>2a</b> Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912.			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912.			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	0
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures. See instructions.	<b>5</b>	0

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Part II-B Line 1g During 2023, GRMC, Inc. dba Garrett Regional Medical Center, paid fees to Keller

Partners & Company for services that included lobbying on behalf of GRMC, Inc. This amount also

includes a calculation of the hours the CEO participated in lobbying related activities in 2023

(amount equals hours multiplied by hourly pay rate).

Part II-B Line 1i This amount is calculated based on information provided by the American Hospital

Association and Maryland Hospital Association. The American Hospital Association estimates that 32%

of the 2023 dues were allocated to lobbying expense. Maryland Hospital Association estimates that 2%



**Part IV** Supplemental Information *(continued)*

of the 2023 dues were allocated to lobbying expense. GRMC, Inc. does not participate in or intervene  
in (including publishing or distributing of statements) any political campaign on behalf of (or in  
opposition to) any candidate for public office.

Electronic Filing Only

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: GRMC, Inc; Employer identification number: 87-1846814

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, rows 5-6 for Yes/No questions.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Multiple choice and table questions regarding conservation easements, including a table for 'Held at the End of the Tax Year' with rows 2a-2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Questions 1a-2b regarding art and historical treasures, including dollar amounts for revenue and assets.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange program
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- |  | Amount |
|--|--------|
| <b>c</b> Beginning balance             | 0      |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                | 0      |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	0				
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	0	0	0	0	0

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment \_\_\_\_\_ %
  - b** Permanent endowment \_\_\_\_\_ %
  - c** Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                                    | Yes | No |
|------------------------------------|-----|----|
| <b>(i)</b> Unrelated organizations |     |    |
| <b>(ii)</b> Related organizations  |     |    |
- b** If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land	0	3,890,000		3,890,000
<b>b</b> Buildings	0	7,465,582	460,456	7,005,126
<b>c</b> Leasehold improvements	0	551,295	47,690	503,605
<b>d</b> Equipment	0	11,502,033	4,042,545	7,459,488
<b>e</b> Other	0	2,264,444	65,588	2,198,856

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)). 21,057,075

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .	0	
(2) Closely held equity interests . . . . .	0	
(3) Other See attached statement	18,708,304	
(A) -----	0	
(B) -----	0	
(C) -----	0	
(D) -----	0	
(E) -----	0	
(F) -----	0	
(G) -----	0	
(H) -----	0	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 12, col. (B)).	18,708,304	

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 13, col. (B)).	0	

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B)).	0

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) Due to Third Party Payors	0
(3) Other Non Current Liabilities	609,905
(4) Other Current Liabilities	274,424
(5) Long Term Lease Liability	0
(6) Self Insurance Liability	446,901
(7) DB Pension Obligation	8,755,172
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)).	10,086,402

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . . .

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	79,816,616
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	960,172	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	-1,958,280	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>		-998,108
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	80,814,724
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	-85,577	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>		-85,577
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .		<b>5</b>	80,729,147

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	57,840,609
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	85,577	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>		85,577
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	57,755,032
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	1,958,280	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>		1,958,280
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .		<b>5</b>	59,713,312

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part X Line 2 Most of the entities that comprise the System are tax-exempt organizations

and not subject to federal or state income taxes in accordance with Section 501c(3) of the

Internal Revenue Code. On such basis, they will not incur any liability for income taxes,

except for possible unrelated business income. AHS, BCHS, PHIC, HPN, and TMHS are

organizations subject to federal and/or state income taxes. The System does not have any

material uncertain tax positions as of December 31, 2023 and 2022.

Part XI Line 2d This amount consists of the following items that were recorded as revenue

on the Audited Financial Statements but not reported as such on the Form 990. Defined

benefit cost (\$15,703), Non-Controlling Interest Expense (\$50,597), and Provisions for

Doubtful Accounts of (\$1,891,980).

Part XI Line 4b The amount on line 4b consists of (\$11,469) of rental expenses that are

recorded as an offset to revenue on the Form 990 as well as (\$74,108) gift shop cost of

goods sold that are recorded as an offset to revenue on the Form 990.

**Part XIII Supplemental Information** *(continued)*

Part XII Line 2d The amount shown on line 2d consists of \$11,469 of rental expenses that  
are recorded as an offset to revenue on the Form 990 as well as \$74,108 gift shop cost of  
goods sold that are recorded as an offset to revenue on the Form 990.

Part XII Line 4b The amount shown on line 4b consists of \$1,891,980 provision for doubtful  
accounts, \$15,703 defined benefit cost, and \$50,597 non controlling interest expense that  
is reported as an offset to revenue on the financial statements but is reported as an  
expense on the Form 990.

Electronic Filing Only

**SCHEDULE E  
(Form 5471)**

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service

**Income, War Profits, and Excess Profits Taxes Paid or Accrued**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 <b>GRMC, Inc</b>		<b>Identifying number</b> 87-1846814
Name of foreign corporation <b>FREESTATE HEALTHCARE INSURANCE COMPANY, LTD.</b>		<b>Reference ID number</b> (see instructions) EIN (if any) 98-0464065
<b>a</b> Separate Category (Enter code—see instructions.) . . . . . ▶ _____ <b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶ _____ <b>c</b> If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) . . . . . ▶ _____		<b>GEN</b>

**Part I Taxes for Which a Foreign Tax Credit Is Allowed**

**Section 1 — Taxes Paid or Accrued Directly by Foreign Corporation**

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Unsuspected Taxes	(d) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(e) Foreign Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	(f) U.S. Tax Year of Payor Entity to Which Tax Relates (Year/Month/Day)	
1			<input type="checkbox"/>				
2			<input type="checkbox"/>				
3			<input type="checkbox"/>				
4			<input type="checkbox"/>				
	(g) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(h) If taxes are paid on U.S. source income, check box	(i) Local Currency in Which Tax Is Payable (enter code — see instructions)	(j) Tax Paid or Accrued (in local currency in which the tax is payable)	(k) Conversion Rate to U.S. Dollars	(l) In U.S. Dollars (divide column (j) by column (k))	(m) In Functional Currency of Foreign Corporation
1		<input type="checkbox"/>				0	
2		<input type="checkbox"/>				0	
3		<input type="checkbox"/>				0	
4		<input type="checkbox"/>				0	
<b>5</b>	<b>Total (combine lines 1 through 4 of column (l)). Also report amount on Schedule E-1, line 4 . . . . . ▶</b>					<b>0</b>	
<b>6</b>	<b>Total (combine lines 1 through 4 of column (m)) . . . . . ▶</b>						<b>0</b>

**Section 2 — Taxes Deemed Paid by Foreign Corporation**

	(a) Name of Lower-Tier Distributing Foreign Corporation	(b) EIN or Reference ID Number of Lower-Tier Distributing Foreign Corporation	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) PTEP Group (enter code)	(e) Annual PTEP Account (enter year)
1					
2					
3					
4					
	(f) PTEP Distributed (enter amount in functional currency)	(g) Total Amount of PTEP in the PTEP Group (in functional currency)	(h) Total Amount of the PTEP Group Taxes With Respect to PTEP Group (USD)	(i) Foreign Income Taxes Properly Attributable to PTEP and not Previously Deemed Paid ((column (f)/column (g)) x column (h)) (USD)	
1				0	
2				0	
3				0	
4				0	
<b>5</b>	<b>Total (combine lines 1 through 4 of column (i)). Also report amount on Schedule E-1, line 6 . . . . . ▶</b>			<b>0</b>	

For Paperwork Reduction Act Notice, see instructions.

Name of foreign corporation <b>FREESTATE HEALTHCARE INSURANCE COMPANY, LTD.</b>	EIN (if any) <b>98-0464065</b>	Reference ID number (see instructions)
<b>a</b> Separate Category (Enter code—see instructions.) . . . . .		▶ <u>GEN</u>
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . .		▶ _____
<b>c</b> If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) . . . . .		▶ _____

**Part II Election**

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?  
 Yes     No    If "Yes," state date of election ▶ \_\_\_\_\_

**Part III Taxes for Which a Foreign Tax Credit Is Disallowed** (Enter in functional currency of foreign corporation.)

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Section 901(j)	(d) Section 901(k) and (l)	(e) Section 901(m)	(f) U.S. Taxes	(g) Suspended Taxes	(h) Other	(i) Total
<b>1</b>									0
<b>2</b>									0
<b>3</b>	In functional currency (combine lines 1 and 2) . . . . .								0
<b>4</b>	In U.S. dollars (translated at the average exchange rate, as defined in section 989(b)(3) and related regulations (see instructions)) . . . . .								0

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Earnings and Profits (E&P) of Foreign Corporation**

<b>IMPORTANT: Enter amounts in U.S. dollars.</b>		Taxes related to:			
		(a) Subpart F Income	(b) Tested Income	(c) Residual Income	(d) Suspended Taxes
<b>1a</b>	Balance at beginning of year (as reported in prior year Schedule E-1) . . . . .	-0-	-0-	-0-	
<b>b</b>	Beginning balance adjustments (attach statement) . . . . .				
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) . . . . .				0
<b>2</b>	Adjustment for foreign tax redetermination . . . . .				
<b>3a</b>	Taxes unsuspending under anti-splitter rules . . . . .				
<b>b</b>	Taxes suspended under anti-splitter rules . . . . .				
<b>4</b>	Taxes reported on Schedule E, Part I, Section 1, line 5, column (l)				
<b>5</b>	Taxes carried over in nonrecognition transactions . . . . .				
<b>6</b>	Taxes reported on Schedule E, Part I, Section 2, line 5, column (i) . . . . .				
<b>7</b>	Other adjustments (attach statement) . . . . .				
<b>8</b>	Taxes paid or accrued on current income/E&P or accumulated E&P (combine lines 1c through 7) . . . . .	0	0	0	0
<b>9</b>	Taxes deemed paid with respect to inclusions (see instructions) . . . . .				
<b>10</b>	Taxes deemed paid with respect to actual distributions . . . . .				
<b>11</b>	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P . . . . .				
<b>12</b>	Other (attach statement) . . . . .				
<b>13</b>	Balance of taxes paid or accrued (combine lines 8 through 12 in columns (a), (b), and (c)) . . . . .	0	0	0	
<b>14</b>	Reserved for future use . . . . .				
<b>15</b>	Reduction for other taxes not deemed paid . . . . .				
<b>16</b>	Balance of taxes paid or accrued at the beginning of the next year. Line 16, columns (a), (b), and (c) must always equal zero. So, if necessary, enter negative amounts on line 15 of columns (a), (b), and (c) in amounts sufficient to reduce line 13, columns (a), (b), and (c) to zero. For the remaining columns, combine lines 8 through 12 . . . . .	-0-	-0-	-0-	0



