

# Return of Organization Exempt From Income Tax

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

**2019**

Department of the Treasury  
Internal Revenue Service

▶ 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.

**Open to Public Inspection**

**A** For the 2019 calendar year, or tax year beginning **2019**, and ending **20**

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

**C** Name of organization **NAVICENT HEALTH, INC.**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**777 HEMLOCK STREET, MSC 111**  
 City or town, state or province, country, and ZIP or foreign postal code  
**MACON, GA 31201**

**D** Employer identification number  
**58-2149127**

**E** Telephone number  
**(478) 633-6968**

**G** Gross receipts \$ **145,927,577**

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

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

**J** Website: ▶ **WWW.NAVICENTHEALTH.ORG**

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

**L** Year of formation: **1994**

**M** State of legal domicile: **GA**

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>NAVICENT HEALTH'S MISSION IS TO ELEVATE HEALTH AND WELL-BEING THROUGH COMPASSIONATE CARE. OUR VALUES ARE INTEGRITY, RESPECT, (CONTINUED ON SCHEDULE O)</u>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>18</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>13</b>
	<b>5</b>	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	<b>1,155</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>836,846</b>
<b>b</b>	Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	<b>4,639</b>	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)		<b>45,603,841</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>25,378,555</b>	<b>98,953,284</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>71,686</b>	<b>141,905</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>186,032</b>	<b>1,035,049</b>
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>25,636,273</b>	<b>145,734,079</b>
	<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>6,000</b>
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4)		
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>22,536,669</b>	<b>72,340,308</b>
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>	<b>0</b>
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0</b>		
<b>17</b>		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>11,106,175</b>	<b>37,162,983</b>
<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>33,648,844</b>	<b>141,911,881</b>	
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>(8,012,571)</b>	<b>3,822,198</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>105,637,385</b>	<b>End of Year</b> <b>170,793,980</b>
	<b>21</b>	Total liabilities (Part X, line 26)	<b>56,520,193</b>	<b>70,801,552</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>49,117,192</b>	<b>99,992,428</b>

**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: CHRIS WILDE, EXECUTIVE VICE PRESIDENT/CFO  
 Date: \_\_\_\_\_  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: W. EDWARD PHILLIPS Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Check  if self-employed PTIN: P00451499  
 Firm's name ▶ DRAFFIN & TUCKER, LLP Firm's EIN ▶ 58-0914992  
 Firm's address ▶ PO BOX 71309, ALBANY, GA 31708-1309 Phone no. (229) 883-7878

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III  Yes  No

**1** Briefly describe the organization's mission:  
NAVICENT HEALTH'S MISSION IS TO ELEVATE HEALTH AND WELL-BEING THROUGH COMPASSIONATE CARE. OUR VALUES ARE INTEGRITY, RESPECT, OWNERSHIP AND CARING. NAVICENT HEALTH, INC. IS A NONPROFIT CORPORATION WHOSE PRIMARY PURPOSE IS TO SERVE AS A PARENT CORPORATION PROVIDING STRATEGIC DIRECTION TO THE MEDICAL (CONTINUED ON SCHEDULE O)

**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 \$ 102,613,990 including grants of \$ 32,408,590 ) (Revenue \$ 73,861,457 )  
NAVICENT HEALTH'S PRIMARY PURPOSE IS TO SERVE AS A CONTROLLING BODY FOR THE MEDICAL CENTER OF CENTRAL GEORGIA, INC., HEALTH SERVICES OF CENTRAL GEORGIA, INC., CENTRAL GEORGIA SENIOR HEALTH, INC., THE MEDICAL CENTER OF PEACH COUNTY, INC., NAVICENT HEALTH BALDWIN, INC. AND OTHER AFFILIATED ENTITIES; AND TO PROVIDE STRATEGIC DIRECTION, FINANCIAL MANAGEMENT, RESOURCE ALLOCATION AND OTHER SUPPORT TO ITS AFFILIATES IN THE PROVISION OF HEALTHCARE SERVICES TO THE CENTRAL GEORGIA COMMUNITY.

**4b** (Code: ) (Expenses \$ 19,892,402 including grants of \$ ) (Revenue \$ 25,290,030 )  
NAVICENT HEALTH OPERATES CENTRAL GEORGIA REHABILITATION HOSPITAL, LLC, THE FIRST REHABILITATION FACILITY ESTABLISHED IN CENTRAL GEORGIA AND ONE OF TWO FREE-STANDING REHABILITATION HOSPITALS IN THE STATE. THE REHABILITATION HOSPITAL PROVIDES COMPREHENSIVE PHYSICAL REHABILITATION SERVICES ON AN INPATIENT AND OUTPATIENT BASIS. IT IS LICENSED FOR 58 BEDS

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

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

**4e** Total program service expenses 122,506,392

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .		✓
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	✓	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .	✓	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		✓
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		✓
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		✓
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		✓
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? <i>If "Yes," complete Schedule L, Part II</i> . . . . .		✓
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .		✓
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		✓
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	✓	
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		✓
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .		✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		✓
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	✓	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	✓	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	✓	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	✓	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		✓
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		✓
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O. . . . .	✓	

**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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .		0
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .		



**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1,155			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		✓		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		✓		
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		✓		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		✓		
b	If "Yes," enter the name of the foreign country <b>CJ</b> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			✓	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			✓	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			✓	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			✓	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			✓	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			✓	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			✓	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h				
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	<b>Sponsoring organizations maintaining donor advised funds.</b>					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b				
10	<b>Section 501(c)(7) organizations.</b> Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	<b>Section 501(c)(12) organizations.</b> Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	13a				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			✓	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		✓		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			✓	

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . .	<b>1a</b> 18		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent . . . . .	<b>1b</b> 13		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	<b>2</b>		<input checked="" type="checkbox"/>
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .	<b>3</b>		<input checked="" type="checkbox"/>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	<b>4</b>	<input checked="" type="checkbox"/>	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	<b>5</b>		<input checked="" type="checkbox"/>
<b>6</b> Did the organization have members or stockholders? . . . . .	<b>6</b>	<input checked="" type="checkbox"/>	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	<b>7a</b>	<input checked="" type="checkbox"/>	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	<b>7b</b>	<input checked="" type="checkbox"/>	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body? . . . . .	<b>8a</b>	<input checked="" type="checkbox"/>	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	<b>8b</b>	<input checked="" type="checkbox"/>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O . . . . .	<b>9</b>		<input checked="" type="checkbox"/>

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	<b>10a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	<b>11a</b>	<input checked="" type="checkbox"/>
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990. . . . .		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	<b>12a</b>	<input checked="" type="checkbox"/>
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	<b>12b</b>	<input checked="" type="checkbox"/>
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	<b>12c</b>	<input checked="" type="checkbox"/>
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	<b>13</b>	<input checked="" type="checkbox"/>
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	<b>14</b>	<input checked="" type="checkbox"/>
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	<b>15a</b>	<input checked="" type="checkbox"/>
<b>b</b> Other officers or key employees of the organization . . . . .	<b>15b</b>	<input checked="" type="checkbox"/>
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	<b>16a</b>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	<b>16b</b>	<input checked="" type="checkbox"/>

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► GA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ►  
 CHRIS WILDE, 777 HEMLOCK STREET, MACON, GA 31201, (478) 633-1452

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(1) NINFA M SAUNDERS PRESIDENT/CEO	25.0 28.0			✓			2,817,268	2,413,239	396,282	
(2) CAROL LOVIN BOARD MEMBER	1.0 41.0	✓					0	1,540,055	421,623	
(3) ELBERT T MCQUEEN SENIOR VP	35.0 10.0				✓		1,352,779	0	110,337	
(4) KENNETH B BANKS CORPORATE SECRETARY & CHIEF LEGAL COUNSEL	45.0 5.0			✓			605,385	0	177,436	
(5) THOMAS W OLIVER JR, MD COO ENTERPRISE CLINICAL SYSTEMS	40.0 1.0				✓		566,285	0	79,614	
(6) ROY E GILBREATH CHIEF SYSTEMS OF CARE INTEGRATION OFFICER	40.0 0.0				✓		471,484	0	70,485	
(7) RHONDA PERRY EVP BUSINESS INTEGRATION	45.0 0.0			✓			530,585	0	10,067	
(8) ROBERT C WILDE EVP ENTERPRISE CHIEF FINANCIAL OFFICER	45.0 5.0			✓			442,814	0	41,945	
(9) M. OMER F AWAN CHIEF INFORMATION OFFICER	40.0 0.0					✓	388,326	0	84,649	
(10) CHRISTOPHER M CORNUE EMPLOYEE SEVERANCE	40.0 0.0					✓	442,182	0	26,287	
(11) MICHAEL P ESPOSITO JR EMPLOYEE SEVERANCE	40.0 0.0				✓		374,410	0	4,448	
(12) MARK S CIANCIOLO SVP PARTNERSHIP DEVELOPMENT/INTEGRATION OFFICER	40.0 0.0					✓	278,977	0	77,596	
(13) GINA B KEADLE CHIEF HUMAN RESOURCES AND TALENT OFFICER	40.0 0.0				✓		300,643	0	36,940	
(14) STEPHEN B KARDON PRESIDENT STRATUS/TC2	40.0 0.0					✓	293,797	0	26,066	

**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			
(15) SARA L LONERGAN VP DEPUTY GENERAL COUNSEL	40.0 0.0									7,907
(16) TODD M DIXON CEO - BALDWIN	1.0 40.0							0	205,840	24,714
(17) JUDY K WARE CFO RURAL HEALTH	40.0 1.0							193,599	0	33,352
(18) LAURA T GENTRY AVP MEDICAL CENTER PEACH COUNTY	1.0 40.0							0	154,814	24,890
(19) ARMAND BALSANO BOARD MEMBER	1.0 1.0							0	0	0
(20) BILL TIFT, MD BOARD MEMBER	1.0 1.0							0	0	0
(21) BILL TILLET BOARD MEMBER	1.0 1.0							0	0	0
(22) CONNIE CATER BOARD MEMBER	1.0 1.0							0	0	0
(23) DAVID DANZIE BOARD MEMBER	1.0 1.0							0	0	0
(24) HENRY KOPLIN BOARD MEMBER	1.0 2.0							0	0	0
(25) (SEE STATEMENT)										
<b>1b Subtotal</b>								9,346,220	4,313,947	1,654,638
<b>c Total from continuation sheets to Part VII, Section A</b>								0	0	0
<b>d Total (add lines 1b and 1c)</b>								9,346,220	4,313,947	1,654,638

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 **▶** 131

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4 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? If "Yes," complete Schedule J for such individual	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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
MACON OCCUPATIONAL MEDICINE, LLC, 124 THIRD STREET, MACON, GA 31201-3404	EMPLOYE HEALTH SERVICES	2,399,486
MCDERMOTT WILL & EMERY LLP, P.O. BOX 6043, CHICAGO, IL 60680-6043	LEGAL SERVICES	1,856,844
ACOMBINA, LLC, 32 COUNTRY LANE, VOORHEES, NJ 08043-1178	PROJECT DEVELOPMENT-CONSULTANTS	957,386
PARKER, HUDSON, RAINER & DOBBS LLP, 303 PEACHTREE STREET, NE, STE 3600, ATLANTA, GA 30308	LEGAL SERVICES	689,954
INFOR (US) INC, 13560 MORRIS RD., STE 4100, ALPHARETTA, GA 30004	CONSULTANTS	659,009

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 **▶** 46

**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>1b</b>	Membership dues . . . . .					
	<b>1c</b>	Fundraising events . . . . .					
	<b>1d</b>	Related organizations . . . . .	45,598,841				
	<b>1e</b>	Government grants (contributions)					
	<b>1f</b>	All other contributions, gifts, grants, and similar amounts not included above	5,000				
	<b>1g</b>	Noncash contributions included in lines 1a-1f . . . . .	\$				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .	▶	45,603,841			
<b>Program Service Revenue</b>			Business Code				
	<b>2a</b>	AFFILIATED SUPPORT REVENUE	541200	69,736,954	69,736,954		
	<b>b</b>	PATIENT REVENUE	621990	25,829,812	25,829,812		
	<b>c</b>	PARKING FEES	821930	1,991,078	1,991,078		
	<b>d</b>	MANAGEMENT FEES	561000	831,207		831,207	
	<b>e</b>	CAFETERIA SALES	722514	44,876	44,876		
	<b>f</b>	All other program service revenue . . . . .	900099	519,357	519,357	0	0
<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .	▶	98,953,284				
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .	▶	335,403			335,403
	<b>4</b>	Income from investment of tax-exempt bond proceeds ▶					
	<b>5</b>	Royalties . . . . .	▶				
	<b>6a</b>	Gross rents . . . . .	(i) Real	453,758			
			(ii) Personal				
			<b>6a</b>	453,758			
	<b>6b</b>	Less: rental expenses					
	<b>6c</b>	Rental income or (loss)	453,758	0			
	<b>d</b>	Net rental income or (loss) . . . . .	▶	453,758	453,758		
	<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other		0		
			<b>7a</b>				
	<b>7b</b>	Less: cost or other basis and sales expenses . . . . .		193,498			
	<b>7c</b>	Gain or (loss) . . . . .	0	(193,498)			
<b>d</b>	Net gain or (loss) . . . . .	▶	(193,498)			(193,498)	
<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>					
<b>8b</b>	Less: direct expenses . . . . .	<b>8b</b>					
<b>c</b>	Net income or (loss) from fundraising events . . . . .	▶					
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>					
<b>9b</b>	Less: direct expenses . . . . .	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities . . . . .	▶					
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>					
		<b>10b</b>					
		<b>10a</b>					
<b>b</b>	Less: cost of goods sold . . . . .	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory . . . . .	▶					
<b>Miscellaneous Revenue</b>			Business Code				
	<b>11a</b>	EQUITY PARTNERSHIP INVESTMENT	531390	575,652	575,652		
	<b>b</b>	PASSTHROUGH INVESMENT UBI		5,639		5,639	
	<b>c</b>						
	<b>d</b>	All other revenue . . . . .		0	0	0	
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .	▶	581,291				
<b>12</b>	<b>Total revenue.</b> See instructions . . . . .	▶	145,734,079	99,151,487	836,846	141,905	

**Part IX Statement of Functional Expenses**

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

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	32,408,590	32,408,590		
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .				
4	Benefits paid to or for members . . . . .				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	8,015,905	529,223	7,486,682	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7	Other salaries and wages . . . . .	51,223,484	47,299,440	3,924,044	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	(5,206,264)	(5,206,264)		
9	Other employee benefits . . . . .	14,274,942	14,018,948	255,994	
10	Payroll taxes . . . . .	4,032,241	3,407,934	624,307	
11	Fees for services (nonemployees):				
a	Management . . . . .				
b	Legal . . . . .	1,390,017		1,390,017	
c	Accounting . . . . .	(74,658)		(74,658)	
d	Lobbying . . . . .	89,698		89,698	
e	Professional fundraising services. See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .	1,192,913		1,192,913	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	11,560,760	9,481,982	2,078,778	0
12	Advertising and promotion . . . . .	1,177,714	716,795	460,919	
13	Office expenses . . . . .	1,195,696	1,143,439	52,257	
14	Information technology . . . . .	2,731,288	2,690,182	41,106	
15	Royalties . . . . .				
16	Occupancy . . . . .	538,713	509,870	28,843	
17	Travel . . . . .	675,468	260,413	415,055	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .	26,123	11,254	14,869	
20	Interest . . . . .	71,369	71,369		
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	5,097,521	5,066,829	30,692	
23	Insurance . . . . .	293,360	293,360		
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	MEDICAL SUPPLIES	1,059,010	1,057,423	1,587	
b	MINOR EQ, EQ RENTAL & MAINT	8,379,244	8,270,986	108,258	
c	TAXES & LICENSES	1,057,716	295,850	761,866	
d	DUES	650,556	169,055	481,501	
e	All other expenses	50,475	9,714	40,761	0
25	<b>Total functional expenses.</b> Add lines 1 through 24e	141,911,881	122,506,392	19,405,489	0
26	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	1,754,690	<b>1</b>	1,461,968
	<b>2</b> Savings and temporary cash investments . . . . .		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	
	<b>4</b> Accounts receivable, net . . . . .	3,325,171	<b>4</b>	4,706,266
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>5</b>	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 . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .	157,779	<b>8</b>	200,500
	<b>9</b> Prepaid expenses and deferred charges . . . . .	8,518,175	<b>9</b>	7,181,558
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 56,518,811		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 36,557,152	21,331,153	<b>10c</b> 19,961,659
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	0	<b>12</b>	0
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .	41,653,941	<b>13</b>	42,391,805
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	28,896,476	<b>15</b>	94,890,224
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	105,637,385	<b>16</b>	170,793,980	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	18,051,479	<b>17</b>	8,294,686
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .	10,000,000	<b>20</b>	9,770,500
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<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 . . . . .	28,468,714	<b>25</b>	52,736,366
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	56,520,193	<b>26</b>	70,801,552
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	49,117,192	<b>27</b>	99,992,428
	<b>28</b> Net assets with donor restrictions . . . . .		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>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 . . . . .	49,117,192	<b>32</b>	99,992,428	
<b>33</b> Total liabilities and net assets/fund balances . . . . .	105,637,385	<b>33</b>	170,793,980	



**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>	145,734,079
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	141,911,881
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	3,822,198
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	49,117,192
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	(101,447)
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	47,154,485
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	99,992,428

**Part XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		<input checked="" type="checkbox"/>
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		



**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 (Check all that apply)					(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			
(25) JOHN VINYARD ----- BOARD MEMBER	1.0 ----- 1.0	✓					0	0	0
(26) KIM JOHNSTON, M.D. ----- VICE CHAIRMAN	1.0 ----- 1.0	✓					0	0	0
(27) MAC EVERETT ----- BOARD MEMBER	1.0 ----- 1.0	✓					0	0	0
(28) MIKE FINNERTY ----- BOARD MEMBER	1.0 ----- 1.0	✓					0	0	0
(29) RANDY HUGHES ----- BOARD MEMBER	1.0 ----- 1.0	✓					0	0	0
(30) RAY PIPPIN ----- BOARD MEMBER	1.0 ----- 1.0	✓					0	0	0
(31) RICK SHACKELFORD ----- BOARD MEMBER	1.0 ----- 1.0	✓					0	0	0
(32) SANFORD DUKE, MD ----- BOARD MEMBER	1.0 ----- 1.0	✓					0	0	0
(33) STARR PURDUE ----- CHAIRMAN	1.0 ----- 1.0	✓					0	0	0
(34) TIMOTHY JACKSON ----- BOARD MEMBER	1.0 ----- 1.0	✓					0	0	0
(35) WIMBERLY TREADWELL ----- BOARD MEMBER	1.0 ----- 1.0	✓					0	0	0

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

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

▶ Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization  
NAVICENT HEALTH, INC.

Employer identification number  
58-2149127

**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 **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box 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 . . . . . 1
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) THE MEDICAL CENTER OF CENTRAL GOERGIA, INC.	58-2149128	3. HOSPITAL. SECTION 170(B)(1)(A)(III).	✓		0	0
(B)						
(C)						
(D)						
(E)						
<b>Total</b>					0	0

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

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

**Section A. Public Support**

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> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
<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						

**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 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . ▶ <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33 1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>b 33 1/3% support test—2018.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2019.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2018.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>		

**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 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 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 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 2019 (line 10c, column (f), divided by line 13, column (f)) . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2018 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 in line 12 on 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
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.	<input type="checkbox"/>	<input type="checkbox"/>
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	<input type="checkbox"/>	<input type="checkbox"/>
c 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)? If "Yes," explain in <b>Part VI</b> 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.	<input type="checkbox"/>	<input type="checkbox"/>
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , 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).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?	<input type="checkbox"/>	<input type="checkbox"/>
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? If "Yes," provide detail in <b>Part VI</b> .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c 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? If "Yes," provide detail in <b>Part VI</b> .	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)	<input type="checkbox"/>	<input type="checkbox"/>

**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>11a</b>		✓
<b>b</b> A family member of a person described in (a) above?		✓
<b>11b</b>		✓
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		✓
<b>11c</b>		✓

**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? If "No," describe in <b>Part VI</b> 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.		
<b>1</b>		
<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? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

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

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

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>	✓	
<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? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>	✓	
<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? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>	✓	

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

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input checked="" 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. Answer (a) and (b) below.		
<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? If "Yes," then in <b>Part VI</b> 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.		
<b>2a</b>		
<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? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .		
<b>3a</b>	✓	
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		
<b>3b</b>	✓	

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

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

<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 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>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 Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
<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 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 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)

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

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

Return Reference - Identifier	Explanation
SCHEDULE A, PART IV, SECTION D, LINE 3 - SUPP. ORG. HAVE SIGNIFICANT VOICE IN INVESTMENT POLICIES	COMPLETE OVERLAP BETWEEN THE BOARDS OF THE SUPPORTED AND SUPPORTING ORGANIZATIONS AND SUBSTANTIAL IDENTITY AMONG THE OFFICER GROUP OF THE TWO ORGANIZATIONS ENSURE THAT THE SUPPORTED ORGANIZATION HAS A SIGNIFICANT VOICE IN THE SUPPORTING ORGANIZATION'S INVESTMENT POLICIES AND IN THE USE OF THE SUPPORTING ORGANIZATION'S ASSETS AND INCOME.
SCHEDULE A, PART IV, SECTION E, LINE 3A - POWER TO APPOINT/ELECT MAJORITY OF OFFICER/DIRECTOR/TRUSTEE	NAVICENT HEALTH ANNUALLY APPOINTS THE MEMBERS TO THE BOARD OF DIRECTORS OF THE MEDICAL CENTER OF CENTRAL GEORGIA (THE SUPPORTED ORGANIZATION). THE CEO AND EVP/CFO OF BOTH ORGANIZATIONS ARE THE SAME INDIVIDUALS.
SCHEDULE A, PART IV, SECTION E, LINE 3B - SUBSTANTIAL DIRECTION OVER POLICIES/PROGRAMS/ACTIVITIES	NAVICENT HEALTH IS RESPONSIBLE FOR STRATEGIC AND FINANCIAL PLANNING, COMPENSATION OVERSIGHT AND RESOURCE ALLOCATION ISSUES FOR THE MEDICAL CENTER OF CENTRAL GEORGIA AND ALL AFFILIATED ORGANIZATIONS WITHIN THE MULTI-ENTITY HEALTHCARE SYSTEM OF ORGANIZATIONS.

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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2019**

Department of the Treasury  
Internal Revenue Service

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

**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 organization NAVICENT HEALTH, INC.	Employer identification number 58-2149127
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) . . . . . ▶ \$
- 3 Volunteer hours for political campaign activities (see instructions) . . . . .

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . .  Yes  No
- 4a Was a correction made? . . . . .  Yes  No
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . .  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).  
**B** Check  if the filing organization checked box A and "limited control" provisions apply.

**Limits on Lobbying Expenditures**  
 (The term "expenditures" means amounts paid or incurred.)

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

**4-Year Averaging Period Under Section 501(h)**  
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**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?		✓	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		✓	
<b>c</b> Media advertisements?		✓	
<b>d</b> Mailings to members, legislators, or the public?		✓	
<b>e</b> Publications, or published or broadcast statements?		✓	
<b>f</b> Grants to other organizations for lobbying purposes?		✓	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?		✓	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✓	
<b>i</b> Other activities?	✓		89,698
<b>j</b> Total. Add lines 1c through 1i			89,698
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		✓	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<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.

SEE NEXT PAGE

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 - Identifier	Explanation
SCHEDULE C, PART II-B, LINE 1 - DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	LOBBYING EXPENSES INCLUDE A PORTION OF DUES PAID TO VARIOUS ORGANIZATIONS (I.E., GEORGIA HOSPITAL ASSOCIATION). IT ALSO INCLUDES AMOUNTS PAID TO A CONTRACTED INDIVIDUAL AND A PORTION OF THE AMOUNT PAID TO EMPLOYEES, WHOM LOBBY ON BEHALF OF THE ORGANIZATION.

