

Form **990**  
Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047  
**2019**  
Open to Public Inspection

**A For the 2019 calendar year, or tax year beginning 07-01-2019, and ending 06-30-2020**

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

**C** Name of organization: NATIONAL JEWISH HEALTH  
 Doing business as:  
 Number and street (or P.O. box if mail is not delivered to street address): 1400 JACKSON STREET Room/suite:  
 City or town, state or province, country, and ZIP or foreign postal code: DENVER, CO 80206

**D** Employer identification number: 74-2044647  
**E** Telephone number: (303) 388-4461  
**G** Gross receipts \$ 389,534,724

**F** Name and address of principal officer:  
 Christine Forkner  
 1400 Jackson Street  
 Denver, CO 80206

**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)  
**H(c)** Group exemption number ▶

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

**J** Website: ▶ www.njhealth.org

**K** Form of organization:  Corporation  Trust  Association  Other ▶  
**L** Year of formation: 1978 **M** State of legal domicile: CO

## Part I Summary

**1** Briefly describe the organization's mission or most significant activities:  
 National Jewish Health's mission since 1899 is to heal, discover and educate as a preeminent healthcare institution. We serve by providing the best integrated and innovative care for patients and their families; by understanding and finding cures for the diseases we research; and, by educating and training the next generation of healthcare professionals to be leaders in medicine and science.

**2** Check this box  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)	3	49
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	4	48
<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	2,093
<b>6</b> Total number of volunteers (estimate if necessary)	6	109
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	7a	4,688,691
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 39	7b	228,845

	Prior Year	Current Year
<b>8</b> Contributions and grants (Part VIII, line 1h)	96,842,809	108,627,662
<b>9</b> Program service revenue (Part VIII, line 2g)	192,033,726	214,777,369
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,062,746	7,892,880
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-737,241	236,169
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	298,202,040	331,534,080
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
<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)	165,637,423	171,557,016
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	300,840	311,400
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶9,152,909		
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	118,171,664	142,119,143
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	284,109,927	313,987,559
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	14,092,113	17,546,521

	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	304,229,000	349,926,000
<b>21</b> Total liabilities (Part X, line 26)	77,425,000	110,773,000
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	226,804,000	239,153,000

## 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: \_\_\_\_\_ Date: 2021-05-17  
 Christine Forkner, Chief Financial Officer  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> 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:

National Jewish Health's mission since 1899 is to heal, discover and educate as a preeminent healthcare institution. We serve by providing the best integrated and innovative care for patients and their families; by understanding and finding cures for the diseases we research; and, by educating and training the next generation of healthcare professionals to be leaders in medicine and science.

**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 \$ 190,295,364 including grants of \$ 0 ) (Revenue \$ 193,731,998 )  
See Additional Data

**4b** (Code: ) (Expenses \$ 68,834,977 including grants of \$ 0 ) (Revenue \$ 4,082,000 )  
See Additional Data

**4c** (Code: ) (Expenses \$ 12,540,127 including grants of \$ 0 ) (Revenue \$ 589,675 )  
See Additional Data

(Code: ) (Expenses \$ 5,069,372 including grants of \$ 0 ) (Revenue \$ 11,621,837 )

National Jewish Health provides other programs and services such as professional education for medical professionals, specialized physicians services to local hospitals, and shares its expertise regarding specialized diagnostic techniques and treatment protocols with two other hospital's respiratory institutes. In support of its activities during the COVID-19 pandemic, National Jewish Health was the recipient of \$3 million from the CARES Act and that amount is recognized in 4d.

**4d** Other program services (Describe in Schedule O.)  
(Expenses \$ 5,069,372 including grants of \$ 0 ) (Revenue \$ 11,621,837 )

**4e Total program service expenses** ▶ 276,739,840

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response. Rows include questions 1 through 21, covering various organizational requirements and reporting obligations.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and controlled entities.

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 [ ]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.



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



Section A. Governing Body and Management

Table with 5 columns: Question, sub-question, Yes, No. Rows include: 1a (49), 1b (48), 2, 3, 4, 5, 6, 7a, 7b, 8, 8a, 8b, 9.

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

Table with 5 columns: Question, sub-question, Yes, No. Rows include: 10a, 10b, 11a, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 (List states), 18 (Section 6104), 19 (Schedule O), 20 (State name/address).



**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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
See Additional Data Table										
<b>1b Sub-Total</b>										
<b>1c Total from continuation sheets to Part VII, Section A</b>										
<b>1d Total (add lines 1b and 1c)</b>							11,756,053	0	0	

**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 ▶ 219

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3 Yes	
<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>	4 Yes	
<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>	5	No

**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
Dimassimo 220 E 23rd Street 2nd Floor New York, NY 10010	Advertising and Professional Fees	2,408,526
Siemens Medical Solutions USA Inc 51 Valley Stream Pkwy Malvern, PA 19355	Equipment Maintenance Contract	1,448,327
HSS MAIN PO BOX 17033 Denver, CO 80217	Security Support	1,005,622
ARUP Laboratories MAIN PO Box 27964 Salt Lake City, UT 84127	Lab Services	547,831
Mindset Direct 12110 Sunset Hills Rd 600 Reston, VA 20190	Fundraising Services	1,056,821

**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 ▶ 34



**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> 70,398			
	<b>b</b> Membership dues . . . . .	<b>1b</b> 0			
	<b>c</b> Fundraising events . . . . .	<b>1c</b> 5,564,582			
	<b>d</b> Related organizations . . . . .	<b>1d</b> 0			
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b> 64,597,666			
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b> 38,395,016			
	<b>g</b> Noncash contributions included in lines 1a - 1f:\$ . . . . .	<b>1g</b> 1,707,254			
	<b>h Total.</b> Add lines 1a-1f . . . . .		108,627,662		

<b>Program Service Revenue</b>			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
		Business Code				
<b>2a</b> Clinical Inpatient and Outpatient . . . . .		622000	198,220,566	193,731,998	4,488,568	0
<b>b</b> Research . . . . .		541700	4,082,000	4,082,000	0	0
<b>c</b> . . . . .						
<b>d</b> . . . . .						
<b>e</b> . . . . .						
<b>f</b> All other program service revenue . . . . .			12,474,803	12,274,680	200,123	0
<b>g Total.</b> Add lines 2a-2f. . . . .			214,777,369			

<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .			1,743,474	0	0	1,743,474
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .			0	0	0	0
	<b>5</b> Royalties . . . . .			111,436	0	0	111,436
	<b>6a</b> Gross rents . . . . .	(i) Real					
		(ii) Personal					
		<b>6a</b>	14,336	0			
		<b>b</b> Less: rental expenses . . . . .	<b>6b</b> 0	0			
	<b>c</b> Rental income or (loss) . . . . .	<b>6c</b> 14,336	0				
	<b>d</b> Net rental income or (loss) . . . . .			14,336	0	0	14,336
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities					
		(ii) Other					
		<b>7a</b>	62,446,893	7,906			
		<b>b</b> Less: cost or other basis and sales expenses . . . . .	<b>7b</b> 56,305,393	0			
	<b>c</b> Gain or (loss) . . . . .	<b>7c</b> 6,141,500	7,906				
	<b>d</b> Net gain or (loss) . . . . .			6,149,406	0	0	6,149,406
	<b>8a</b> Gross income from fundraising events (not including \$ 5,564,582 of contributions reported on line 1c). See Part IV, line 18 . . . . .						
		<b>8a</b>	523,698				
		<b>b</b> Less: direct expenses . . . . .	<b>8b</b> 1,695,251				
	<b>c</b> Net income or (loss) from fundraising events . . . . .			-1,171,553	0	0	-1,171,553
	<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .						
<b>9a</b>		0					
<b>b</b> Less: direct expenses . . . . .		<b>9b</b> 0					
<b>c</b> Net income or (loss) from gaming activities . . . . .			0	0	0	0	
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .							
	<b>10a</b>	0					
	<b>b</b> Less: cost of goods sold . . . . .	<b>10b</b> 0					
<b>c</b> Net income or (loss) from sales of inventory . . . . .			0	0	0	0	
Miscellaneous Revenue		Business Code					
<b>11a</b> Cafeteria . . . . .			722212	560,155	0	0	560,155
	<b>b</b> School - for children who are patients . . . . .		611110	663,843	0	0	663,843
	<b>c</b> Gift Shop . . . . .		453220	57,952	0	0	57,952
	<b>d</b> All other revenue . . . . .			0	0	0	0
	<b>e Total.</b> Add lines 11a-11d . . . . .			1,281,950			
<b>12 Total revenue.</b> See instructions . . . . .			331,534,080	210,088,678	4,688,691	8,129,049	