Name of foreign corporation <b>FREESTATE HEALTHCARE INSURANCE COMPANY, LTD.</b>	EIN (if any) <b>98-0464065</b>	Reference ID number (see instructions)
--	-----------------------------------	--

- a** Separate Category (Enter code—see instructions.) . . . . . ▶ GEN
- b** If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶ \_\_\_\_\_
- c** If one of the RBT codes is entered on line a, enter the country code for the treaty country (see instructions) . . . . . ▶ \_\_\_\_\_

**Schedule E-1 Taxes Paid, Accrued, or Deemed Paid on Accumulated Earnings and Profits (E&P) of Foreign Corporation (continued)**

**(e) Taxes related to previously taxed E&P (see instructions)**

	(i) Reclassified section 965(a) PTEP	(ii) Reclassified section 965(b) PTEP	(iii) General section 959(c)(1) PTEP	(iv) Reclassified section 951A PTEP	(v) Reclassified section 245A(d) PTEP	(vi) Section 965(a) PTEP	(vii) Section 965(b) PTEP	(viii) Section 951A PTEP	(ix) Section 245A(d) PTEP	(x) Section 951(a)(1)(A) PTEP
<b>1a</b>										
<b>b</b>										
<b>c</b>	0	0	0	0	0	0	0	0	0	0
<b>2</b>										
<b>3a</b>										
<b>b</b>										
<b>4</b>										
<b>5</b>										
<b>6</b>										
<b>7</b>										
<b>8</b>	0	0	0	0	0	0	0	0	0	0
<b>9</b>										
<b>10</b>										
<b>11</b>										
<b>12</b>										
<b>13</b>										
<b>14</b>										
<b>15</b>										
<b>16</b>	0	0	0	0	0	0	0	0	0	0

**SCHEDULE G-1  
(Form 5471)**

(Rev. December 2023)

Department of the Treasury  
Internal Revenue Service

**Cost Sharing Arrangement**

Attach to Form 5471.

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471 <b>GRMC, Inc</b>		Identifying number <b>87-1846814</b>
Name of foreign corporation <b>FREESTATE HEALTHCARE INSURANCE COMPANY, LTD</b>	EIN (if any) <b>98-0464065</b>	Reference ID number (see instructions)

**Important.** Complete a separate Schedule G-1 for each cost sharing arrangement (CSA) in which the foreign corporation was a participant during the tax year. Report all amounts in U.S. dollars. See instructions.

1 Provide a brief description of the CSA with respect to which this Schedule G-1 is being completed.

The controlled foreign corporation for which this informational return is being filed does not participate in any cost sharing arrangement as defined in Section 1.482-7(B). Schedule G-1, which reports cost sharing arrangements and is required to be attached to this return, is being filed but does not have any details provided because the controlled foreign corporation did not participate in any cost sharing arrangements during the tax year.

		Yes	No
2 During the course of the tax year, did the foreign corporation become a participant in the CSA? . . . . .			
3 Was the CSA in effect before January 5, 2009? . . . . .			
4 What was the foreign corporation's share of reasonably anticipated benefits for the CSA during the tax year? . . . . . %			
5a Did a U.S. taxpayer make any platform contributions (as defined in Regulations section 1.482-7(c)) to the CSA during the tax year? . . . . .			
b If the answer to question 5a is "Yes," enter the present value of the platform contributions in U.S. dollars . . . . . \$			
c If the answer to question 5a is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s). <input type="checkbox"/> Comparable uncontrolled transaction method <input type="checkbox"/> Income method <input type="checkbox"/> Acquisition price method <input type="checkbox"/> Market capitalization method <input type="checkbox"/> Residual profit split method <input type="checkbox"/> Unspecified method			
6a Enter the total amount of stock-based compensation deductions claimed by the filer for the tax year . . . . . \$			
b Enter the total amount of deductions for the tax year for stock-based compensation that was granted during the term of the CSA and is directly identified with, or reasonably allocable to, the intangible development activity under the CSA . . . . . \$ 0			
c Was there any stock-based compensation granted during the term of the CSA to individuals who performed functions in business activities that generate cost shared intangibles that was not treated as directly identified with, or reasonably allocable to, the intangible development activity? . . . . .			
7a For the tax year, enter the total amount of intangible development costs for the CSA . . . . . \$			
b For the tax year, enter the amount of intangible development costs allocable to the foreign corporation based on the foreign corporation's reasonably anticipated benefits share . . . . . \$			

For Paperwork Reduction Act Notice, see the Instructions for Form 5471.

Schedule G-1 (Form 5471) (Rev. 12-2023)

**SCHEDULE H  
(Form 5471)**

(Rev. December 2021)

Department of the Treasury  
Internal Revenue Service

**Current Earnings and Profits**

▶ Attach to Form 5471.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

Name of person filing Form 5471 <b>GRMC, Inc</b>		Identifying number <b>87-1846814</b>
Name of foreign corporation <b>FREESTATE HEALTHCARE INSURANCE COMPANY, LTD.</b>	EIN (if any) <b>98-0464065</b>	Reference ID number (see instructions)

**IMPORTANT:** Enter the amounts on lines 1 through 5c in **functional** currency.

<b>1</b>	Current year net income or (loss) per foreign books of account . . . . .		<b>1</b>	
<b>2</b>	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions	
<b>a</b>	Capital gains or losses . . . . .	<b>2a</b> 7,058,382		
<b>b</b>	Depreciation and amortization . . . . .	<b>2b</b>		
<b>c</b>	Depletion . . . . .	<b>2c</b>		
<b>d</b>	Investment or incentive allowance . . . . .	<b>2d</b>		
<b>e</b>	Charges to statutory reserves . . . . .	<b>2e</b>		
<b>f</b>	Inventory adjustments . . . . .	<b>2f</b>		
<b>g</b>	Income taxes (see Schedule E, Part I, Section 1, line 6, column (m), and Part III, line 3, column (i)) . . . . .	<b>2g</b>		
<b>h</b>	Foreign currency gains or losses . . . . .	<b>2h</b>		
<b>i</b>	Other (attach statement) . . . . .	<b>2i</b>	6,826,941	
<b>3</b>	Total net additions . . . . .	<b>3</b> 7,058,382		
<b>4</b>	Total net subtractions . . . . .	<b>4</b>	6,826,941	
<b>5a</b>	Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .		<b>5a</b>	231,441
<b>b</b>	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .		<b>5b</b>	
<b>c</b>	Combine lines 5a and 5b and enter the result on line 5c. Then enter on lines 5c(i), 5c(ii), and 5c(iii)(A) through 5c(iii)(D) the portion of the line 5c amount with respect to the categories of income shown on those lines . . . . .		<b>5c</b>	231,441
	(i) General category (enter amount on applicable Schedule J, Part I, line 3, column (a)) . . . . .	<b>5c(i)</b>	231,441	
	(ii) Passive category (enter amount on applicable Schedule J, Part I, line 3, column (a)) . . . . .	<b>5c(ii)</b>		
	(iii) Section 901(j) category:			
	(A) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(A) and on the applicable Schedule J, Part I, line 3, column (a) . . . . .	<b>5c(iii)(A)</b>		
	(B) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(B) and on the applicable Schedule J, Part I, line 3, column (a) . . . . .	<b>5c(iii)(B)</b>		
	(C) Enter the country code of the sanctioned country ▶ _____ and enter the line 5c amount with respect to the sanctioned country on this line 5c(iii)(C) and on the applicable Schedule J, Part I, line 3, column (a) . . . . .	<b>5c(iii)(C)</b>		
<b>d</b>	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)) . . . . .		<b>5d</b>	231,441
<b>e</b>	Enter exchange rate used for line 5d . . . . . ▶ _____		<b>1</b>	

For Paperwork Reduction Act Notice, see instructions.

Schedule H (Form 5471) (Rev. 12-2021)

**SCHEDULE H  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Hospitals**

Complete if the organization answered "Yes" on Form 990, Part IV, question 20a.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization

GRMC, Inc

Employer identification number

87-1846814

**Part I Financial Assistance and Certain Other Community Benefits at Cost**

- 1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a . . . . .
  - b If "Yes," was it a written policy? . . . . .
  - 2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year.
    - Applied uniformly to all hospital facilities  Applied uniformly to most hospital facilities
    - Generally tailored to individual hospital facilities
  - 3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.
    - a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing free care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:
      - 100%  150%  200%  Other \_\_\_\_\_ %
    - b Did the organization use FPG as a factor in determining eligibility for providing discounted care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:
      - 200%  250%  300%  350%  400%  Other \_\_\_\_\_ %
    - c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.
  - 4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"? . . . . .
  - 5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?
  - b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount? . . . . .
  - c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care? . . . . .
  - 6a Did the organization prepare a community benefit report during the tax year? . . . . .
  - b If "Yes," did the organization make it available to the public? . . . . .
- Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.

	Yes	No
1a	X	
1b	X	
2		
3a	X	
3b	X	
4	X	
5a	X	
5b		X
5c		
6a	X	
6b	X	

**7 Financial Assistance and Certain Other Community Benefits at Cost**

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
<b>Means-Tested Government Programs</b>						
a Financial Assistance at cost (from Worksheet 1) . . . . .			977,749	0	977,749	1.69%
b Medicaid (from Worksheet 3, column a) . . . . .			6,973,494	6,973,494	0	0.00%
c Costs of other means-tested government programs (from Worksheet 3, column b) . . . . .			796,547	0	796,547	1.38%
d <b>Total.</b> Financial Assistance and Means-Tested Government Programs . . . . .	0	0	8,747,790	6,973,494	1,774,296	3.07%
<b>Other Benefits</b>						
e Community health improvement services and community benefit operations (from Worksheet 4) . . . . .			15,288,556	3,926,705	11,361,851	19.65%
f Health professions education (from Worksheet 5) . . . . .			9,058	0	9,058	0.02%
g Subsidized health services (from Worksheet 6) . . . . .			0	0	0	0.00%
h Research (from Worksheet 7) . . . . .			0	0	0	0.00%
i Cash and in-kind contributions for community benefit (from Worksheet 8) . . . . .			612	0	612	0.00%
j <b>Total.</b> Other Benefits . . . . .	0	0	15,298,226	3,926,705	11,371,521	19.67%
k <b>Total.</b> Add lines 7d and 7j . . . . .	0	0	24,046,016	10,900,199	13,145,817	22.74%

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule H (Form 990) 2023

**Part II Community Building Activities** Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense	
1	Physical improvements and housing				0	0.00%	
2	Economic development		341		341	0.00%	
3	Community support				0	0.00%	
4	Environmental improvements				0	0.00%	
5	Leadership development and training for community members				0	0.00%	
6	Coalition building		8,884		8,884	0.01%	
7	Community health improvement advocacy		6,645		6,645	0.01%	
8	Workforce development		529,217		529,217	0.89%	
9	Other				0	0.00%	
10	<b>Total</b>	0	0	545,087	0	545,087	0.91%

**Part III Bad Debt, Medicare, & Collection Practices**

**Section A. Bad Debt Expense**

		Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	X
2	Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount . . . . .	2	847,418
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit. . . . .	3	81,010
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.		