**SCHEDULE D  
(Form 990)**

**Supplemental Financial Statements**

OMB No. 1545-0047

▶ **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.**

**2019**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization NAVICENT HEALTH, INC.	Employer identification number 58-2149127
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**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? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> 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? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> 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). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> 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.	<b>Held at the End of the Tax Year</b>
a Total number of conservation easements . . . . .	<b>2a</b>
b Total acreage restricted by conservation easements . . . . .	<b>2b</b>
c Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>
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? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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 FASB 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 FASB 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 FASB 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 make significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange program
  - e**  Other \_\_\_\_\_
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  **Yes**  **No**

**Part IV Escrow and Custodial Arrangements.**

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <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 on 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 . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ \_\_\_\_\_ %
  - b** Permanent endowment ▶ \_\_\_\_\_ %
  - c** Term endowment ▶ \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes           | No |
|---|---------------|----|
| <b>(i)</b> Unrelated organizations . . . . .  | <b>3a(i)</b>  |    |
| <b>(ii)</b> Related organizations . . . . .   | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 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 . . . . .				
<b>b</b> Buildings . . . . .		2,842,648	1,180,266	1,662,382
<b>c</b> Leasehold improvements . . . . .		512,640	341,762	170,878
<b>d</b> Equipment . . . . .		45,143,870	35,035,124	10,108,746
<b>e</b> Other . . . . .		8,019,653	0	8,019,653
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) . . . . .				19,961,659

**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 . . . . .		
(2) Closely held equity interests . . . . .		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) . ▶		

**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) INVESTMENTS IN AFFILIATES	30,234,598	
(2) INVESTMENTS IN JOINT VENTURES	12,157,207	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) . ▶	42,391,805	

**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) WORKERS COMP ESCROW	275,000
(2) MISCELLANEOUS RECEIVABLE	1,864,258
(3) PUTNAM COUNTY RECEIVABLE	772,789
(4) MANAGEMENT FEE RECEIVABLE	213,310
(5) 457B DEFERRED COMPENSATION	17,961,587
(6) DC SERP	3,824,879
(7) DUE FROM AFFILIATES	1,308,876
(8) THIRD PARTY SETTLEMENT	742,966
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶	94,890,224

**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	
(2) SERP LIABILITY	2,633,981
(3) DC SERP LIABILITY	3,824,879
(4) 457B PLAN	17,961,587
(5) RETENTION PLAN	202,473
(6) BB&T TERM LOAN 2017	0
(7) WELLS FARGO TERM LOAN 2019	5,030,287
(8) DEFERRED INFLOW - PENSION	16,912,159
(9) RESERVE IBNR	6,171,000
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . . ▶	52,736,366

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



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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	
<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>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	
<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>	

**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>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>		
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>		<b>4c</b>	
<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>	

**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.

SEE STATEMENT

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**Schedule D**

Other Assets - Complete if the organization answered "Yes" to

**Part IX**

Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book values
Due from CPI	574,661
Subsidiary Receivables	618,702
Penison (GASB Conformity )	66,733,196

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 - Identifier	Explanation
<p>SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740) FOOTNOTE</p>	<p>ON JANUARY 1, 2019, NAVICENT HEALTH BECAME PART OF ATRIUM HEALTH (THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY). FOLLOWING ARE EXCERPTS FROM FOOTNOTE 1 OF ATRIUM HEALTH'S AUDITED STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019. THIS FOOTNOTE DISCUSSES NAVICENT'S RELATIONSHIP TO ATRIUM HEALTH AND ITS INCLUSION IN THE ATRIUM HEALTH AUDITED FINANCIAL STATEMENTS. AN ASC 740 DISCLOSURE WAS NOT CONSIDERED TO BE MATERIAL FOR FINANCIAL STATEMENT DISCLOSURE PURPOSES; HOWEVER, THE REQUIREMENTS OF ASC 740 WERE CONSIDERED. FOR THE COMPLETE FOOTNOTE, PLEASE SEE FOOTNOTE 1 BEGINNING ON PAGE 27 OF THE ATTACHED AUDITED FINANCIAL STATEMENTS.</p> <p>ATRIUM HEALTH IS ONE OF THE NATION'S LEADING AND MOST INNOVATIVE HEALTHCARE ORGANIZATIONS, PROVIDING A FULL SPECTRUM OF HEALTHCARE AND WELLNESS PROGRAMS THROUGHOUT THE SOUTHEAST REGION. ITS DIVERSE NETWORK OF CARE LOCATIONS INCLUDES ACADEMIC MEDICAL CENTERS, HOSPITALS, FREESTANDING EMERGENCY DEPARTMENTS, PHYSICIAN PRACTICES, SURGICAL AND REHABILITATION CENTERS, HOME HEALTH AGENCIES, NURSING HOMES AND BEHAVIORAL HEALTH CENTERS, AS WELL AS HOSPICE AND PALLIATIVE CARE SERVICES. ATRIUM HEALTH WORKS TO ENHANCE THE OVERALL HEALTH AND WELLBEING OF ITS COMMUNITIES THROUGH HIGH QUALITY PATIENT CARE, EDUCATION AND RESEARCH PROGRAMS, AND NUMEROUS COLLABORATIVE PARTNERSHIPS. ATRIUM HEALTH WAS ORGANIZED IN 1943 UNDER THE NORTH CAROLINA HOSPITAL AUTHORITIES ACT. IT IS A PUBLIC BODY AND A BODY CORPORATE AND POLITIC AND, THEREFORE, HAS BEEN DETERMINED BY THE INTERNAL REVENUE SERVICE TO BE EXEMPT FORM FEDERAL AND STATE INCOME TAXES. ATRIUM HEALTH IS HEADQUARTERED IN CHARLOTTE, NORTH CAROLINA.</p> <p>FOR FINANCIAL REPORTING PURPOSES, ATRIUM HEALTH IS DIVIDED INTO THE "PRIMARY ENTERPRISE", "DISCRETE COMPONENT UNITS," AND "FIDUCIARY ACTIVITIES." THE PRIMARY ENTERPRISE CONSISTS OF THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY (CMHA, D/B/A ATRIUM HEALTH) AND ALL AFFILIATES WHOSE ASSETS AND INCOME ATRIUM HEALTH CONTROLS WITHOUT LIMITATION.</p> <p>IN FEBRUARY 2018, ATRIUM HEALTH SIGNED A LETTER OF INTENT WITH NAVICENT HEALTH (NAVICENT), A NONPROFIT CORPORATION HEADQUARTERED IN MACON, GEORGIA, TO ENTER A STRATEGIC COMBINATION TO ENHANCE ACCESS, AFFORDABILITY, AND EQUITY OF CARE FOR INDIVIDUALS AND FAMILIES IN CENTRAL AND SOUTHERN GEORGIA. IN DECEMBER 2018, ATRIUM HEALTH AND NAVICENT SIGNED AN AGREEMENT AND MEMBER SUBSTITUTION (AGREEMENT), EFFECTIVE JANUARY 1, 2019, PURSUANT TO WHICH AHNH GEORGIA, INC., A NEWLY FORMED CONTROLLED AFFILIATE OF WHICH ATRIUM HEALTH IS THE SOLE MEMBER, BECAME THE SOLE CORPORATE MEMBER OF NAVICENT. THROUGH THIS AGREEMENT, NAVICENT BECAME A REGIONAL HUB IN, AND AN INTEGRAL PART OF ATRIUM HEALTH. ON THE EFFECTIVE DATE OF THE AGREEMENT, NAVICENT BECAME A COMPONENT UNIT OF ATRIUM HEALTH AND, BECAUSE A CONTROLLED SUBSIDIARY OF ATRIUM HEALTH IS THE SOLE MEMBER OF NAVICENT, ITS FINANCIAL INFORMATION IS BLENDED WITH THE PRIMARY ENTERPRISE AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019.</p>

**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2019**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
NAVICENT HEALTH, INC.

Employer identification number  
58-2149127

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  Yes  No
- 2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 **Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		91,193,532
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3a</b> Subtotal . . . . .	0	0			91,193,532
<b>b</b> Total from continuation sheets to Part I . . . . .	0	0			0
<b>c</b> Totals (add lines 3a and 3b)	0	0			91,193,532

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶

3 Enter total number of other organizations or entities . . . . . ▶

**Part III** **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.  
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . .  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . .  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* . . . . .  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* . . . . .  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* . . . . .  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* . . . . .  Yes  No

**Part V**

**Supplemental Information.** Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference - Identifier	Explanation
SCHEDULE F, PART I, LINE 3 - METHOD TO ACCOUNT FOR EXPENDITURES ON ORG'S FINANCIAL STATEMENTS	CENTRAL AMERICA AND THE CARIBBEAN: ACCRUAL
SCHEDULE F, PART I, LINE 3(F) - INVESTMENTS	NAVICENT HEALTH, INC. IS THE OWNER OF VARIOUS FOREIGN INVESTMENTS WHICH ARE HELD FOR THE BENEFIT OF THE MEDICAL CENTER OF CENTRAL GEORGIA, INC., AN AFFILIATED CONTROLLED TAX-EXEMPT ORGANIZATION. FOR ACCOUNTING PURPOSES, THESE INVESTMENTS ARE REFLECTED ON THE BALANCE SHEET OF THE MEDICAL CENTER OF CENTRAL GEORGIA.
SCHEDULE F, PART IV, LINE 4 - QUALIFIED ELECTING FUND	<p>BLACKSTONE PARK AVENUE NON-TAXABLE FUND, LP HAS MADE A TIMELY IRC SECTION 1295 ELECTION WITH RESPECT TO VARIOUS INVESTMENTS IN PASSIVE FOREIGN INVESTMENT COMPANIES AND HAS FILED FORM 8621 ON BEHALF OF THE PARTNERSHIP.</p> <p>NO UNRELATED BUSINESS TAXABLE INCOME IS EARNED OR REPORTED AS A RESULT OF THIS INVESTMENT.</p> <p>NAVICENT HEALTH HAS INVESTED IN 2 FOREIGN PARTNERSHIPS, BARINGS GLOBAL INVESTMENT FUNDS (U.S.), LP AND GRAMERCY DISTRESSED OPPORTUNITY FUND III, LP THAT REPORTED INDIRECT PFIC INCOME. NAVICENT HEALTH IS A TAX-EXEMPT ORGANIZATION DESCRIBED IN IRC SECTION 501(C)(3). PURSUANT TO TREASURY REGULATION SECTION 1.298-1(C), FORM 8621 IS NOT REQUIRED TO BE FILED WITH RESPECT TO A PFIC UNLESS THE INCOME DERIVED WITH RESPECT TO THE PFIC STOCK IS TAXABLE AS UNRELATED BUSINESS INCOME. ACCORDING TO THE INFORMATION PROVIDED BY THE PARTNERSHIPS, THE PFIC INVESTMENTS GENERATED NO UBI. THEREFORE, FORM 8621 IS NOT REQUIRED TO BE FILED.</p>
SCHEDULE F, PART IV, LINE 5 - INTEREST IN FOREIGN PARTNERSHIPS	NAVICENT HEALTH OWNS DIRECT AND INDIRECT INTERESTS IN FOREIGN PARTNERSHIPS. FORM 8865 IS COMPLETED FOR EACH OF THESE INVESTMENTS WHEN REQUIRED BASED ON INFORMATION PROVIDED BY THE PARTNERSHIPS.



**SCHEDULE H  
(Form 990)**

**Hospitals**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, question 20.**  
▶ **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  
NAVICENT HEALTH, INC.

Employer identification number  
58 2149127

**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 . . . . .	✓	
<b>1b</b> If "Yes," was it a written policy? . . . . .	✓	
<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 checked="" 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 care</i> ? 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 checked="" type="checkbox"/> Other <u>125</u> %	✓	
<b>b</b> Did the organization use FPG as a factor in determining eligibility for providing <i>discounted care</i> ? 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 type="checkbox"/> 400% <input checked="" type="checkbox"/> Other <u>270</u> %	✓	
<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"? . . . . .	✓	
<b>5a</b> Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	✓	
<b>b</b> If "Yes," did the organization's financial assistance expenses exceed the budgeted amount? . . . . .	✓	
<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? . . . . .	✓	
<b>b</b> If "Yes," did the organization make it available to the public? . . . . .	✓	

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

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
<b>Financial Assistance and Means-Tested Government Programs</b>						
<b>a</b> Financial Assistance at cost (from Worksheet 1) . . . . .			685,770	0	685,770	3.41
<b>b</b> Medicaid (from Worksheet 3, column a)			841,074	511,674	329,400	1.64
<b>c</b> Costs of other means-tested government programs (from Worksheet 3, column b) . . . . .			0	0	0	0.00
<b>d Total.</b> Financial Assistance and Means-Tested Government Programs	0	0	1,526,844	511,674	1,015,170	5.04
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4) . . . . .			0	0	0	0.00
<b>f</b> Health professions education (from Worksheet 5) . . . . .			0	0	0	0.00
<b>g</b> Subsidized health services (from Worksheet 6) . . . . .			0	0	0	0.00
<b>h</b> Research (from Worksheet 7) . . . . .			0	0	0	0.00
<b>i</b> Cash and in-kind contributions for community benefit (from Worksheet 8) . . . . .			0	0	0	0.00
<b>j Total.</b> Other Benefits . . . . .	0	0	0	0	0	0.00
<b>k Total.</b> Add lines 7d and 7j . . . . .	0	0	1,526,844	511,674	1,015,170	5.04

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

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

**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?	<b>1</b>	✓
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 . . . . .	<b>2</b>	225,532
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. . . . .	<b>3</b>	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) . . . . .	<b>5</b>	11,828,557
6 Enter Medicare allowable costs of care relating to payments on line 5 . . . . .	<b>6</b>	8,408,550
7 Subtract line 6 from line 5. This is the surplus (or shortfall) . . . . .	<b>7</b>	3,420,007
8 Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		

**Section C. Collection Practices**

9a Did the organization have a written debt collection policy during the tax year? . . . . .	<b>9a</b>	✓
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 . . . . .	<b>9b</b>	✓

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

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

**Part V Facility Information**

**Section A. Hospital Facilities**

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

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

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

**1** CENTRAL GEORGIA REHABILITATION HOSPITAL, LLC  
 3351 NORTHSIDE DRIVE, MACON, GA 31210 STATE LICENSE  
 NO. : 011-627

**2**

**3**

**4**

**5**

**6**

**7**

**8**

**9**

**10**

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

**Part V Facility Information** (continued)

**Section B. Facility Policies and Practices**

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

**Name of hospital facility or letter of facility reporting group** CENTRAL GEORGIA REHABILITATION HOSPITAL, LLC

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

		Yes	No
<b>Community Health Needs Assessment</b>			
1	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? . . . . .		✓
2	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 . . . . .		✓
3	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):			
a	<input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b	<input checked="" type="checkbox"/> Demographics of the community		
c	<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		
d	<input checked="" type="checkbox"/> How data was obtained		
e	<input checked="" type="checkbox"/> The significant health needs of the community		
f	<input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g	<input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h	<input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i	<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)		
j	<input type="checkbox"/> Other (describe in Section C)		
4	Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>18</u>		
5	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 . . . . .	✓	
6a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C . . . . .	✓	
6b	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 . . . . .		✓
7	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):			
a	<input checked="" type="checkbox"/> Hospital facility's website (list url): <u>WWW.NAVICENTHEALTH.ORG/OUR-ANNUAL-REPORTS.HTML</u>		
b	<input type="checkbox"/> Other website (list url): _____		
c	<input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d	<input type="checkbox"/> Other (describe in Section C)		
8	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 . . . . .	✓	
9	Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>18</u>		
10	Is the hospital facility's most recently adopted implementation strategy posted on a website? . . . . .	✓	
a	If "Yes," (list url): <u>WWW.NAVICENTHEALTH.ORG/OUR-ANNUAL-REPORTS.HTML</u>		
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return? . . . . .		
11	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.		
12a	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)? . . . . .		✓
b	If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax? . . . . .		
c	If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

**Part V Facility Information** (continued)

**Financial Assistance Policy (FAP)**

Name of hospital facility or letter of facility reporting group CENTRAL GEORGIA REHABILITATION HOSPITAL, LLC

		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:	✓	
<b>a</b>	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>1</u> <u>2</u> <u>5</u> % and FPG family income limit for eligibility for discounted care of <u>2</u> <u>7</u> <u>0</u> %		
<b>b</b>	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
<b>c</b>	<input type="checkbox"/> Asset level		
<b>d</b>	<input type="checkbox"/> Medical indigency		
<b>e</b>	<input checked="" type="checkbox"/> Insurance status		
<b>f</b>	<input checked="" type="checkbox"/> Underinsurance status		
<b>g</b>	<input type="checkbox"/> Residency		
<b>h</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>14</b>	Explained the basis for calculating amounts charged to patients?	✓	
<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):	✓	
<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):	✓	
<b>a</b>	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>(SEE STATEMENT)</u>		
<b>b</b>	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>(SEE STATEMENT)</u>		
<b>c</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>(SEE STATEMENT)</u>		
<b>d</b>	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>e</b>	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>f</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>g</b>	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
<b>h</b>	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
<b>i</b>	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
<b>j</b>	<input type="checkbox"/> Other (describe in Section C)		

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

**Billing and Collections**

Name of hospital facility or letter of facility reporting group CENTRAL GEORGIA REHABILITATION HOSPITAL, LLC

		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? . . . . .	✓	
<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)		
<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 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)		

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

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

Name of hospital facility or letter of facility reporting group CENTRAL GEORGIA REHABILITATION HOSPITAL, LLC

		Yes	No
<b>22</b>	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.		
<b>a</b>	<input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
<b>b</b>	<input checked="" type="checkbox"/> 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		
<b>c</b>	<input type="checkbox"/> 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		
<b>d</b>	<input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method		
<b>23</b>	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? . . . . .	23	✓
	If "Yes," explain in Section C.		
<b>24</b>	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? . . . . .	24	✓
	If "Yes," explain in Section C.		

**Part V, Section C**

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

Return Reference - Identifier	Explanation
<p>SCHEDULE H, PART V, SECTION B, LINE 3E - THE SIGNIFICANT HEALTH NEEDS OF THE COMMUNITY</p>	<p>THE HOSPITAL IDENTIFIED AND PRIORITIZED THE COMMUNITY'S HEALTH NEEDS BY CONDUCTING 1,202 SURVEYS AND 5 FOCUS GROUP MEETINGS. THE CHNA IDENTIFIED 16 SPECIFIC COMMUNITY HEALTH NEEDS:</p> <ol style="list-style-type: none"> <li>1. ACCESS TO HEALTHCARE SERVICES</li> <li>2. MENTAL HEALTH</li> <li>3. DIABETES</li> <li>4. HEART DISEASE &amp; STROKE</li> <li>5. SUBSTANCE ABUSE</li> <li>6. INJURY &amp; VIOLENCE</li> <li>7. NUTRITION, PHYSICAL ACTIVITY &amp; WEIGHT</li> <li>8. INFANT HEALTH</li> <li>9. CANCER</li> <li>10. SEXUALLY TRANSMITTED DISEASES</li> <li>11. HIV/AIDS</li> <li>12. RESPIRATORY DISEASES</li> <li>13. TOBACCO USE</li> <li>14. DEMENTIAS, INCLUDING ALZHEIMER'S DISEASE</li> <li>15. KIDNEY DISEASE</li> <li>16. POTENTIALLY DISABLING CONDITIONS</li> </ol>
<p>SCHEDULE H, PART V, SECTION B, LINE 5 - INPUT FROM PERSONS WHO REPRESENT BROAD INTERESTS OF COMMUNITY SERVED</p>	<p>FACILITY NAME: CENTRAL GEORGIA REHABILITATION HOSPITAL, LLC</p> <p>DESCRIPTION: A COMMUNITY NEEDS ASSESSMENT WAS PERFORMED IN 2018 ON BEHALF OF THE MEDICAL CENTER OF CENTRAL GEORGIA MCGG BY PROFESSIONAL RESEARCH CONSULTANTS, INC. PRC. PRC IS A NATIONALLY RECOGNIZED HEALTHCARE CONSULTING FIRM WHICH HAS CONDUCTED HUNDREDS OF COMMUNITY NEEDS ASSESSMENTS SINCE 1994. A PRECISE AND CAREFULLY EXECUTED METHODOLOGY IS CRITICAL IN ASSERTING THE VALIDITY OF THE RESULTS GATHERED IN THE PRC COMMUNITY HEALTH SURVEY. THUS, TO ENSURE THE BEST REPRESENTATION OF THE POPULATION SURVEYED A MIXED-MODE METHODOLOGY WAS IMPLEMENTED. THIS INCLUDED SURVEYS CONDUCTED VIA TELEPHONE (LANDLINE AND CELL PHONE), AS WELL AS THROUGH ONLINE QUESTIONNAIRES.</p> <p>THE SAMPLE DESIGN USED FOR THIS EFFORT CONSISTED OF A STRATIFIED RANDOM SAMPLE OF 1,202 INDIVIDUALS AGE 18 AND OLDER IN THE TOTAL AREA, INCLUDING 201 IN BALDWIN COUNTY, 300 IN BIBB COUNTY, 300 IN HOUSTON COUNTY, 201 IN PEACH COUNTY, AND 200 IN THE OTHER COUNTIES. ONCE THE INTERVIEWS WERE COMPLETED, THESE WERE WEIGHTED IN PROPORTION TO THE ACTUAL POPULATION DISTRIBUTION SO AS TO APPROPRIATELY REPRESENT THE TOTAL AREA AS A WHOLE. ALL ADMINISTRATION OF THE SURVEYS, DATA COLLECTION AND DATA ANALYSIS WAS CONDUCTED BY PRC. AS PART OF THIS COMMUNITY HEALTH NEEDS ASSESSMENT, 5 FOCUS GROUPS WERE HELD WITH 40 LOCAL KEY INFORMANTS. THESE INCLUDED 3 GROUPS HELD IN MACON, GEORGIA (FOR KEY INFORMANTS WHO SERVE BIBB AND SURROUNDING COUNTIES), AS WELL AS COUNTY-SPECIFIC FOCUS GROUPS IN BALDWIN AND PEACH COUNTIES. THE FOCUS GROUP PARTICIPANTS INCLUDED PHYSICIANS, PUBLIC HEALTH REPRESENTATIVES, OTHER HEALTH PROFESSIONALS, SOCIAL SERVICE PROVIDERS, AND OTHER COMMUNITY LEADERS.</p> <p>ADDITIONALLY, PUBLIC HEALTH, VITAL STATISTICS AND BENCHMARK DATA INCLUDING GEORGIA AND NATIONWIDE RISK FACTOR DATA AND HEALTHY PEOPLE 2020 WERE USED. PARTICIPANTS ALSO INCLUDED A PUBLIC HEALTH REPRESENTATIVE AND SEVERAL INDIVIDUALS WHO WORK WITH LOW INCOME, MINORITY AND OTHER MEDICALLY UNDER SERVED POPULATIONS. A VARIETY OF SECONDARY DATA SOURCES WERE CONSULTED TO COMPLEMENT THE ASSESSMENT INCLUDING THE CENTERS FOR DISEASE CONTROL AND PREVENTION, GEORGIA DEPARTMENT OF COMMUNITY HEALTH, US CENSUS DATA, US DEPARTMENT OF HEALTH AND HUMAN SERVICES, US DEPARTMENT OF LABOR AND US DEPARTMENT OF JUSTICE (FBI).</p>
<p>SCHEDULE H, PART V, SECTION B, LINE 6A - CHNA CONDUCTED WITH ONE OR MORE OTHER HOSPITAL FACILITIES</p>	<p>FACILITY NAME: MEDICAL CENTER OF CENTRAL GEORGIA, INC.</p> <p>DESCRIPTION: AN ACADEMIC MEDICAL CENTER AND DESIGNATED LEVEL 1 TRAUMA CENTER, MCGG IS LICENSED FOR 635-BEDS. BOTH MCGG AND CENTRAL GEORGIA REHABILITATION HOSPITAL, LLC ARE CONTROLLED BY NAVICENT HEALTH, INC.</p>
<p>SCHEDULE H, PART V, SECTION B, LINE 11 - HOW HOSPITAL FACILITY IS ADDRESSING NEEDS IDENTIFIED IN CHNA</p>	<p>FACILITY NAME: CENTRAL GEORGIA REHABILITATION HOSPITAL</p> <p>DESCRIPTION: A WIDE RANGE OF PRIORITY HEALTH ISSUES WERE IDENTIFIED BY THE COMMUNITY REPRESENTATIVES IN THE 2018 CHNA. THE HOSPITAL, AS PART OF NAVICENT HEALTH, WILL CONSIDER THE TOP HEALTH PRIORITIES IDENTIFIED THROUGH THE PROCESS AND THEIR OVERALL ALIGNMENT WITH THE HOSPITAL'S MISSION, GOALS AND STRATEGIC PRIORITIES. THE HOSPITAL WILL CONTINUE TO FOCUS ON DEVELOPING, SUPPORTING AND COLLABORATING ON STRATEGIES AND INITIATIVES TO IMPROVE HEALTHCARE ACCESS AND HEALTH PROMOTION. THIS FACILITY IS A SPECIALTY HOSPITAL PROVIDING REHABILITATION SERVICES TO ALL INDIVIDUALS WITHOUT REGARD TO THEIR ABILITY TO PAY.</p>
<p>SCHEDULE H, PART V, SECTION B, LINE 16A - FAP AVAILABLE WEBSITE</p>	<p><a href="http://WWW.NAVICENTHEALTH.ORG/FOR-PATIENTS-AND-VISITORS/FINANCIAL-AID-INFORMATION.HTML">WWW.NAVICENTHEALTH.ORG/FOR-PATIENTS-AND-VISITORS/FINANCIAL-AID-INFORMATION.HTML</a></p>



Return Reference - Identifier	Explanation
SCHEDULE H, PART V, SECTION B, LINE 16B - FAP APPLICATION FORM WEBSITE	WWW.NAVICENTHEALTH.ORG/FOR-PATIENTS-AND-VISITORS/FINANCIAL-AID-INFORMATION.HTML
SCHEDULE H, PART V, SECTION B, LINE 16C - PLAIN LANGUAGE FAP SUMMARY WEBSITE	WWW.NAVICENTHEALTH.ORG/FOR-PATIENTS-AND-VISITORS/FINANCIAL-AID-INFORMATION.HTML

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

**Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**  
(list in order of size, from largest to smallest)

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

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

Provide the following information.