**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>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	0	0		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0	0		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .	0	0		
<b>4</b> Benefits paid to or for members . . . . .	0	0		
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	8,469,405	4,239,373	3,727,100	502,932
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0	0	0	0
<b>7</b> Other salaries and wages . . . . .	136,905,443	119,068,606	14,183,436	3,653,401
<b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .	4,993,074	4,342,547	517,284	133,243
<b>9</b> Other employee benefits . . . . .	11,991,390	10,056,279	1,375,675	559,436
<b>10</b> Payroll taxes . . . . .	9,197,704	7,999,374	952,884	245,446
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management . . . . .	0	0	0	0
<b>b</b> Legal . . . . .	549,478	241,175	264,637	43,666
<b>c</b> Accounting . . . . .	257,368	0	257,368	0
<b>d</b> Lobbying . . . . .	143,226	0	143,226	0
<b>e</b> Professional fundraising services. See Part IV, line 17	311,400			311,400
<b>f</b> Investment management fees . . . . .	500,860	0	500,860	0
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	12,633,798	11,188,850	1,065,652	379,296
<b>12</b> Advertising and promotion . . . . .	3,350,662	2,931,031	77,167	342,464
<b>13</b> Office expenses . . . . .	4,885,328	2,640,407	649,730	1,595,191
<b>14</b> Information technology . . . . .	4,580,133	4,125,663	270,338	184,132
<b>15</b> Royalties . . . . .	0	0	0	0
<b>16</b> Occupancy . . . . .	6,551,348	4,950,445	904,455	696,448
<b>17</b> Travel . . . . .	1,011,998	772,752	70,269	168,977
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0	0	0	0
<b>19</b> Conferences, conventions, and meetings . . . . .	996,934	819,170	72,908	104,856
<b>20</b> Interest . . . . .	1,228,768	1,070,248	119,935	38,585
<b>21</b> Payments to affiliates . . . . .	0	0	0	0
<b>22</b> Depreciation, depletion, and amortization . . . . .	9,016,576	8,210,387	804,009	2,180
<b>23</b> Insurance . . . . .	796,566	0	796,566	0
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> Medical and drug supplies	72,569,762	71,816,743	752,910	109
<b>b</b> Central supply and distribution for medical supplies	0	1,467,665	-1,467,665	0
<b>c</b> Collaborative research agreements	11,079,877	11,079,877	0	0
<b>d</b> UBIT 990T	238,796	238,796	0	0
<b>e</b> All other expenses	11,727,665	9,480,452	2,056,066	191,147
<b>25</b> Total functional expenses. Add lines 1 through 24e	313,987,559	276,739,840	28,094,810	9,152,909
<b>26</b> Joint costs. 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 IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	1,565,000	<b>1</b>	1,033,000
	<b>2</b> Savings and temporary cash investments . . . . .	2,762,000	<b>2</b>	25,092,000
	<b>3</b> Pledges and grants receivable, net . . . . .	38,369,000	<b>3</b>	38,341,000
	<b>4</b> Accounts receivable, net . . . . .	27,442,000	<b>4</b>	39,664,000
	<b>5</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>5</b>	0
	<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>	0
	<b>7</b> Notes and loans receivable, net . . . . .	0	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	2,694,000	<b>8</b>	2,771,000
	<b>9</b> Prepaid expenses and deferred charges . . . . .	2,924,000	<b>9</b>	2,653,000
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 222,440,000		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 129,249,000	71,787,000	<b>10c</b> 93,191,000
	<b>11</b> Investments—publicly traded securities . . . . .	123,701,000	<b>11</b>	117,042,000
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	14,400,000	<b>12</b>	23,374,000
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	900,000	<b>14</b>	600,000
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	17,685,000	<b>15</b>	6,165,000
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	304,229,000	<b>16</b>	349,926,000	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	29,265,000	<b>17</b>	24,166,000
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .	4,541,000	<b>19</b>	941,000
	<b>20</b> Tax-exempt bond liabilities . . . . .	25,337,000	<b>20</b>	22,972,000
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D	0	<b>21</b>	0
	<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>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	4,711,000	<b>23</b>	26,009,000
	<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	13,571,000	<b>25</b>	36,685,000
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	77,425,000	<b>26</b>	110,773,000
<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 . . . . .	87,606,000	<b>27</b>	91,391,000
	<b>28</b> Net assets with donor restrictions . . . . .	139,198,000	<b>28</b>	147,762,000
	<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 . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	226,804,000	<b>32</b>	239,153,000	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	304,229,000	<b>33</b>	349,926,000	

**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>	331,534,080
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	313,987,559
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	17,546,521
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	226,804,000
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-5,197,521
<b>6</b>	Donated services and use of facilities	<b>6</b>	0
<b>7</b>	Investment expenses	<b>7</b>	0
<b>8</b>	Prior period adjustments	<b>8</b>	0
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	239,153,000

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** 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 in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- 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 in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
<b>2a</b>		No
<b>2b</b>	Yes	
<b>2c</b>	Yes	
<b>3a</b>	Yes	
<b>3b</b>	Yes	

## Additional Data

**Software ID:** 19009572

**Software Version:** v1.00

**EIN:** 74-2044647

**Name:** NATIONAL JEWISH HEALTH

Form 990 (2019)

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### **Form 990, Part III, Line 4a:**

National Jewish Health is a nationally recognized, academic medical center with specialized expertise in the evaluation and management of respiratory, cardiac, allergic and immunologic diseases. National Jewish Health serves as a referral center for patients across the United States, particularly for those patients with diseases that are exceptionally difficult to diagnose and/or treat. National Jewish Health provides care to adult and pediatric patients on both an inpatient and outpatient basis and offers a comprehensive spectrum of clinical services. Clinical services include but are not limited to: pulmonary, critical care and sleep medicine, allergy /immunology, occupational and environmental health sciences, cardiology, pulmonary, hypertension, rheumatology, gastroenterology, infectious disease and mycobacterial infections, cystic fibrosis, neurology, neuromuscular medicine and ALS, thoracic surgery, otolaryngology and oncology. In the fiscal year ended June 30, 2020, National Jewish Health provided over 98,200 outpatient visits. Additionally, our physicians provided over 22,779 inpatient encounters, primarily critical care services, pulmonary consultative service and hospitalist services, at multiple facilities across metropolitan Denver, including the National Jewish Health main campus. Our patients come from virtually every state across the United States, with residents from our Colorado community constituting the largest single group. National Jewish Health was founded under the motto, "None may enter who can pay; None can pay who enter." While today, National Jewish Health accepts paying patients, we still provide significant amount of charity care and offer all appointments on a first come, first serve basis regardless of the ability to pay. National Jewish Health has adapted its clinical programs to meet the unique needs of SARS CoV-2, adding clinical testing on multiple platforms as well as dedicating multi-disciplinary clinics for patients suffering and recovering from COVID. National Jewish Health has partnered with local hospitals to provide a combined state of the art Outpatient Clinic and Inpatient care setting.

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**Form 990, Part III, Line 4b:**

National Jewish Health receives various types of grants. In addition to the above, National Jewish Health received \$57,239,343 of funding through grants which are included in Part VIII (revenues), line 1e. This includes NIH grants of \$42,736,978. National Jewish Health conducts extensive basic, translational and clinical biomedical research. In addition to translational research programs in its areas of clinical specialties, National Jewish Health conducts research in basic immunology, genetics, proteomics, cell biology, signal transduction, structural biology, cancer biology, and oxidant biology. Research activities have resulted in a number of scientific discoveries that have improved care for patients worldwide. National Jewish Health was awarded several grants at the onset of COVID-19 to study and identify emerging SARS-CoV-2 strains and their effect on severity of COVID-19 illnesses. Funds for National Jewish Health's research are provided by grants from private and governmental agencies which include the National Institute of Health (NIH), the Department of Defense (DOD), National Science Foundation (NSF) and charitable contributions from private industry.

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**Form 990, Part III, Line 4c:**

National Jewish Health is the nations' largest nonprofit provider of phone-based commercial tobacco cessation services, delivering evidence-based, personalized telephone and online coaching programs in 20 states and for more than 120 health plans, employer groups and wellness companies. The state grant contract revenue of \$13,242,323 is included in Part VIII, line 1e, while the rest of the revenue is reported in section 4c above. Since the development of our Quitline program in 2002, we have assisted more than 2.0 million people with their quit attempts. We leverage emerging research and some of the industry's most prominent thinkers to continually adapt and improve our program in order to meet the needs of our clients and participants. The Quitline program follows the best practices and industry standards published by the Centers for Diseases Control and Prevention (CDC) and North American Quitline Consortium (NAQC). Our protocols are research- and evidence -based. The Quitline is staffed by more than 90 professionals who are devoted to commercial tobacco use prevention and cessation. Our Tobacco Cessation Coaches (Coaches) undergo rigorous training that enables them to tailor their coaching services based on participant needs using our proven-successful coaching model. For each person who reaches out to the Quitline for help, we immediately engage them in their quit journey to foster success, and our results demonstrate our proven track record. Our surveys, conducted by an independent third party, show that individuals who receive our evidence-based coaching services and use cessation medications have a 37% long-term quit rate, one of the best quit rates in the nation.