**Section B. Medicare**

5	Enter total revenue received from Medicare (including DSH and IME) . . . . .	5	51,274,666
6	Enter Medicare allowable costs of care relating to payments on line 5 . . . . .	6	39,075,670
7	Subtract line 6 from line 5. This is the surplus (or shortfall) . . . . .	7	12,198,996
8	Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		

**Section C. Collection Practices**

9a	Did the organization have a written debt collection policy during the tax year? . . . . .	9a	X
b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI . . . . .	9b	X

**Part IV Management Companies and Joint Ventures** (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

**Part V Facility Information**

**Section A. Hospital Facilities**

(list in order of size, from largest to smallest—see instructions)

How many hospital facilities did the organization operate during the tax year? 1

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

**1** Garrett Regional Medical Center  
 215 N 4th St  
 Oakland, MD 21550  
<https://wvmedicine.org/garrett-regional-medical-center/>  
 11005

**2**

**3**

**4**

**5**

**6**

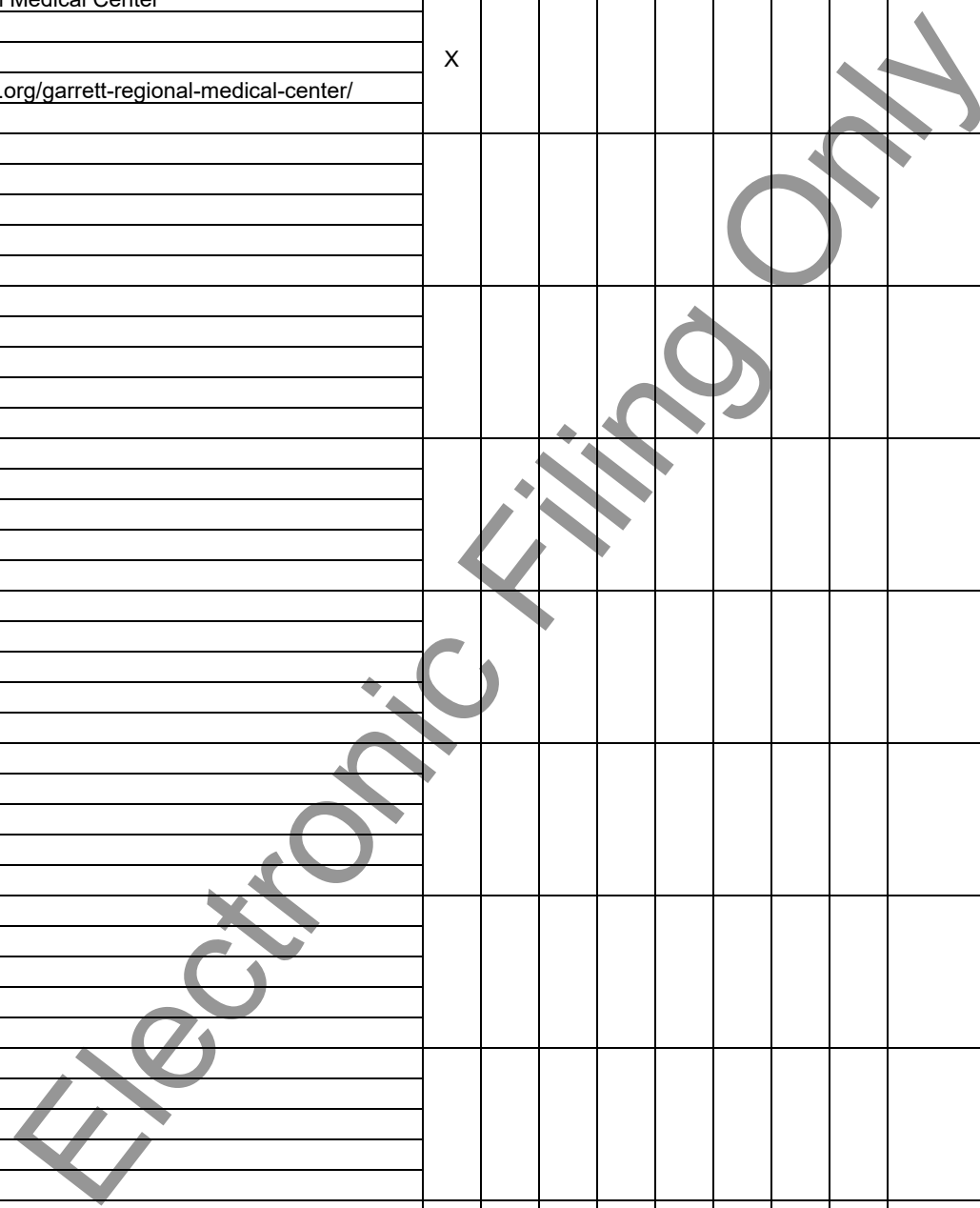
**7**

**8**

**9**

**10**

Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
X									A



**Part V Facility Information (continued)**

**Section B. Facility Policies and Practices**

(complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or letter of facility reporting group: Garrett Regional Medical Center

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

**Community Health Needs Assessment**

	Yes	No
<b>1</b> Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year? . . . . .		X
<b>2</b> Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C . . . . .	X	
<b>3</b> During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12 . . . . . If "Yes," indicate what the CHNA report describes (check all that apply):	X	
<b>a</b> <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
<b>b</b> <input checked="" type="checkbox"/> Demographics of the community		
<b>c</b> <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
<b>d</b> <input checked="" type="checkbox"/> How data was obtained		
<b>e</b> <input checked="" type="checkbox"/> The significant health needs of the community		
<b>f</b> <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
<b>g</b> <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
<b>h</b> <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
<b>i</b> <input type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
<b>j</b> <input type="checkbox"/> Other (describe in Section C)		
<b>4</b> Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>22</u>		
<b>5</b> In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted . . . . .	X	
<b>6a</b> Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C . . . . .		X
<b>b</b> Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C . . . . .	X	
<b>7</b> Did the hospital facility make its CHNA report widely available to the public? . . . . . If "Yes," indicate how the CHNA report was made widely available (check all that apply):	X	
<b>a</b> <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>https://wvumedicine.org/wp-content/uploads/2022/06/Garrett-Region</u>		
<b>b</b> <input checked="" type="checkbox"/> Other website (list url): <u>https://mygarrettcounty.com/cha2024/</u>		
<b>c</b> <input type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
<b>d</b> <input type="checkbox"/> Other (describe in Section C)		
<b>8</b> Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11 . . . . .	X	
<b>9</b> Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>23</u>		
<b>10</b> Is the hospital facility's most recently adopted implementation strategy posted on a website? . . . . .	X	
<b>a</b> If "Yes," (list url): <u>https://mygarrettcounty.com/cha2024/</u>		
<b>b</b> If "No," is the hospital facility's most recently adopted implementation strategy attached to this return? . . . . .		
<b>11</b> Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
<b>12a</b> Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)? . . . . .		X
<b>b</b> If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax? . . . . .		
<b>c</b> If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ <u>                    </u>		

**Part V Facility Information (continued)**

**Financial Assistance Policy (FAP)**

Name of hospital facility or letter of facility reporting group: Garrett Regional Medical Center

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
<b>13</b>	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP:	X	
<b>a</b>	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>200.00</u> % and FPG family income limit for eligibility for discounted care of <u>300.00</u> %		
<b>b</b>	<input checked="" type="checkbox"/> Income level other than FPG (describe in Section C)		
<b>c</b>	<input checked="" type="checkbox"/> Asset level		
<b>d</b>	<input checked="" type="checkbox"/> Medical indigency		
<b>e</b>	<input checked="" type="checkbox"/> Insurance status		
<b>f</b>	<input checked="" type="checkbox"/> Underinsurance status		
<b>g</b>	<input type="checkbox"/> Residency		
<b>h</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>14</b>	Explained the basis for calculating amounts charged to patients?	X	
<b>15</b>	Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):	X	
<b>a</b>	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of their application		
<b>b</b>	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of their application		
<b>c</b>	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
<b>d</b>	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
<b>e</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>16</b>	Was widely publicized within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply):	X	
<b>a</b>	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>https://wvumedicine.org/garrett-regional-medical</u>		
<b>b</b>	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>https://wvumedicine.org/garrett-</u>		
<b>c</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>https://wvumedicin</u>		
<b>d</b>	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>e</b>	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>f</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>g</b>	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
<b>h</b>	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
<b>i</b>	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
<b>j</b>	<input type="checkbox"/> Other (describe in Section C)		



**Part V Facility Information (continued)**

**Billing and Collections**

Name of hospital facility or letter of facility reporting group: Garrett Regional Medical Center

		Yes	No
17	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment? . . . . .	X	
18	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:		
a	<input type="checkbox"/> Reporting to credit agency(ies)		
b	<input type="checkbox"/> Selling an individual's debt to another party		
c	<input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d	<input type="checkbox"/> Actions that require a legal or judicial process		
e	<input type="checkbox"/> Other similar actions (describe in Section C)		
f	<input checked="" type="checkbox"/> None of these actions or other similar actions were permitted		
19	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? . . . . .		X
If "Yes," check all actions in which the hospital facility or a third party engaged:			
a	<input type="checkbox"/> Reporting to credit agency(ies)		
b	<input type="checkbox"/> Selling an individual's debt to another party		
c	<input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d	<input type="checkbox"/> Actions that require a legal or judicial process		
e	<input type="checkbox"/> Other similar actions (describe in Section C)		
20	Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):		
a	<input checked="" type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)		
b	<input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)		
c	<input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)		
d	<input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)		
e	<input type="checkbox"/> Other (describe in Section C)		
f	<input type="checkbox"/> None of these efforts were made		