- 1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II; 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 needs assessments 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.

Return Reference - Identifier	Explanation
SCHEDULE H, PART I - PERCENT OF TOTAL EXPENSES AND OTHER FINANCIAL INFORMATION	THE PERCENT OF TOTAL EXPENSES AND OTHER FINANCIAL INFORMATION IN SCHEDULE H, PARTS I AND III ARE CALCULATED USING ONLY THE FINANCIAL INFORMATION OF CENTRAL GEORGIA REHAB HOSPITAL, LLC, A WHOLLY OWNED LIMITED LIABILITY COMPANY OF NAVICENT HEALTH, INC. THAT IS ACCOUNTED FOR AS A SEPARATE DEPARTMENT OF THE ORGANIZATION.
SCHEDULE H, PART I, LINE 7 - EXPLANATION OF COSTING METHODOLOGY USED FOR CALCULATING LINE 7 TABLE	THE DATA REPORTED IN PART 1, LINE 7 IS REPORTED AS INSTRUCTED BY THE CATHOLIC HEALTH ASSOCIATION'S "A GUIDE FOR PLANNING AND REPORTING COMMUNITY BENEFITS, 2008". THE COSTS WERE CALCULATED USING THE RATIO OF COSTS TO CHARGES USING WORKSHEET 2 IN THE INSTRUCTIONS TO FORM 990 SCHEDULE H.
SCHEDULE H, PART III, LINE 2 - METHODOLOGY USED TO ESTIMATE BAD DEBT	PATIENT CHARGES WRITTEN OFF TO BAD DEBT REPRESENT THE AMOUNT OF CHARGES CONSIDERED UNCOLLECTIBLE AFTER REASONABLE ATTEMPTS TO COLLECT HAVE BEEN MADE FOR THAT PORTION OF A PATIENT'S BILL THAT ARE NOT OTHERWISE PAID BY THIRD-PARTY INSURANCE, GOVERNMENT PROGRAMS, PATIENT PAYMENTS OR THAT DO NOT QUALIFY FOR WRITEOFF UNDER THE HOSPITAL'S FINANCIAL ASSISTANCE POLICY.
SCHEDULE H, PART III, LINE 4 - FOOTNOTE IN ORGANIZATION'S FINANCIAL STATEMENTS DESCRIBING BAD DEBT	ATRIUM HEALTH ISSUES CONSOLIDATED FINANCIAL STATEMENTS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AS PRESCRIBED BY THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD. THERE IS NO COMPREHENSIVE FOOTNOTE THAT ADDRESSES BAD DEBT EXPENSE. NET PATIENT ACCOUNT RECEIVABLES ARE IN FOOTNOTE 1(F) ON PAGE 26, FINANCIAL ASSISTANCE AND COMMUNITY BENEFIT COSTS ARE DISCUSSED IN FOOTNOTE 1(R) ON PAGE 29, AND THE USE OF ESTIMATES (WHICH INCLUDES THE USE OF ESTIMATES RELATED TO THE VALUATION OF ACCOUNTS RECEIVABLE, INCLUDING CONTRACTUAL ALLOWANCES AND PROVISIONS FOR BAD DEBTS) IS DISCUSSED IN FOOTNOTE 1(T) ON PAGE 30 OF THE AUDITED FINANCIAL ON STATEMENTS FOR THE CALENDAR YEAR ENDED DECEMBER 31, 2019.
SCHEDULE H, PART III, LINE 8 - DESCRIBE EXTENT ANY SHORTFALL FROM LINE 7 TREATED AS COMMUNITY BENEFIT AND COSTING METHOD USED	THE COSTING METHODOLOGY USES THE ESTIMATED COSTS INCLUDED IN THE COST REPORT WHICH ARE CALCULATED USING A DEPARTMENTAL SPECIFIC COST TO CHARGE RATIO AS COMPARED TO ACTUAL MEDICARE PAYMENTS. THE COSTS ARE ESTIMATED BECAUSE THE COST REPORT WAS FILED ON A 12 MONTH PERIOD ENDING 9/30/2019 AND A 3 MONTH PERIOD ENDING 12/31/2019.
SCHEDULE H, PART III, LINE 9B - DID COLLECTION POLICY CONTAIN PROVISIONS ON COLLECTION PRACTICES FOR PATIENTS WHO ARE KNOWN TO QUALIFY FOR ASSISTANCE	PATIENTS ARE NOTIFIED OF THE ORGANIZATION'S FINANCIAL ASSISTANCE POLICY PRIOR TO DISCHARGE. EACH BILLING STATEMENT CONTAINS A CONSPICUOUS NOTICE THAT FINANCIAL ASSISTANCE IS AVAILABLE TO INDIVIDUALS THAT QUALIFY. ONCE A PATIENT IS DETERMINED TO QUALIFY FOR FINANCIAL ASSISTANCE, IT IS NOTED IN THE PATIENT'S FINANCIAL RECORD AND ANY COLLECTION EFFORTS CEASE. ANY PREVIOUS AMOUNTS BILLED ARE WRITTEN OFF (OR REFUNDED IF ANY PAYMENT WAS RECEIVED) AS PROVIDED IN THE FINANCIAL ASSISTANCE POLICY. THE ASSISTANT VICE PRESIDENT OF REVENUE CYCLE OF THE ORGANIZATION REVIEWS THE FINANCIAL ACTIVITY ON OTHER ACCOUNTS TO DETERMINE IF AN ACCOUNT SHOULD BE TURNED OVER TO OUTSIDE COLLECTIONS. IF A PATIENT ACCOUNT TURNED OVER TO COLLECTIONS IS LATER DETERMINED TO QUALIFY FOR FINANCIAL ASSISTANCE, THE ACCOUNT IS BROUGHT BACK FROM COLLECTIONS AND THE ACCOUNT WRITTEN OFF.
SCHEDULE H, PART VI, LINE 2 - NEEDS ASSESSMENT	A COMMUNITY NEEDS ASSESSMENT WAS PERFORMED IN 2018 ON BEHALF OF THE NAVICENT HEALTH BY PROFESSIONAL RESEARCH CONSULTANTS, INC. (PRC). THE CHNA WAS CONDUCTED FOR THE MEDICAL CENTER OF CENTRAL GEORGIA AND CENTRAL GEORGIA REHABILITATION HOSPITAL. PRC IS A NATIONALLY RECOGNIZED HEALTHCARE CONSULTING FIRM. IN ADDITION, THE HOSPITAL ROUTINELY SOLICITS FEEDBACK ON COMMUNITY HEALTH NEEDS FROM MEMBERS OF THE MEDICAL STAFF AND COMMUNITY LEADERS AS PART OF ITS STRATEGIC PLANNING PROCESS.
SCHEDULE H, PART VI, LINE 3 - PATIENT EDUCATION	PATIENTS ARE INFORMED OF AVAILABLE ASSISTANCE BY THE FOLLOWING METHODS: THE PATIENT IS NOTIFIED UPON ADMISSION OF THE FINANCIAL ASSISTANCE POLICY; SIGNAGE AT ALL ACCESS POINTS INTO THE ORGANIZATION NOTIFIES PATIENTS AND GUESTS OF THE POLICY; AND ALL BILLINGS INCLUDE INFORMATION TO CONTACT THE BUSINESS OFFICE TO APPLY FOR ASSISTANCE. WE ALSO IDENTIFY ALL PATIENTS WITHOUT INSURANCE AND WORK WITH THEM TO OBTAIN MEDICAID COVERAGE IF POSSIBLE. THE ORGANIZATION'S WEBSITE NOTIFIES VISITORS OF AVAILABLE FINANCIAL ASSISTANCE. THE FAP, THE PLAIN LANGUAGE SUMMARY AND THE APPLICATION FOR ASSISTANCE ARE ALSO AVAILABLE ON THE ORGANIZATION'S WEBSITE.
SCHEDULE H, PART VI, LINE 4 - COMMUNITY INFORMATION	THE PRIMARY SERVICE AREA IS BIBB CRAWFORD, HOUSTON, JONES MONROE, PEACH AND TWIGGS COUNTIES. THERE ARE TWENTY-ONE COUNTIES IN THE SECONDARY SERVICE AREA. THE CURRENT POPULATION IN THE PRIMARY SERVICE AREA IS 406,725 AND THE SECONDARY SERVICE AREA HAS A POPULATION OF 389,460. MCCG IS THE TERTIARY HOSPITAL FOR THE CENTRAL GEORGIA REGION.

Return Reference - Identifier	Explanation
SCHEDULE H, PART VI, LINE 5 - PROMOTION OF COMMUNITY HEALTH	THE ORGANIZATION IS PART OF A MULTI-ENTITY HEALTHCARE SYSTEM THAT PROVIDES MEDICAL SERVICES TO THE COMMUNITY. THE ORGANIZATION HAS A BOARD COMPRISED OF MEMBERS OF THE COMMUNITY. THE MEDICAL STAFF OF THE HOSPITAL IS OPEN TO ALL QUALIFIED PHYSICIAN APPLICANTS. ANY SURPLUS FUNDS ARE REINVESTED IN THE ORGANIZATION AND USED FOR PROGRAM SERVICES. AN EMERGENCY ROOM OPEN 24/7/365 IS AVAILABLE AT OUR SISTER ORGANIZATION, THE MEDICAL CENTER OF CENTRAL GEORGIA, A GENERAL SHORT TERM ACUTE CARE FACILITY AND ONE OF FIVE LEVEL 1 TRAUMA CENTER'S IN THE STATE OF GEORGIA.
SCHEDULE H, PART VI, LINE 6 - DESCRIPTION OF AFFILIATED GROUP	THE ORGANIZATION IS PART OF NAVICENT HEALTH, INC. AND AFFILIATED ENTITIES, A MULTI-ENTITY HEALTHCARE SYSTEM. ORGANIZATIONS IN THE SYSTEM INCLUDE: NAVICENT HEALTH, INC. WHICH SERVES AS THE PARENT ENTITY OF THE HEALTH SYSTEM. IT ALSO OPERATES CENTRAL GEORGIA REHABILITATION HOSPITAL, INC. THE MEDICAL CENTER OF CENTRAL GEORGIA, INC. IS A 637-BED GENERAL SHORT-TERM ACUTE CARE HOSPITAL FACILITY THAT IS DESIGNATED AS A LEVEL 1 TRAUMA CENTER AND MAGNET HOSPITAL FOR NURSING. HEALTH SERVICES OF CENTRAL GEORGIA, INC. PROVIDES FACULTY PHYSICIANS TO THE RESIDENCY TRAINING PROGRAMS OF THE MEDICAL CENTER OF CENTRAL GEORGIA AS WELL AS OTHER PHYSICIANS, NURSE PRACTITIONERS, AND PHYSICIAN ASSISTANTS. CENTRAL GEORGIA SENIOR HEALTH, INC. IS A LIFE PLAN COMMUNITY (CCRC) OFFERING INDEPENDENT LIVING, ASSISTED LIVING, MEMORY SUPPORT AND SKILLED NURSING. NAVICENT HEALTH BALDWIN, INC. IS A 140-LICENSED BED ACUTE CARE HOSPITAL AND 15-BED SKILLED NURSING FACILITY IN NEARBY BALDWIN COUNTY. THE MEDICAL CENTER OF PEACH COUNTY, INC. IS A 25-BED CRITICAL ACCESS HOSPITAL PRIMARILY SERVING THE RESIDENTS OF PEACH COUNTY, GEORGIA.
SCHEDULE H, PART VI, LINE 7 - STATE FILING OF COMMUNITY BENEFIT REPORT	GA

**SCHEDULE I  
(Form 990)**

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990.

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

Name of the organization

NAVICENT HEALTH, INC.

Employer identification number

58-2149127

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) AMERICAN CANCER SOCIETY P.O. BOX 4406, MACON, GA 31208	58-0659875	501(C)(3)	30,000		CASH		COMMUNITY ASSISTANCE
(2) AMERICAN HEART ASSOCIATION PO BOX 4002900, DES MOINES, IA 50340-2900	13-5613797	501(C)(3)	25,000		CASH		COMMUNITY SPONSORSHIP
(3) CHERRY BLOSSOM FESTIVAL 794 CHERRY ST., MACON, GA 31201	58-1648127	501(C)(3)	5,000		CASH		COMMUNITY SPONSORSHIP
(4) THE GEORGIA TRUST/HAY HOUSE 934 GEORGIA AVE., MACON, GA 31201	23-7357226	501(C)(3)	7,500		CASH		COMMUNITY SPONSORSHIP
(5) MERCER UNIVERSITY 1501 MERCER UNIVERSITY DR., MACON, GA 31207	58-0566167	501(C)(3)	6,000		CASH		COMMUNITY SPONSORSHIP
(6) THE TELEGRAPH-EDUCATION TOGETHER PO BOX 4167, MACON, GA 31208	58-0333650	501(C)(3)	7,500		CASH		COMMUNITY SPONSORSHIP
(7) THE GRAND OPERA HOUSE 351 MULBERRY STREET, MACON, GA 31201	58-0566167	501(C)(3)	5,750		CASH		COMMUNITY SPONSORSHIP
(8) HEALTH SERVICES OF CENTRAL GA, INC 777 HEMLOCK ST., MSC 111, MACON, GA 31201	58-2307485	501(C)(3)	32,321,840		CASH		FINANCIAL SUPPORT
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 8

3 Enter total number of other organizations listed in the line 1 table ▶ 0

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

Cat. No. 50055P

Schedule I (Form 990) (2019)

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

(SEE STATEMENT)

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Part IV

**Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.	NAVICENT REQUIRES ALL ORGANIZATIONS THAT RECEIVE SPONSORSHIPS TO PROVIDE PROOF OF THEIR NON PROFIT STATUS. NAVICENT MAKES SMALL GRANTS ON BEHALF OF THE MEDICAL CENTER OF CENTRAL GEORGIA.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization

NAVICENT HEALTH, INC.

Employer identification number

58-2149127

**Part I Questions Regarding Compensation**

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



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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC 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				
CAROL LOVIN 1 BOARD MEMBER	(i)	0	0	0	0	0	0	0
	(ii)	577,219	699,540	263,295	404,686	16,938	1,961,678	0
RHONDA PERRY 2 EVP BUSINESS INTEGRATION	(i)	421,224	0	109,360	8,076	1,991	540,652	0
	(ii)	0	0	0	0	0	0	0
KENNETH B BANKS 3 CORPORATE SECRETARY & CHIEF LEGAL COUNSEL	(i)	554,929	0	50,456	148,395	29,041	782,821	0
	(ii)	0	0	0	0	0	0	0
NINFA M SAUNDERS 4 PRESIDENT/CEO	(i)	778,212	950,000	1,089,055	226,216	11,774	3,055,258	0
	(ii)	503,946	1,749,000	160,293	132,586	25,706	2,571,531	0
LAURA T GENTRY 5 AVP MEDICAL CENTER PEACH COUNTY	(i)	0	0	0	0	0	0	0
	(ii)	154,258	0	555	3,924	20,966	179,704	0
ROBERT C WILDE 6 EVP ENTERPRISE CHIEF FINANCIAL OFFICER	(i)	441,990	0	824	11,077	30,869	484,760	0
	(ii)	0	0	0	0	0	0	0
JUDY K WARE 7 CFO RURAL HEALTH	(i)	169,100	5,672	18,827	5,133	28,219	226,951	0
	(ii)	0	0	0	0	0	0	0
ELBERT T MCQUEEN 8 SENIOR VP	(i)	423,193	0	929,586	87,555	22,783	1,463,116	0
	(ii)	0	0	0	0	0	0	0
GINA B KEADLE 9 CHIEF HUMAN RESOURCES AND TALENT OFFICER	(i)	279,438	0	21,205	8,055	28,885	337,583	0
	(ii)	0	0	0	0	0	0	0
ROY E GILBREATH 10 CHIEF SYSTEMS OF CARE INTEGRATION OFFICER	(i)	398,185	0	73,299	60,026	10,458	541,969	0
	(ii)	0	0	0	0	0	0	0
MICHAEL P ESPOSITO JR 11 EMPLOYEE SEVERANCE	(i)	64,367	0	310,043	2,000	2,448	378,858	0
	(ii)	0	0	0	0	0	0	0
THOMAS W OLIVER JR, MD 12 COO ENTERPRISE CLINICAL SYSTEMS	(i)	542,203	0	24,082	51,200	28,414	645,899	0
	(ii)	0	0	0	0	0	0	0
TODD M DIXON 13 CEO - BALDWIN	(i)	0	0	0	0	0	0	0
	(ii)	201,561	3,840	439	4,882	19,833	230,554	0
CHRISTOPHER M CORNUE 14 EMPLOYEE SEVERANCE	(i)	231,279	0	210,903	9,682	16,605	468,469	0
	(ii)	0	0	0	0	0	0	0
M. OMER F AWAN 15 CHIEF INFORMATION OFFICER	(i)	387,356	0	970	55,310	29,339	472,975	0
	(ii)	0	0	0	0	0	0	0
(SEE STATEMENT) 16	(i)							
	(ii)							

**Part II**

**Officers, Directors, Trustees, Key Employees and Highest Compensated Employees (continued)**

(a) Name		(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 reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(16) SARA L LONERGAN VP DEPUTY GENERAL COUNSEL	(i)	268,225	0	19,462	7,281	626	295,594	0
	(ii)	0	0	0	0	0	0	0
(17) STEPHEN B KARDON PRESIDENT STRATUS/TC2	(i)	292,582	0	1,214	5,553	20,512	319,863	0
	(ii)	0	0	0	0	0	0	0
(18) MARK S CIANCIOLO SVP PARTNERSHIP DEVELOPMENT/INTEGRATION OFFICER	(i)	251,500	0	27,476	54,231	23,365	356,572	0
	(ii)	0	0	0	0	0	0	0

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.

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 1A - FIRST-CLASS OR CHARTER TRAVEL	FIRST CLASS TRAVEL IS AUTHORIZED BY THE CHAIRMAN OF THE BOARD FOR THE CEO IN SPECIFIC SITUATIONS
SCHEDULE J, PART I, LINE 4A - SEVERANCE OR CHANGE-OF-CONTROL PAYMENT	CHRISTOPHER M. CORNUE \$170,424 IN 2019 - REDUCTION IN FORCE PAYABLE BIWEEKLY OVER 12 MONTHS BEGINNING JULY 1, 2019. MICHAEL ESPOSITO \$276,928 IN 2019 - REDUCTION IN FORCE PAYABLE BIWEEKLY OVER 6 MONTHS BEGINNING MARCH 1, 2019.
SCHEDULE J, PART I, LINE 4B - SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	<p>MCCG HAD A SUPPLEMENTAL EXECUTIVE BENEFIT PROGRAM ("SEBP") FOR CERTAIN EXECUTIVES THAT WAS DESIGNED AS A LOAN REGIME SPLIT DOLLAR LIFE INSURANCE PROGRAM. THIS PROGRAM WAS EXPECTED TO PROVIDE DEATH AND OTHER BENEFITS TO EXECUTIVES AND TO PROVIDE REPAYMENT OF LIFE INSURANCE PREMIUMS TO THE ORGANIZATION.</p> <p>AS A RESULT OF ECONOMIC CONDITIONS, THE LIFE INSURANCE POLICIES DID NOT PERFORM AS ANTICIPATED. DURING 2009 MCCG SUSPENDED ALL PREMIUM PAYMENTS AND REEVALUATED THE EFFECTIVENESS OF THE PROGRAM FOR ALL CURRENT PARTICIPANTS. DURING CALENDAR YEAR 2009 THE MCCG BOARD OF DIRECTORS, AFTER CONSULTATION WITH COMPENSATION AND LEGAL ADVISERS, ADOPTED A RESOLUTION TO MAKE PAYMENTS TO THE RETIRED PARTICIPANTS IN THE SEBP. IN CONSIDERATION FOR THE RECEIPT OF SUCH PAYMENT, THE RETIRED EXECUTIVES SURRENDERED SUBSTANTIALLY ALL RIGHTS AND BENEFITS (OTHER THAN A SMALL DEATH BENEFIT) UNDER THE SEBP TO THE ORGANIZATION. SUBSEQUENTLY, A SIMILAR DECISION WAS MADE DURING FISCAL YEAR ENDED SEPTEMBER 30, 2011 FOR THE REMAINING (EMPLOYED) PARTICIPANTS WITH ANY PAYMENTS TO BE MADE DEPENDENT ON THE INDIVIDUAL CONTINUING TO PROVIDE SUBSTANTIAL SERVICES TO A SPECIFIED FUTURE DATE.</p> <p>IN ADDITION, MCCG AND ITS AFFILIATED ORGANIZATIONS ADOPTED A SERP PROGRAM FOR CERTAIN EXECUTIVES EFFECTIVE FOR SERVICES RENDERED ON OR AFTER JANUARY 1, 2010. THIS PROGRAM PROVIDES FOR ANNUAL ACCOUNT VESTING IF THE PARTICIPANT IS EMPLOYED ON DECEMBER 31 OF THE THIRD YEAR AFTER THE ACCOUNT IS CREATED. THE BENEFIT EQUALS THE ANNUAL INCREASE IN THE PRESENT VALUE OF A LIFETIME ANNUITY PAYABLE COMMENCING AT A SPECIFIED TARGETED FUTURE DATE. THE ANNUITY IS EQUAL TO A SPECIFIC PERCENTAGE OF FINAL AVERAGE EARNINGS (GENERALLY 60% LESS (1) THE EXPECTED ANNUAL SEBP PAYMENT USED IN CALCULATING THE SEBP LUMP SUM PAYMENT, (2) THE ANNUAL BENEFIT PROVIDED UNDER THE DEFINED BENEFIT PLAN, AND (3) 100% OF THE PARTICIPANT'S SOCIAL SECURITY BENEFIT. DURING THE YEAR, THE FOLLOWING BENEFITS WERE ACCRUED: KEN BANKS \$111,854 ELBERT MCQUEEN \$62,714</p> <p>IN ADDITION, NAVICENT HEALTH ADOPTED A RETENTION PAYMENT PLAN EFFECTIVE OCTOBER 1, 2011 DESIGNED TO ENCOURAGE DESIGNATED EMPLOYEES TO CONTINUE THEIR EMPLOYMENT. UNDER THE PLAN, NAVICENT HEALTH MAY SELECT A RETENTION CREDIT EQUAL TO A PERCENTAGE OF THE EXECUTIVE'S BASE SALARY. THE CREDIT IS REDUCED BY THE VALUE OF LIFE INSURANCE COVERAGE PROVIDED TO THE EXECUTIVE. IN GENERAL, THE PLAN IS SUBJECT TO VESTING AT THE END OF THE THIRD PLAN YEAR AFTER THE ACCOUNT WAS CREATED OR AGE 65 IF EARLIER, AND IS SUBJECT TO FORFEITURE IF THE EXECUTIVE VOLUNTARILY SEPARATES FROM SERVICE. DURING THE YEAR THE FOLLOWING BENEFITS ACCRUED UNDER THIS PLAN: KEN BANKS \$25,341 ELBERT MCQUEEN \$16,469 TOM OLIVER, MD \$40,000</p> <p>IN ADDITION, NAVICENT ADOPTED A NONQUALIFIED, UNFUNDED DEFERRED COMPENSATION PLAN DESIGNED TO ATTRACT AND RETAIN QUALIFIED MANAGEMENT PERSONNEL. DURING THE YEAR THE FOLLOWING BENEFITS ACCRUED UNDER THIS PLAN: ROY GILBREATH \$49,062 OMER AWAN \$46,350 MARK CIANCOLO \$51,000 NINFA SAUNDERS \$218,741</p>
SCHEDULE J, PART I, LINE 7 - NON-FIXED PAYMENTS	THE PROGRAM IS ADMINISTERED BY THE CEO OF NAVICENT HEALTH, INC. THE DISCRETIONARY INCENTIVE PROGRAM WAS ESTABLISHED FOR REWARD AND RECOGNITION OF EXECUTIVES AND ORGANIZATIONAL LEADERS THAT GO ABOVE AND BEYOND THE SCOPE OF THEIR RESPONSIBILITIES.