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**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
Michael Salem MD ..... President and CEO, BOD member	50 ..... 0	X		X				2,428,797	0	0
Greg Downey MD ..... EVP Academic Affairs	50 ..... 0				X			1,069,264	0	0
Christine K Forkner ..... EVP Corp Affairs and CFO, Ass't Treasurer	50 ..... 0			X				707,712	0	0
Glenn Hirsch MD ..... Division Chief Cardiology/Professor	50 ..... 0					X		624,665	0	0
Steven Frankel MD ..... COO and EVP of Clinical Affairs	50 ..... 0				X			591,854	0	0
Pamela L Zeitlin MD ..... Chair, Department of Pediatrics	50 ..... 0				X			584,738	0	0
Richard Martin MD ..... Professor	50 ..... 0					X		551,964	0	0
Jeffery King MD ..... Division Chief Gastroenterology	50 ..... 0					X		547,629	0	0
Robert S Kantor MD ..... Sr MD/Faculty Member/	50 ..... 0					X		503,674	0	0
Lisa Tadiri ..... VP Development	50 ..... 0				X			502,932	0	0



Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
Raphael Sung MD ..... Asst Professor/Track II	50 ..... 0					X		494,274	0	0
Ron Berge ..... Former EVP and COO	50 ..... 0						X	493,885	0	0
Debra Dyer MD ..... Chair Dept of Radiology	50 ..... 0				X			460,218	0	0
Irina Petrache MD ..... Division Chair Pulmonology / Professor	50 ..... 0				X			418,971	0	0
Sarah Walker ..... VP Chief Administrative Officer	50 ..... 0				X			390,591	0	0
Philippa Marrack Phd ..... Chair Dept. of Immunology and Genomic Medicine	50 ..... 0				X			378,509	0	0
Carrie Horn MD ..... Chief Medical Officer	50 ..... 0				X			369,075	0	0
Kevin Brown MD ..... Chair, Department of Medicine	50 ..... 0				X			366,744	0	0
Erwin Gelfand ..... Former Chair Dept of Pediatrics (former Key Employee)	50 ..... 0						X	270,557	0	0
Jandel Allen-Davis MD ..... Member, BOD	2 ..... 0	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
Margaret Sue Allon ..... Member, BOD	2 ..... 0	X						0	0	0
Stephen W Arent ..... Lifetime Member, BOD	2 ..... 0	X						0	0	0
Richard Baer ..... Member, BOD	2 ..... 0	X						0	0	0
Geoffrey Barker ..... Member, BOD	2 ..... 0	X						0	0	0
Jim Berenbaum ..... Member, BOD	2 ..... 0	X						0	0	0
Norman Brownstein ..... Member, BOD	2 ..... 0	X						0	0	0
Robin Chotin ..... Vice Chair and Secretary, BOD	2 ..... 0	X						0	0	0
Warren Cohen ..... Member, BOD	2 ..... 0	X						0	0	0
R Stanton Dodge ..... Member, BOD	2 ..... 0	X						0	0	0
David Engleberg ..... Member, BOD	2 ..... 0	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
Brad Farber ..... Member, BOD	2 ..... 0	X						0	0	0
Daniel Feiner ..... Member, BOD	2 ..... 0	X						0	0	0
Michael Feiner ..... Member, BOD	2 ..... 0	X						0	0	0
Thomas Gart ..... Member, BOD	2 ..... 0	X						0	0	0
Lawrence Gelfond ..... Lifetime Member, BOD	2 ..... 0	X						0	0	0
Roger Gibson ..... Member, BOD	2 ..... 0	X						0	0	0
Stephen Glauser ..... Member, BOD	2 ..... 0	X						0	0	0
Robin Hickenlooper ..... Member, BOD	2 ..... 0	X						0	0	0
A Barry Hirschfeld ..... Member, BOD	2 ..... 0	X						0	0	0
Lydia Jumonville ..... Member, BOD	2 ..... 0	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
Lewis Kling ..... Member, BOD	2 ..... 0	X						0	0	0
Steven Kris ..... Member, BOD	2 ..... 0	X						0	0	0
James Kuhn ..... Member, BOD	2 ..... 0	X						0	0	0
Bradley Levin ..... Member, BOD	2 ..... 0	X						0	0	0
Connie G McArthur ..... Member, BOD	2 ..... 0	X						0	0	0
Bonnie Mandarich ..... Member, BOD	2 ..... 0	X						0	0	0
Marvin Moskowitz ..... Member, BOD	2 ..... 0	X						0	0	0
Brian Parks ..... Member, BOD	2 ..... 0	X						0	0	0
Kathryn A Paul ..... Member, BOD	2 ..... 0	X						0	0	0
John Reilly MD ..... Member, BOD	2 ..... 0	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
Blair Richardson ..... Chair, BOD	2 ..... 0	X						0	0	0
Eddie A Robinson ..... Lifetime Member, BOD	2 ..... 0	X						0	0	0
Meyer M Saltzman ..... Lifetime Member, BOD	2 ..... 0	X						0	0	0
Richard Schierburg ..... Member, BOD	2 ..... 0	X						0	0	0
Michael K Schonbrun ..... Member, BOD	2 ..... 0	X						0	0	0
Martin Semple ..... Member, BOD	2 ..... 0	X						0	0	0
Donald Silversmith ..... Vice Chair, BOD	2 ..... 0	X						0	0	0
Marc D Steron ..... Member, BOD	2 ..... 0	X						0	0	0
Burton Tansky ..... Member, BOD	2 ..... 0	X						0	0	0
Debra Tuchman ..... Member, BOD	2 ..... 0	X						0	0	0

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
Daniel Yohannes ..... Member, BOD	2 ..... 0	X						0	0	0
Evan H Zucker ..... Vice Chair, BOD	2 ..... 0	X						0	0	0
Ross S Chotin ..... Member, BOD	2 ..... 0	X						0	0	0
Steven C Demby ..... Member, BOD	2 ..... 0	X						0	0	0
Charles Gwirtsman ..... Member, BOD	2 ..... 0	X						0	0	0
Stephen B Siegel ..... Member, BOD	2 ..... 0	X						0	0	0
Wendy M Siegel ..... Member, BOD	2 ..... 0	X						0	0	0

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

**Name of the organization**  
NATIONAL JEWISH HEALTH

**Employer identification number**  
74-2044647

**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 or 990-EZ).)
- 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 **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 in 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		
<b>Total</b>						

**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 failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	78,414,411	69,874,044	87,689,538	96,842,809	108,627,662	441,448,464
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .	0	0	0	0	0	0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge..	0	0	0	0	0	0
<b>4 Total.</b> Add lines 1 through 3	78,414,411	69,874,044	87,689,538	96,842,809	108,627,662	441,448,464
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						441,448,464

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4. . .	78,414,411	69,874,044	87,689,538	96,842,809	108,627,662	441,448,464
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .	3,019,035	3,756,464	4,152,487	5,439,979	1,869,246	18,237,211
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . .	564,408	497,343	909,687	262,278	229,845	2,463,561
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .	1,145,265	1,474,116	720,398	1,243,015	1,281,950	5,864,744
<b>11 Total support.</b> Add lines 7 through 10						468,013,980
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	210,088,678

**13 First five 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**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	94.324 %
<b>15</b> Public support percentage for 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	92.397 %

**16a 33 1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .

**b 33 1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . .

**17a 10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .

**b 10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .



**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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b>	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
<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 . . . . .						
<b>3</b>	Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b>	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . . .						
<b>5</b>	The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6</b>	<b>Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b>	Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<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. . . . .						
<b>c</b>	Add lines 7a and 7b. . . . .						
<b>8</b>	<b>Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►		(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b>	Amounts from line 6. . . . .						
<b>10a</b>	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . . .						
<b>b</b>	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975. . . . .						
<b>c</b>	Add lines 10a and 10b. . . . .						
<b>11</b>	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on. . . . .						
<b>12</b>	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13</b>	<b>Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

**14 First five 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**

<b>15</b>	Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	
<b>16</b>	Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	

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

<b>17</b>	Investment income percentage for <b>2019</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	
<b>18</b>	Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	

**19a 33 1/3% support tests—2019.** 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—2018.** 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 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	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>		
	<b>1</b>		
<b>2</b>	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>		
	<b>2</b>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
	<b>3a</b>		
<b>b</b>	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>		
	<b>3b</b>		
<b>c</b>	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>		
	<b>3c</b>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
	<b>4a</b>		
<b>b</b>	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>		
	<b>4b</b>		
<b>c</b>	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>		
	<b>4c</b>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) 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>		
	<b>5a</b>		
<b>b</b>	<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?		
	<b>5b</b>		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
	<b>5c</b>		
<b>6</b>	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>		
	<b>6</b>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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 or 990-EZ).</i>		
	<b>7</b>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
	<b>8</b>		
<b>9a</b>	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>		
	<b>9a</b>		
<b>b</b>	Did one or more disqualified persons (as defined in 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>		
	<b>9b</b>		
<b>c</b>	Did a disqualified person (as defined in 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>		
	<b>9c</b>		
<b>10a</b>	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>		
	<b>10a</b>		
<b>b</b>	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>		
	<b>10b</b>		