**Policy Relating to Emergency Medical Care**

21	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy? . . . . .	X	
If "No," indicate why:			
a	<input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
b	<input type="checkbox"/> The hospital facility's policy was not in writing		
c	<input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
d	<input type="checkbox"/> Other (describe in Section C)		

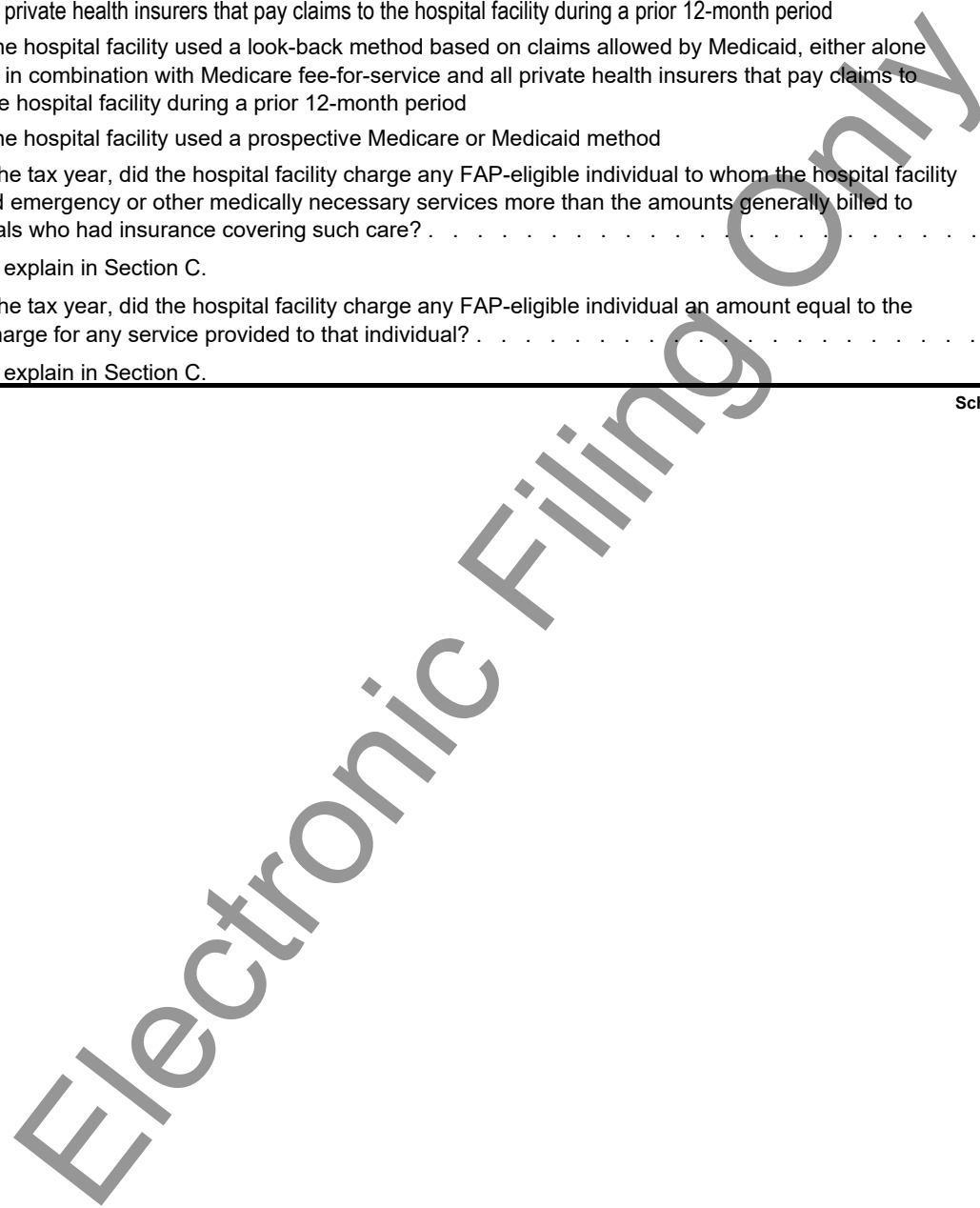
**Part V Facility Information** *(continued)*

**Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**

Name of hospital facility or letter of facility reporting group: Garrett Regional Medical Center

- 22** Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:
- a**  The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
  - b**  The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
  - c**  The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
  - d**  The hospital facility used a prospective Medicare or Medicaid method
- 23** During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care? . . . . .
- If "Yes," explain in Section C.
- 24** During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual? . . . . .
- If "Yes," explain in Section C.

	Yes	No
<b>23</b>		X
<b>24</b>	X	



**Part V Facility Information** (continued)

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

Garrett Regional Medical Center, Part V, Section B, Line 2, Effective July 1, 2022, GRMC, Inc, assumed

operations of Garrett Regional Medical Center in Oakland, MD. GRMC, Inc. is recognized by the IRS as a

501c3 non-profit hospital organization and is a member of the West Virginia United Health System. Prior

to becoming a part of the West Virginia United Health System, Garrett Regional Medical Center was

operated under the local county government.

Garrett Regional Medical Center, Part V, Section B, Line 5, Local data collection began on March 18th and

continued through June 17th, 2022. We conducted five focus groups and analyzed responses from 1,212

web-based and paper surveys completed by community members and agency stakeholders. We also evaluated

secondary sources of information about our region and county specific data. The assessment includes

several social determinants of health that help to provide a complete picture of our population by

looking at factors like employment, housing, and transportation.

Garrett Regional Medical Center, Part V, Section B, Line 6b, Prior to joining the West Virginia United

Health System, Garrett Regional Medical Center was operated under the county government. The CHNA

prepared in 2022 was prepared in conjunction with the Garrett County Health Department's Population

Health, Innovation, and Informatics Unit. In addition to the Health Planning Council meetings, local

agencies and key stakeholder groups consisted of staff from the Garrett County Health Department, Garrett

County Local Management Board, Garrett County Behavioral Health Authority, Mountain Laurel Medical

Center, and Garrett Regional Medical Center.

Garrett Regional Medical Center, Part V, Section B, Line 11, In addition to the health services provided,

GRMC also addresses some determinants of health, such as transportation and housing, GRMC through its

ongoing collaboration with a variety of social service agencies. The hospital's social work staff and its

cadre of Community Health Workers work directly with Garrett County Social Services and the Garrett

County Community Action Committee (aging services, housing, child care, transportation), among other

agencies, to meet the disparate needs identified in the Health Needs Assessment. In addition, the Garrett

County Health Planning Council, of which GRMC is an active member, is a community organization that has

representatives from a variety of community agencies active in addressing the social determinants of

**Part V Facility Information** *(continued)*

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

health. This organization plays an important role in helping conduct the Community Health Needs

Assessment every three years.

Electronic Filing Only

**Part V Facility Information** (continued)

**Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? \_\_\_\_\_ 0 \_\_\_\_\_

Name and address	Type of facility (describe)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

Electronic Filing Only

**Part VI Supplemental Information**

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8, and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (for example, open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

Part I Line 3c, If ineligibility results from the financial guidelines stated above or the applicant is

eligible for partial assistance only and the applicant indicates an inability to pay the outstanding

balance, the applicant will be asked to complete a financial statement to determine if his/her available

monthly income is consumed by the daily necessities of life. Individual consideration of eligibility for

applicants in this situation will apply to assure members of our community who cannot pay for their

hospital care are included in our financial assistance program.

Part I Line 6a, Garrett Regional Medical Center Inc., community benefit numbers are reported in total

with other hospitals within the West Virginia United Health System. The most recent amounts can be found

on WVU Medicine's website here: <https://wvumedicine.org/about/leadership-and-more/community-benefit/>

Part I Line 7, Column f - Net community benefit expense for 2023 is \$13,145,817 and is 22.74% of total

net expenses. To calculate net expense, provision for doubtful accounts - patients of \$1,891,980 was

deducted from total expenses of \$59,713,312 as shown in Part IX line 25 of the core Form 990.

Part II, Community Building activities for 2023 included Community Group Presentations reported as

Community Health Improvement/Safety and Recruitment efforts reported under Workforce Development.

Part III Line 2, Bad Debt Expense at Cost on Line 2 was calculated by multiplying provision for doubtful

accounts - patients of \$1,891,980 by our cost-to-charge ratio of 44.79% for a total of \$847,418.

Part III Line 3, Estimated bad debt attributable to patients eligible for charity care on Line 3 was

calculated by pulling all outstanding patient balances of \$15,000 or greater from our patient accounting

**Part VI Supplemental Information**

Provide the following information.

- 1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8, and 9b.
- 2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 **Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 **Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 **Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (for example, open medical staff, community board, use of surplus funds, etc.).
- 6 **Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 **State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

system. That report totaled \$180,865, which was then multiplied by the cost-to-charge ratio of 44.79% for

a total of \$81,009.

Part III Line 3, We feel that at a minimum, the estimated bad debt attributable to patients eligible for

charity care of \$81,009 should be considered community benefit due to the fact that anyone with

outstanding balances of \$15,000 or greater in our demographic usually qualifies as catastrophic if the

patient completes the application process. In our Charity Care Policy, we define catastrophic care as any

illness or injury that will likely require continuous or frequent treatment for more than one year and

would have qualified for charity care if paperwork was completed.

Part III Line 4, Patient accounts receivables are primarily paid by federal and state governmental

authorities under the Medicare and Medicaid programs, managed health plans, commercial insurance

companies, workers compensation programs, employers and patients. Patient accounts receivable are

reported at net realizable value. For accounts receivable associated with services provided to patients

who have third-party coverage, the System estimates net realizable value based on the estimated

contractual reimbursement percentage, which in turn is based on current contract provisions and

historical paid claims by payor. For self-pay accounts, including uninsured and patient responsibility

accounts, the net realizable value is determined using historical collection experience, adjusted for

estimated conversions of patient responsibility portions, expected recoveries and changes in trends to

estimate implicit price concessions. The System does not believe there are any significant concentrations

**Part VI Supplemental Information**

Provide the following information.

- 1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8, and 9b.
- 2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 **Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 **Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 **Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (for example, open medical staff, community board, use of surplus funds, etc.).
- 6 **Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 **State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

of revenues from any particular payor that would subject the System to any significant credit risks in

the collection of patient accounts receivable. Management continually reviews the estimated net

realizable value of accounts receivable by monitoring cash collections, economic conditions and trends,

changes in payor mix, changes in federal or state healthcare coverage and other matters. Changes in

general economic conditions, patient accounting service center operations, payor mix, payor claim

processing could affect collections of accounts receivable, cash flows and results of operations.