**SCHEDULE K  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information on Tax-Exempt Bonds**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, 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**

Name of the organization

NAVICENT HEALTH, INC.

Employer identification number

58-2149127

**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) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	MACON-BIBB COUNTY HOSPITAL AUTHORITY	58-1034851	NONENONEN	12/18/2019	9,770,500	REFINANCE LONG TERM DEBT		✓		✓		✓
B												
C												
D												

**Part II Proceeds**

	A	B	C	D
1 Amount of bonds retired . . . . .				
2 Amount of bonds legally defeased . . . . .	0			
3 Total proceeds of issue . . . . .	9,770,500			
4 Gross proceeds in reserve funds . . . . .	0			
5 Capitalized interest from proceeds . . . . .	0			
6 Proceeds in refunding escrows . . . . .	0			
7 Issuance costs from proceeds . . . . .	0			
8 Credit enhancement from proceeds . . . . .	0			
9 Working capital expenditures from proceeds . . . . .	0			
10 Capital expenditures from proceeds . . . . .	0			
11 Other spent proceeds . . . . .	9,770,500			
12 Other unspent proceeds . . . . .	0			
13 Year of substantial completion . . . . .	2013			
	Yes	No	Yes	No
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? . . . . .	✓			
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? . . . . .	✓			
16 Has the final allocation of proceeds been made? . . . . .		✓		
17 Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	✓			

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

Cat. No. 50193E

Schedule K (Form 990) 2019

**Part III Private Business Use**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .		✓						
2 Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .		✓						
3a Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .	✓							
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?		✓						
c Are there any research agreements that may result in private business use of bond-financed property? . . . . .	✓							
d 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?		✓						
4 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 . . . ▶		%		%		%		%
5 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 . . . ▶		%		%		%		%
6 Total of lines 4 and 5 . . . . .		0.00 %		%		%		%
7 Does the bond issue meet the private security or payment test? . . . . .		✓						
8a 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?		✓						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . . . . .		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
9 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? . . . . .	✓							

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . . .		✓						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet? . . . . .	✓							
b Exception to rebate? . . . . .		✓						
c No rebate due? . . . . .		✓						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
3 Is the bond issue a variable rate issue? . . . . .	✓							

Part IV Arbitrage (continued)

Table with columns A, B, C, D and rows for questions 4a through 7 regarding arbitrage and GIC investments.

Part V Procedures To Undertake Corrective Action

Table with columns A, B, C, D and a row for the question: 'Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected...'.

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

Lined area for providing supplemental information.

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

**Transactions With Interested Persons**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

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

**2019**

**Open To Public Inspection**

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

Name of the organization NAVICENT HEALTH, INC.	Employer identification number 58-2149127
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**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.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
			(1)									
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
<b>Total</b> . . . . . ▶						\$						

**Part III Grants or Assistance Benefiting Interested Persons.**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(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
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

**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) (SEE STATEMENT)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**Part V Supplemental Information.**

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

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**Part IV****Business Transactions Involving Interested Persons (continued)**

(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) COURTNEY A JOHNSTON	FAMILY MEMBER OF A BOARD MEMBER	\$31,028	MS JOHNSTON IS EMPLOYED AS A SPEECH THERAPIST FOR THE MEDICAL CENTER OF CENTRAL GA, INC.		✓
(2) WALTER HUTCHINGS, MD	FAMILY MEMBER OF A BOARD MEMBER	\$50,125	MR HUTCHINGS WORKED AS A CONTRACT PHYSICIAN FOR THE MEDICAL CENTER OF CENTRAL GEORGIA, INC.		✓

<b>SCHEDULE O</b> <b>(Form 990 or 990-EZ)</b>  Department of Treasury Internal Revenue Service	<b>Supplemental Information to Form 990 or 990-EZ</b> 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 <a href="http://www.irs.gov/Form990">www.irs.gov/Form990</a> for the latest information.	OMB No. 1545-0047  <div style="font-size: 24pt; font-weight: bold; text-align: center;">2019</div> Open to Public Inspection
Name of the Organization <b>NAVICENT HEALTH, INC.</b>		Employer Identification Number <b>58-2149127</b>

Return Reference - Identifier	Explanation
FORM 990, PART I, LINE 1 - BRIEF MISSION	OWNERSHIP AND CARING. NAVICENT HEALTH, INC. IS A NONPROFIT CORPORATION WHOSE PRIMARY PURPOSE IS TO SERVE AS A PARENT CORPORATION PROVIDING STRATEGIC DIRECTION TO THE MEDICAL CENTER OF CENTRAL GEORGIA, INC. AND OTHER AFFILIATES IN SUPPORT OF THEIR MISSION OF PROVIDING A COMPREHENSIVE RANGE OF HIGH-QUALITY, REASONABLY PRICED HEALTH CARE SERVICES TO THE CENTRAL GEORGIA COMMUNITY.
FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION	CENTER OF CENTRAL GEORGIA, INC. AND OTHER AFFILIATES IN SUPPORT OF THEIR MISSION OF PROVIDING A COMPREHENSIVE RANGE OF HIGH-QUALITY, REASONABLY PRICED HEALTH CARE SERVICES TO THE CENTRAL GEORGIA COMMUNITY.
FORM 990, PART V, LINE 1A - FORMS 1099	THE MEDICAL CENTER OF CENTRAL GEORGIA ISSUES ALL FORMS 1099 FOR THE HEALTHCARE SYSTEM.
FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS	THE ARTICLES OF INCORPORATION WERE AMENDED TO NAME AHNH GEORGIA, INC. THE SOLE MEMBER OF NAVICENT HEALTH. THE ARTICLES AND BYLAWS WERE AMENDED TO REQUIRE THE APPROVAL OF THE MEMBER BEFORE THE FOLLOWING ACTIONS MAY BE TAKEN BY THE BOARD OF DIRECTORS: AMENDING OR RESTATING THE ARTICLES OF INCORPORATION OR BYLAWS; APPOINTMENT OR REMOVAL OF THE PRESIDENT AND CEO; ORGANIZING ANY SUBSIDIARY; UNDERTAKE ANY JOINT VENTURE, MERGER, CONSOLIDATION, ACQUISITION OR REORGANIZATION; ENTERING ANY TRANSACTION PROVIDING INCUR, RESTRUCTURE, REFINANCE, DISCHARGE OR DEFEASE ANY DEBT; ADOPT OR AMEND STRATEGIC OR CAPITAL PLANS; ADOPT OPERATING AND CAPITAL BUDGETS; AND AMEND OR TERMINATE ANY HOSPITAL FACILITY LEASE.
FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS	AHNH GEORGIA, INC. IS THE SOLE MEMBER OF THE ORGANIZATION. AS SOLE MEMBER, IT HAS THE RIGHT TO APPOINT TWO MEMBERS TO THE BOARD OF DIRECTORS AND TO APPROVE THE APPOINTMENT OF ALL REMAINING DIRECTORS. THE ACTIONS LISTED IN RESPONSE TO QUESTION 4 ABOVE MAY NOT BE TAKEN WITHOUT THE PRIOR APPROVAL OF THE SOLE MEMBER .
FORM 990, PART VI, LINE 7A - MEMBERS OR STOCKHOLDERS ELECTING MEMBERS OF GOVERNING BODY	AHNH GEORGIA, INC. IS THE SOLE MEMBER OF NAVICENT HEALTH. AS THE SOLE MEMBER, IT APPOINTS TWO MEMBERS TO THE BOARD OF DIRECTORS AND APPROVES THE APPOINTMENT OF ALL OTHER MEMBERS OF THE BOARD. IN ADDITION, CERTAIN CORPORATE ACTIONS REQUIRE THE PRIOR APPROVAL OF THE SOLE MEMBER.
FORM 990, PART VI, LINE 7B - DECISIONS REQUIRING APPROVAL BY MEMBERS OR STOCKHOLDERS	THE ARTICLES AND BYLAWS WERE AMENDED TO REQUIRE THE PRIOR APPROVAL OF THE SOLE MEMBER BEFORE THE FOLLOWING ACTIONS MAY BE TAKEN BY THE BOARD OF DIRECTORS: AMENDING OR RESTATING THE ARTICLES OF INCORPORATION OR BYLAWS; APPOINTMENT OR REMOVAL OF THE PRESIDENT AND CEO; ORGANIZING ANY SUBSIDIARY; UNDERTAKE ANY JOINT VENTURE, MERGER, CONSOLIDATION, ACQUISITION OR REORGANIZATION; ENTERING ANY TRANSACTION PROVIDING INCUR, RESTRUCTURE, REFINANCE, DISCHARGE OR DEFEASE ANY DEBT; ADOPT OR AMEND STRATEGIC OR CAPITAL PLANS; ADOPT OPERATING AND CAPITAL BUDGETS; AND AMEND OR TERMINATE ANY HOSPITAL FACILITY LEASE.
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	THE FORM 990 WAS PREPARED BY HOSPITAL PERSONNEL FROM INFORMATION PROVIDED BY MANAGEMENT AND FROM INTERNAL FINANCIAL STATEMENTS. IT IS REVIEWED IN DETAIL BOTH BY OUR OUTSIDE TAX ADVISOR (AN INDEPENDENT CPA) AND BY FINANCIAL MANAGEMENT OF CENTRAL GEORGIA HEALTH SYSTEMS. A COPY OF THE FORM 990 WAS PROVIDED TO EACH BOARD MEMBER PRIOR TO FILING THE RETURN WITH THE INTERNAL REVENUE SERVICE
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	THE DEPARTMENT OF AUDIT AND COMPLIANCE ISSUES COI DISCLOSURE FORMS ANNUALLY TO OUR BOARD MEMBERS, ADMINISTRATION AND DIRECTORS. AUDIT AND COMPLIANCE RECEIVES, REVIEWS AND DOCUMENTS ALL POTENTIAL CONFLICTS (PERCEIVED AND REAL.) THE RESULTS ARE TAKEN TO THE COMPLIANCE COMMITTEE WHERE THE REAL CONFLICTS OF INTEREST ARE DISCUSSED AND A PLAN FOR CORRECTIVE ACTION IS DEVELOPED. THE CORRECTIVE ACTION RECOMMENDATIONS ARE TAKEN TO THE VARIOUS BOARDS AND ADMINISTRATION FOR IMPLEMENTATION. ANY TIME A CHANGE IN A RELATIONSHIP OR NEW POTENTIAL CONFLICT EVOLVES, THE INDIVIDUALS MUST AMEND THEIR COI DISCLOSURE FORM. CONFLICTED INDIVIDUALS ARE PROHIBITED FROM PARTICIPATING IN DELIBERATIONS AND DECISIONS REGARDING SUCH TRANSACTIONS, BUT MAY PROVIDE INFORMATION IF REQUESTED BY THE COMPLIANCE COMMITTEE
FORM 990, PART VI, LINE 15A - PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL	THE COMPENSATION COMMITTEE OF THE BOARD ENGAGES AN EXECUTIVE CONSULTING FIRM TO REVIEW AND PROVIDE RECOMMENDATIONS REGARDING TOTAL COMPENSATION AND BENEFITS FOR THE EXECUTIVE LEADERSHIP TEAM. BASE COMPENSATION, INCENTIVE COMPENSATION AND BENEFITS ARE INCLUDED IN THE REVIEW. THE EXECUTIVE CONSULTANTS REVIEW ORGANIZATIONAL STRUCTURE, INDIVIDUAL JOB DESCRIPTIONS AND DISCUSS SCOPE OF LEADERSHIP AND SPAN OF CONTROL WITH HR AND THE CEO AS A PART OF THE PROCESS TO DETERMINE PROPER PLACEMENT OF THE PAY GRADE AND LEVEL OF PARTICIPATION IN INCENTIVE AND BENEFITS PROGRAMS. THE COMPENSATION COMMITTEE PERIODICALLY REAFFIRMS THE TOTAL COMPENSATION PHILOSOPHY WHICH CURRENTLY TARGETS THE 75TH PERCENTILE OF TOTAL COMPENSATION FOR THE LEADERSHIP TEAM. THE PEER GROUP USED IS NATIONAL HOSPITALS AND HEALTH SYSTEMS OF SIMILAR SIZE AND SCOPE. KEY EMPLOYEES AND OTHERS OUTSIDE OF THE EXECUTIVE LEADERSHIP TEAM HAVE COMPENSATION SET BY HR GUIDELINES AND/OR MARKET COMPENSATION STUDIES

Return Reference - Identifier	Explanation							
FORM 990, PART VI, LINE 15B - PROCESS TO ESTABLISH COMPENSATION OF OTHER OFFICERS OR KEY EMPLOYEES	ALL POSITIONS ARE REVIEWED VIA ABOVE PROCESS PERIODICALLY WITH THE EXECUTIVE POSITIONS REVIEWED EVERY 2-3 YEARS.							
FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC	NAVICENT HEALTH, INC. PROVIDES COPIES OF ITS GOVERNING AND OTHER CORPORATE DOCUMENTS UPON REQUEST.							
FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES	<table border="1"> <thead> <tr> <th data-bbox="444 338 1289 384">(a) Description</th> <th data-bbox="1289 338 1515 384">(b) Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="444 384 1289 420">GASB CONFORMITY ADJUSTMENT PENSION</td> <td data-bbox="1289 384 1515 420">47,160,124</td> </tr> <tr> <td data-bbox="444 420 1289 457">PARTNERSHIP UBI NOT ON BOOKS</td> <td data-bbox="1289 420 1515 457">- 5,639</td> </tr> </tbody> </table>		(a) Description	(b) Amount	GASB CONFORMITY ADJUSTMENT PENSION	47,160,124	PARTNERSHIP UBI NOT ON BOOKS	- 5,639
	(a) Description	(b) Amount						
	GASB CONFORMITY ADJUSTMENT PENSION	47,160,124						
PARTNERSHIP UBI NOT ON BOOKS	- 5,639							
AS A RESULT OF THE AFFILIATION OF NAVICENT HEALTH, INC. WITH ATRIUM HEALTH, THE SELECTION OF THE AUDITOR IS NOW DETERMINED BY THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY.								
PART VII SECTION A - BOARD MEMBERS	CENTRAL GEORGIA REHABILITATION HOSPITAL, LLC IS A SINGLE MEMBER DISREGARDED ENTITY OWNED BY NAVICENT HEALTH, INC. THE BOARD MEMBERS OF THE LLC ARE TRACEY BLALOCK, CHRIS CORNUE, CHRIS WILDE (TREASURER), STARR PURDUE, NINFA SAUNDERS AND ELBERT MCQUEEN (CHAIR). IN ADDITION, KEN BANKS SERVES AS AN OFFICER (CORPORATE SECRETARY).							

**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  
NAVICENT HEALTH, INC.

Employer identification number  
58-2149127

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) CENTRAL GEORGIA REHAB HOSPITAL, LLC (30-0371539) 3351 NORTHSIDE DRIVE, MACON, GA 31201	REHABILITATION SERVICES	GA	25,288,761	5,302,859	NAVICENT HEALTH, INC.
(2)					
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) CENTRAL GEORGIA SENIOR HEALTH, INC. (58-2345439) 777 HEMLOCK STREET, MSC 111, MACON, GA 31201	RETIREMENT COMMUNITY	GA	501(C)(3)	12 TYPE II	NAVICENT HEALTH, INC.	✓	
(2) HEALTH SERVICES OF CENTRAL GEORGIA, INC. (58-2307485) 777 HEMLOCK STREET, MSC 111, MACON, GA 31201	HEALTHCARE SERVICES	GA	501(C)(3)	3	NAVICENT HEALTH, INC.	✓	
(3) THE MEDICAL CENTER OF CENTRAL GEORGIA, INC. (58-2149128) 777 HEMLOCK STREET, MSC 111, MACON, GA 31201	HOSPITAL	GA	501(C)(3)	3	NAVICENT HEALTH, INC.	✓	
(4) THE MEDICAL CENTER OF PEACH COUNTY, INC. (45-3765471) 777 HEMLOCK STREET, MSC 111, MACON, GA 31201	HOSPITAL	GA	501(C)(3)	3	NAVICENT HEALTH, INC.	✓	
(5) NAVICENT HEALTH BALDWIN, INC. (82-3914925) 777 HEMLOCK STREET, MSC 111, MACON, GA 31201	HOSPITAL	GA	501(C)(3)	3	NAVICENT HEALTH, INC.	✓	
(6) AHNH GEORGIA, INC. (83-1707383) PO BOX 32862, CHARLOTTE, NC 28232-2861	SOLE MEMBER NAVICENT HEALTH	NC	501(C)(3)	7	THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY		✓
(7) THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY (58-0529945) 1000 BLYTHE BLVD., CHARLOTTE, NC 28203	HEALTHCARE	NC			N/A		✓

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

Cat. No. 50135Y

Schedule R (Form 990) 2019

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) (SEE STATEMENT)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) (SEE STATEMENT)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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

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

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

**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
MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	19,652,512	CASH
(1) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	K	1,303,541	CASH
(2) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	Q	120,689,781	CASH
(3) NAVICENT HEALTH, INC	Q	465,907	CASH
(4) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	465,907	CASH
(5) (SEE STATEMENT)			
(6)			

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

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

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

**Part III**

**Identification of Related Organizations Taxable as a Partnership (continued)**

(a) Name, address and EIN of related organization	(b) Primary Activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income related, unrelated, excluded from tax under sections 512-514	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) CENTRAL GEORGIA PET, LLC (31-7146447) 1650 HARDEMAN AVENUE, MACON, GA 31201	IMAGING SERVICES	GA	MEDICAL CENTER OF CENTRAL GEORGIA	RELATED	1,290,000	1,589,666		✓			✓	66.67
(2) SECURE HEALTH PLANS OF GEORGIA, INC. (58-2306549) 577 MULBERRY STREET, SUITE 1000, MACON, GA 31201	MANAGED CARE	GA	NAVICENT HEALTH, INC.	RELATED	119,104	3,547,122		✓			✓	50.39
(3) COWLES CLINIC REALTY, LLC (81-0636590) 1000 COWLES CLINIC WAY #C100, GREENSBORO, GA 30642	REAL ESTATE	GA	NAVICENT HEALTH, INC.	RELATED	133,278	5,233,158		✓			✓	51.00



**Part IV**

**Identification of Related Organizations Taxable as a Corporation or Trust (continued)**

(a) Name, address and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C-corp, S-corp or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) CENTRAL GEORGIA HEALTH VENTURES, INC. (58-2164989) 777 HEMLOCK STREET, MSC 111, MACON, GA 31201	HOLDING COMPANY	GA	NAVICENT HEALTH, INC.	C CORPORATION			100.00	✓	
(2) CENTRA PROFESSIONAL INDEMNITY, LTD PO BOX 1363, GEORGETOWN, GRAND CAYMAN, KY1-1108, CJ	SELF-INSURANCE	CAYMAN ISLANDS	NAVICENT HEALTH, INC.	C CORPORATION			100.00	✓	
(3) NAVICENT HEALTHPLAN, INC. (20-2467391) 777 HEMLOCK STREET, MSC 111, MACON, GA 31201	INSURANCE	GA	NAVICENT HEALTH, INC.	C CORPORATION			100.00	✓	

## Part V

## Transactions with Related Organizations (continued)

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount Involved	(d) Method of determining amount involved
(6) MEDICAL CENTER OF PEACH COUNTY, INC.	Q	614,918	CASH
(7) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	614,918	CASH
(8) NAVICENT HEALTH BALDWIN	Q	434,199	CASH
(9) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	434,199	CASH
(10) CENTRAL GEORGIA SENIOR HEALTH, INC	Q	1,848,063	CASH
(11) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	1,848,063	CASH
(12) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	R	22,967,392	CASH
(13) MEDICAL CENTER OF PEACH COUNTY, INC.	S	22,967,392	CASH
(14) MEDICAL CENTER OF PEACH COUNTY, INC.	Q	12,943,360	CASH
(15) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	12,943,360	CASH
(16) CENTRA PROFESSIONAL INDEMNITY	R	11,088,898	CASH
(17) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	S	7,099,703	CASH
(18) CENTRAL GEORGIA SENIOR HEALTH, INC	S	140,687	CASH
(19) MEDICAL CENTER PEACH COUNTY	S	291,759	CASH
(20) NAVICENT HEALTH, BALDWIN	S	785,421	CASH
(21) HEALTH SERVICES OF CENTRAL GEORGIA, INC	S	2,463,694	CASH
(22) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	K	62,811	CASH
(23) CENTRAL GEORGIA PET, LLC	J	62,811	CASH
(24) CENTRAL GEORGIA PET, LLC	F	1,191,000	CASH
(25) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	406,837	CASH
(26) CENTRAL GEORGIA PET, LLC	Q	406,837	CASH
(27) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	50,924,439	CASH
(28) HEALTH SERVICES OF CENTRAL GEORGIA, INC	Q	50,924,439	CASH
(29) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	82,890,986	CASH
(30) HEALTH SERVICES OF CENTRAL GEORGIA, INC	Q	82,890,986	CASH
(31) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	C	14,518,369	CASH
(32) HEALTH SERVICES OF CENTRAL GEORGIA, INC	B	14,518,369	CASH
(33) NAVICENT HEALTH, INC	C	32,321,840	CASH
(34) HEALTH SERVICES OF CENTRAL GEORGIA, INC	B	32,321,840	CASH
(35) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	1,460,832	CASH
(36) HEALTH SERVICES OF CENTRAL GEORGIA, INC	Q	1,460,832	CASH
(37) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	K	1,460,832	CASH
(38) HEALTH SERVICES OF CENTRAL GEORGIA, INC	J	1,460,832	CASH
(39) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	K	494,581	CASH
(40) HEALTH SERVICES OF CENTRAL GEORGIA, INC	J	494,581	CASH
(41) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	J	6,420,459	CASH
(42) HEALTH SERVICES OF CENTRAL GEORGIA, INC	K	6,420,459	CASH
(43) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	12,529,722	CASH
(44) CENTRAL GEORGIA SENIOR HEALTH, INC	Q	12,529,722	CASH
(45) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	R	18,015,759	CASH

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount Involved	(d) Method of determining amount involved
(46) CENTRAL GEORGIA SENIOR HEALTH, INC	S	18,015,759	CASH
(47) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	40,959,257	CASH
(48) NAVICENT HEALTH, BALDWIN	Q	40,959,257	CASH
(49) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	R	54,140,564	CASH
(50) NAVICENT HEALTH BALDWIN	S	54,140,564	CASH
(51) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	P	709,000	CASH
(52) CENTRAL GEORGIA HEALTH VENTURES, INC.	Q	709,000	CASH
(53) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	R	286,618	CASH
(54) CENTRAL GEORGIA HEALTH VENTURES, INC.	S	286,618	CASH
(55) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	E	67,325,907	CASH
(56) NAVICENT HEALTH, INC	D	67,325,907	CASH
(57) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	E	18,103,659	CASH
(58) NAVICENT HEALTH, INC	D	18,103,659	CASH
(59) NAVICENT HEALTH, INC	E	18,103,659	CASH
(60) MEDICAL CENTER OF PEACH COUNTY. INC.	D	18,103,659	CASH
(61) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	D	5,579,556	CASH
(62) NAVICENT HEALTH, INC	E	5,579,556	CASH
(63) NAVICENT HEALTH, INC	D	5,579,556	CASH
(64) NAVICENT HEALTH, BALDWIN	E	5,579,556	CASH
(65) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	E	1,241,061	CASH
(66) NAVICENT HEALTH, INC	D	1,241,061	CASH
(67) NAVICENT HEALTH, INC	E	1,241,061	CASH
(68) CENTRAL GEORGIA SENIOR HEALTH, INC	D	1,241,061	CASH
(69) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	E	13,093,627	CASH
(70) NAVICENT HEALTH, INC	D	13,093,627	CASH
(71) NAVICENT HEALTH, INC	E	13,093,627	CASH
(72) HEALTH SERVICES OF CENTRAL GEORGIA, INC	D	13,093,627	CASH
(73) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	E	191,577	CASH
(74) NAVICENT HEALTH, INC	D	191,577	CASH
(75) NAVICENT HEALTH, INC	E	191,577	CASH
(76) CENTRAL GEORGIA HEALTH VENTURES, INC.	D	191,577	CASH
(77) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	E	133,582	CASH
(78) NAVICENT HEALTH, INC	D	133,582	CASH
(79) NAVICENT HEALTH, INC	E	133,582	CASH
(80) NAVICENT HEALTH PLAN, INC.	D	133,582	CASH
(81) NAVICENT HEALTH, INC	E	14,540,216	CASH
(82) MEDICAL CENTER OF PEACH COUNTY. INC.	D	14,540,216	CASH
(83) NAVICENT HEALTH, BALDWIN	E	7,811,582	CASH
(84) NAVICENT HEALTH, INC	D	7,811,582	CASH
(85) NAVICENT HEALTH, INC	E	127,080	CASH
(86) CENTRAL GEORGIA SENIOR HEALTH, INC	D	127,080	CASH
(87) NAVICENT HEALTH, INC	D	53,255	CASH

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount Involved	(d) Method of determining amount involved
(88) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	E	53,255	CASH
(89) NAVICENT HEALTH, INC	E	2,311,950	CASH
(90) MEDICAL CENTER OF CENTRAL GEORGIA, INC.	D	2,311,950	CASH
(91) NAVICENT HEALTH, INC	E	32,321,840	CASH
(92) HEALTH SERVICES OF CENTRAL GEORGIA, INC	D	32,321,840	CASH
(93) NAVICENT HEALTH, INC	E	350,907	CASH
(94) NAVICENT HEALTH PLAN, INC.	D	350,907	CASH
(95) NAVICENT HEALTH, INC	E	469,539	CASH
(96) MEDICAL CENTER OF PEACH COUNTY. INC.	D	469,539	CASH
(97) NAVICENT HEALTH, INC	E	2,138,544	CASH
(98) NAVICENT HEALTH, BALDWIN	D	2,138,544	CASH

Form **8453-EO**

# Exempt Organization Declaration and Signature for Electronic Filing

OMB No. 1545-0047

For calendar year 2019, or tax year beginning \_\_\_\_\_, 2019, and ending \_\_\_\_\_, 20\_\_\_\_\_

# 2019

Department of the Treasury  
Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868

Name of exempt organization

NAVICENT HEALTH, INC.