**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 in (b) and (c) below, the governing body of a supported organization?		
<b>b</b>	A family member of a person described in (a) above?		
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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>		

**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>		

**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 in (2), 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>		

**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 ( <b>see instructions</b> ):		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions)		
<b>2</b>	Activities Test. <b>Answer (a) and (b) below.</b>		
<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>	Yes	No
<b>b</b>	Did the activities described in (a) 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. <b>Answer (a) and (b) below.</b>		
<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>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>		

**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.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	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)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	<b>8</b>	
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	<b>1</b>	
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by .035	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>	
<b>2</b>	Enter 85% of line 1	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	
<b>7</b>	<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)

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i)</b> <b>Excess Distributions</b>	<b>(ii)</b> <b>Underdistributions</b> <b>Pre-2019</b>	<b>(iii)</b> <b>Distributable</b> <b>Amount for 2019</b>
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019:			
<b>a</b> From 2014. . . . .			
<b>b</b> From 2015. . . . .			
<b>c</b> From 2016. . . . .			
<b>d</b> From 2017. . . . .			
<b>e</b> From 2018. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7:			
\$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015. . . . .			
<b>b</b> Excess from 2016. . . . .			
<b>c</b> Excess from 2017. . . . .			
<b>d</b> Excess from 2018. . . . .			
<b>e</b> Excess from 2019. . . . .			

**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).

<b>Facts And Circumstances Test</b>

**990 Schedule A, Supplemental Information**

Return Reference	Explanation
Schedule A, Part II, Line 10	National Jewish Health, a 170(b)(1)(A)(iii) organization and 501(c)3 is not required to complete this portion of Schedule A. National Jewish Health is voluntarily completing the schedule in order to qualify for Special Rule Reporting regarding Schedule B. As such National Jewish will be required to report contributions over 2% of total contributions for FY20 (Part VIII line1) on Part B. Qualifying contributions have been attached on Schedule B for FY20

**SCHEDULE C**  
(Form 990 or 990-EZ)  
  
Department of the Treasury  
Internal Revenue Service

**Political Campaign and Lobbying Activities**  
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.

OMB No. 1545-0047  
  
**2019**  
**Open to Public Inspection**

**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 the organization NATIONAL JEWISH HEALTH	Employer identification number 74-2044647
--	--

**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..... ▶ \$ \_\_\_\_\_

**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-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? .....		No	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....		No	
<b>c</b> Media advertisements? .....		No	
<b>d</b> Mailings to members, legislators, or the public? .....		No	
<b>e</b> Publications, or published or broadcast statements? .....		No	
<b>f</b> Grants to other organizations for lobbying purposes? .....		No	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....	Yes		143,226
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....		No	
<b>i</b> Other activities? .....		No	
<b>j</b> Total. Add lines 1c through 1i .....			143,226
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....		No	
<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? .....	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? .....	<b>3</b>	

**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>	
<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 expenditure next year? .....	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....	<b>5</b>	

**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.

Return Reference	Explanation
Schedule C, Part II-B, Line 1	National Jewish Health is continually expanding its research programs. To assist in this goal, representatives of National Jewish Health identify potential sources of funding, then market and promote National Jewish Health research scientists and programs as worthy recipients of these funds. The marketing efforts, both state and nationwide, can include working with the various congressional representatives and agencies that oversee research funding. National Jewish Health also uses lobbyists to lobby congressional representatives on healthcare issues with impact on the health care of our patients. National Jewish Health is a member of the Colorado Hospital Association (CHA) who represents over 100 hospitals and health systems throughout Colorado. As a member, National Jewish Health benefits from CHA's many resources and from their advocacy and representation at the state and federal level. National Jewish Health is also a member of the American Hospital Association (AHA) who serves as an advocate for its' members and acts as a conduit through which hospitals share best practices.

**SCHEDULE D**  
(Form 990)  
  
Department of the Treasury  
Internal Revenue Service

# Supplemental Financial Statements

OMB No. 1545-0047  
**2019**  
**Open to Public Inspection**

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

Name of the organization: NATIONAL JEWISH HEALTH  
Employer identification number: 74-2044647

**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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year . . . . .		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .  Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .  Yes  No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .  Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**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.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

**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 are a 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 programs
  - 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:

- c** Beginning balance . . . . .
- d** Additions during the year . . . . .
- e** Distributions during the year . . . . .
- f** Ending balance . . . . .

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

- 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 . . . . .	110,149,000	105,021,560	101,232,000	90,198,000	89,280,000
<b>b</b> Contributions . . . . .	9,136,000	3,969,462	9,107,000	10,875,000	6,715,000
<b>c</b> Net investment earnings, gains, and losses	1,524,000	4,457,130	5,983,000	10,448,000	-2,154,000
<b>d</b> Grants or scholarships . . . . .	0	0	0	0	0
<b>e</b> Other expenditures for facilities and programs . . . . .	10,078,000	3,298,900	11,301,000	10,289,000	3,643,000
<b>f</b> Administrative expenses . . . . .	0	0	0	0	0
<b>g</b> End of year balance . . . . .	110,731,000	110,149,252	105,021,000	101,232,000	90,198,000

**2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ 46.67 %
- b** Permanent endowment ▶ 51.13 %
- c** Temporarily restricted endowment ▶ 2.2 %

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:

- (i)** unrelated organizations . . . . .
- (ii)** related organizations . . . . .

	Yes	No
<b>3a(i)</b>		No
<b>3a(ii)</b>		No
<b>3b</b>		

**b** If "Yes" on 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	13,071,000		13,071,000
<b>b</b> Buildings . . . . .	0	103,756,000	60,411,000	43,345,000
<b>c</b> Leasehold improvements	0	0	0	0
<b>d</b> Equipment . . . . .	0	83,716,000	68,742,000	14,974,000
<b>e</b> Other . . . . .	0	21,897,000	96,000	21,801,000
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				93,191,000

**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 _____		
(A) Alternative Investments	23,374,000	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)	23,374,000	

**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, col.(B) line 13.)		

**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, col.(B) line 15.)	

**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	448,000
(2) Related Party Liabilities	803,000
(3) Split Interest Liability, ST	1,527,000
(4) Split Interest Liability, LT	8,665,000
(5) Estimated 3rd Party Payor Settlements	6,649,000
(6) Refundable Advances - Conditional Contrib	16,099,000
(7) Other Liabilities	2,494,000
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	36,685,000

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 FIN 48 (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>	325,836,220
<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>	-5,197,000
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	0
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	0
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	0
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	-5,197,000
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	331,033,220
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	500,860
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	0
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	500,860
<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>	331,534,080

**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>	313,486,699
<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>	0
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	0
<b>c</b>	Other losses . . . . .	<b>2c</b>	0
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	0
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	0
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	313,486,699
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	500,860
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	0
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	500,860
<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>	313,987,559

**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.

Return Reference	Explanation
See Additional Data Table	

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

Return Reference	Explanation

## Additional Data

**Software ID:** 19009572

**Software Version:** v1.00

**EIN:** 74-2044647

**Name:** NATIONAL JEWISH HEALTH

## Supplemental Information

Return Reference	Explanation
Schedule D, Part V, Line 4	National Jewish Health Endowment funds are used to support our mission. Many funds are restricted by the donor for purposes such as immunology research, indigent care, fellowships and faculty support. Unrestricted funds are used for the area of greatest need as established by the Board of Directors.

## Supplemental Information

Return Reference	Explanation
Schedule D, Part XI, Line 2a	The Balance Sheet on the tax return is reported rounded to the nearest thousand while the Statement of Revenue for this return are reported to the nearest dollar. This reporting method results in a rounding adjustment to the Reconciliation of Revenue reported in Part XI.