Part III Line 4, The System performs periodic assessments to determine if an allowance for expected

credit losses is necessary. The System considers its incurred loss experience and adjusts for known and

expected events and other circumstances. In estimating its expected credit losses, the System may

consider changes in the length of time its receivables have been outstanding, changes in credit ratings

for payors, requests from payors to alter payment terms due to financial difficulty, and notices of payor

bankruptcies or payors entering receivership. Because the Systems accounts receivable is typically paid

for by highly solvent, creditworthy payors, such as Medicare, Medicaid, other governmental programs, and

highly regulated commercial insurers on behalf of the patient, the Systems credit losses are immaterial

to the consolidated financial statements.

Part III Line 4, The mix of accounts receivable at December 31, 2023 and 2022, from patients and

third-party payors is as follows: For the year-end December 31, 2023 Medicare - 25%, Medicaid - 13%, Blue

Cross - 21%, Commercial, managed care and other - 39%, Patients - 2%, totaling 100%. For the year-end



**Part VI Supplemental Information**

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8, and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (for example, open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

December 31, 2022 Medicare - 27%, Medicaid - 16%, Blue Cross - 19%, Commercial, managed care and other -

35%, Patients - 3%, totaling 100%.

Part III Line 8, The amount reported in Part III Line 6 \$39,075,670 was calculated using the total

Medicare allowable cost from the Medicare cost divided by total charges per the Medicare cost report.

That percentage was 131%. Total IP + OP charges per the Medicare cost report were then multiplied by the

calculated cost to charge ratio of 131% to arrive at a cost of \$39,075,670. The reported surplus as

reported on line 7 is utilized to provide services to the patient population.

Part III Line 8, Garrett Regional Medical Center is reimbursed 100% by Medicare (reimbursement includes

DSH and IME) for services provided to Medicare patients.

Part III Line 9b, Garrett Regional Medical Center does have a debt collection policy. When a patient has

been approved for financial assistance under our charity care policy, they will not be sent to bad debt.

Additionally, if a patient is being evaluated for charity care, the patient will not be sent to a bad

debt agency (pending charity guarantor status) until the pending status has been finalized

(approved/denied). All other patients with outstanding balances will be processed through billing and

collections pursuant to our Financial Policy. GRMC employs two financial counselors to help patients

through the policies and applications.

Part VI Line 2, In addition to the CHNA identified needs GRMC aligns with the Maryland Statewide

Integrated Health Improvement Strategy to address targeted goals of Diabetes and Opioid Use Disorder.

**Part VI Supplemental Information**

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8, and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (for example, open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

Part VI Line 2, Diabetes - reduce the mean BMI for Maryland residents - GRMC has an active CDC approved

Diabetes Prevention Program that provides classes for community members and patients referred by area

providers. Opioid User Disorder - Improve overdose mortality - GRMC has an MAT program using Suboxone for

people with opioid use disorder. The program requires ongoing counseling and works to support the patient

by addressing social determinants of health that may be impacting them.

Part VI Line 3, GRMC offers The Caring Program Financial Assistance, established in 2006, it is a

financial assistance program for members of our community who may need support in paying for medical

care. The program offers assistance to patients who demonstrate financial need based upon individual

circumstances. Each application for The Caring Program is individually and thoughtfully evaluated for

eligibility. GRMC takes into consideration special or unusual financial circumstances in our final

eligibility determination. The Caring Program continues our legacy of providing financial care for

patients who demonstrate need. Information is made available to patients in person and online

<https://wvmedicine.org/garrett-regional-medical-center/patients-visitors/billing/>

Part VI Line 4, GRMC is a non-profit critical access hospital located in Garrett County, MD in the city

of Oakland. Per the US Census Bureau, in 2023, Garrett County had a total population of 28,423, a median

household income of \$64,447, an employment rate of 58.2% and 8.4% of residents reported they were without

healthcare coverage. Approximately 15.1% of residents were living in poverty.

Part VI Line 5, The GRMC board of directors is a community board, with ten of the eleven members living

**Part VI Supplemental Information**

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8, and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (for example, open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

in or around Garrett County.

Part VI Line 5, GRMC extends privileges to all qualified medical staff in Garrett County and surrounding

communities to meet its healthcare needs. GRMC allocates available funding to capital purchases, expanded

services to improve patient care, and support medical education in Garrett County and surrounding

counties in Maryland and bordering states.

Part VI Line 6, Garrett Regional Medical Center is a part of the WV United Health System (WVUHS). WVUHS

is a not-for-profit corporation formed to serve as part of an integrated health science and healthcare

delivery team. WVUHS serves as the parent corporation to an affiliated group of healthcare providing

entities. The strategic plan of the System states intent to build a regional health care delivery system

in its service areas, while offering a variety of options for providers who want to participate. The

System maintains a demonstrated commitment to assist rural communities in preserving and improving the

health care available to the patients it serves.

Part VI Line 6, System management is focused on recruitment of staff and employees to meet the growing

needs of the aging population in the System's service areas. Other hospitals in the System include: West

Virginia University Hospitals, Inc. in Morgantown, WV, United Hospital Center in Bridgeport, WV,

Camden-Clark Memorial Hospital in Parkersburg, WV, City Hospital, Inc. in Martinsburg, WV, Jefferson

Memorial Hospital in Ranson, WV, Potomac Valley Hospital in Keyser, WV, St. Joseph's Hospital of

Buckhannon, Inc. in Buckhannon, WV, West Virginia Healthcare Cooperative, doing business as, Summersville

**Part VI Supplemental Information**

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8, and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (for example, open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

Regional Medical Center in Summersville, WV, Braxton County Memorial Hospital in Gassaway, WV, Community

Health Association, doing business as, Jackson General Hospital in Ripley, WV, Reynolds Memorial Hospital

in Glen Dale, WV, Barnesville Hospital Association in Barnesville, OH, Uniontown Hospital in Uniontown,

PA, Wheeling Hospital, Inc. in Wheeling, WV, Harrison Community Hospital, Inc. in Cadiz, OH, GRMC, Inc.

in Oakland, MD, Princeton Community Hospital Association, Inc. in Princeton, WV, Thomas Health System,

Inc. in South Charleston, WV, and Grant Memorial Hospital, Inc. in Petersburg, WV.

Part VI Line 6, In addition to the above mentioned hospitals, the System includes physician practices of

United Physicians Care, Inc. and Camden-Clark Physician Corp that operate in conjunction with the System

hospitals along with United Summit Center, Inc. a behavioral health center located in Clarksburg, WV. The

System also includes, WVUH-East, Inc. and Camden-Clark Health Services, Inc. which operate as management

companies for their respective hospitals. University Healthcare Foundation, Inc. in Martinsburg, WV,

United Health Foundation, Inc. in Bridgeport, WV, Camden-Clark Foundation, Inc. in Parkersburg, WV, St.

Joseph's Foundation of Buckhannon, Inc. in Buckhannon, WV, and Reynolds Memorial Foundation, Inc. in Glen

Dale, WV, which perform various fundraising activities for their respective hospitals. In 2020, the

System formed WVUHS Home Care, LLC to provide Home Health and Hospice services to our service areas,

supporting System hospitals by providing continuous care to our patients. Wheeling Hospital Ambulatory

Surgical Center, LLC a surgical center located in Bridgeport, OH was acquired in 2021.

**SCHEDULE I-1  
(Form 5471)**

(Rev. December 2021)

Department of the Treasury  
Internal Revenue Service

**Information for Global Intangible Low-Taxed Income**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 **GRMC, Inc** Identifying number **87-1846814**

Name of foreign corporation **FREESTATE HEALTHCARE INSURANCE COMPANY, LTD.** EIN (if any) **98-0464065** Reference ID number (see instructions)

Separate Category (Enter code—see instructions.) **GEN**

		Functional Currency	Conversion Rate	U.S. Dollars
<b>1</b>	Gross income (see instructions if cost of goods sold exceed gross receipts) . . . . .	<b>1</b> 2,254,927		
<b>2</b>	Exclusions (see instructions if cost of goods sold exceed gross receipts) . . . . .			
<b>a</b>	Effectively connected income . . . . . <b>2a</b>			
<b>b</b>	Subpart F income . . . . . <b>2b</b>	2,254,927		
<b>c</b>	High-tax exception income per section 954(b)(4) . . . . . <b>2c</b>			
<b>d</b>	Related party dividends . . . . . <b>2d</b>			
<b>e</b>	Foreign oil and gas extraction income . . . . . <b>2e</b>			
<b>3</b>	Total exclusions (combine lines 2a through 2e) . . . . . <b>3</b>	2,254,927		
<b>4</b>	Gross income less total exclusions (line 1 minus line 3) (see instructions) . . . . . <b>4</b>			
<b>5</b>	Deductions properly allocable to amount on line 4 . . . . . <b>5</b>			
<b>6</b>	Tested income (loss) (line 4 minus line 5) (see instructions) . . . . . <b>6</b>		1	
<b>7</b>	Tested foreign income taxes . . . . . <b>7</b>		1	
<b>8</b>	Qualified business asset investment (QBAI) . . . . . <b>8</b>		1	
<b>9a</b>	Interest expense included on line 5 . . . . . <b>9a</b>			
<b>b</b>	Qualified interest expense . . . . . <b>9b</b>			
<b>c</b>	Tested loss QBAI amount . . . . . <b>9c</b>			
<b>d</b>	Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- . . . . . <b>9d</b>	0	1	
<b>10a</b>	Interest income included in line 4 . . . . . <b>10a</b>			
<b>b</b>	Qualified interest income . . . . . <b>10b</b>			
<b>c</b>	Tested interest income (line 10a minus line 10b). If zero or less, enter -0- . . . . . <b>10c</b>	0	1	

**For Paperwork Reduction Act Notice, see instructions.**

Schedule I-1 (Form 5471) (Rev. 12-2021)

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 Attach to Form 990.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2023**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

GRMC, Inc

Employer identification number

87-1846814

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? . . . . .