Employer identification number

58-2149127

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a below and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here ▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	145,734,079
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . . . .	3b	
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5) . . . . .	4b	
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c) . . . . .	5b	

## Part II Declaration of Officer

6  I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.


If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

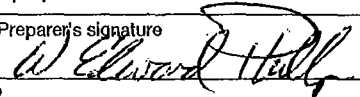
Sign Here ▶ \_\_\_\_\_ EXECUTIVE VICE PRESIDENT/CFO  
 Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

## Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature 	Date 11-10-20	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN			
					Phone no.

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name W. EDWARD PHILLIPS	Preparer's signature 	Date 11/10/2019	Check if self-employed <input type="checkbox"/>	PTIN P00451499
	Firm's name ▶ DRAFFIN & TUCKER, LLP	Firm's EIN ▶ 58-0914992			
	Firm's address ▶ PO BOX 71309, ALBANY, GA 31708-1309	Phone no. (229) 863-7878			

Form **5471**

(Rev. December 2019)

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

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

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see instructions) beginning 01/01, 20 19, and ending 12/31, 20 19

Attachment  
Sequence No. **121**

Name of person filing this return <b>Navicent Health, Inc.</b>	A Identifying number <b>58-2149127</b>
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address) <b>777 Hemlock Street MSC 111</b>	B Category of filer (See instructions. Check applicable box(es)): 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input checked="" type="checkbox"/> 5 <input checked="" type="checkbox"/>
City or town, state, and ZIP code <b>Macon, GA 31201</b>	C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period <b>100.00%</b>
Filer's tax year beginning <b>01/01</b> , 20 <b>19</b> , and ending <b>12/31</b> , 20 <b>19</b>	

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

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

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

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

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

1a Name and address of foreign corporation  <b>Centra Professional Indemnity, Ltd. PO Box 1363 Grand Cayman, Cayman Islands KY1-1108</b>	b(1) Employer identification number, if any  b(2) Reference ID number (see instructions) <b>CPI9127</b> c Country under whose laws incorporated <b>Cayman Islands</b>			
d Date of incorporation <b>11/14/1995</b>	e Principal place of business <b>Cayman Islands</b>	f Principal business activity code number <b>524290</b>	g Principal business activity <b>Self-Insurance</b>	h Functional currency <b>US Dollar</b>

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

a Name, address, and identifying number of branch office or agent (if any) in the United States  <b>None</b>	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)
c Name and address of foreign corporation's statutory or resident agent in country of incorporation  <b>Global Captive Management, Ltd. PO Box 1363 Grand Cayman, Cayman Islands KY1-1108</b>	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different  <b>Same</b>	

## Schedule A Stock of the Foreign Corporation

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
<b>Common</b>	<b>16,700</b>	<b>16,700</b>

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49958V

Form **5471** (Rev. 12-2019)

**Schedule B Shareholders of Foreign Corporation**

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

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. <b>Note:</b> This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of Subpart F income (enter as a percentage)
Navicent Health, Inc. 777 Hemlock Street MSC 111 Macon, GA 31201 58-2149127	Common	16,700	16,700	100.00%

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

(a) Name, address, and identifying number of shareholder. Also include country of incorporation or formation, if applicable.	(b) Description of each class of stock held by shareholder. <b>Note:</b> This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period
Navicent Health, Inc. 777 Hemlock Street MSC 111 Macon, GA 31201 58-2149127	Common	16,700	16,700

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

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

		Functional Currency	U.S. Dollars
<b>Income</b>	<b>1a</b> Gross receipts or sales . . . . .	<b>1a</b>	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>	
	<b>c</b> Subtract line 1b from line 1a . . . . .	<b>1c</b>	
	<b>2</b> Cost of goods sold . . . . .	<b>2</b>	
	<b>3</b> Gross profit (subtract line 2 from line 1c) . . . . .	<b>3</b>	
	<b>4</b> Dividends . . . . .	<b>4</b>	
	<b>5</b> Interest . . . . .	<b>5</b>	1,177,689
	<b>6a</b> Gross rents . . . . .	<b>6a</b>	
	<b>b</b> Gross royalties and license fees . . . . .	<b>6b</b>	
	<b>7</b> Net gain or (loss) on sale of capital assets . . . . .	<b>7</b>	259,404
<b>Deductions</b>	<b>8a</b> Foreign currency transaction gain or loss—unrealized . . . . .	<b>8a</b>	
	<b>b</b> Foreign currency transaction gain or loss—realized . . . . .	<b>8b</b>	
	<b>9</b> Other income (attach statement) . . . . .	<b>9</b>	16,510,693
	<b>10</b> Total income (add lines 3 through 9) . . . . .	<b>10</b>	17,947,786
	<b>11</b> Compensation not deducted elsewhere . . . . .	<b>11</b>	
	<b>12a</b> Rents . . . . .	<b>12a</b>	
	<b>b</b> Royalties and license fees . . . . .	<b>12b</b>	
	<b>13</b> Interest . . . . .	<b>13</b>	
	<b>14</b> Depreciation not deducted elsewhere . . . . .	<b>14</b>	
	<b>15</b> Depletion . . . . .	<b>15</b>	
<b>Net Income</b>	<b>16</b> Taxes (exclude income tax expense (benefit)) . . . . .	<b>16</b>	
	<b>17</b> Other deductions (attach statement—exclude income tax expense (benefit)) . . . . .	<b>17</b>	10,444,391
	<b>18</b> Total deductions (add lines 11 through 17) . . . . .	<b>18</b>	10,444,391
	<b>19</b> Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) . . . . .	<b>19</b>	7,503,395
<b>Other Comprehensive Income</b>	<b>20</b> Unusual or infrequently occurring items . . . . .	<b>20</b>	
	<b>21a</b> Income tax expense (benefit)—current . . . . .	<b>21a</b>	
	<b>b</b> Income tax expense (benefit)—deferred . . . . .	<b>21b</b>	
	<b>22</b> Current year net income or (loss) per books (combine lines 19 through 21b) . . . . .	<b>22</b>	7,503,395
<b>Other Comprehensive Income</b>	<b>23a</b> Foreign currency translation adjustments . . . . .	<b>23a</b>	
	<b>b</b> Other . . . . .	<b>23b</b>	
	<b>c</b> Income tax expense (benefit) related to other comprehensive income . . . . .	<b>23c</b>	
	<b>24</b> Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) . . . . .	<b>24</b>	



**Schedule F Balance Sheet**

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

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
1	Cash . . . . .	5,472,481	3,152,132
2a	Trade notes and accounts receivable . . . . .		
b	Less allowance for bad debts . . . . .	( )	( )
3	Derivatives . . . . .		
4	Inventories . . . . .		
5	Other current assets (attach statement) . . . . .		
6	Loans to shareholders and other related persons . . . . .		
7	Investment in subsidiaries (attach statement) . . . . .		
8	Other investments (attach statement) . . . . .	63,623,739	75,993,977
9a	Buildings and other depreciable assets . . . . .		
b	Less accumulated depreciation . . . . .	( )	( )
10a	Depletable assets . . . . .		
b	Less accumulated depletion . . . . .	( )	( )
11	Land (net of any amortization) . . . . .		
12	Intangible assets:		
a	Goodwill . . . . .		
b	Organization costs . . . . .		
c	Patents, trademarks, and other intangible assets . . . . .		
d	Less accumulated amortization for lines 12a, 12b, and 12c . . . . .	( )	( )
13	Other assets (attach statement) . . . . .	14,316,515	6,445,591
14	<b>Total assets</b> . . . . .	<b>83,412,735</b>	<b>85,591,700</b>
<b>Liabilities and Shareholders' Equity</b>			
15	Accounts payable . . . . .	190,560	200,097
16	Other current liabilities (attach statement) . . . . .	48,443,371	43,109,404
17	Derivatives . . . . .		
18	Loans from shareholders and other related persons . . . . .		
19	Other liabilities (attach statement) . . . . .		
20	Capital stock:		
a	Preferred stock . . . . .		
b	Common stock . . . . .	16,700	16,700
21	Paid-in or capital surplus (attach reconciliation) . . . . .	1,653,300	1,653,300
22	Retained earnings . . . . .	33,108,804	40,612,199
23	Less cost of treasury stock . . . . .	( )	( )
24	<b>Total liabilities and shareholders' equity</b> . . . . .	<b>83,412,735</b>	<b>85,591,700</b>

**Schedule G Other Information**

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

**Schedule G Other Information (continued)**

	Yes	No
<b>6a</b> Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? . . . . . If "Yes," complete lines 6b, 6c, and 6d.		✓
<b>b</b> Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) : . . . . . ▶ \$ _____		
<b>c</b> Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) . . . . . ▶ \$ _____		
<b>d</b> Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) . . . . . ▶ \$ _____		
<b>7</b> During the tax year, was the foreign corporation a participant in any cost sharing arrangement? . . . . .		✓
<b>8</b> During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?		✓
<b>9</b> If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost sharing arrangement that was in effect before January 5, 2009? . . . . .		
<b>10</b> If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost sharing arrangement during the taxable year? . . . . .		
<b>11</b> If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars . . . . . ▶ \$ _____		
<b>12</b> If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s): <input type="checkbox"/> Comparable uncontrolled transaction method <input type="checkbox"/> Income method <input type="checkbox"/> Acquisition price method <input type="checkbox"/> Market capitalization method <input type="checkbox"/> Residual profit split method <input type="checkbox"/> Unspecified methods		
<b>13</b> From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))? . . . . .		✓
<b>14a</b> Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? . . . . . If "Yes," go to line 14b.		✓
<b>b</b> Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year . . . . . ▶ \$ _____		
<b>15</b> During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? . . . . . If "Yes," see instructions and attach statement.		✓
<b>16</b> During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? . . . . . If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		✓
<b>17</b> During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? . . . . .		✓
<b>18</b> During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? . . . . .		✓
<b>19</b> Did you answer "Yes" to any of the questions in the instructions for line 19? . . . . . If "Yes," enter the corresponding code(s) from the instructions and attach statement (see instructions) ▶ _____		✓
<b>20</b> Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? . . . . . If "Yes," enter the amount . . . . . ▶ \$ _____		✓
<b>21</b> Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? . . . . . If "Yes," enter the amount . . . . . ▶ \$ _____		✓

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

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

Name of U.S. shareholder ▶ Navicent Health, Inc.	Identifying number ▶	58-2149127	
<b>1a</b> Section 964(e)(4) Subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions) . . . . .	<b>1a</b>		
<b>b</b> Section 245A(e)(2) Subpart F income from hybrid dividends of tiered corporations (see instructions) . . . . .	<b>1b</b>		
<b>c</b> Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A) . . . . .	<b>1c</b>		
<b>d</b> Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A) . . . . .	<b>1d</b>		
<b>e</b> Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A) . . . . .	<b>1e</b>		
<b>f</b> Other subpart F income (see instructions) . . . . .	<b>1f</b>	1,251,916	
<b>2</b> Earnings invested in U.S. property (enter the result from Worksheet B in the instructions). . . . .	<b>2</b>		
<b>3</b> Section 245A eligible dividends (see instructions) . . . . .	<b>3</b>		
<b>4</b> Factoring income . . . . . See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	<b>4</b>		
<b>5</b> Dividends received (translated at spot rate on payment date under section 989(b)(1)) . . . . .	<b>5</b>		
<b>6</b> Exchange gain or (loss) on a distribution of previously taxed earnings and profits . . . . .	<b>6</b>		
		<b>Yes</b>	<b>No</b>
• Was any income of the foreign corporation blocked? . . . . .			✓
• Did any such income become unblocked during the tax year (see section 964(b))? . . . . .			✓
If the answer to either question is "Yes," attach an explanation.			

Navicent Health, Inc.  
 FEI 58-2149127  
 Form 5471 Attachment  
 December 31, 2019

Line 9, SCH C (5471) – Other Income  
 US Dollars

1	Premiums Written	1	9,625,997
2	Unrealized Gains	2	<u>6,884,696</u>
3	Total Other Income	3	16,510,693

Line 17, Sch C (5471) – Other Deductions  
 US Dollars

1	Administrative Expenses	1	229,364
2	Premiums Ceded	2	367,030
3	Underwriting Expenses	3	9,662,820
4	Investment Fees	4	<u>185,177</u>
5	Total Other Deductions	5	10,444,391

Line 8, Sch F (5471) – Other Investments

			<u>Beginning</u>	<u>Ending</u>
1	Income	1	25,922,193	28,786,686
2	Equities	2	6,413,562	10,554,107
3	Mutual Funds & ETFs	3	<u>31,287,984</u>	<u>36,653,184</u>
4	Total Other Investments	4	63,623,739	75,993,977

Line 13, Sch F (5471) – Other Assets

1	Interest Receivable	1	174,335	142,817
2	Prepaid Expenses	2	41,347	38,851
3	Premium Receivable	3	1,097,625	435,041
4	Loss Reserves Recoverable	4	<u>13,003,208</u>	<u>5,828,882</u>
5	Total Other Assets	5	14,316,515	6,445,591

Line 16, Sch F (5471) – Other Current Liabilities

1	Losses Payable	1	736,215	441,246
2	Loss Reserves	2	<u>47,707,156</u>	<u>42,668,158</u>
3	Total Other Current Liabilities	3	48,443,371	43,109,404

Line 21, Sch F (5471) – Paid-In or Capital Surplus

1	Additional Paid-in Capital	1	<u>1,653,300</u>	<u>1,653,300</u>
2	Total Paid-In or Capital Surplus	2	1,653,300	1,653,300

**SCHEDULE E  
(Form 5471)**

(Rev. December 2019)  
Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 5471.

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

OMB No. 1545-0123

Name of person filing Form 5471 Navicent Health, Inc.		Identifying number 58-2149127
Name of foreign corporation Centra Professional Indemnity, Ltd.	EIN (if any)	Reference ID number (see instructions) CPI9127
a Separate Category (Enter code—see instructions.) b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions)		▶ GEN

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

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) Foreign Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)	(e) U.S. Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)
1					
2					
3					
4					
5					
6					
7					

	(f) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(g) Tax Paid or Accrued (in local currency in which the tax is payable)	(h) Conversion Rate to U.S. Dollars	(i) In U.S. Dollars (divide column (g) by column (h))	(j) In Functional Currency of Foreign Corporation
1					
2					
3					
4					
5					
6					
7					
8	Total (combine lines 1 through 7 of column (i)). Report amount on Schedule E-1, line 4				
9	Total (combine lines 1 through 7 of column (j)). See instructions for Schedule H, line 2g				-0-

**Part II Election**

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

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

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

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

<b>IMPORTANT: Enter amounts in U.S. dollars unless otherwise noted (see instructions).</b>		Taxes related to:			
		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance) (in functional currency)	(d) Hovering Deficit and Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)				
b	Beginning balance adjustments (attach statement)				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for redetermination of prior year U.S. tax liability				
3a	Taxes unsuspended under anti-splitter rules				
b	Taxes suspended under anti-splitter rules				
4	Taxes reported on Schedule E, Part I, line 8, column (i)				
5a	Taxes carried over in nonrecognition transactions				
b	Taxes reclassified as related to hovering deficit after nonrecognition transaction				
6	Other adjustments (attach statement)				
7	Taxes paid or accrued on accumulated E&P (combine lines 1c through 6)				
8	Taxes deemed paid with respect to inclusions under section 951(a)(1) (see instructions)				
9	Taxes deemed paid with respect to inclusions under section 951A (see instructions)				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement)				
13	Taxes related to hovering deficit offset of undistributed post-transaction E&P				
14	Balance at beginning of next year (combine lines 7 through 13)				

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

	(i) Section 965(a) Inclusion (section 959(c)(1)(A))	(ii) Section 965(b)(4)(A) (section 959(c)(1)(A))	(iii) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(iv) Section 951A Inclusion (section 959(c)(1)(A))	(v) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(vi) Section 959(e) (section 959(c)(1)(A))	(vii) Section 964(e)(4) Inclusion (section 959(c)(1)(A))	(viii) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))
1a								
b								
c								
2								
3a								
b								
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
13								
14								

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

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

	(ix) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(x) Section 965(a) Inclusion (section 959(c)(2))	(xi) Section 965(b)(4)(A) (section 959(c)(2))	(xii) Section 951A Inclusion (section 959(c)(2))	(xiii) Section 245A(e)(2) Inclusion (section 959(c)(2))	(xiv) Section 959(e) (section 959(c)(2))	(xv) Section 964(e)(4) Inclusion (section 959(c)(2))	(xvi) Section 951(a)(1)(A) Inclusion (section 959(c)(2))
1a								
b								
c								
2								
3a								
b								
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
13								
14								

**SCHEDULE H  
(Form 5471)**  
(December 2018)

Department of the Treasury  
Internal Revenue Service

**Current Earnings and Profits**

▶ Attach to Form 5471.

OMB No. 1545-0123

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

Name of person filing Form 5471 <b>Navicent Health, Inc.</b>		Identifying number <b>58-2149127</b>
Name of foreign corporation <b>Centra Professional Indemnity, Ltd.</b>	EIN (if any)	Reference ID number (see Instructions) <b>CPI9127</b>
<b>a</b> Separate Category (Enter code—see instructions.) . . . . . ▶ <b>GEN</b>		
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶		

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

		1	7,503,395
<b>1</b>	Current year net income or (loss) per foreign books of account . . . . .		
<b>2</b>	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):	Net Additions	Net Subtractions
<b>a</b>	Capital gains or losses . . . . .	<b>2a</b>	
<b>b</b>	Depreciation and amortization . . . . .	<b>2b</b>	
<b>c</b>	Depletion . . . . .	<b>2c</b>	
<b>d</b>	Investment or incentive allowance . . . . .	<b>2d</b>	
<b>e</b>	Charges to statutory reserves . . . . .	<b>2e</b>	
<b>f</b>	Inventory adjustments . . . . .	<b>2f</b>	
<b>g</b>	Income taxes (see Schedule E, Part I, line 9, column (j)) . . . . .	<b>2g</b>	
<b>h</b>	Foreign currency gains or losses . . . . .	<b>2h</b>	
<b>i</b>	Other (attach statement) . . . . .	<b>2i</b>	
			10,259,214
<b>3</b>	Total net additions . . . . .	<b>3</b>	10,259,214
<b>4</b>	Total net subtractions . . . . .	<b>4</b>	16,510,693
<b>5a</b>	Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .	<b>5a</b>	1,251,916
<b>b</b>	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .	<b>5b</b>	
<b>c</b>	Combine lines 5a and 5b . . . . .	<b>5c</b>	
<b>d</b>	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)) . . . . .	<b>5d</b>	1,251,916
Enter exchange rate used for line 5d ▶			



Navicent Health, Inc.  
58-2149127  
Form 5471 Schedule H  
Other Adjustments

Net Additions

Underwriting & Related Expenses 10,259,214

Total Net Additions 10,259,214

Net Subtractions

Underwriting Income 9,625,997

Unrealized Gains 6,884,696

Total Net Subtractions 16,510,693

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

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service

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

▶ **Attach to Form 5471.**

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

OMB No. 1545-0704

Name of person filing Form 5471 <b>Navicent Health, Inc.</b>		Identifying number <b>58-2149127</b>
Name of foreign corporation <b>Centra Professional Indemnity, Ltd.</b>	EIN (if any)	Reference ID number (see Instructions) <b>CPI9127</b>
Separate Category (Enter code—see instructions.)		<b>GEN</b>

		Functional Currency	Conversion Rate	U.S. Dollars
<b>1</b> Gross income . . . . .	<b>1</b>	9,625,997		
<b>2</b> Exclusions				
<b>a</b> Effectively connected income . . . . .	<b>2a</b>			
<b>b</b> Subpart F income . . . . .	<b>2b</b>	9,625,997		
<b>c</b> High-tax exception income per section 954(b)(4) . . . . .	<b>2c</b>			
<b>d</b> Related party dividends . . . . .	<b>2d</b>			
<b>e</b> Foreign oil and gas extraction income . . . . .	<b>2e</b>			
<b>3</b> Total exclusions (total of lines 2a–2e) . . . . .	<b>3</b>	9,625,997		
<b>4</b> Gross income less total exclusions (line 1 minus line 3) . . . . .	<b>4</b>	-0-		
<b>5</b> Deductions properly allocable to amount on line 4 . . . . .	<b>5</b>			
<b>6</b> Tested income (loss) (line 4 minus line 5) . . . . .	<b>6</b>	-0-		-0-
<b>7</b> Tested foreign income taxes . . . . .	<b>7</b>			
<b>8</b> Qualified business asset investment (QBAI) . . . . .	<b>8</b>			
<b>9a</b> Interest expense included on line 5 . . . . .	<b>9a</b>			
<b>b</b> Qualified interest expense . . . . .	<b>9b</b>			
<b>c</b> Tested loss QBAI amount . . . . .	<b>9c</b>			
<b>d</b> Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- . . . . .	<b>9d</b>			
<b>10a</b> Interest income included in line 4 . . . . .	<b>10a</b>			
<b>b</b> Qualified interest income . . . . .	<b>10b</b>			
<b>c</b> Tested interest income (line 10a minus line 10b). If zero or less, enter -0- . . . . .	<b>10c</b>			

**SCHEDULE J  
(Form 5471)**

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 5471.

OMB No. 1545-0123

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

Name of person filing Form 5471 Navicent Health, Inc.		Identifying number 58-2149127
Name of foreign corporation Centra Professional Indemnity, Ltd.	EIN (if any)	Reference ID number (see instructions)
a Separate Category (Enter code—see instructions.) . . . . . ▶ b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶		Gen

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

Check the box if person filing return does not have all U.S. shareholders' information to complete amount for columns (e)(i), (e)(ii), (e)(iv), and (e)(x) through (e)(xii) (see instructions).