**SCHEDULE G**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding  
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
▶ 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.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization  
**NATIONAL JEWISH HEALTH**

**Employer identification number**  
74-2044647

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a**  Mail solicitations
  - b**  Internet and email solicitations
  - c**  Phone solicitations
  - d**  In-person solicitations
  - e**  Solicitation of non-government grants
  - f**  Solicitation of government grants
  - g**  Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Mindset Direct 12110 Sunset Hills Road Suite 600 Reston, VA 20190	Mindset Direct provided account strategy and production management services for the fiscal year ended June 30, 2020. Additional fundraising expenses are paid to Mindset Direct for printing, postage, letter shop work, etc. based on the contract terms. These fees totaled \$727,979 for the same period and were listed separately on each invoice.		No	1,976,649	311,400	1,665,249
<b>Total</b>				1,976,649	311,400	1,665,249

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AK, AL, AR, CA, CO, CT, FL, GA, IL, KS, KY, MA, MD, ME, MI, MN, MO, MS, NC, ND, NH, NJ, NM, NV, NY, OH, OK, OR, PA, RI, SC, TN, UT, VA, WA, WI, WV

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>Beaux Arts Ball</u> (event type)	<u>NY Real Estate Dinner</u> (event type)	<u>13</u> (total number)	(add col. (a) through col. (c))
<b>1</b>	Gross receipts . . . . .	2,085,013	2,283,773	1,719,495	6,088,281
<b>2</b>	Less: Contributions . . . . .	1,946,263	2,108,773	1,509,547	5,564,583
<b>3</b>	Gross income (line 1 minus line 2) . . . . .	138,750	175,000	209,948	523,698
Direct Expenses	<b>4</b> Cash prizes . . . . .	0	0	0	0
	<b>5</b> Noncash prizes . . . . .	0	0	0	0
	<b>6</b> Rent/facility costs . . . . .	119,300	44,495	224,121	387,916
	<b>7</b> Food and beverages . . . . .	203,912	203,622	81,437	488,971
	<b>8</b> Entertainment . . . . .	109,500	60,000	64,750	234,250
	<b>9</b> Other direct expenses . . . . .	168,526	196,758	218,830	584,114
<b>10</b>	Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				1,695,251
<b>11</b>	Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				-1,171,553

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
		<b>1</b>	Gross revenue . . . . .		
Direct Expenses	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Noncash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b>	Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
<b>7</b>	Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				
<b>8</b>	Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶				

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

- 11** Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activity conducted in:
 

<b>a</b> The organization's facility	<b>13a</b>	%
<b>b</b> An outside facility	<b>13b</b>	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ .....

Address ▶ .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

**c** If "Yes," enter name and address of the third party:

Name ▶ .....

Address ▶ .....

**16** Gaming manager information:

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

- Director/officer                       Employee                       Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
------------------	-------------

**SCHEDULE H (Form 990)**  
 Department of the Treasury  
 Internal Revenue Service  
**Name of the organization**  
 NATIONAL JEWISH HEALTH

# Hospitals

► **Complete if the organization answered "Yes" on Form 990, Part IV, question 20.**  
 ► **Attach to Form 990.**  
 ► **Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.**

OMB No. 1545-0047  
**2019**  
**Open to Public Inspection**

**Employer identification number**  
 74-2044647

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

	Yes	No
<b>1a</b> Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a . . . . .	Yes	
<b>1b</b> If "Yes," was it a written policy? . . . . .	Yes	
<b>2</b> 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. <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
<b>3</b> 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. <b>a</b> Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ % <b>b</b> Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: . . . . . <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input checked="" type="checkbox"/> 400% <input type="checkbox"/> Other _____ % <b>c</b> 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. <b>4</b> 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"? . . . . .	Yes	No
<b>5a</b> Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year? . . . . .	Yes	
<b>b</b> If "Yes," did the organization's financial assistance expenses exceed the budgeted amount? . . . . .		No
<b>c</b> 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? . . . . .		
<b>6a</b> Did the organization prepare a community benefit report during the tax year? . . . . .	Yes	
<b>b</b> If "Yes," did the organization make it available to the public? . . . . .	Yes	

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

<b>Financial Assistance and Means-Tested Government Programs</b>	<b>(a)</b> Number of activities or programs (optional)	<b>(b)</b> Persons served (optional)	<b>(c)</b> Total community benefit expense	<b>(d)</b> Direct offsetting revenue	<b>(e)</b> Net community benefit expense	<b>(f)</b> Percent of total expense
<b>a</b> Financial Assistance at cost (from Worksheet 1) . . . . .			83,785	0	83,785	0.03 %
<b>b</b> Medicaid (from Worksheet 3, column a) . . . . .			26,783,252	21,687,449	5,095,803	1.62 %
<b>c</b> Costs of other means-tested government programs (from Worksheet 3, column b) . . . . .			781,808	207,272	574,536	0.18 %
<b>d Total</b> Financial Assistance and Means-Tested Government Programs . . . . .	0	0	27,648,845	21,894,721	5,754,124	1.83 %
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4). . . . .			2,829,472	742,858	2,086,614	0.66 %
<b>f</b> Health professions education (from Worksheet 5) . . . . .			3,654,573	0	3,654,573	1.16 %
<b>g</b> Subsidized health services (from Worksheet 6) . . . . .			4,927,386	1,878,239	3,049,147	0.97 %
<b>h</b> Research (from Worksheet 7) . . . . .			81,322,962	63,364,160	17,958,802	5.72 %
<b>i</b> Cash and in-kind contributions for community benefit (from Worksheet 8) . . . . .			17,720	0	17,720	0.01 %
<b>j Total.</b> Other Benefits . . . . .	0	0	92,752,113	65,985,257	26,766,856	8.52 %
<b>k Total.</b> Add lines 7d and 7j . . . . .	0	0	120,400,958	87,879,978	32,520,980	10.35 %

**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						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
<b>10 Total</b>						

**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	Yes
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	1,224,211
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	0
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	37,196,759
6	Enter Medicare allowable costs of care relating to payments on line 5 . . . . .	6	62,933,066
7	Subtract line 6 from line 5. This is the surplus (or shortfall) . . . . .	7	-25,736,307
8	Describe in Part VI the extent to which any shortfall reported in 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	Yes
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	Yes

**Part IV Management Companies and Joint Ventures**

	(a) Name of entity (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)	(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)

See Additional Data Table	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

**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)  
National Jewish Health

Name of hospital facility or letter of facility reporting group \_\_\_\_\_

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? . . . . .		No
<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. . . . .		No
<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):	Yes	
<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 checked="" 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>19</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 . . . . .	Yes	
<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 . . . . .		No
<b>6b</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. . . . .		No
<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):	Yes	
<b>a</b>	<input checked="" type="checkbox"/> Hospital facility's website (list url): <u>https://www.njhealth.org/NJH/media/pdf/2016-Community-Health-Needs-Assessment.pdf</u>		
<b>b</b>	<input type="checkbox"/> Other website (list url): _____		
<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. . . . .	Yes	
<b>9</b>	Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>19</u>		
<b>10</b>	Is the hospital facility's most recently adopted implementation strategy posted on a website? . . . . . If "Yes" (list url): <u>https://www.nationaljewish.org/NJH/media/pdf/NJH-CHNA-2019.pdf</u>	Yes	
<b>10b</b>	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return? . . . . .		No
<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)? . . . . .		No
<b>12b</b>	If "Yes" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax? . . . . .		
<b>c</b>	If "Yes" on line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

**Part V Facility Information** (continued)

**Financial Assistance Policy (FAP)**

National Jewish Health

Name of hospital facility or letter of facility reporting group \_\_\_\_\_

		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:	Yes	
<b>a</b>	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of 0 _____% and FPG family income limit for eligibility for discounted care of 400 _____%		
<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 discount		
<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? . . . . .		No
<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):	Yes	
<b>a</b>	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
<b>b</b>	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her 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):	Yes	
<b>a</b>	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>www.njhealth.org</u>		
<b>b</b>	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>www.njhealth.org</u>		
<b>c</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>www.njhealth.org</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 LEP populations		
<b>j</b>	<input checked="" type="checkbox"/> Other (describe in Section C)		



**Part V Facility Information** (continued)

**Billing and Collections**

National Jewish Health

Name of hospital facility or letter of facility reporting group \_\_\_\_\_

		Yes	No
<b>17</b>	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? . . . . .	17	Yes
<b>18</b>	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: <b>a</b> <input type="checkbox"/> Reporting to credit agency(ies) <b>b</b> <input type="checkbox"/> Selling an individual's debt to another party <b>c</b> <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 <b>d</b> <input type="checkbox"/> Actions that require a legal or judicial process <b>e</b> <input type="checkbox"/> Other similar actions (describe in Section C) <b>f</b> <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted		
<b>19</b>	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? . . . . . If "Yes," check all actions in which the hospital facility or a third party engaged: <b>a</b> <input type="checkbox"/> Reporting to credit agency(ies) <b>b</b> <input type="checkbox"/> Selling an individual's debt to another party <b>c</b> <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 <b>d</b> <input type="checkbox"/> Actions that require a legal or judicial process <b>e</b> <input type="checkbox"/> Other similar actions (describe in Section C)	19	No
<b>20</b>	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): <b>a</b> <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>b</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) <b>c</b> <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C) <b>d</b> <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C) <b>e</b> <input type="checkbox"/> Other (describe in Section C) <b>f</b> <input type="checkbox"/> None of these efforts were made		

**Policy Relating to Emergency Medical Care**

<b>21</b>	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? . . . . . If "No," indicate why: <b>a</b> <input checked="" type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions <b>b</b> <input type="checkbox"/> The hospital facility's policy was not in writing <b>c</b> <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C) <b>d</b> <input type="checkbox"/> Other (describe in Section C)	21	No
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**Part V Facility Information** *(continued)*

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

National Jewish Health

**Name of hospital facility or letter of facility reporting group** \_\_\_\_\_

**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>		No
<b>24</b>		No



**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? 2

Name and address	Type of Facility (describe)
<b>1</b> National Jewish Health South Denver 499 East Hampden Ave Suite 300 Englewood, CO 80113	Adult Speciality Outpatient Clinic
<b>2</b> National Jewish Health Highlands Ranch 8671 South Quebec Street Suite 120 Highlands Ranch, CO 80130	Adult and Pediatric Speciality Outpatient Clininc
<b>3</b>	
<b>4</b>	
<b>5</b>	
<b>6</b>	
<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	

**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 (e.g., 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.

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part I, Line 3c	National Jewish Health is a voluntary participant in the Colorado Indigent Care Program (CICP) and has modeled their Financial Assistance Policy after the program. Pursuant to CICP guidelines, patients pay a minimal co-pay for care. National Jewish Health believes charging a minimal co-pay causes patients to be a full participant in their healthcare plan. For the National Jewish Health Financial Assistance program (FAP) National Jewish Health reviews income and liquid asset levels to determine patient financial need and discounts. Liquid assets (less an allowance based on family size) are added to annualized income (less annual medical expenses) to compare to the FPG. Through this formula National Jewish Health take into account medical indigence.
Schedule H, Part I, Line 7	National Jewish Health conducts an annual study to determine the costs of all major programs. Through this study, which allocated specific costs across major programs, we determine the cost of clinical care. This ratio is multiplied by the total bad debt charges to determine cost. It is the same methodology used to determine cost of free and reduced care. National Jewish Health classifies accounts as bad debt at the end of the collection cycle once contractual adjustments, financial assistance, and payments have been applied. An account is considered bad debt after all reasonable collection efforts have been made.