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? . . . . .
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? . . . . .
- c** Participate in or receive payment from an equity-based compensation arrangement? . . . . .
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>2</b>		
<b>3</b>		
<b>4a</b>		X
<b>4b</b>	X	
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>	X	
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	James Venturella	(i)					0	
	Director, WVUHS Chief Information Officer	(ii)	572,464	159,583	18,287	101,610	31,604	883,548
2	Amy Boothe	(i)	100,182	19,585	2,208	4,622	9,256	135,853
	VP Operations & Finance	(ii)	100,182	19,585	2,208	4,622	9,256	135,853
3	Mark Boucot	(i)	163,932	49,151	5,660	36,633	15,573	270,949
	President & CEO	(ii)	163,932	49,151	5,660	36,633	15,573	270,949
4	Marjorie Fridkin	(i)	114,933	0	11,089	10,560	285	136,867
	Chief Medical Officer	(ii)	56,609	0	5,462	5,201	140	67,412
5	Kendra Thayer	(i)	94,780	10,960	1,837	4,392	15,248	127,217
	Chief Nursing Officer	(ii)	94,780	10,960	1,837	4,392	15,248	127,217
6	Lance Rhodes	(i)	178,075	0	1,627	7,069	19,819	206,590
	Mgr Pharmacy	(ii)						0
7	Mary Miller	(i)	132,812	50,000	404	5,699	17,700	206,615
	Hospitalist Adv Prac Prof	(ii)						0
8	Kela Thomas	(i)	139,525	50,000	1,513	6,573	25,015	222,626
	Hospitalist Adv Prac Prof	(ii)						0
9	James Henderson	(i)	205,771	0	1,782	6,173	632	214,358
	Anesthesiologist	(ii)						0
10	Lana Rike	(i)	224,039	0	1,782	7,010	678	233,509
	Anesthesiologist	(ii)						0
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

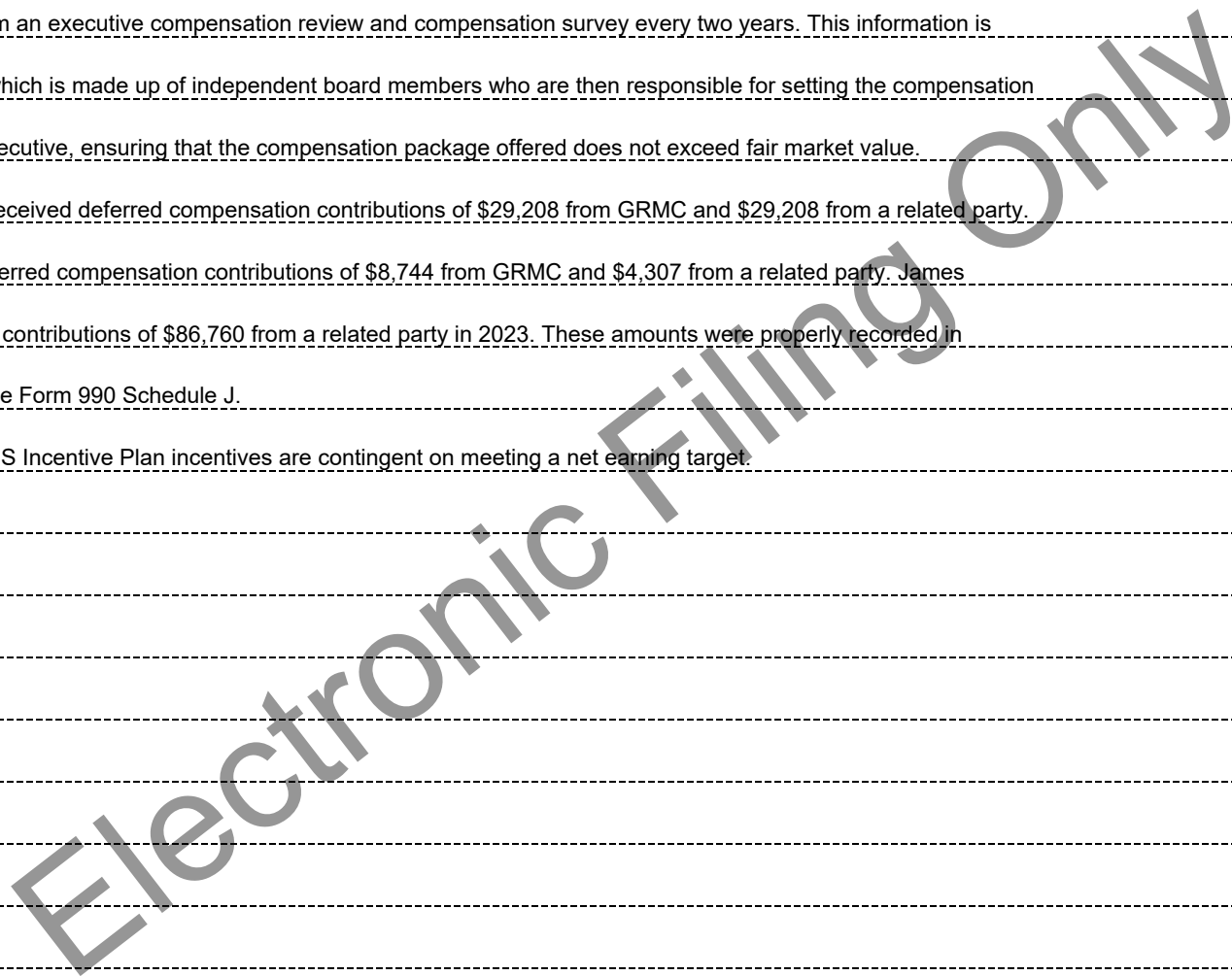
**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Part I Line 3 Compensation for CEOs are determined by the WV United Health System compensation committee. The System engages an independent group to perform an executive compensation review and compensation survey every two years. This information is provided to the committee, which is made up of independent board members who are then responsible for setting the compensation packages offered to each executive, ensuring that the compensation package offered does not exceed fair market value.

Part I Line 4b Mark Boucot received deferred compensation contributions of \$29,208 from GRMC and \$29,208 from a related party. Marjorie Fridkin received deferred compensation contributions of \$8,744 from GRMC and \$4,307 from a related party. James Venturella received deferred contributions of \$86,760 from a related party in 2023. These amounts were properly recorded in deferred compensation on the Form 990 Schedule J.

Part I Line 6a Per the WVUHS Incentive Plan incentives are contingent on meeting a net earning target.





**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

GRMC, Inc

Employer identification number

87-1846814

Form 990, Part VI, Section A, Line 6: The organization is a membership (not a stock)

corporation under West Virginia State law. The Organization's sole coporate member is West

Virginia United Health System, inc. a related not-for-profit organization.

Form 990, Part VI, Section A, Line 7a&b: West Virginia United Health System, Inc., as the sole

corporate member, also has the right to remove any member or members of the Corporation's

governing board, approve amendments to the articles of incorporation or bylaws of the

Corporation, Approve the dissolution, merger of or with, or consolidation by the Corporation,

Approve the sale, lease, exchange, mortgage, pledge or other disposition of all or

substantially all of the Corporation's assets, and Appoint and remove the President and Chief

Executive Office (President/CEO) of the Corporation and consultation with the Corporation's

Board of Trustees.

Form 990, Part VI, Section B, Line 11a: The Form 990 is prepared by the West Virginia United

Health System, Inc. Tax Team and then reviewed by the Director of Finance and VP of Finance

and Operations at Garrett Regional Medical Center. After gaining approval from the Director of

Finance, it is then presented to the board members for a final review. Upon board review, it

is signed and submitted to the IRS.

Form 990, Part VI, Section B, Line 12c: Upon employment and annually thereafter, each key

employee and officer of the organization is required to complete a conflict of interest and

disclosure form, providing sufficient information about his/her personal interests and

relationships so the organization can (1) determine whether any potential or actual conflicts

of interest may exist, and (2) monitor work or service assignments to avoid placing the key

employee, officer, or director in a position where there may be an appearance (potential or

actual) of a conflict of interest or a question of objectivity. The completed conflict of

interest and disclosure forms for directors are returned to the organization. These members

are monitored and not assigned any projects that would create any potential conflict of

interest. Any board member with a potential conflict recuses himself or herself from all

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

HTA

Schedule O (Form 990) 2023

Name of the organization

GRMC, Inc

Employer identification number

87-1846814

discussions regarding the conflict.

Form 990, Part VI, Section B, Line 15a: The compensation of the CEO is determined by the WV

United Health System Compensation Committee based upon a salary and benefit survey prepared by

an independent company using data of comparable facilities. This information is provided to

the compensation committee which is made up of independent board members who are then

responsible for setting the compensation packages offered to each executive, ensuring that the

compensation package does not exceed fair market value based on the data from the consultant

group. The minutes of the compensation committee are contemporaneously documented and

retained. A full compensation survey was completed in 2022 for 2023 compensation amounts.

Form 990, Part VI, Section B, Line 15b: The compensation of all officers at the Vice President

level and below is determined based upon a salary and benefit survey prepared by an

independent company using data of comparable facilities. This data is then interpreted and

provided to an independent compensation committee. The independent compensation committee then

uses this data to determine a fair and reasonable compensation package. All relevant data as

well as minutes from each meeting are retained.

Form 990, Part VI, Section B, Line 19: All financial and governing documents, including the

conflict of interest policy are maintained onsite and made available to the public upon

written request.

Form 990, Part XI, Line 9: Other changes in Net Assets include Change in Restricted Net Assets

of \$37,778, Donated Capital of (\$5,691,625), Related Organization Capitalization of

(\$166,862), JOA Contribution to SOM of (\$34,787), Pension True Up of \$386,892, and

Intercompany Transfers of (\$976,760).

Form 990, Part V, Line 1a: In 2023, West Virginia United Health System (WVUHS), EIN

55-0754713, transitioned to a centralized accounts payable process in which WVUHS made the

majority of vendor payments and then issued the required 1099s. WVUHS is reimbursed by the

entities for their portion of payments made, vendor payments that meet the Top 5 Independent

Contractor reporting requirements are reported in Part VII, Section B of the reporting entity.

Form 990, Part X, Section Sch. B, Line Part I: GRMC, Inc. reported contributions on Schedule B

Name of the organization

Employer identification number

GRMC, Inc

87-1846814

that were not recorded on page 9 as revenue. These contributions were not reported as revenue

on the financial statements, but were reported as net assets.