Important: Enter amounts in functional currency.		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	(d) Hovering Deficit and Deduction for Suspended Taxes	(e) Previously Taxed E&P (see instructions)	
						(i) Section 965(a) Inclusion (section 959(c)(1)(A))	(ii) Section 965(b)(4)(A) (section 959(c)(1)(A))
1a	Balance at beginning of year (as reported on prior year Schedule J) . . . . .			-0-			
b	Beginning balance adjustments (attach statement)						
c	Adjusted beginning balance (combine lines 1a and 1b)						
2a	Reduction for taxes unsuspended under anti-splitter rules						
b	Disallowed deduction for taxes suspended under anti-splitter rules . . . . .						
3	Current year E&P (or deficit in E&P) . . . . .		1,251.916				
4	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation . . . . .						
5a	E&P carried over in nonrecognition transaction . . . . .						
b	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction . . . . .						
6	Other adjustments (attach statement) . . . . .						
7	Total current and accumulated E&P (combine lines 1c through 6) . . . . .		1,251.916				
8	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P . . . . .		-1,251.916				
9	Actual distributions . . . . .						
10	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P . . . . .						
11	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
12	Other adjustments (attach statement) . . . . .						
13	Hovering deficit offset of undistributed post-transaction E&P (see instructions) . . . . .						
14	Balance at beginning of next year (combine lines 7 through 13) . . . . .			-0-			

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

(e) Previously Taxed E&P (see instructions)								
	(iii) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(iv) Section 951A Inclusion (section 959(c)(1)(A))	(v) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(vi) Section 959(e) (section 959(c)(1)(A))	(vii) Section 964(e)(4) Inclusion (section 959(c)(1)(A))	(viii) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(ix) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(x) Section 965(a) Inclusion (section 959(c)(2))
1a								
b								
c								
2a								
b								
3								
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
13								
14								

(e) Previously Taxed E&P (see instructions)						(f)	
	(xi) Section 965(b)(4)(A) (section 959(c)(2))	(xii) Section 951A Inclusion (section 959(c)(2))	(xiii) Section 245A(e)(2) Inclusion (section 959(c)(2))	(xiv) Section 959(e) (section 959(c)(2))	(xv) Section 964(e)(4) Inclusion (section 959(c)(2))	(xvi) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(xvi))
1a						29,333,771	29,333,771
b							
c							
2a							
b							
3							
4							
5a							
b							
6							
7							
8						1,251,916	1,251,916
9							
10							
11							
12							
13							
14						30,585,687	30,585,687

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

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

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

Navicent Health, Inc.

58-2149127

Statement Re: Form 5471 Schedule J Part I

Centra Professional Indemnity, Ltd. is a wholly owned subsidiary of Navicent Health, Inc. It is a self-insurance captive. The balance of Subpart F income reported on Schedule J, Part I, Line 14 includes amounts that were made to reimburse self-insured claims. These amounts should also be considered actual distributions for tax purposes. As a self-insurance entity, any Subpart F income would not be taxable as unrelated business income pursuant to Internal Revenue Code section 512(b)(17).

**SCHEDULE M  
(Form 5471)**

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

▶ Attach to Form 5471.

OMB No. 1545-0123

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

Name of person filing Form 5471 <b>Navicent Health, Inc.</b>		Identifying number <b>58-2149127</b>
Name of foreign corporation <b>Centra Professional Indemnity, Ltd.</b>	EIN (if any)	Reference ID number (see instructions) <b>CPI9127</b>

**Important:** Complete a separate Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ **US Dollar**

(a) Transactions of foreign corporation	(b) U.S. person filling this return	(c) Any domestic corporation or partnership controlled by U.S. person filling this return	(d) Any other foreign corporation or partnership controlled by U.S. person filling this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory) . . . . .					
2 Sales of tangible property other than stock in trade . . . . .					
3 Sales of property rights (patents, trademarks, etc.) . . . . .					
4 Platform contribution transaction payments received . . . . .					
5 Cost sharing transaction payments received . . . . .					
6 Compensation received for technical, managerial, engineering, construction, or like services . . . . .					
7 Commissions received . . . . .					
8 Rents, royalties, and license fees received . . . . .					
9 Hybrid dividends received (see instructions) . . . . .					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) . . . . .					
11 Interest received . . . . .					
12 Premiums received for insurance or reinsurance . . . . .					
13 Add lines 1 through 12 . . . . .					
14 Purchases of stock in trade (inventory) . . . . .					
15 Purchases of tangible property other than stock in trade . . . . .					
16 Purchases of property rights (patents, trademarks, etc.) . . . . .					
17 Platform contribution transaction payments paid . . . . .					
18 Cost sharing transaction payments paid . . . . .					
19 Compensation paid for technical, managerial, engineering, construction, or like services . . . . .					
20 Commissions paid . . . . .					
21 Rents, royalties, and license fees paid . . . . .					
22 Hybrid dividends paid (see instructions) . . . . .					
23 Dividends paid (exclude hybrid dividends paid) . . . . .					
24 Interest paid . . . . .					
25 Premiums paid for insurance or reinsurance . . . . .					
26 Add lines 14 through 25 . . . . .					
27 Accounts Payable . . . . .					
28 Amounts borrowed (enter the maximum loan balance during the year)—see instructions . . . . .					
29 Accounts Receivable . . . . .					
30 Amounts loaned (enter the maximum loan balance during the year)—see instructions . . . . .					

\* Any premiums paid to CPI are for self-insurance (capital contributions).

**SCHEDULE P  
(Form 5471)**

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 5471.

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

OMB No. 1545-0123

Name of U.S. shareholder <b>Navicent Health, Inc.</b>		Identifying number <b>58-2149127</b>
Name of foreign corporation <b>Centra Professional Indemnity, Ltd.</b>	EIN (if any)	Reference ID number (see instructions) <b>CPI9127</b>
a Separate Category (Enter code—see instructions.) . . . . . ▶ b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶		<b>GEN</b>

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

	(a) Section 965(a) Inclusion (section 959(c)(1)(A))	(b) Section 965(b)(4)(A) (section 959(c)(1)(A))	(c) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(f) Section 959(e) (section 959(c)(1)(A))	(g) Section 964(e)(4) Inclusion (section 959(c)(1)(A))
<b>1a</b> Balance at beginning of year (see instructions)							
<b>b</b> Beginning balance adjustments (attach statement)							
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b)							
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules							
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation							
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction							
<b>5</b> Other adjustments (attach statement)							
<b>6</b> Total previously taxed E&P (combine lines 1c through 5)							
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P							
<b>8</b> Actual distributions of previously taxed E&P							
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P							
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)							
<b>11</b> Other adjustments (attach statement)							
<b>12</b> Balance at beginning of next year (combine lines 6 through 11)							

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 49203F

Schedule P (Form 5471) (Rev. 12-2019)



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

	(h) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(i) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(j) Section 965(a) Inclusion (section 959(c)(2))	(k) Section 965(b)(4)(A) (section 959(c)(2))	(l) Section 951A Inclusion (section 959(c)(2))	(m) Section 245A(e)(2) Inclusion (section 959(c)(2))	(n) Section 959(e) (section 959(c)(2))	(o) Section 964(e)(4) Inclusion (section 959(c)(2))	(p) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	(q) Total
1a										
b										
c										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										

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

	(a) Section 965(a) Inclusion (section 959(c)(1)(A))	(b) Section 965(b)(4)(A) (section 959(c)(1)(A))	(c) Earnings invested in U.S. Property (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(f) Section 959(e) (section 959(c)(1)(A))	(g) Section 964(e)(4) Inclusion (section 959(c)(1)(A))
<b>1a</b>	Balance at beginning of year (see instructions)						
<b>b</b>	Beginning balance adjustments (attach statement)						
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b)						
<b>2</b>	Reduction for taxes unsuspended under anti-splitter rules						
<b>3</b>	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation						
<b>4</b>	Previously taxed E&P carried over in nonrecognition transaction						
<b>5</b>	Other adjustments (attach statement)						
<b>6</b>	Total previously taxed E&P (combine lines 1c through 5)						
<b>7</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						
<b>8</b>	Actual distributions of previously taxed E&P						
<b>9</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P						
<b>10</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
<b>11</b>	Other adjustments (attach statement)						
<b>12</b>	Balance at beginning of next year (combine lines 6 through 11)						

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

	(h) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(i) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(j) Section 965(a) Inclusion (section 959(c)(2))	(k) Section 965(b)(4)(A) (section 959(c)(2))	(l) Section 951A Inclusion (section 959(c)(2))	(m) Section 245A(e)(2) Inclusion (section 959(c)(2))	(n) Section 959(e) (section 959(c)(2))	(o) Section 964(e)(4) Inclusion (section 959(c)(2))	(p) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	(q) Total
1a									29,333,771	
b										
c										
2										
3										
4										
5										
6										
7									1,251,916	
8										
9										
10										
11										
12									30,585,687	

Navicent Health, Inc.

58-2149127

Form 5471 Attachment – Centra Professional Indemnity, Ltd.

Statement Regarding Subpart F Income

Any Subpart F income subject to inclusion under IRC section 951(a)(1) and any Global Intangible Low-Taxed Income subject to inclusion under IRC section 951A(a) generated by Navicent's investment in Centra Professional Indemnity, Ltd. is excludable from income as a dividend pursuant to IRC section 514(b) (see IRS Notice 2018-67, Section 10). Navicent Health, Inc. is a tax-exempt organization pursuant to IRC section 501(a) as an organization described in section 501(c)(3).

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor Navicent Health, Inc.	Identifying number (see instructions) 58-2149127
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- 1 Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? .  Yes  No
- 2 If the transferor was a corporation, complete questions 2a through 2d.
- a If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . .  Yes  No
- b Did the transferor remain in existence after the transfer? . . . . .  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . .  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d Have basis adjustments under section 367(a)(4) been made? . . . . .  Yes  No

- 3 If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
Blackstone Park Avenue Non-Taxable Fund, LP	13-4032108

- b Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . . .  Yes  No
- c Is the partner disposing of its **entire** interest in the partnership? . . . . .  Yes  No
- d Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? . . . . .  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

4 Name of transferee (foreign corporation) Blackstone Park Avenue Non-Taxable Offshore Master Fund, LTD	5a Identifying number, if any ForeignUS
6 Address (including country) C/O The Blackstone Group, 345 Park Avenue, 28TH Floor New York, New York 10154 USA	5b Reference ID number (see instructions) BAAM057D
7 Country code of country of incorporation or organization (see instructions) KY	

- 8 Foreign law characterization (see instructions)

Corporation  
 9 Is the transferee foreign corporation a controlled foreign corporation? . . . . .  Yes  No

**Part III Information Regarding Transfer of Property (see instructions)**

**Section A—Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	Various		762,984		

**10** Was cash the only property transferred? . . . . .  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
<b>Totals</b>					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . .  Yes  No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . .  Yes  No  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . .  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . .  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . .  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
<b>Totals</b>						

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . .  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . .  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . .  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? . . . . .  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 3.99% (b) After 0%
- 17 Type of nonrecognition transaction (see instructions) ▶ 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3) . . . . .  Yes  No
  - b Gain recognition under section 904(f)(5)(F) . . . . .  Yes  No
  - c Recapture under section 1503(d) . . . . .  Yes  No
  - d Exchange gain under section 987 . . . . .  Yes  No
- 19 Did this transfer result from a change in entity classification? . . . . .  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions .  Yes  No  
If "Yes," complete lines 20b and 20c.
  - b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
  - c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . .  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . .  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor: **Navicent Health, Inc.** Identifying number (see instructions): **58-2149127**

- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? .  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . .  Yes  No
- b** Did the transferor remain in existence after the transfer? . . . . .  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . .  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . .  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.

- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . . .  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership? . . . . .  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? . . . . .  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) Centra Professional Indemnity, Ltd.	<b>5a</b> Identifying number, if any
<b>6</b> Address (including country) PO Box 1363 Grand Cayman, Cayman Islands KY1-1108	<b>5b</b> Reference ID number (see instructions) CPI9127
<b>7</b> Country code of country of incorporation or organization (see instructions) Cayman Islands	
<b>8</b> Foreign law characterization (see instructions) Corporation	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	Various		9,625,997		

**10** Was cash the only property transferred? . . . . .  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
<b>Totals</b>					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . .  **Yes**  **No**
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . .  **Yes**  **No**  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . .  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . .  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . .  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
<b>Totals</b>						

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . .  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . . .  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . .  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? . . . . .  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 100% (b) After 100%
- 17 Type of nonrecognition transaction (see instructions) ▶ 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3) . . . . .  Yes  No
  - b Gain recognition under section 904(f)(5)(F) . . . . .  Yes  No
  - c Recapture under section 1503(d) . . . . .  Yes  No
  - d Exchange gain under section 987 . . . . .  Yes  No
- 19 Did this transfer result from a change in entity classification? . . . . .  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions .  Yes  No  
If "Yes," complete lines 20b and 20c.
  - b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
  - c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . .  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . .  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor <b>Navicent Health, Inc.</b>	Identifying number (see instructions) <b>58-2149127</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? . . .  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . .  Yes  No
- b** Did the transferor remain in existence after the transfer? . . .  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . .  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . .  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>Gramercy Distressed Opportunity Fund III, LP</b>	<b>98-1248303</b>

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . .  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership? . . .  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? . . .  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

Name of transferee (foreign corporation) <b>GDOF III Holdings, Ltd.</b>	5a Identifying number, if any <b>98-1503037</b>
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Address (including country) <b>C/O Gramercy Funds Management, LLC    20 Dayton Avenue, Greenwich, CT 06830 USA</b>	5b Reference ID number (see instructions)
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**7** Country code of country of incorporation or organization (see instructions)  
**Cayman Islands**

**8** Foreign law characterization (see instructions)  
**Corporation**

- 9** Is the transferee foreign corporation a controlled foreign corporation? . . .  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					

**10** Was cash the only property transferred? . . . . .  Yes  No  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)	09/01/19	Partnership Interest	469,394	469,402	None
Property with built-in loss					
Totals					

- 11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . .  Yes  No
- 12a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . .  Yes  No  
 If "Yes," go to line 12b.
- b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . .  Yes  No  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.
- c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . .  Yes  No  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.
- d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_
- 13** Did the transferor transfer property described in section 367(d)(4)? . . . . .  Yes  No  
 If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . .  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . . . .  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . .  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ► \$ \_\_\_\_\_
- 15 Was any Intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? . . . . .  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

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**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After 1.06 %
- 17 Type of nonrecognition transaction (see instructions) ► 351 \_\_\_\_\_
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3) . . . . .  Yes  No
  - b Gain recognition under section 904(f)(5)(F) . . . . .  Yes  No
  - c Recapture under section 1503(d) . . . . .  Yes  No
  - d Exchange gain under section 987 . . . . .  Yes  No
- 19 Did this transfer result from a change in entity classification? . . . . .  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions .  Yes  No  
If "Yes," complete lines 20b and 20c.
  - b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ► \$ \_\_\_\_\_
  - c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . . .  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . .  Yes  No

**Return of U.S. Persons With Respect to Certain Foreign Partnerships**

**2019**

Attachment Sequence No. **118**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.  
Information furnished for the foreign partnership's tax year beginning , 2019, and ending , 20 , 20

Name of person filing this return **Navicent Health, Inc.** Filer's identification number **58-2149127**

Filer's address (if you aren't filing this form with your tax return) **Navicent Health, Inc.**  
A Category of filer (see *Categories of Filers* in the instructions and check applicable box(es)):  
1  2  3  4   
B Filer's tax year beginning 01/01 , 20 19 , and ending 12/31 , 20 19

C Filer's share of liabilities: Nonrecourse \$ Qualified nonrecourse financing \$ Other \$

D If filer is a member of a consolidated group but not the parent, enter the following information about the parent:  
Name EIN  
Address

E Check if any excepted specified foreign financial assets are reported on this form. See instructions

F Information about certain other partners (see instructions)

(1) Name	(2) Address	(3) Identification number	(4) Check applicable box(es)		
			Category 1	Category 2	Constructive owner

G1 Name and address of foreign partnership **Gramercy BC Holdings, LLC  
C/O Gramercy Funds Management, LLC  
20 Dayton Avenue  
Greenwich, CT 06830**  
2(a) EIN (if any) **98-1422655**  
2(b) Reference ID number (see instructions)  
3 Country under whose laws organized **Cayman Islands**

4 Date of organization <b>5/3/2018</b>	5 Principal place of business <b>Cayman Islands</b>	6 Principal business activity code number <b>523900</b>	7 Principal business activity <b>Investments</b>	8a Functional currency <b>US Dollar</b>	8b Exchange rate (see instructions) <b>N/A</b>
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H Provide the following information for the foreign partnership's tax year:  
1 Name, address, and identification number of agent (if any) in the United States **Gramercy Funds Management, LLC  
20 Dayton Avenue; Greenwich, CT 06830**  
2 Check if the foreign partnership must file:  
 Form 1042  Form 8804  Form 1065  
Service Center where Form 1065 is filed:  
**Ogden PO Box**  
3 Name and address of foreign partnership's agent in country of organization, if any **N/A**  
4 Name and address of person(s) with custody of the books and records of the foreign partnership, and the location of such books and records, if different  
**International Fund Services (Ireland) Limited  
Third Floor, Bishop's Square; Redmond's Hill, Dublin 2**

- 5 During the tax year, did the foreign partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions  Yes  No  
If "Yes," enter the total amount of the disallowed deductions \$
- 6 Is the partnership a section 721(c) partnership, as defined in Temporary Regulations section 1.721(c)-1T(b)(14)?  Yes  No
- 7 Were any special allocations made by the foreign partnership?  Yes  No
- 8 Enter the number of Forms 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), attached to this return. See instructions
- 9 How is this partnership classified under the law of the country in which it's organized?  Exempted Company
- 10a Does the filer have an interest in the foreign partnership, or an interest indirectly through the foreign partnership, that's a separate unit under Reg. 1.1503(d)-1(b)(4) or part of a combined separate unit under Reg. 1.1503(d)-1(b)(4)(ii)? If "No," skip question 10b  Yes  No
- b If "Yes," does the separate unit or combined separate unit have a dual consolidated loss, as defined in Reg. 1.1503(d)-1(b)(5)(ii)?  Yes  No
- 11 Does this partnership meet both of the following requirements?  
1. The partnership's total receipts for the tax year were less than \$250,000.  
2. The value of the partnership's total assets at the end of the tax year was less than \$1 million.  
If "Yes," don't complete Schedules L, M-1, and M-2.  Yes  No

12a Is the filer of this Form 8865 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule N?  Yes  No

b If "Yes," enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with or by the foreign partnership that the filer included in its computation of foreign-derived deduction eligible income (FDDEI)

c If "Yes," enter the amount of gross income derived from a license of property to or by the foreign partnership that the filer included in its computation of FDDEI

d If "Yes," enter the amount of gross income derived from services provided to or by the foreign partnership that the filer included in its computation of FDDEI

13 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership

14 At any time during the tax year were any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?  Yes  No

15a Were there any transfers of property or money within a 2-year period between the partnership and any of its partners that would require disclosure under Regs. 1.703-3 or 1.707-6? If "Yes," attach a statement identifying the transfers, the amount or value of each transfer, and an explanation of the tax treatment. See instructions for exceptions  Yes  No

b Did the partnership assume a liability or receive property subject to a liability where such liability was incurred by a partner within a 2-year period of transferring the property to the partnership? If "Yes," attach a statement identifying the property transferred, the amount or value of each transfer, the debt assumed or taken by the partnership, and an explanation of the tax treatment  Yes  No

Sign Here Only If You're Filing This Form Separately and Not With Your Tax Return.

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 general partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of general partner or limited liability company member Date

Paid Preparer Use Only

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

Schedule A Constructive Ownership of Partnership Interest. Check the boxes that apply to the filer. If you check box b, enter the name, address, and U.S. taxpayer identification number (if any) of the person(s) whose interest you constructively own. See instructions.

a  Owns a direct interest b  Owns a constructive interest

Table with 5 columns: Name, Address, Identification number (if any), Check if foreign person, Check if direct partner

Schedule A-1 Certain Partners of Foreign Partnership (see instructions)

Table with 4 columns: Name, Address, Identification number (if any), Check if foreign person

Schedule A-2 Foreign Partners of Section 721(c) Partnership (see instructions)

Table with 7 columns: Name of foreign partner, Address, Country of organization (if any), U.S. taxpayer identification number (if any), Check if related to U.S. transferor, Percentage interest (Capital, Profits)

Does the partnership have any other foreign person as a direct partner?  Yes  No

Schedule A-3 Affiliation Schedule. List all partnerships (foreign or domestic) in which the foreign partnership owns a direct interest or indirectly owns a 10% interest.

Table with 5 columns: Name, Address, EIN (if any), Total ordinary income or loss, Check if foreign partnership

**Schedule B Income Statement—Trade or Business Income**

**Caution:** Include **only** trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.

<b>Income</b>	<b>1 a</b> Gross receipts or sales . . . . .	<b>1a</b>		
	<b>b</b> Less returns and allowances . . . . .	<b>1b</b>		<b>1c</b>
	<b>2</b> Cost of goods sold . . . . .			<b>2</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c			<b>3</b>
	<b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			<b>4</b>
	<b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040))			<b>5</b>
	<b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			<b>6</b>
	<b>7</b> Other income (loss) (attach statement)			<b>7</b>
<b>8</b> <b>Total income (loss).</b> Combine lines 3 through 7			<b>8</b>	
<b>Deductions</b> (see instructions for limitations)	<b>9</b> Salaries and wages (other than to partners) (less employment credits)			<b>9</b>
	<b>10</b> Guaranteed payments to partners			<b>10</b>
	<b>11</b> Repairs and maintenance			<b>11</b>
	<b>12</b> Bad debts			<b>12</b>
	<b>13</b> Rent			<b>13</b>
	<b>14</b> Taxes and licenses			<b>14</b>
	<b>15</b> Interest (see instructions)			<b>15</b>
	<b>16 a</b> Depreciation (if required, attach Form 4562)	<b>16a</b>		
	<b>b</b> Less depreciation reported elsewhere on return	<b>16b</b>		<b>16c</b>
	<b>17</b> Depletion ( <b>Don't</b> deduct oil and gas depletion.)			<b>17</b>
	<b>18</b> Retirement plans, etc.			<b>18</b>
	<b>19</b> Employee benefit programs			<b>19</b>
	<b>20</b> Other deductions (attach statement)			<b>20</b>
<b>21</b> <b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20			<b>21</b>	
<b>22</b> <b>Ordinary business income (loss)</b> from trade or business activities. Subtract line 21 from line 8			<b>22</b>	
<b>Tax and Payment</b>	<b>23</b> Reserved for future use			<b>23</b>
	<b>24</b> Reserved for future use			<b>24</b>
	<b>25</b> Reserved for future use			<b>25</b>
	<b>26</b> Reserved for future use			<b>26</b>
	<b>27</b> Reserved for future use			<b>27</b>
	<b>28</b> Reserved for future use			<b>28</b>
	<b>29</b> Reserved for future use			<b>29</b>
	<b>30</b> Reserved for future use			<b>30</b>

**Schedule K Partners' Distributive Share Items**

				Total amount
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) (Schedule B, line 22)			<b>1</b>
	<b>2</b> Net rental real estate income (loss) (attach Form 8825)			<b>2</b>
	<b>3 a</b> Other gross rental income (loss)	<b>3a</b>		
	<b>b</b> Expenses from other rental activities (attach statement)	<b>3b</b>		
	<b>c</b> Other net rental income (loss). Subtract line 3b from line 3a			<b>3c</b>
	<b>4</b> Guaranteed payments: <b>a</b> Services <b>4a</b> <b>b</b> Capital <b>4b</b>			
	<b>c</b> Total. Add line 4a and line 4b			<b>4c</b>
	<b>5</b> Interest income			<b>5</b>
	<b>6</b> Dividends and dividend equivalents: <b>a</b> Ordinary dividends			<b>6a</b>
	<b>b</b> Qualified dividends	<b>6b</b>		
	<b>c</b> Dividend equivalents	<b>6c</b>		
<b>7</b> Royalties			<b>7</b>	
<b>8</b> Net short-term capital gain (loss) (attach Schedule D (Form 1065))			<b>8</b>	
<b>9 a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1065))			<b>9a</b>	
<b>b</b> Collectibles (28%) gain (loss)	<b>9b</b>			
<b>c</b> Unrecaptured section 1250 gain (attach statement)	<b>9c</b>			
<b>10</b> Net section 1231 gain (loss) (attach Form 4797)			<b>10</b>	
<b>11</b> Other income (loss) (see instructions) Type ▶			<b>11</b>	
<b>Deductions</b>	<b>12</b> Section 179 deduction (attach Form 4562)			<b>12</b>
	<b>13 a</b> Contributions			<b>13a</b>
	<b>b</b> Investment interest expense			<b>13b</b>
	<b>c</b> Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶			<b>13c(2)</b>
<b>d</b> Other deductions (see instructions) Type ▶			<b>13d</b>	



<b>Schedule K Partners' Distributive Share Items (continued)</b>		<b>Total amount</b>		
<b>Self-Employment</b>	14a Net earnings (loss) from self-employment . . . . .	14a		
	b Gross farming or fishing income . . . . .	14b		
	c Gross nonfarm income . . . . .	14c		
<b>Credits</b>	15a Low-income housing credit (section 42(j)(5)) . . . . .	15a		
	b Low-income housing credit (other) . . . . .	15b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468) . . . . .	15c		
	d Other rental real estate credits (see Instructions) Type ▶ . . . . .	15d		
	e Other rental credits (see Instructions) Type ▶ . . . . .	15e		
	f Other credits (see instructions) Type ▶ . . . . .	15f		
<b>Foreign Transactions</b>	16a Name of country or U.S. possession ▶ . . . . .			
	b Gross income from all sources . . . . .	16b		
	c Gross income sourced at partner level . . . . .	16c		
	<b>Foreign gross income sourced at partnership level</b>			
	d Reserved for future use ▶ . . . . . e Foreign branch category . . . . . ▶	16e		
	f Passive category ▶ . . . . . g General category ▶ . . . . . h Other (attach statement) ▶	16h		
	<b>Deductions allocated and apportioned at partner level</b>			
	i Interest expense ▶ . . . . . j Other . . . . . ▶	16j		
	<b>Deductions allocated and apportioned at partnership level to foreign source income</b>			
	k Reserved for future use ▶ . . . . . l Foreign branch category . . . . . ▶	16l		
	m Passive category ▶ . . . . . n General category ▶ . . . . . o Other (attach statement) ▶	16o		
	p Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	16p		
q Reduction in taxes available for credit (attach statement) . . . . .	16q			
r Other foreign tax information (attach statement) . . . . .				
<b>Alternative Minimum Tax (AMT) Items</b>	17a Post-1986 depreciation adjustment . . . . .	17a		
	b Adjusted gain or loss . . . . .	17b		
	c Depletion (other than oil and gas) . . . . .	17c		
	d Oil, gas, and geothermal properties—gross income . . . . .	17d		
	e Oil, gas, and geothermal properties—deductions . . . . .	17e		
	f Other AMT items (attach statement) . . . . .	17f		
<b>Other Information</b>	18a Tax-exempt interest income . . . . .	18a		
	b Other tax-exempt income . . . . .	18b		
	c Nondeductible expenses . . . . .	18c		
	19a Distributions of cash and marketable securities . . . . .	19a		
	b Distributions of other property . . . . .	19b		
	20a Investment income . . . . .	20a		
	b Investment expenses . . . . .	20b		
c Other items and amounts (attach statement) . . . . .				