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part III, Section A, Line 2	The bad debt on line 2 is calculated at a cost to charge ratio, so is listed at an estimated cost lost. All accounts written off for private pay or underinsured patients who are determined to be uncollectible are considered implicit price concessions since we accept patients regardless of their ability to pay. The amount listed in line 2 is actually a reduction to gross revenue on our audited financial statements- as a price concession to reach net revenue. The note discussing Patient Revenue includes all related information and is on page 15-17 of our audited financial statements.
Schedule H, Part III, Section A, Line 4	With FASB new revenue recognition 605 and 606, revenue is recorded net of price concession, including bad debt. Bad debt is not reported on the financial statements, except when financial positions change for patients after their date of service. Financial Bad Debt was -0- for FY20 so as such there was no footnote.

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part III, Section B, Line 8	National Jewish Health is committed to providing specialty care to seniors. Patients benefit from extensive time with their healthcare providers, multi-specialty care focused on the whole patient, comprehensive patient education, rehabilitation and thorough diagnostic work-ups and treatments. This care is expensive and many aspects of it are not reimbursed adequately from Medicare. Many patients come to us as a last resort. The ability to access our care without regard to the limitations of insurance is an important benefit to these patients and to their community.
Schedule H, Part III, Section C, Line 9b	National Jewish Health screens for financial assistance policy (FAP) eligibility for 240 days after the first self-pay balance statement. During the first 120 days National Jewish Health collects on all accounts (excluding extraordinary collection practices) - until a patient applies for financial assistance. If they are found eligible, the discount is calculated and applied, the balance due is determined and normal collection practices resume for the remaining balance. During the last 120 days, if a patient applies for National Jewish Health financial assistance, all collection efforts (including any extraordinary collection practices) are suspended. If the patient is determined to be FAP eligible, any extraordinary collection efforts are reversed, the discount is calculated and applied, the balance due calculated, and normal collection efforts are resumed for this balance.

**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part VI, Line 2	National Jewish Health scrutinized published health data, held community input sessions, surveyed community health providers and consulted with our own faculty, who have extensive contacts and experience with the community, to understand the outstanding health needs of residents in our community.
Schedule H, Part VI, Line 3	National Jewish Health maintains a financial counseling department designed to help patients obtain needed assistance. The counselors inquire about financial need and educate patients on the various assistance programs available to them, including National Jewish's own financial assistance program and the Colorado Indigent Care Program. The counselors are available to assist patients in applying for need based on programs and in establishing payment plans and options.



**990 Schedule H, Supplemental Information**

Form and Line Reference	Explanation
Schedule H, Part VI, Line 4	<p>As a specialty hospital, National Jewish Health serves a very diverse community. The main National Jewish Health campus is located in a central Denver neighborhood at 1400 Jackson St. Adult and pediatric patients come to National Jewish from the local community as well as from throughout the state and nationally. As the only specialized hospital dedicated to Respiratory, Cardiac and Immunologic in the world, tobacco addiction is an important contributor to the disease burden of our patients. National Jewish Health operates tobacco cessation programs for the Denver community and 20 other states.</p>
Schedule H, Part VI, Line 5	<p>National Jewish Health invests significant resources in meeting the healthcare needs of our community. Since our founding over 120 years ago, when National Jewish Health was a free hospital for the care of indigent TB patients, National Jewish Health has been committed to meeting the medial needs of the under served in the community. National Jewish Health is only one of a handful of outpatient clinics in the area that schedules patients for services on a first come, first served basis regardless of ability to pay. All patients are provided a full scope of diagnostic and therapeutic services without regard to the patient's financial need. Our clinicians serve at multiple locations throughout the state in order to ease access to our services. As a teaching institution, our faculty educates and trains tomorrow's doctors, nurses, and other healthcare staff. Every year, National Jewish Health spends millions of dollars to conduct the full continuum of research from basic science to clinical application. National Jewish Health operates a K-8 school on our campus exclusively for chronically ill children with special medical needs. To our knowledge, it is the only school of its kind on a healthcare campus in the country. Overwhelmingly the students at the school live in poverty and qualify for free or reduced lunches. National Jewish Health offers free lung testing around the country. We subsidize programs throughout the community including an inner city asthma program in the Denver Public Schools, an Asthma Took Kit program for the western slope and a free asthma care and teaching program in the lower income communities of Colorado. As a not-for-profit institution our Board of Directors, all of whom are community leaders, are heavily involved in the direction and strategies of furthering our mission "to heal, to discover, and to educate". On April 8th, 2010, National Jewish Health was unanimously recognized by the Colorado House and Senate for our vital role in serving the health needs of Colorado citizens. In March 2020, Colorado reported its first confirmed case of COVID-19 followed by the Governor of Colorado declaring a disaster emergency with orders closing non-essential businesses, cessation of all elective procedures, and requiring Coloradoans to stay home. In addition to caring for our inpatients, National Jewish Health made significant physical plant and campus adaptations and kept its outpatient clinics open, added telehealth, built outdoor testing and vaccination facilities, expanded inpatient capabilities, added COVID-19 specific clinical programs for children and adults to treat both actively infected and recovering patients, adapted an infusion site for monoclonal antibody therapies, and mobilized teams of critical care physicians to meet the needs of critically ill patients in five hospitals in the front range of Colorado, New York, Los Angeles, Montana and via telehealth to hospitals in five Western states, staffing over 800 intensive care unit beds around the country. Teachers and staff at the Morgridge Academy, National Jewish Health's unique on campus public kindergarten through eighth grade school for chronically ill children quickly adapted to remote learning for the students. National Jewish Health staff also took care of their health needs and repeatedly delivered meals to the students and their families at their homes. Our faculty and staff partnered with multiple non-profit Universities, schools, and school systems to help them open and operate safely. National Jewish Health developed and implemented three high thru-put PCR molecular and two antibody COVID-19 diagnostic testing platforms. In addition to providing drive-thru testing for all Coloradoans on its campus, National Jewish Health performed COVID-19 laboratory testing for public health departments in five states and for several large employer groups and school systems receiving as many as 5,000 tests per day. During the first four months of the pandemic, over 700 broadcast (television and radio) stories and over 200 printed articles reaching an audience of greater than 20 million locally and nationally, featured National Jewish Health expertise about the emerging COVID-19 pandemic, personal protective equipment use and shortages, molecular testing, antibody testing, symptoms and treatment. Additionally, National Jewish faculty stepped up to serve on several state and national advisory committees. Our researchers were highly focused on COVID-19. Over the course of the pandemic, our researchers participated in multiple clinical trials of experimental therapies as well as implemented research programs designed to better understand the mechanisms and potential novel treatments for the virus.</p>

**Additional Data****Software ID:** 19009572**Software Version:** v1.00**EIN:** 74-2044647**Name:** NATIONAL JEWISH HEALTH**Form 990 Schedule H, Part V Section A. Hospital Facilities**

<b>Section A. Hospital Facilities</b>  (list in order of size from largest to smallest—see instructions) How many hospital facilities did the organization operate during the tax year? <b>1</b>		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
1	National Jewish Health 1400 Jackson Street Denver, CO 80206 www.njhealth.org 0104MU	X			X		X				