Electronic Filing Only

**SCHEDULE P  
(Form 5471)**

(Rev. December 2020)

Department of the Treasury  
Internal Revenue Service

**Previously Taxed Earnings and Profits of U.S. Shareholder  
of Certain Foreign Corporations**

▶ **Attach to Form 5471.**

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

OMB No. 1545-0123

Name of person filing Form 5471 GRMC, Inc		Identifying number 87-1846814
Name of U.S. shareholder GRMC, Inc.		Identifying number 87-1846814
Name of foreign corporation FREESTATE HEALTHCARE INSURANCE COMPANY, LTD.	EIN (if any) 98-0464065	Reference ID number (see instructions)
<b>a</b> Separate Category (Enter code—see instructions) . . . . .		▶ GEN
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . .		▶

**Part I Previously Taxed E&P in Functional Currency** (see instructions)

		(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b>	Balance at beginning of year (see instructions) . . . . .			
<b>b</b>	Beginning balance adjustments (attach statement) . . . . .			
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b) . . . . .	0	0	0
<b>2</b>	Reduction for taxes unsuspended under anti-splitter rules . . . . .			
<b>3</b>	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation			
<b>4</b>	Previously taxed E&P carried over in nonrecognition transaction . . . . .			
<b>5</b>	Other adjustments (attach statement) . . . . .			
<b>6</b>	Total previously taxed E&P (combine lines 1c through 5) . . . . .	0	0	0
<b>7</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P . . . . .			
<b>8</b>	Actual distributions of previously taxed E&P . . . . .			
<b>9</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P . . . . .			
<b>10</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) . . . . .			
<b>11</b>	Other adjustments (attach statement) . . . . .			
<b>12</b>	Balance at beginning of next year (combine lines 6 through 11) . . . . .	0	0	0

For Paperwork Reduction Act Notice, see instructions.

Schedule P (Form 5471) (Rev. 12-2020)

**Part I** Previously Taxed E&P in Functional Currency (see instructions) (continued)

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>								0
<b>b</b>								0
<b>c</b>	0	0	0	0	0	0	0	0
<b>2</b>								0
<b>3</b>								0
<b>4</b>								0
<b>5</b>								0
<b>6</b>	0	0	0	0	0	0	0	0
<b>7</b>								0
<b>8</b>								0
<b>9</b>								0
<b>10</b>								0
<b>11</b>								0
<b>12</b>	0	0	0	0	0	0	0	0

**Part II** Previously Taxed E&P in U.S. Dollars

	(a) Reclassified section 965(a) PTEP	(b) Reclassified section 965(b) PTEP	(c) General section 959(c)(1) PTEP
<b>1a</b> Balance at beginning of year (see instructions) . . . . .			
<b>b</b> Beginning balance adjustments (attach statement) . . . . .			
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b) . . . . .	0	0	0
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules . . . . .			
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation . . . . .			
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction . . . . .			
<b>5</b> Other adjustments (attach statement) . . . . .			
<b>6</b> Total previously taxed E&P (combine lines 1c through 5) . . . . .	0	0	0
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P . . . . .			
<b>8</b> Actual distributions of previously taxed E&P . . . . .			
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P . . . . .			
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions) . . . . .			
<b>11</b> Other adjustments (attach statement) . . . . .			
<b>12</b> Balance at beginning of next year (combine lines 6 through 11) . . . . .	0	0	0

**Part II** Previously Taxed E&P in U.S. Dollars *(continued)*

	(d) Reclassified section 951A PTEP	(e) Reclassified section 245A(d) PTEP	(f) Section 965(a) PTEP	(g) Section 965(b) PTEP	(h) Section 951A PTEP	(i) Section 245A(d) PTEP	(j) Section 951(a)(1)(A) PTEP	(k) Total
<b>1a</b>								0
<b>b</b>								0
<b>c</b>	0	0	0	0	0	0	0	0
<b>2</b>								0
<b>3</b>								0
<b>4</b>								0
<b>5</b>								0
<b>6</b>	0	0	0	0	0	0	0	0
<b>7</b>								0
<b>8</b>								0
<b>9</b>								0
<b>10</b>								0
<b>11</b>								0
<b>12</b>	0	0	0	0	0	0	0	0

**SCHEDULE Q  
(Form 5471)**

(Rev. December 2023)

Department of the Treasury  
Internal Revenue Service

**CFC Income by CFC Income Groups**

Attach to Form 5471.

Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.

OMB No. 1545-0123

Name of person filing Form 5471

GRMC, Inc

Identifying number

87-1846814

Name of foreign corporation

FREESTATE HEALTHCARE INSURANCE COMPANY, LTD.

EIN (if any)

98-0464065

Reference ID number (see instructions)

Complete a separate Schedule Q with respect to each applicable category of income (see instructions).

- A Enter separate category code with respect to which this Schedule Q is being completed (see instructions for codes) . . . . . GEN
- B If category code "PAS" is entered on line A, enter the applicable grouping code (see instructions) . . . . . \_\_\_\_\_
- C If code "901j" is entered on line A, enter the country code for the sanctioned country (see instructions). . . . . \_\_\_\_\_

Complete a separate Schedule Q for U.S. source income and foreign source income (see instructions for an exception).

- D Indicate whether this Schedule Q is being completed for:  U.S. source income or  Foreign source income

Complete a separate Schedule Q for FOGEI or FORI income.

- E If this Schedule Q is being completed for FOGEI or FORI income, check this box . . . . .

<i>Enter amounts in functional currency of the foreign corporation (unless otherwise noted).</i>	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
<b>1</b> Subpart F Income Groups							
<b>a</b> Dividends, Interest, Rents, Royalties, & Annuities (Total) . . . . .		2,254,927	2,023,486	0	0	0	0
(1) Unit name: <u>FREESTATE HEALTH</u>	CJ	2,254,927	2,023,486				
(2) Unit name: _____							
<b>b</b> Net Gain From Certain Property Transactions (Total) . . . . .		0	0	0	0	0	0
(1) Unit name: _____							
(2) Unit name: _____							
<b>c</b> Net Gain From Commodities Transactions (Total) . . . . .		0	0	0	0	0	0
(1) Unit name: _____							
(2) Unit name: _____							
<b>d</b> Net Foreign Currency Gain (Total) . . . . .		0	0	0	0	0	0
(1) Unit name: _____							
(2) Unit name: _____							
<b>e</b> Income Equivalent to Interest (Total) . . . . .		0	0	0	0	0	0
(1) Unit name: _____							
(2) Unit name: _____							
<b>f</b> Other Foreign Personal Holding Company Income (Total) (attach statement—see instructions) . . . . .		0	0	0	0	0	0
(1) Unit name: _____							
(2) Unit name: _____							

**Important:** See **Computer-Generated Schedule Q** in instructions.

For Paperwork Reduction Act Notice, see instructions.



	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
<b>1</b>									
<b>a</b>	0	0	0	231,441	0	57,061,399		0	231,441
(1)				231,441		57,061,399	<input type="checkbox"/>		231,441
(2)				0			<input type="checkbox"/>		0
<b>b</b>	0	0	0	0	0	0		0	0
(1)				0			<input type="checkbox"/>		0
(2)				0			<input type="checkbox"/>		0
<b>c</b>	0	0	0	0	0	0		0	0
(1)				0			<input type="checkbox"/>		0
(2)				0			<input type="checkbox"/>		0
<b>d</b>	0	0	0	0	0	0		0	0
(1)				0			<input type="checkbox"/>		0
(2)				0			<input type="checkbox"/>		0
<b>e</b>	0	0	0	0	0	0		0	0
(1)				0			<input type="checkbox"/>		0
(2)				0			<input type="checkbox"/>		0
<b>f</b>	0	0	0	0	0	0		0	0
(1)				0			<input type="checkbox"/>		0
(2)				0			<input type="checkbox"/>		0

**Important:** See *Computer-Generated Schedule Q* in instructions.

Enter amounts in functional currency of the foreign corporation (unless otherwise noted).

	(i) Country Code	(ii) Gross Income	(iii) Definitely Related Expenses	(iv) Related Person Interest Expense	(v) Other Interest Expense	(vi) Research & Experimental Expenses	(vii) Other Expenses (attach statement)
<b>1</b> Subpart F Income Groups							
<b>g</b> Foreign Base Company Sales							
Income (Total) . . . . .		0	0	0	0	0	0
(1) Unit name: -----							
(2) Unit name: -----							
<b>h</b> Foreign Base Company Services							
Income (Total) . . . . .		0	0	0	0	0	0
(1) Unit name: -----							
(2) Unit name: -----							
<b>i</b> Full Inclusion Foreign Base Company							
Income (Total) . . . . .		0	0	0	0	0	0
(1) Unit name: -----							
(2) Unit name: -----							
<b>j</b> Insurance Income (Total) . . . . .		0	0	0	0	0	0
(1) Unit name: -----							
(2) Unit name: -----							
<b>k</b> International Boycott Income . . . . .							
<b>l</b> Bribes, Kickbacks, and Other Payments . . . . .							
<b>m</b> Section 901(j) income . . . . .							
<b>2</b> Recaptured Subpart F Income . . . . .							
<b>3</b> Tested Income Group (Total) . . . . .		0	0	0	0	0	0
(1) Unit name: -----							
(2) Unit name: -----							
<b>4</b> Residual Income Group (Total) . . . . .		0	0	0	0	0	0
(1) Unit name: -----							
(2) Unit name: -----							
<b>5</b> Total . . . . .		2,254,927	2,023,486	0	0	0	0

Important: See Computer-Generated Schedule Q in instructions.

	(viii) Current Year Tax on Reattributed Income From Disregarded Payments	(ix) Current Year Tax on All Other Disregarded Payments	(x) Other Current Year Taxes	(xi) Net Income (column (ii) less columns (iii) through (x))	(xii) Foreign Taxes for Which Credit Allowed (U.S. Dollars)	(xiii) Average Asset Value	(xiv) High Tax Election	(xv) Loss Allocation	(xvi) Net Income After Loss Allocation (column (xi) minus column (xv))
<b>1</b>									
<b>g</b>	0	0	0	0	0	0		0	0
(1)				0			<input type="checkbox"/>		0
(2)				0			<input type="checkbox"/>		0
<b>h</b>	0	0	0	0	0	0		0	0
(1)				0			<input type="checkbox"/>		0
(2)				0			<input type="checkbox"/>		0
<b>i</b>	0	0	0	0	0	0		0	0
(1)				0			<input type="checkbox"/>		0
(2)				0			<input type="checkbox"/>		0
<b>j</b>	0	0	0	0	0	0		0	0
(1)				0			<input type="checkbox"/>		0
(2)				0			<input type="checkbox"/>		0
<b>k</b>				0					0
<b>l</b>				0					0
<b>m</b>				0					0
<b>2</b>				0					0
<b>3</b>	0	0	0	0	0	0		0	0
(1)				0			<input type="checkbox"/>		0
(2)				0			<input type="checkbox"/>		0
<b>4</b>	0	0	0	0		0		0	0
(1)				0					0
(2)				0					0
<b>5</b>	0	0	0	231,441	0	57,061,399		0	231,441

Important: See **Computer-Generated Schedule Q** in instructions.