**Schedule L Balance Sheets per Books. (Not required if Item H11, page 1, is answered "Yes.")**

	<b>Assets</b>	<b>Beginning of tax year</b>		<b>End of tax year</b>	
		<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Cash . . . . .				
2a	Trade notes and accounts receivable . . . . .				
b	Less allowance for bad debts . . . . .				
3	Inventories . . . . .				
4	U.S. government obligations . . . . .				
5	Tax-exempt securities . . . . .				
6	Other current assets (attach statement) . . . . .				
7a	Loans to partners (or persons related to partners)				
b	Mortgage and real estate loans . . . . .				
8	Other investments (attach statement) . . . . .				
9a	Buildings and other depreciable assets . . . . .				
b	Less accumulated depreciation . . . . .				
10a	Depletable assets . . . . .				
b	Less accumulated depletion . . . . .				
11	Land (net of any amortization) . . . . .				
12a	Intangible assets (amortizable only) . . . . .				
b	Less accumulated amortization . . . . .				

**Schedule L Balance Sheets per Books.** (Not required if Item H11, page 1, is answered "Yes.") (continued)

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
13 Other assets (attach statement) . . . . .				
14 <b>Total assets</b> . . . . .				
<b>Liabilities and Capital</b>				
15 Accounts payable . . . . .				
16 Mortgages, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach statement) . . . . .				
18 All nonrecourse loans . . . . .				
19a Loans from partners (or persons related to partners)				
b Mortgages, notes, bonds payable in 1 year or more				
20 Other liabilities (attach statement) . . . . .				
21 Partners' capital accounts . . . . .				
22 <b>Total liabilities and capital</b> . . . . .				

**Schedule M Balance Sheets for Interest Allocation**

	(a) Beginning of tax year	(b) End of tax year
1 Total U.S. assets . . . . .		
2 Total foreign assets:		
a Passive category . . . . .		
b General category . . . . .		
c Other (attach statement) . . . . .		

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return.** (Not required if Item H11, page 1, is answered "Yes.")

1 Net income (loss) per books . . . . .		6 Income recorded on books this tax year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11 not recorded on books this tax year (itemize): \$ _____		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance) . . . . .		7 Deductions included on Schedule K, lines 1 through 13d, and 16p not charged against book income this tax year (itemize):	
4 Expenses recorded on books this tax year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____		8 Add lines 6 and 7 . . . . .	
b Travel and entertainment \$ _____		9 Income (loss). Subtract line 8 from line 5 . . . . .	
5 Add lines 1 through 4 . . . . .			

**Schedule M-2 Analysis of Partners' Capital Accounts.** (Not required if Item H11, page 1, is answered "Yes.")

1 Balance at beginning of tax year		6 Distributions: a Cash . . . . .	
2 Capital contributed:		b Property . . . . .	
a Cash . . . . .		7 Other decreases (itemize): \$ _____	
b Property . . . . .		8 Add lines 6 and 7 . . . . .	
3 Net income (loss) per books . . . . .		9 Balance at end of tax year. Subtract line 8 from line 5 . . . . .	
4 Other increases (itemize): \$ _____			
5 Add lines 1 through 4 . . . . .			

**Schedule N Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities**

**Important:** Complete a separate Form 8865 and Schedule N for each controlled foreign partnership. Enter the totals for each type of transaction that occurred between the foreign partnership and the persons listed in columns (a) through (d).

Transactions of foreign partnership	(a) U.S. person filling this return	(b) Any domestic corporation or partnership controlling or controlled by the U.S. person filling this return	(c) Any other foreign corporation or partnership controlling or controlled by the U.S. person filling this return	(d) Any U.S. person with a 10% or more direct interest in the controlled foreign partnership (other than the U.S. person filling this return)
1 Sales of inventory . . . . .				
2 Sales of property rights (patents, trademarks, etc.) . . . . .				
3 Compensation received for technical, managerial, engineering, construction, or like services . . . . .				
4 Commissions received . . . . .				
5 Rents, royalties, and license fees received . . . . .				
6 Distributions received . . . . .				
7 Interest received . . . . .				
8 Other . . . . .				
9 Add lines 1 through 8 . . . . .				
10 Purchases of inventory . . . . .				
11 Purchases of tangible property other than inventory . . . . .				
12 Purchases of property rights (patents, trademarks, etc.) . . . . .				
13 Compensation paid for technical, managerial, engineering, construction, or like services . . . . .				
14 Commissions paid . . . . .				
15 Rents, royalties, and license fees paid . . . . .				
16 Distributions paid . . . . .				
17 Interest paid . . . . .				
18 Other . . . . .				
19 Add lines 10 through 18 . . . . .				
20 Amounts borrowed (enter the maximum loan balance during the tax year). See instructions . . . . .				
21 Amounts loaned (enter the maximum loan balance during the tax year). See instructions . . . . .				

**SCHEDULE O  
(Form 8865)**

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Transfer of Property to a Foreign Partnership  
(Under Section 6038B)**

▶ Attach to Form 8865. See the Instructions for Form 8865.  
▶ Go to [www.irs.gov/Form8865](http://www.irs.gov/Form8865) for instructions and the latest information.

OMB No. 1545-1668

Name of transferor <b>Navicent Health, Inc.</b>		Filer's Identifying number <b>58-2149127</b>
Name of foreign partnership <b>Gramercy BC Holdings LLC</b>	EIN (If any) <b>98-1422655</b>	Reference ID number (see instructions)

- 1a** Is the partnership a section 721(c) partnership (as defined in Temporary Regulations section 1.721(c)-1T(b)(14))? See instructions . . . . .  Yes  No
- b** If "Yes," was the gain deferral method applied to avoid the recognition of gain upon the contribution of property?  Yes  No
- 2** Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? . . . . .  Yes  No

**Part I Transfers Reportable Under Section 6038B**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Recovery period	(f) Section 704(c) allocation method	(g) Gain recognized on transfer
Cash	Various		709,899				
Stock, notes receivable and payable, and other securities							
Inventory							
Tangible property used in trade or business							
Intangible property described in section 197(f)(9)							
Intangible property, other than intangible property described in section 197(f)(9)							
Other property							
<b>Totals</b>							

**3** Enter the transferor's percentage interest in the partnership: (a) Before the transfer **.468281%** (b) After the transfer **.579251%**

**Supplemental Information Required To Be Reported** (see instructions):

**Part II Dispositions Reportable Under Section 6038B**

(a) Type of property	(b) Date of original transfer	(c) Date of disposition	(d) Manner of disposition	(e) Gain recognized by partnership	(f) Depreciation recapture recognized by partnership	(g) Gain allocated to partner	(h) Depreciation recapture allocated to partner

**Part III** Is any transfer reported on this schedule subject to gain recognition under section 904(f)(3) or section 904(f)(5)(F)? . . . . .  Yes  No

Form **5471**

(Rev. December 2019)

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

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

OMB No. 1545-0123

Attachment Sequence No. **121**

Department of the Treasury  
Internal Revenue Service

Information furnished for the foreign corporation's annual accounting period (tax year required by section 898) (see Instructions) beginning 01/01, 20 19, and ending 06/30, 20 19

Name of person filing this return  
**Navicent Health, Inc.**  
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)  
**777 Hemlock Street MSC 111**  
City or town, state, and ZIP code  
**Macon, GA 31201**

A Identifying number  
**58-2149127**  
B Category of filer (See Instructions. Check applicable box(es)):  
1  2  3  4  5   
C Enter the total percentage of the foreign corporation's voting stock you owned at the end of its annual accounting period **0.0%**

Filer's tax year beginning 01/01, 20 19, and ending 12/31, 20 19

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

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

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

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

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

1a Name and address of foreign corporation  
**TIG Arbitrage Associates Limited  
Morgan Stanley Fund Services (Bermuda) Ltd.  
Clarendon House, 2 Church Street  
Hamilton HM DX, Bermuda**

b(1) Employer identification number, if any  
**98-0135091**

b(2) Reference ID number (see Instructions)

c Country under whose laws incorporated  
**Bahamas**

d Date of incorporation <b>07/01/93</b>	e Principal place of business <b>Bahamas</b>	f Principal business activity code number <b>523900</b>	g Principal business activity <b>Investments</b>	h Functional currency <b>US Dollar</b>
--	---	--	---	---

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

a Name, address, and identifying number of branch office or agent (if any) in the United States <b>TIG Advisors 520 Madison Avenue, 26th Floor New York, NY 10022</b>	b If a U.S. income tax return was filed, enter:	
	(i) Taxable income or (loss)	(ii) U.S. income tax paid (after all credits)

c Name and address of foreign corporation's statutory or resident agent in country of incorporation <b>Euro-Dutch Trust Company (Bahamas) Limited Templeton Building, Lyford Cay West Bay Street Nassau, Bahamas</b>	d Name and address (including corporate department, if applicable) of person (or persons) with custody of the books and records of the foreign corporation, and the location of such books and records, if different <b>Morgan Stanley Fund Services ATTN: Investor Services 2000 Westchester Avenue Purchase, NY 10577</b>
---	--

**Schedule A Stock of the Foreign Corporation**

(a) Description of each class of stock	(b) Number of shares issued and outstanding	
	(i) Beginning of annual accounting period	(ii) End of annual accounting period
Common, Class D, Series 1	585,407.15	-0-

**Schedule B Shareholders of Foreign Corporation**

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

(a) Name, address, and identifying number of shareholder	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period	(e) Pro rata share of Subpart F income (enter as a percentage)
Navicent Health, Inc. 777 Hemlock Street MSC 111 Macon, GA 31201 58-2149127	Common, Class D, Series 1	585,407.15	-0-	20.25

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

(a) Name, address, and identifying number of shareholder. Also include country of incorporation or formation, if applicable.	(b) Description of each class of stock held by shareholder. Note: This description should match the corresponding description entered in Schedule A, column (a).	(c) Number of shares held at beginning of annual accounting period	(d) Number of shares held at end of annual accounting period
Navicent Health, Inc. 777 Hemlock Street MSC 111 Macon, GA 31201 58-2149127	Common, Class D, Series 1	585,407.15	-0-

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

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

		Functional Currency	U.S. Dollars
Income	1a Gross receipts or sales . . . . .	1a	
	b Returns and allowances . . . . .	1b	
	c Subtract line 1b from line 1a . . . . .	1c	
	2 Cost of goods sold . . . . .	2	
	3 Gross profit (subtract line 2 from line 1c) . . . . .	3	
	4 Dividends . . . . .	4	
	5 Interest . . . . .	5	
	6a Gross rents . . . . .	6a	
	b Gross royalties and license fees . . . . .	6b	
	7 Net gain or (loss) on sale of capital assets. . . . .	7	352,601
Deductions	8a Foreign currency transaction gain or loss—unrealized . . . . .	8a	
	b Foreign currency transaction gain or loss—realized . . . . .	8b	
	9 Other income (attach statement) . . . . .	9	
	10 Total income (add lines 3 through 9) . . . . .	10	352,601
	11 Compensation not deducted elsewhere . . . . .	11	
	12a Rents . . . . .	12a	
	b Royalties and license fees . . . . .	12b	
	13 Interest . . . . .	13	
Net Income	14 Depreciation not deducted elsewhere . . . . .	14	
	15 Depletion . . . . .	15	
	16 Taxes (exclude income tax expense (benefit)) . . . . .	16	
	17 Other deductions (attach statement—exclude income tax expense (benefit)) . . . . .	17	
	18 Total deductions (add lines 11 through 17) . . . . .	18	-0-
	19 Net income or (loss) before unusual or infrequently occurring items, and income tax expense (benefit) (subtract line 18 from line 10) . . . . .	19	352,601
	20 Unusual or infrequently occurring items . . . . .	20	
	21a Income tax expense (benefit)—current . . . . .	21a	
Other Comprehensive Income	b Income tax expense (benefit)—deferred . . . . .	21b	
	22 Current year net income or (loss) per books (combine lines 19 through 21b) . . . . .	22	352,601
	23a Foreign currency translation adjustments . . . . .	23a	
	b Other . . . . .	23b	
c Income tax expense (benefit) related to other comprehensive income . . . . .	23c		
24 Other comprehensive income (loss), net of tax (line 23a plus line 23b less line 23c) . . . . .	24		

**Schedule F Balance Sheet**

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

Assets		(a) Beginning of annual accounting period	(b) End of annual accounting period
<b>1</b>	Cash . . . . .	<b>1</b>	
<b>2a</b>	Trade notes and accounts receivable . . . . .	<b>2a</b>	
<b>b</b>	Less allowance for bad debts . . . . .	<b>2b</b>	( ) ( )
<b>3</b>	Derivatives . . . . .	<b>3</b>	
<b>4</b>	Inventories . . . . .	<b>4</b>	
<b>5</b>	Other current assets (attach statement) . . . . .	<b>5</b>	
<b>6</b>	Loans to shareholders and other related persons . . . . .	<b>6</b>	
<b>7</b>	Investment in subsidiaries (attach statement) . . . . .	<b>7</b>	
<b>8</b>	Other investments (attach statement) Investment in TIG Master Fund . . . . .	<b>8</b>	45,001,857 -0-
<b>9a</b>	Buildings and other depreciable assets . . . . .	<b>9a</b>	
<b>b</b>	Less accumulated depreciation . . . . .	<b>9b</b>	( ) ( )
<b>10a</b>	Depletable assets . . . . .	<b>10a</b>	
<b>b</b>	Less accumulated depletion . . . . .	<b>10b</b>	( ) ( )
<b>11</b>	Land (net of any amortization) . . . . .	<b>11</b>	
<b>12</b>	Intangible assets:		
<b>a</b>	Goodwill . . . . .	<b>12a</b>	
<b>b</b>	Organization costs . . . . .	<b>12b</b>	
<b>c</b>	Patents, trademarks, and other intangible assets . . . . .	<b>12c</b>	
<b>d</b>	Less accumulated amortization for lines 12a, 12b, and 12c . . . . .	<b>12d</b>	( ) ( )
<b>13</b>	Other assets (attach statement) . . . . .	<b>13</b>	
<b>14</b>	<b>Total assets</b> . . . . .	<b>14</b>	45,001,857 -0-
<b>Liabilities and Shareholders' Equity</b>			
<b>15</b>	Accounts payable . . . . .	<b>15</b>	
<b>16</b>	Other current liabilities (attach statement) . . . . .	<b>16</b>	
<b>17</b>	Derivatives . . . . .	<b>17</b>	
<b>18</b>	Loans from shareholders and other related persons . . . . .	<b>18</b>	
<b>19</b>	Other liabilities (attach statement) . . . . .	<b>19</b>	
<b>20</b>	Capital stock:		
<b>a</b>	Preferred stock . . . . .	<b>20a</b>	
<b>b</b>	Common stock . . . . .	<b>20b</b>	45,001,857 -0-
<b>21</b>	Paid-in or capital surplus (attach reconciliation) . . . . .	<b>21</b>	
<b>22</b>	Retained earnings . . . . .	<b>22</b>	
<b>23</b>	Less cost of treasury stock . . . . .	<b>23</b>	( ) ( )
<b>24</b>	<b>Total liabilities and shareholders' equity</b> . . . . .	<b>24</b>	45,001,857 -0-

**Schedule G Other Information**

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



**Schedule G Other Information (continued)**

	Yes	No
<b>6a</b> Is the filer of this Form 5471 claiming a foreign-derived intangible income deduction (under section 250) with respect to any amounts listed on Schedule M? If "Yes," complete lines 6b, 6c, and 6d.		✓
<b>b</b> Enter the amount of gross income derived from sales, leases, exchanges, or other dispositions (but not licenses) from transactions with the foreign corporation that the filer included in its computation of foreign-derived deduction eligible income (FDDEI) (see instructions) . . . . . ▶ \$ _____		
<b>c</b> Enter the amount of gross income derived from a license of property to the foreign corporation that the filer included in its computation of FDDEI (see instructions) . . . . . ▶ \$ _____		
<b>d</b> Enter the amount of gross income derived from services provided to the foreign corporation that the filer included in its computation of FDDEI (see instructions) . . . . . ▶ \$ _____		
<b>7</b> During the tax year, was the foreign corporation a participant in any cost sharing arrangement? . . . . .		✓
<b>8</b> During the course of the tax year, did the foreign corporation become a participant in any cost sharing arrangement?		✓
<b>9</b> If the answer to question 7 is "Yes," was the foreign corporation a participant in a cost sharing arrangement that was in effect before January 5, 2009? . . . . .		
<b>10</b> If the answer to question 7 is "Yes," did a U.S. taxpayer make any platform contributions as defined under Regulations section 1.482-7(c) to that cost sharing arrangement during the taxable year? . . . . .		
<b>11</b> If the answer to question 10 is "Yes," enter the present value of the platform contributions in U.S. dollars . . . . . ▶ \$ _____		
<b>12</b> If the answer to question 10 is "Yes," check the box for the method under Regulations section 1.482-7(g) used to determine the price of the platform contribution transaction(s): <input type="checkbox"/> Comparable uncontrolled transaction method <input type="checkbox"/> Income method <input type="checkbox"/> Acquisition price method <input type="checkbox"/> Market capitalization method <input type="checkbox"/> Residual profit split method <input type="checkbox"/> Unspecified methods		
<b>13</b> From April 25, 2014, to December 31, 2017, did the foreign corporation purchase stock or securities of a shareholder of the foreign corporation for use in a triangular reorganization (within the meaning of Regulations section 1.358-6(b)(2))? . . . . .		✓
<b>14a</b> Did the foreign corporation receive any intangible property in a prior year or the current tax year for which the U.S. transferor is required to report a section 367(d) annual income inclusion for the taxable year? . . . . . If "Yes," go to line 14b.		✓
<b>b</b> Enter the amount of the earnings and profits reduction pursuant to section 367(d)(2)(B) for the taxable year . . . . . ▶ \$ _____		
<b>15</b> During the tax year, was the foreign corporation an expatriated foreign subsidiary under Regulations section 1.7874-12(a)(9)? . . . . . If "Yes," see instructions and attach statement.		✓
<b>16</b> During the tax year, did the foreign corporation participate in any reportable transaction as defined in Regulations section 1.6011-4? . . . . . If "Yes," attach Form(s) 8886 if required by Regulations section 1.6011-4(c)(3)(i)(G).		✓
<b>17</b> During the tax year, did the foreign corporation pay or accrue any foreign tax that was disqualified for credit under section 901(m)? . . . . .		✓
<b>18</b> During the tax year, did the foreign corporation pay or accrue foreign taxes to which section 909 applies, or treat foreign taxes that were previously suspended under section 909 as no longer suspended? . . . . .		✓
<b>19</b> Did you answer "Yes" to any of the questions in the instructions for line 19? . . . . . If "Yes," enter the corresponding code(s) from the instructions and attach statement (see instructions) ▶ _____		✓
<b>20</b> Does the foreign corporation have interest expense disallowed under section 163(j) (see instructions)? . . . . . If "Yes," enter the amount . . . . . ▶ \$ _____		✓
<b>21</b> Does the foreign corporation have previously disallowed interest expense under section 163(j) carried forward to the current tax year (see instructions)? . . . . . If "Yes," enter the amount . . . . . ▶ \$ _____		✓

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

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

Name of U.S. shareholder ▶	Navicent Health, Inc.	Identifying number ▶	58-2149127
<b>1a</b>	Section 964(e)(4) Subpart F dividend income from the sale of stock of a lower-tier foreign corporation (see instructions)	<b>1a</b>	
<b>b</b>	Section 245A(e)(2) Subpart F income from hybrid dividends of tiered corporations (see instructions)	<b>1b</b>	
<b>c</b>	Section 954(c) Subpart F Foreign Personal Holding Company Income (enter result from Worksheet A)	<b>1c</b>	
<b>d</b>	Section 954(d) Subpart F Foreign Base Company Sales Income (enter result from Worksheet A)	<b>1d</b>	
<b>e</b>	Section 954(e) Subpart F Foreign Base Company Services Income (enter result from Worksheet A)	<b>1e</b>	
<b>f</b>	Other subpart F income (see instructions)	<b>1f</b>	352,601
<b>2</b>	Earnings invested in U.S. property (enter the result from Worksheet B in the instructions)	<b>2</b>	
<b>3</b>	Section 245A eligible dividends (see instructions)	<b>3</b>	
<b>4</b>	Factoring income See instructions for reporting amounts on lines 1, 2, and 4 on your income tax return.	<b>4</b>	
<b>5</b>	Dividends received (translated at spot rate on payment date under section 989(b)(1))	<b>5</b>	
<b>6</b>	Exchange gain or (loss) on a distribution of previously taxed earnings and profits	<b>6</b>	

- Was any income of the foreign corporation blocked?
- Did any such income become unblocked during the tax year (see section 964(b))?

Yes	No
	✓
	✓

If the answer to either question is "Yes," attach an explanation.

**SCHEDULE E  
(Form 5471)**

(Rev. December 2019)  
Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 5471.