**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 5-National Jewish Health	<p>joined with Saint Joseph Hospital and the Denver Department of Public Health and Environment to conduct two focus groups of community stakeholders to provide input on the CHNA process. The first was held at Metro Caring with participants recruited by Metro Caring staff through their day-to-day operations. The second group was held at Saint Joseph Hospital with community members recruited through a Saint Joseph Hospital satellite clinic primarily serving low-income expectant mothers and their families and were primarily of Hispanic origin. The following organization were also surveyed: Early Child Pediatrics, Denver Health Community Health Clinics-Family Medicine and Pediatrics, 2040 Partners for Health, Clinica Tepeyac, STRIDE Community Health Center, and Salud Family Health Centers.</p>
Schedule H, Part V, Section B, Line 11-National Jewish Health	<p>leadership has chosen to direct its time, resources, and extraordinary expertise to address these specific areas: Pediatric Asthma, Education, and Access to Specialty Care. National Jewish Health is addressing Pediatric Asthma through extending hours into evenings and Saturdays, adding more faculty and staff to care for more children, and adding more locations in Denver and beyond. National Jewish Health is providing education to patients and their families on how to manage asthma and other respiratory diseases through providing active training programs to health care professionals, expanding access to patient education classes and support groups, increasing resources available at the onsite and online library which contains 200 MedFacts, TestFacts, and instructional videos on topics such as inhaler technique and "What is COPD?". National Jewish Health also operates a free K-8 school for up to 90 chronically ill children on the organization's main campus. The school teaches predominantly low-income and minority students and their families about how to manage their diseases, provides onsite highly skilled health care professionals to provide a safe learning environment, while the students fully participate in a full schedule of academic studies. The program helps them catch up on lost ground caused by absences as a result of their asthma and other chronic diseases. National Jewish Health is addressing long-term access to Specialty Care by constructing a five-story Center for Outpatient Health, changing to Epic for electronic health records, installing a new audiovisual system to facilitate more effective delivery of education internally and with external institutions. National Jewish Health is also developing a program for amyotrophic lateral sclerosis patients and expanding both its scleroderma and other pulmonary programs.</p>

**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 14- National Jewish Health	has full and plain language FAP includes the items used for eligibility criteria; Federal Poverty Guidelines and liquid assets. The result of the formula "Liquid Assets (less a \$2,500 allowance per family member) at a minimum of -0- + annualized income - annualized medical expenses (including health insurance premiums) "is compared to the FPG levels to determine the discount % allowed. The chart is included with the FAP plan summary on the National Jewish Health website (njhealth.org). This discount % is applied to the self-pay portion of the charges and that amount is deducted from the patient balance.
Schedule H, Part V, Section B, Line 16g- National Jewish Health	When patients inquire about financial assistance at various admission locations, the personnel refer them to the Financial Counselor's Office in the main admissions area. The counselors discuss the various assistance programs (including Medicaid, CICP, and the National Jewish Financial Assistance Program), pre-screen patients, and help them prepare applications. National Jewish Health FAP plain language paper copies are located in the Financial Counselor's office. Phone numbers and the url to the website are on the patient private pay bills and signs are displayed in the admission area.

**Form 990 Part V Section C Supplemental Information for Part V, Section B.**

**Section C. Supplemental Information for Part V, Section B.** Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 16j- National Jewish Health	has a team dedicated to community outreach. This team meets with safety net clinics and members of the community at large to raise awareness of our clinical services and the financial assistance that we provide. To ensure that we are meeting the needs of our community and to raise awareness of the financial assistance we offer, we have meetings with civic groups, safety net clinics and community leaders. National Jewish Health physicians also provide care at safety net clinics and at hospitals throughout the area helping raise awareness of the clinical programs and financial assistance National Jewish Health provides.

**Schedule J**  
(Form 990)

# Compensation Information

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

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.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
NATIONAL JEWISH HEALTH

Employer identification number  
74-2044647

## Part I Questions Regarding Compensation

	Yes	No								
<p><b>1a</b> 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.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax idemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<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 idemnification 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 (e.g., maid, chauffeur, chef)		
<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 idemnification 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 (e.g., maid, chauffeur, chef)									
<p><b>b</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</p>	<b>1b</b>									
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?</p>	<b>2</b>									
<p><b>3</b> Indicate which, if any, of the following the filing 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.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input checked="" type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p><b>4</b> 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:</p> <p><b>a</b> Receive a severance payment or change-of-control payment?</p> <p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4a</b>	No								
	<b>4b</b>	No								
	<b>4c</b>	No								
<p><b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b></p> <p><b>5</b> 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:</p> <p><b>a</b> The organization?</p> <p><b>b</b> Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	<b>5a</b>	No								
	<b>5b</b>	No								
<p><b>6</b> 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:</p> <p><b>a</b> The organization?</p> <p><b>b</b> Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	<b>6a</b>	No								
	<b>6b</b>	No								
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	<b>7</b>	No								
<p><b>8</b> 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.</p>	<b>8</b>	No								
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	<b>9</b>									



**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.

<b>Return Reference</b>	<b>Explanation</b>
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**Additional Data**

**Software ID:** 19009572  
**Software Version:** v1.00  
**EIN:** 74-2044647  
**Name:** NATIONAL JEWISH HEALTH

**Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC 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 Michael Salem MD President and CEO, BOD member	(i)	1,099,090	1,260,000	40,000	24,155	5,552	2,428,797	0
	(ii)	0	0	0	0	0	0	0
1 Christine K Forkner EVP Corp Affairs and CFO, Ass't Treasurer	(i)	380,622	264,007	25,000	24,155	13,928	707,712	0
	(ii)	0	0	0	0	0	0	0
2 Greg Downey MD EVP Academic Affairs	(i)	579,337	416,300	39,984	24,155	9,488	1,069,264	0
	(ii)	0	0	0	0	0	0	0
3 Steven Frankel MD COO and EVP of Clinical Affairs	(i)	334,438	202,533	16,800	24,155	13,928	591,854	0
	(ii)	0	0	0	0	0	0	0
4 Pamela L Zeitlin MD Chair, Department of Pediatrics	(i)	348,383	187,200	25,000	24,155	0	584,738	0
	(ii)	0	0	0	0	0	0	0
5 Irina Petrache MD Division Chair Pulmonology / Professor	(i)	364,000	0	30,816	24,155	0	418,971	0
	(ii)	0	0	0	0	0	0	0
6 Debra Dyer MD Chair Dept of Radiology	(i)	342,299	59,276	25,000	24,155	9,488	460,218	0
	(ii)	0	0	0	0	0	0	0
7 Lisa Tadiri VP Development	(i)	267,381	172,468	25,000	24,155	13,928	502,932	0
	(ii)	0	0	0	0	0	0	0
8 Philippa Marrack Phd Chair Dept. of Immunology and Genomic Medicine	(i)	251,854	102,500	0	24,155	0	378,509	0
	(ii)	0	0	0	0	0	0	0
9 Kevin Brown MD Chair, Department of Medicine	(i)	299,589	0	43,000	24,155	0	366,744	0
	(ii)	0	0	0	0	0	0	0
10 Glenn Hirsch MD Division Chief Cardiology/Professor	(i)	581,937	0	28,800	0	13,928	624,665	0
	(ii)	0	0	0	0	0	0	0
11 Richard Martin MD Professor	(i)	280,550	223,150	24,000	24,155	109	551,964	0
	(ii)	0	0	0	0	0	0	0
12 Jeffery King MD Division Chief Gastroenterology	(i)	471,546	0	38,000	24,155	13,928	547,629	0
	(ii)	0	0	0	0	0	0	0
13 Robert S Kantor MD Sr MD/Faculty Member/	(i)	445,769	0	33,750	24,155	0	503,674	0
	(ii)	0	0	0	0	0	0	0
14 Raphael Sung MD Asst Professor/Track II	(i)	430,988	0	37,920	19,814	5,552	494,274	0
	(ii)	0	0	0	0	0	0	0
15 Ron Berge Former EVP and COO	(i)	239,801	183,173	41,184	24,155	5,572	493,885	0
	(ii)	0	0	0	0	0	0	0
16 Erwin Gelfand Former Chair Dept of Pediatrics (former Key Employee)	(i)	227,459	0	22,066	20,904	128	270,557	0
	(ii)	0	0	0	0	0	0	0
17 Sarah Walker VP Chief Administrative Officer	(i)	266,178	73,130	13,200	24,155	13,928	390,591	0
	(ii)	0	0	0	0	0	0	0
18 Carrie Horn MD Chief Medical Officer	(i)	258,674	53,318	19,000	24,155	13,928	369,075	0
	(ii)	0	0	0	0	0	0	0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule K (Form 990)**

**Supplemental Information on Tax-Exempt Bonds**

▶ Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ 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

**2019**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
NATIONAL JEWISH HEALTH

Employer identification number

74-2044647

**Part I Bond Issues**

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
<b>A</b>	Colorado Health Facilities Authority	84-0752932	196474V98	01-20-2005	13,500,000	Construction of a clinical and research facility		X		X		X
<b>B</b>	Colorado Health Facilities Authority	84-0752932	19648AXX8	03-20-2012	28,176,276	Refunding of the Series 1998 and 1998B CHFA Bonds dated 4/1/98 and 11/1/98, respectively		X		X		X