**SCHEDULE R  
(Form 5471)**

(December 2020)  
Department of the Treasury  
Internal Revenue Service

**Distributions From a Foreign Corporation**

▶ **Attach to Form 5471.**

OMB No. 1545-0123

▶ **Go to [www.irs.gov/Form5471](http://www.irs.gov/Form5471) for instructions and the latest information.**

Name of person filing Form 5471 <b>GRMC, Inc</b>	Identifying number <b>87-1846814</b>
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Name of foreign corporation <b>FREESTATE HEALTHCARE INSURANCE COMPANY, LTD.</b>	EIN (if any) <b>98-0464065</b>	Reference ID number (see instructions)
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	(a) Description of distribution	(b) Date of distribution	(c) Amount of distribution in foreign corporation's functional currency	(d) Amount of E&P distribution in foreign corporation's functional currency
1	NON TAXABLE DEEMED DIVIDEND UNDER IRC 301	12/31/2022	2,189	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

GRMC, Inc

Employer identification number

87-1846814

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) Professional Emergency Physician Services, LLC 20-0545311 251 North Fourth Street Oakland, MD 21550	Physician Services	MD	-1,800,736	729,563	GRMC, Inc
(2) Garrett Anesthesia Services, LLC 47-2318053 PO Box 574 Oakland, MD 21550	Physician Services	MD	-1,083,785	830,155	GRMC, Inc
(3) Specialty Physicians of Garrett County, LLC 47-2063332 PO Box 594 Oakland, MD 21550	Physician Services	MD	-6,120,803	2,998,932	GRMC, Inc
(4)					
(5)					
(6)					

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) West Virginia United Health System 55-0754713 PO Box 8034 Morgantown, WV 26506	Healthcare Access	WV	501(c)(3)	12 Type I	N/A		X
(2) University Healthcare Foundation Inc 31-1118075 121 Administrative Drive Martinsburg, WV 25401	Hospital Support	WV	501(c)(3)	12 Type I	West Virginia Univ		X
(3) United Physicians Care, Inc. 55-0638563 686 South Pike Street Shinnston, WV 26431	Patient Care	WV	501(c)(3)	3	United Hospital Ce		X
(4) United Health Foundation Inc 55-0621706 327 Medical Park Drive Bridgeport, WV 26330	Hospital Support	WV	501(c)(3)	12 Type I	United Hospital Ce		X
(5) United Summit Center 55-0752788 6 Hospital Plaza Clarksburg, WV 26301	Behavioral Health	WV	501(c)(3)	3	West Virginia Univ		X
(6) Camden-Clark Health Services Inc 55-0769602 800 Garfield Ave Parkersburg, WV 26101	Healthcare Access	WV	501(c)(3)	12 Type I	WV United Health		X
(7) Camden-Clark Foundation 55-0667789 800 Garfield Ave Parkersburg, WV 26101	Hospital Support	WV	501(c)(3)	7	Camden-Clark Hea		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2023

HTA

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Oakland MRI Center 20-18 259 N 4th St Oakland, MD 21550	Patient Care - MRI	MD	N/A	Related	82,877	0		X	0		X	50.00%
(2) -----												
(3) -----												
(4) -----												
(5) -----												
(6) -----												
(7) -----												

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) Allied Health Services, Inc 55-0652017 PO Box 782 Morgantown, WV 26507	Linen Services	WV	N/A	C Corp					X
(2) -----									
(3) -----									
(4) -----									
(5) -----									
(6) -----									
(7) -----									

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity . . . . .		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .		X
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .		X
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .		X
<b>f</b> Dividends from related organization(s) . . . . .		X
<b>g</b> Sale of assets to related organization(s) . . . . .		X
<b>h</b> Purchase of assets from related organization(s) . . . . .		X
<b>i</b> Exchange of assets with related organization(s) . . . . .		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .		X
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	X	
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .		X
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .		X
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) .....													
(2) .....													
(3) .....													
(4) .....													
(5) .....													
(6) .....													
(7) .....													
(8) .....													
(9) .....													
(10) .....													
(11) .....													
(12) .....													
(13) .....													
(14) .....													
(15) .....													
(16) .....													



**Part VII**

**Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Electronic Filing Only

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(8) Camden-Clark Physician Corp 26-4058719 604 Ann Street Parkersburg, WV 26101	Patient Care	WV	501(c)(3)	3	Camden-Clark Hea		X
(9) West Virginia University Hospitals, Inc. 55-0643304 PO Box 8034 Morgantown, WV 26506	Patient Care	WV	501(c)(3)	3	WV United Health		X
(10) West Virginia University Hospitals East 20-2337985 121 Administrative Drive Martinsburg, WV 25401	Healthcare Access	WV	501(c)(3)	12a	WV United Health		X
(11) City Hospital, Inc. 55-0383321 2500 Hospital Drive Martinsburg, WV 25401	Patient Care	WV	501(c)(3)	12 Type I	West Virginia Unive		X
(12) Jefferson Memorial Hospital 55-0359755 300 South Preston St. Ranson, WV 25438	Patient Care	WV	501(c)(3)	3	West Virginia Unive		X
(13) United Hospital Center, Inc. 55-0525724 327 Medical Park Drive Bridgeport, WV 26330	Patient Care	WV	501(c)(3)	3	WV United Health		X
(14) West Virginia Health Care Cooperative Inc 55-0650441 400 Fairview Heights Rd Summersville, WV 26651	Patient Care	WV	501(c)(3)	3	WV United Health		X
(15) Camden-Clark Memorial Hospital 31-1524546 800 Garfield Ave Parkersburg, WV 26101	Patient Care	WV	501(c)(3)	3	Camden-Clark Hea		X
(16) Potomac Valley Hospital of W Va Inc 55-0420956 100 Pin Oak Lane Keyser, WV 26726	Patient Care	WV	501(c)(3)	3	WV United Health		X
(17) St. Joseph's Hospital of Buckhannon Inc 55-0356996 1 Amalia Drive Buckhannon, WV 26201	Patient Care	WV	501(c)(3)	3	WV United Health		X
(18) St. Joseph's Foundation of Buckhannon Inc 55-0727650 1 Amalia Drive Buckhannon, WV 26201	Hospital Support	WV	501(c)(3)	12 Type II	St. Joseph's Hospi		X
(19) Reynolds Memorial Hospital Inc. 55-0357045 800 Wheeling Ave Glen Dale, WV 26038	Patient Care	WV	501(c)(3)	3	WV United Health		X
(20) Reynolds Memorial Foundation 55-0710402 800 Wheeling Ave Glen Dale, WV 26038	Hospital Support	WV	501(c)(3)	12 Type I	Reynolds Memoria		X
(21) Braxton County Memorial Hospital 55-0611919 100 Hoyleman Drive Gassaway, WV 26624	Patient Care	WV	501(c)(3)	3	WV United Health		X
(22) Community Health Association 55-0462730 122 Pinnell Street Ripley, WV 25271	Patient Care	WV	501(c)(3)	3	WV United Health		X
(23) Wetzel County Hospital Inc 84-3480493 3 East Benjamin Drive New Martinsville, WV 26155	Patient Care	WV	501(c)(3)	3	WV United Health		X
(24) WVUHS Home Care, LLC 85-2915642 PO Box 8059 Morgantown, WV 26506	Home Health and Hospice Care	WV	509(a)(2)		WV United Health		X
(25) Uniontown Hospital 25-0965588 500 West Berkeley Street Uniontown, PA 15401	Patient Care	PA	501(c)(3)	3	WV United Health		X

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(26) Fayette Physician Network, Inc 45-5440305 500 West Berkeley Street Uniontown, PA 15401	Patient Care	PA	501(c)(3)	3	WV United Health		X
(27) Wheeling Hospital, Inc 55-0357057 1 Medical Park Wheeling, WV 26003	Patient Care	WV	501(c)(3)	3	WV United Health		X
(28) Harrison Community Hospital 34-1571750 951 E. Market Street Cadiz, OH 43907	Patient Care	OH	501(c)(3)	3	WV United Health		X
(29) Barnesville Hospital Association 34-0719172 639 W. Main Street Barnesville, OH 43713	Patient Care	OH	501(c)(3)	3	WV United Health		X
(30) Belmont Community Hospital 34-0714643 4697 Harrison Street Bellaire, OH 43906	Patient Care	OH	501(c)(3)	3	Wheeling Hospital,		X
(31) Medical Park Foundation 55-0744690 1 Medical Park Wheeling, WV 26003	Church	WV	501(c)(3)	1	Wheeling Hospital,		X
(32) Self Insurance Trust Agreement of Wheeling Hospital, Inc. 55- 1 Medical Park Wheeling, WV 26003	Insurance	WV	501(c)(3)	12 Type I	N/A		X
(33) Grant Memorial Hospital, Inc 88-1740605 117 Hospital Drive Petersburg, WV 26847	Patient Care	WV	501(c)(3)	3	WV United Health		X
(34) Herbert J. Thomas Memorial Hospital Association 55-0404900 4605 MacCorkle Ave, S.W. South Charleston, WV 25309	Patient Care	WV	501(c)(3)	3	WV United Health		X
(35) Charleston Hospital, Inc 61-1272692 333 Laidley St. Charleston, WV 25301	Patient Care	WV	501(c)(3)	3	Thomas Health Sy		X
(36) Princeton Community Hospital Association 55-0483245 122 Twelfth Street Princeton, WV 24740	Patient Care	WV	501(c)(3)	3	WV United Health		X
(37) Princeton Community Hospital Foundation, Inc. 55-0694209 PO Box 1369 Princeton, WV 24740	Support	WV	501(c)(3)	12 A Type I	Princeton Commur		X
(38) Thomas Health System, Inc 26-0440674 4605 MacCorkle Ave, S.W. South Charleston, WV 25309	Patient Care	WV	501(c)(3)	3	WV United Health		X
(39) THS Physician Partners, Inc 45-4395947 4605 MacCorkle Ave, S.W. South Charleston, WV 25309	Patient Care	WV	501(c)(3)	3	Thomas Health Sy		X
(40) Welch Medical Center, Inc. 92-1990757 PO Box 8034 Morgantown, WV 26506	Patient Care	WV	501(c)(3)	3	WV United Health		X
(41) WVUHS Specialty Pharmacy Services, Inc 87-2740836 PO Box 8034 Morgantown, WV 26506	Patient Care	WV	501(c)(3)	3	WV United Health		X
(42) Ohio Valley Health Corporation 92-2553803 222 Nicolette Rd Parkersburg, WV 26104	Patient Care	WV	501(c)(3)	3	Camden-Clark Hea		X
(43)							