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

OMB No. 1545-0123

Name of person filing Form 5471 <b>Navicent Health, Inc.</b>		Identifying number <b>58-2149127</b>
Name of foreign corporation <b>TIG Arbitrage Associates Limited</b>	EIN (if any) <b>98-0135091</b>	Reference ID number (see instructions)
a Separate Category (Enter code—see instructions.) . . . . . ▶		<b>PAS</b>
b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶		

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

	(a) Name of Payor Entity	(b) EIN or Reference ID Number of Payor Entity	(c) Country or U.S. Possession to Which Tax Is Paid (Enter code—see instructions. Use a separate line for each.)	(d) Foreign Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)	(e) U.S. Tax Year of Foreign Corporation to Which Tax Relates (Year/Month/Day)
1	N/A				
2					
3					
4					
5					
6					
7					

	(f) Income Subject to Tax in the Foreign Jurisdiction (see instructions)	(g) Tax Paid or Accrued (in local currency in which the tax is payable)	(h) Conversion Rate to U.S. Dollars	(i) In U.S. Dollars (divide column (g) by column (h))	(j) In Functional Currency of Foreign Corporation
1					
2					
3					
4					
5					
6					
7					
8	Total (combine lines 1 through 7 of column (i)). Report amount on Schedule E-1, line 4 . . . . . ▶				
9	Total (combine lines 1 through 7 of column (j)). See instructions for Schedule H, line 2g . . . . . ▶				-0-

**Part II Election**

For tax years beginning after December 31, 2004, has an election been made under section 986(a)(1)(D) to translate taxes using the exchange rate on the date of payment?

Yes  No If "Yes," state date of election ▶

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

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

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

**IMPORTANT:** Enter amounts in U.S. dollars unless otherwise noted (see instructions).

		Taxes related to:			
		(a) Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	(b) Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	(c) Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance) (in functional currency)	(d) Hovering Deficit and Suspended Taxes
1a	Balance at beginning of year (as reported in prior year Schedule E-1)	None			
b	Beginning balance adjustments (attach statement)				
c	Adjusted beginning balance (combine lines 1a and 1b)				
2	Adjustment for redetermination of prior year U.S. tax liability				
3a	Taxes unsuspending under anti-splitter rules				
b	Taxes suspended under anti-splitter rules				
4	Taxes reported on Schedule E, Part I, line 8, column (f)				
5a	Taxes carried over in nonrecognition transactions				
b	Taxes reclassified as related to hovering deficit after nonrecognition transaction				
6	Other adjustments (attach statement)				
7	Taxes paid or accrued on accumulated E&P (combine lines 1c through 6)				
8	Taxes deemed paid with respect to inclusions under section 951(a)(1) (see instructions)				
9	Taxes deemed paid with respect to inclusions under section 951A (see instructions)				
10	Taxes deemed paid with respect to actual distributions				
11	Taxes on amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P				
12	Other (attach statement)				
13	Taxes related to hovering deficit offset of undistributed post-transaction E&P				
14	Balance at beginning of next year (combine lines 7 through 13)	None			

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

	(i) Section 965(a) Inclusion (section 959(c)(1)(A))	(ii) Section 965(b)(4)(A) (section 959(c)(1)(A))	(iii) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(iv) Section 951A Inclusion (section 959(c)(1)(A))	(v) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(vi) Section 959(e) (section 959(c)(1)(A))	(vii) Section 964(e)(4) Inclusion (section 959(c)(1)(A))	(viii) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))
1a								
b								
c								
2								
3a								
b								
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
13								
14								

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

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

	(ix) Earnings invested in Excess Passive Assets (section 959(c)(1)(B))	(x) Section 965(a) Inclusion (section 959(c)(2))	(xi) Section 965(b)(4)(A) (section 959(c)(2))	(xii) Section 951A Inclusion (section 959(c)(2))	(xiii) Section 245A(e)(2) Inclusion (section 959(c)(2))	(xiv) Section 959(e) (section 959(c)(2))	(xv) Section 964(e)(4) Inclusion (section 959(c)(2))	(xvi) Section 951(a)(1)(A) Inclusion (section 959(c)(2))
1a								
b								
c								
2								
3a								
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14								

**SCHEDULE H  
(Form 5471)**

(December 2018)  
Department of the Treasury  
Internal Revenue Service

**Current Earnings and Profits**

▶ Attach to Form 5471.

OMB No. 1545-0123

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

Name of person filing Form 5471 <b>Navicent Health, Inc.</b>		Identifying number <b>58-2149127</b>
Name of foreign corporation <b>TIG Arbitrage Associates Limited</b>	EIN (if any) <b>98-0135091</b>	Reference ID number (see instructions)
<b>a</b> Separate Category (Enter code—see instructions.) . . . . . ▶ <b>PAS</b> <b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . ▶		

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

<b>1</b>	Current year net income or (loss) per foreign books of account . . . . .	<b>1</b>	<b>352,601</b>
<b>2</b>	Net adjustments made to line 1 to determine current earnings and profits according to U.S. financial and tax accounting standards (see instructions):		
		Net Additions	Net Subtractions
<b>a</b>	Capital gains or losses . . . . .	<b>2a</b>	
<b>b</b>	Depreciation and amortization . . . . .	<b>2b</b>	
<b>c</b>	Depletion . . . . .	<b>2c</b>	
<b>d</b>	Investment or incentive allowance . . . . .	<b>2d</b>	
<b>e</b>	Charges to statutory reserves . . . . .	<b>2e</b>	
<b>f</b>	Inventory adjustments . . . . .	<b>2f</b>	
<b>g</b>	Income taxes (see Schedule E, Part I, line 9, column (j)) . . . . .	<b>2g</b>	
<b>h</b>	Foreign currency gains or losses . . . . .	<b>2h</b>	
<b>i</b>	Other (attach statement) . . . . .	<b>2i</b>	
<b>3</b>	Total net additions . . . . .	<b>3</b>	
<b>4</b>	Total net subtractions . . . . .	<b>4</b>	
<b>5a</b>	Current earnings and profits (line 1 plus line 3 minus line 4) . . . . .	<b>5a</b>	<b>352,601</b>
<b>b</b>	DASTM gain or (loss) for foreign corporations that use DASTM (see instructions) . . . . .	<b>5b</b>	
<b>c</b>	Combine lines 5a and 5b . . . . .	<b>5c</b>	<b>352,601</b>
<b>d</b>	Current earnings and profits in U.S. dollars (line 5c translated at the average exchange rate, as defined in section 989(b)(3) and the related regulations (see instructions)) . . . . .	<b>5d</b>	<b>352,601</b>
	Enter exchange rate used for line 5d ▶		

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

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service

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

▶ **Attach to Form 5471.**

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

OMB No. 1545-0704

Name of person filing Form 5471 <b>Navicent Health, Inc.</b>		Identifying number <b>58-2149127</b>
Name of foreign corporation <b>TIG Arbitrage Associates Limited</b>	EIN (if any) <b>98-0135091</b>	Reference ID number (see instructions) <b>PAS</b>
Separate Category (Enter code—see instructions.)		

		Functional Currency	Conversion Rate	U.S. Dollars
<b>1</b> Gross income . . . . .	<b>1</b>	352,601		
<b>2</b> Exclusions				
<b>a</b> Effectively connected income . . . . .	<b>2a</b>			
<b>b</b> Subpart F income . . . . .	<b>2b</b>	352,601		
<b>c</b> High-tax exception income per section 954(b)(4) . . . . .	<b>2c</b>			
<b>d</b> Related party dividends . . . . .	<b>2d</b>			
<b>e</b> Foreign oil and gas extraction income . . . . .	<b>2e</b>			
<b>3</b> Total exclusions (total of lines 2a–2e) . . . . .	<b>3</b>	352,601		
<b>4</b> Gross income less total exclusions (line 1 minus line 3) . . . . .	<b>4</b>	-0-		
<b>5</b> Deductions properly allocable to amount on line 4 . . . . .	<b>5</b>			
<b>6</b> Tested income (loss) (line 4 minus line 5) . . . . .	<b>6</b>			
<b>7</b> Tested foreign income taxes . . . . .	<b>7</b>			
<b>8</b> Qualified business asset investment (QBAI) . . . . .	<b>8</b>			
<b>9a</b> Interest expense included on line 5 . . . . .	<b>9a</b>			
<b>b</b> Qualified interest expense . . . . .	<b>9b</b>			
<b>c</b> Tested loss QBAI amount . . . . .	<b>9c</b>			
<b>d</b> Tested interest expense (line 9a minus the sum of line 9b and line 9c). If zero or less, enter -0- . . . . .	<b>9d</b>			
<b>10a</b> Interest income included in line 4 . . . . .	<b>10a</b>			
<b>b</b> Qualified interest income . . . . .	<b>10b</b>			
<b>c</b> Tested interest income (line 10a minus line 10b). If zero or less, enter -0- . . . . .	<b>10c</b>			

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 71400M

Schedule I-1 (Form 5471) (Rev. 12-2019)

**SCHEDULE J  
(Form 5471)**

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 5471.

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

OMB No. 1545-0123

Name of person filing Form 5471 <b>Navicent Health, Inc.</b>		Identifying number <b>58-2149127</b>
Name of foreign corporation <b>TIG Arbitrage Associates Limited</b>	EIN (if any) <b>98-0135091</b>	Reference ID number (see instructions) <b>PAS</b>
a Separate Category (Enter code—see instructions.) . . . . . ▶ b If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶		

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

Check the box if person filing return does not have all U.S. shareholders' information to complete amount for columns (e)(i), (e)(ii), (e)(iv), and (e)(x) through (e)(xii) (see instructions).

Important: Enter amounts in functional currency.		(a)	(b)	(c)	(d)	(e) Previously Taxed E&P (see instructions)	
		Post-2017 E&P Not Previously Taxed (post-2017 section 959(c)(3) balance)	Post-1986 Undistributed Earnings (post-1986 and pre-2018 section 959(c)(3) balance)	Pre-1987 E&P Not Previously Taxed (pre-1987 section 959(c)(3) balance)	Hovering Deficit and Deduction for Suspended Taxes	(i) Section 965(a) Inclusion (section 959(c)(1)(A))	(ii) Section 965(b)(4)(A) (section 959(c)(1)(A))
<b>1a</b>	Balance at beginning of year (as reported on prior year Schedule J) . . . . .		-0-				
<b>b</b>	Beginning balance adjustments (attach statement)						
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b)						
<b>2a</b>	Reduction for taxes unsuspending under anti-splitter rules						
<b>b</b>	Disallowed deduction for taxes suspended under anti-splitter rules . . . . .						
<b>3</b>	Current year E&P (or deficit in E&P) . . . . .		352,601				
<b>4</b>	E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation . . . . .						
<b>5a</b>	E&P carried over in nonrecognition transaction . . . . .						
<b>b</b>	Reclassify deficit in E&P as hovering deficit after nonrecognition transaction . . . . .						
<b>6</b>	Other adjustments (attach statement) . . . . .						
<b>7</b>	Total current and accumulated E&P (combine lines 1c through 6) . . . . .		352,601				
<b>8</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P . . . . .		352,601				
<b>9</b>	Actual distributions . . . . .						
<b>10</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P . . . . .						
<b>11</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)						
<b>12</b>	Other adjustments (attach statement) . . . . .						
<b>13</b>	Hovering deficit offset of undistributed post-transaction E&P (see instructions) . . . . .						
<b>14</b>	Balance at beginning of next year (combine lines 7 through 13) . . . . .		-0-				



<b>Part I Accumulated E&amp;P of Controlled Foreign Corporation (continued)</b>								
(e) Previously Taxed E&P (see instructions)								
	(iii) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(iv) Section 951A Inclusion (section 959(c)(1)(A))	(v) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(vi) Section 959(e) (section 959(c)(1)(A))	(vii) Section 964(e)(4) Inclusion (section 959(c)(1)(A))	(viii) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(ix) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(x) Section 965(a) Inclusion (section 959(c)(2))
1a								
b								
c								
2a								
b								
3								
4								
5a								
b								
6								
7								
8								
9								
10								
11								
12								
13								
14								
(e) Previously Taxed E&P (see instructions)							(f)	
	(xi) Section 965(b)(4)(A) (section 959(c)(2))	(xii) Section 951A Inclusion (section 959(c)(2))	(xiii) Section 245A(e)(2) Inclusion (section 959(c)(2))	(xiv) Section 959(e) (section 959(c)(2))	(xv) Section 964(e)(4) Inclusion (section 959(c)(2))	(xvi) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	Total Section 964(a) E&P (combine columns (a), (b), (c), and (e)(i) through (e)(xvi))	
1a						7,446,204		
b								
c								
2a								
b								
3								
4								
5a								
b								
6								
7								
8						352,601		
9						7,798,805		
10								
11								
12								
13								
14								-0-

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

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

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

**SCHEDULE M  
(Form 5471)**

(Rev. December 2018)  
Department of the Treasury  
Internal Revenue Service

**Transactions Between Controlled Foreign Corporation  
and Shareholders or Other Related Persons**

▶ Attach to Form 5471.

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

OMB No. 1545-0123

Name of person filing Form 5471 <b>Navicent Health, Inc.</b>		Identifying number <b>58-2149127</b>
Name of foreign corporation <b>TIG Arbitrage Associates</b>	EIN (if any) <b>98-0135091</b>	Reference ID number (see instructions)

**Important:** Complete a separate Schedule M for each controlled foreign corporation. Enter the totals for each type of transaction that occurred during the annual accounting period between the foreign corporation and the persons listed in columns (b) through (f). All amounts must be stated in U.S. dollars translated from functional currency at the average exchange rate for the foreign corporation's tax year. See instructions.

Enter the relevant functional currency and the exchange rate used throughout this schedule ▶ US Dollar

(a) Transactions of foreign corporation	(b) U.S. person filing this return	(c) Any domestic corporation or partnership controlled by U.S. person filing this return	(d) Any other foreign corporation or partnership controlled by U.S. person filing this return	(e) 10% or more U.S. shareholder of controlled foreign corporation (other than the U.S. person filing this return)	(f) 10% or more U.S. shareholder of any corporation controlling the foreign corporation
1 Sales of stock in trade (inventory) . . . . .					
2 Sales of tangible property other than stock in trade . . . . .					
3 Sales of property rights (patents, trademarks, etc.) . . . . .					
4 Platform contribution transaction payments received . . . . .					
5 Cost sharing transaction payments received					
6 Compensation received for technical, managerial, engineering, construction, or like services . . . . .					
7 Commissions received . . . . .					
8 Rents, royalties, and license fees received					
9 Hybrid dividends received (see instructions)					
10 Dividends received (exclude hybrid dividends, deemed distributions under subpart F, and distributions of previously taxed income) . . . . .					
11 Interest received . . . . .					
12 Premiums received for insurance or reinsurance . . . . .					
13 Add lines 1 through 12 . . . . .	-0-				
14 Purchases of stock in trade (inventory) . . . . .					
15 Purchases of tangible property other than stock in trade . . . . .					
16 Purchases of property rights (patents, trademarks, etc.) . . . . .					
17 Platform contribution transaction payments paid . . . . .					
18 Cost sharing transaction payments paid . . . . .					
19 Compensation paid for technical, managerial, engineering, construction, or like services . . . . .					
20 Commissions paid . . . . .					
21 Rents, royalties, and license fees paid . . . . .					
22 Hybrid dividends paid (see instructions) . . . . .					
23 Dividends paid (exclude hybrid dividends paid)					
24 Interest paid . . . . .					
25 Premiums paid for insurance or reinsurance					
26 Add lines 14 through 25 . . . . .	-0-				
27 Accounts Payable . . . . .					
28 Amounts borrowed (enter the maximum loan balance during the year)—see instructions					
29 Accounts Receivable . . . . .					
30 Amounts loaned (enter the maximum loan balance during the year)—see instructions					

**SCHEDULE O  
(Form 5471)**

(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service

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

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

OMB No. 1545-0704

Name of person filing Form 5471 <b>Navicent Health, Inc.</b>		Identifying number <b>58-2149127</b>
Name of foreign corporation <b>TIG Arbitrage Associates Limited</b>	EIN (if any) <b>98-0135091</b>	Reference ID number (see instructions)

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

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

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

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

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

**Section A—General Shareholder Information**

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

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

(a) Name of U.S. officer or director	(b) Address	(c) Social security number	(d) Check appropriate box(es)	
			Officer	Director

**Section C—Acquisition of Stock**

(a) Name of shareholder(s) filing this schedule	(b) Class of stock acquired	(c) Date of acquisition	(d) Method of acquisition	(e) Number of shares acquired		
				(1) Directly	(2) Indirectly	(3) Constructively

(f) Amount paid or value given	(g) Name and address of person from whom shares were acquired

**Section D—Disposition of Stock**

(a) Name of shareholder disposing of stock	(b) Class of stock	(c) Date of disposition	(d) Method of disposition	(e) Number of shares disposed of		
				(1) Directly	(2) Indirectly	(3) Constructively
Navicent Health, Inc.		05/31/19	Redemption	585,407.15		

(f) Amount received	(g) Name and address of person to whom disposition of stock was made
32,335,406.37	TIG Arbitrage Limited c/o TIG Advisors, 520 Madison Avenue, 26th Floor, New York, NY 10022

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

(a) Name and address of transferor	(b) Identifying number (if any)	(c) Date of transfer

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

**Section F—Additional Information**

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

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

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

**SCHEDULE P  
(Form 5471)**

(Rev. December 2019)

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 5471.

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

OMB No. 1545-0123

Name of U.S. shareholder <b>Navicent Health, Inc.</b>		Identifying number <b>58-2149127</b>
Name of foreign corporation <b>TIG Arbitrage Associates Limited</b>	EIN (if any) <b>98-0135091</b>	Reference ID number (see instructions) <b>PAS</b>
<b>a</b> Separate Category (Enter code—see instructions.) . . . . . ▶		
<b>b</b> If code 901j is entered on line a, enter the country code for the sanctioned country (see instructions) . . . . . ▶		

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

		(a) Section 965(a) Inclusion (section 959(c)(1)(A))	(b) Section 965(b)(4)(A) (section 959(c)(1)(A))	(c) Earnings invested in U.S. Property (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(f) Section 959(e) (section 959(c)(1)(A))	(g) Section 964(e)(4) Inclusion (section 959(c)(1)(A))
<b>1a</b>	Balance at beginning of year (see instructions)							
<b>b</b>	Beginning balance adjustments (attach statement)							
<b>c</b>	Adjusted beginning balance (combine lines 1a and 1b)							
<b>2</b>	Reduction for taxes unsuspended under anti-splitter rules							
<b>3</b>	Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation							
<b>4</b>	Previously taxed E&P carried over in nonrecognition transaction							
<b>5</b>	Other adjustments (attach statement)							
<b>6</b>	Total previously taxed E&P (combine lines 1c through 5)							
<b>7</b>	Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P							
<b>8</b>	Actual distributions of previously taxed E&P							
<b>9</b>	Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P							
<b>10</b>	Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)							
<b>11</b>	Other adjustments (attach statement)							
<b>12</b>	Balance at beginning of next year (combine lines 6 through 11)							

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

	(h) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(i) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(j) Section 965(a) Inclusion (section 959(c)(2))	(k) Section 965(b)(4)(A) (section 959(c)(2))	(l) Section 951A Inclusion (section 959(c)(2))	(m) Section 245A(e)(2) Inclusion (section 959(c)(2))	(n) Section 959(e) (section 959(c)(2))	(o) Section 964(e)(4) Inclusion (section 959(c)(2))	(p) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	(q) Total
1a										
b										
c										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										

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

	(a) Section 965(a) Inclusion (section 959(c)(1)(A))	(b) Section 965(b)(4)(A) (section 959(c)(1)(A))	(c) Earnings Invested in U.S. Property (section 959(c)(1)(A))	(d) Section 951A Inclusion (section 959(c)(1)(A))	(e) Section 245A(e)(2) Inclusion (section 959(c)(1)(A))	(f) Section 959(e) (section 959(c)(1)(A))	(g) Section 964(e)(4) Inclusion (section 959(c)(1)(A))
<b>1a</b> Balance at beginning of year (see instructions)						7,446,201	
<b>b</b> Beginning balance adjustments (attach statement)							
<b>c</b> Adjusted beginning balance (combine lines 1a and 1b)							
<b>2</b> Reduction for taxes unsuspended under anti-splitter rules							
<b>3</b> Previously taxed E&P attributable to distributions of previously taxed E&P from lower-tier foreign corporation							
<b>4</b> Previously taxed E&P carried over in nonrecognition transaction							
<b>5</b> Other adjustments (attach statement)							
<b>6</b> Total previously taxed E&P (combine lines 1c through 5)						7,446,201	
<b>7</b> Amounts reclassified to section 959(c)(2) E&P from section 959(c)(3) E&P						352,601	
<b>8</b> Actual distributions of previously taxed E&P						7,798,805	
<b>9</b> Amounts reclassified to section 959(c)(1) E&P from section 959(c)(2) E&P							
<b>10</b> Amounts included as earnings invested in U.S. property and reclassified to section 959(c)(1) E&P (see instructions)							
<b>11</b> Other adjustments (attach statement)							
<b>12</b> Balance at beginning of next year (combine lines 6 through 11)							-0-



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

	(h) Section 951(a)(1)(A) Inclusion (section 959(c)(1)(A))	(i) Earnings Invested in Excess Passive Assets (section 959(c)(1)(B))	(j) Section 965(a) Inclusion (section 959(c)(2))	(k) Section 965(b)(4)(A) (section 959(c)(2))	(l) Section 951A Inclusion (section 959(c)(2))	(m) Section 245A(e)(2) Inclusion (section 959(c)(2))	(n) Section 959(e) (section 959(c)(2))	(o) Section 964(e)(4) Inclusion (section 959(c)(2))	(p) Section 951(a)(1)(A) Inclusion (section 959(c)(2))	(q) Total
1a										
b										
c										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										

Navicent Health, Inc.

58-2149127

Form 5471 Attachment – TIG Arbitrage, Ltd.

Statement Regarding Subpart F Income

Any Subpart F income subject to inclusion under IRC section 951(a)(1) and any Global Intangible Low-Taxed Income subject to inclusion under IRC section 951A(a) generated by Navicent's investment in TIG Arbitrage Associates, Ltd. is excludable from income as a dividend pursuant to IRC section 514(b) (see IRS Notice 2018-67, Section 10). Navicent Health, Inc. is a tax-exempt organization pursuant to IRC section 501(a) as an organization described in section 501(c)(3).

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor <b>Navicent Health, Inc.</b>	Identifying number (see instructions) <b>58-2149127</b>
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation? .  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations? . . . . .  Yes  No
- b** Did the transferor remain in existence after the transfer? . . . . .  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation? . . . . .  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made? . . . . .  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
<b>Gramercy Distressed Opportunity Fund III, LP</b>	<b>98-1248303</b>

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets? . . . . .  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership? . . . . .  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market? . . . . .  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) <b>Puerto Rico Holdings, LLC</b>	<b>5a</b> Identifying number, if any <b>98-1446606</b>
<b>6</b> Address (including country) <b>C/O Gramercy Funds Management, LLC 20 Dayton Avenue, Greenwich, CT 06830 USA</b>	<b>5b</b> Reference ID number (see instructions)
<b>7</b> Country code of country of incorporation or organization (see instructions) <b>Cayman Islands</b>	
<b>8</b> Foreign law characterization (see instructions) <b>Corporation</b>	
<b>9</b> Is the transferee foreign corporation a controlled foreign corporation? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A—Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	Various		127,113		

10 Was cash the only property transferred? . . . . .  Yes  No  
If "Yes," skip the remainder of Part III and go to Part IV.

**Section B—Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
	01/01/19	Partnership Interest	33,702	36,936	None
Other property (not listed under another category)					
Property with built-in loss					
Totals					

11 Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed? . . . . .  Yes  No

12a Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation? . . . . .  Yes  No  
If "Yes," go to line 12b.

b Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation? . . .  Yes  No  
If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

c Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation? . . . . .  Yes  No  
If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

d Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

13 Did the transferor transfer property described in section 367(d)(4)? . . . . .  Yes  No  
If "No," skip Section C and questions 14a through 15.

**Section C—Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer (see instructions)
Property described in sec. 367(d)(4)						
Totals						

- 14a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years? . . . . .  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life? . . .  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property? . . . . .  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)? . . . . .  Yes  No

**Supplemental Part III Information Required To Be Reported (see instructions)**

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**Part IV Additional Information Regarding Transfer of Property (see instructions)**

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ .13 %
- 17 Type of nonrecognition transaction (see instructions) ▶ 351 \_\_\_\_\_
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3) . . . . .  Yes  No
  - b Gain recognition under section 904(f)(5)(F) . . . . .  Yes  No
  - c Recapture under section 1503(d) . . . . .  Yes  No
  - d Exchange gain under section 987 . . . . .  Yes  No
- 19 Did this transfer result from a change in entity classification? . . . . .  Yes  No
- 20a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? See instructions .  Yes  No  
If "Yes," complete lines 20b and 20c.
  - b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
  - c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)? . .  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions . . . . .  Yes  No