**Part II Proceeds**

	A	B	C	D
<b>1</b> Amount of bonds retired . . . . .	1,800,800	0		
<b>2</b> Amount of bonds legally defeased . . . . .	0	0		
<b>3</b> Total proceeds of issue . . . . .	13,500,000	28,176,276		
<b>4</b> Gross proceeds in reserve funds . . . . .	782,800	2,704,750		
<b>5</b> Capitalized interest from proceeds . . . . .	0	0		
<b>6</b> Proceeds in refunding escrows . . . . .	0	0		
<b>7</b> Issuance costs from proceeds . . . . .	225,000	466,581		
<b>8</b> Credit enhancement from proceeds . . . . .	15,000	0		
<b>9</b> Working capital expenditures from proceeds . . . . .	0	0		
<b>10</b> Capital expenditures from proceeds . . . . .	12,447,200	0		
<b>11</b> Other spent proceeds . . . . .	0	25,004,945		
<b>12</b> Other unspent proceeds . . . . .	0	0		
<b>13</b> Year of substantial completion . . . . .	2007			
	Yes	No	Yes	No
<b>14</b> Were the bonds issued as part of a current refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? . . . . .		X	X	
<b>15</b> Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? . . . . .		X	X	
<b>16</b> Has the final allocation of proceeds been made? . . . . .	X		X	
<b>17</b> Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X		X	

**Part III Private Business Use**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		X						
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		X						

**Part III Private Business Use** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .		X						
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? . . . . .	X							
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?		X						
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . . ▶	0.53 %							
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶	0 %							
<b>6</b> Total of lines 4 and 5 . . . . .	0.53 %							
<b>7</b> Does the bond issue meet the private security or payment test? . . . . .		X						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .		X						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of. . . . .								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .		X						

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		X		X				
<b>2</b> If "No" to line 1, did the following apply? . . . . .								
<b>a</b> Rebate not due yet? . . . . .		X	X					
<b>b</b> Exception to rebate? . . . . .		X		X				
<b>c</b> No rebate due? . . . . .	X		X					
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
<b>3</b> Is the bond issue a variable rate issue? . . . . .	X			X				
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of hedge . . . . .								
<b>d</b> Was the hedge superintegrated? . . . . .								
<b>e</b> Was the hedge terminated? . . . . .								

**Part IV Arbitrage** (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
<b>b</b> Name of provider . . . . .								
<b>c</b> Term of GIC . . . . .								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
<b>6</b> Were any gross proceeds invested beyond an available temporary period?		X		X				
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? . . . . .		X		X				

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X					

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K. (See instructions).

Return Reference	Explanation
Schedule K, Part IV, Line 2c-01/20/2005 13,500,000 Colorado Health Facilities Authority	Kutak Rock Arbitrage Consulting prepared the report concerning the arbitrage rebate liability on May 27, 2020, which conclude there was no arbitrage rebate liability as of January 20, 2020. The next rebate calculation is January 20,2025.

<b>Return Reference</b>	<b>Explanation</b>
Schedule K, Part IV, Line 2c- 03/20/2012 28,176,276 Colorado Health Facilities Authority	Kutak Rock Arbitrage Consulting prepared the report concerning the arbitrage rebate liability on March 20, 2017, which conclude there was no arbitrage rebate liability as of March 20, 2017. The next rebate calculation is March 20, 2022.

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No. 1545-0047

2019

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization NATIONAL JEWISH HEALTH

Employer identification number 74-2044647

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 5 columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958.
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

Table with 9 columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Total \$

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Lisa Cicutto	Spouse of EVP of Academic Affairs	145,588	Salary		No

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions).

Return Reference	Explanation

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2019**

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
 ▶ **Attach to Form 990.**  
 ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

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Department of the Treasury  
Internal Revenue Service

Name of the organization  
NATIONAL JEWISH HEALTH

Employer identification number  
74-2044647

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	36	1,383,254	Fair Market Value
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
Other -				
25 Other ▶ ( <u>Auction Items</u> )	X	225	324,000	Fair Market Value
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? . . . . .		No
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .		No
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		



**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
Schedule M, Part I, Line 9	NJH is reporting the number or contributions column (b) lines 25-28

**SCHEDULE O**  
(Form 990 or 990-EZ)**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 990-EZ.

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

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Name of the organization  
NATIONAL JEWISH HEALTH

Employer identification number

74-2044647

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990, Part VI, Section A, Line 2	The following officers, directors, trustees, or key employees have a family or business relationship with another officer, director, trustee or key employee: Baker, Geoff - business relationship, Brownstein, Norman - business relationship, Dodge, R Statnon - business relationship, Feiner, Michael - business relationship, Isenberg, Christine - business relationship, , Levin, Bradley - business relationship, Parks, Brian - business relationship, Paul, Kathryn - business relationship, Richardson, Blair - business relationship, Robinson, Eddie - business relationship, and Zucker, Evan - business relationship.

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, Line 4	National Jewish Health amended their corporate bylaws in FY20.

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, Line 11b	The form was prepared by the Finance staff and was reviewed by the Director of Finance, EV P/Chief Financial Officer and President/Chief Executive Officer. It was distributed to the Board of Directors prior to issuance. Board members are not required to review the form prior to filing.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Section B, Line 12c	<p>National Jewish Health requires all employees and board members to complete a conflict of interest (COI) declaration statement annually. All statements with COI's are reviewed by the Chief Compliance Officer (CCO). The EVP Corporate Affairs is the CCO. When conflicts are present, the CCO develops a plan to either eliminate the conflict or develop a plan to manage the conflict. Conflicts involving the CEO would be taken to the Chairman of the Board for resolution. If the EVP Corp Affairs/CFO had a conflict, it would be resolved by the CEO. Board member conflicts are reviewed by the Audit Committee. Board members with conflicts are asked to recuse themselves from any Board deliberations, decisions, or negotiations related to their conflict. The National Jewish Health conflict of interest policy is available on the National Jewish Health website.</p>

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Section B, Line 15	Executive compensation decisions are made by the Compensation Committee of the Board of Directors. The committee relies on the report of an independent compensation consultant which includes independent data for similarly qualified individuals in comparable positions at similarly situated organizations. Contemporaneous documentation is maintained on committee deliberations and decisions. This committee met in September 2018 and decided the compensation package for the Chief Executive Officer. The Executive Vice Presidents were reviewed June 2019.

**990 Schedule O, Supplemental Information**

<b>Return Reference</b>	<b>Explanation</b>
Form 990, Part VI, Section C, Line 19	National Jewish Health's Articles of Incorporation are available to the general public through the Colorado Secretary of State's office. The most recent audited financial statements and other financial statistics are available on the National Jewish Health website and the Municipal Market Access System (EMMA). National Jewish Health does not make its Bylaws available to the public. The National Jewish Health conflict of interest policy is available on the National Jewish Health website.

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2019**

**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  
NATIONAL JEWISH HEALTH

**Employer identification number**

74-2044647

**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
<b>(1)</b> National Jewish Illiquid Asset Holding Company 1400 Jackson Street Denver, CO 80206 74-2044647	Property Holding	CO	0	0	N/A

**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
<b>(1)</b> NJH SJH INC 500 Eldorado Blvd Suite 4300 Broomfield, CO 80021 47-1194849	Support combined clinical operations	CO	501(c)(3)	12a, I	Sisters of Charity of Leavenworth Health System		No
<b>(2)</b> MS NJH Administrative Services LLC Gustave L Levy Place New York, NY 10002	Support the two related organizations in treating all forms of respiratory illness.	DE	501(c)(3)	12a, I	None		No



**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	
<b>(1)</b> JH NJH Administrative Services LLC 834 Walnut Street Suite 650 Philadelphia, PA 19107	Support the two related organizations in treating all forms of respiratory illness.	DE	N/A	Related				No			No	50 %

**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

**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 <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .	<b>1a</b>	No
<b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .	<b>1b</b>	No
<b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .	<b>1c</b>	No
<b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .	<b>1d</b>	No
<b>e</b> Loans or loan guarantees by related organization(s) . . . . .	<b>1e</b>	No
<b>f</b> Dividends from related organization(s) . . . . .	<b>1f</b>	No
<b>g</b> Sale of assets to related organization(s) . . . . .	<b>1g</b>	No
<b>h</b> Purchase of assets from related organization(s) . . . . .	<b>1h</b>	No
<b>i</b> Exchange of assets with related organization(s) . . . . .	<b>1i</b>	No
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .	<b>1j</b>	No
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .	<b>1k</b>	No
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .	<b>1l</b>	Yes
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .	<b>1m</b>	Yes
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .	<b>1n</b>	Yes
<b>o</b> Sharing of paid employees with related organization(s) . . . . .	<b>1o</b>	No
<b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .	<b>1p</b>	No
<b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .	<b>1q</b>	No
<b>r</b> Other transfer of cash or property to related organization(s) . . . . .	<b>1r</b>	No
<b>s</b> Other transfer of cash or property from related organization(s) . . . . .	<b>1s</b>	Yes

**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



**Part VII**   **Supplemental Information**

Provide additional information for responses to questions on Schedule R. (see instructions).

<b>Return Reference</b>	<b>Explanation</b>