

Return of Organization Exempt From Income Tax

2022

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

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

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the **2022** calendar year, or tax year beginning 07/01/2022 and ending 06/30/2023

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization UPMC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 600 GRANT ST, 58TH FL, C/O CORP TAX City or town, state or province, country, and ZIP or foreign postal code PITTSBURGH, PA 15219				D Employer identification number 25-1423657	
	F Name and address of principal officer: FRED HARGETT 600 GRANT STREET, PITTSBURGH, PA 15219				H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				G Gross receipts \$ 4,315,593,528.	
	J Website: WWW.UPMC.COM				H(c) Group exemption number	
	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other				L Year of formation: 1982 M State of legal domicile: PA	

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: SUPPORT OF SUBSIDIARY TAX-EXEMPT HEALTHCARE, EDUCATION AND RESEARCH ORGANIZATIONS		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	24
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	NONE
	6	Total number of volunteers (estimate if necessary)	6	NONE
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	8,471,477.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	7,483,917.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	NONE	NONE
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	156,636,795.	174,946,735.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	492,771,475.	320,204,512.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,000,000.	1,500,000.
	12		652,408,270.	496,651,247.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,220,297.	500,000.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	NONE	NONE
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	NONE	NONE
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	NONE	NONE
	16b	Total fundraising expenses (Part IX, column (D), line 25)	NONE	NONE
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	319,136,770.	453,669,373.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	320,357,067.	454,169,373.	
19	Revenue less expenses. Subtract line 18 from line 12	332,051,203.	42,481,874.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	9,634,183,279.	10348126493.
	22	Net assets or fund balances. Subtract line 21 from line 20	9,455,965,745.	10494084526.
22		178,217,534.	-145,958,033.	

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	FRED HARGETT Type or print name and title	05/07/2024 EXECUTIVE VP & CEO			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	ROBERT VUILLEMOT				
	Firm's name	Firm's EIN	Firm's address	Phone no.	
	ERNST & YOUNG US LLP	34-6565596	2100 ONE PPG PLACE PITTSBURGH, PA 15219	412 644-7800	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2022)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SUPPORT OF SUBSIDIARY TAX-EXEMPT HEALTHCARE, EDUCATION AND RESEARCH ORGANIZATIONS (SEE 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? **X** 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 **X** 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 \$ 454,169,373. including grants of \$ 500,000.) (Revenue \$ 176,446,735.)

SEE SCHEDULE O

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

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 454,169,373.

Part IV Checklist of Required Schedules

Table with 3 columns: Question Number, Yes, No. Rows 1-21 with various questions about organizational activities and financial reporting. Includes sub-questions a-f for items 11 and 12.

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question number, Question text, Yes, No. Rows 1a-1c regarding Form 1096 and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee reporting, tax shelter transactions, and charitable contributions.

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
1a	Enter the number of voting members of the governing body at the end of the tax year 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.		
1a	24		
b	Enter the number of voting members included on line 1a, above, who are independent.		
1b	17		
2	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?	X	
3	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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	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?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	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.		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
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?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	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?		
a	The organization's CEO, Executive Director, or top management official	X	
15a		X	
b	Other officers or key employees of the organization	X	
15b		X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	X	
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?	X	
16b		X	

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA, FL, MD, NY, PA, VA,
- 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
 UPMC CORPORATE TAX 600 GRANT STREET PITTSBURGH, PA 15219
 (412) 647-2345

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NONE SEE SCHEDULE O	NONE NONE			X				NONE	NONE	NONE
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation.

Summary rows: 1b Sub-total, 1c Total from continuation sheets to Part VII, Section A, 1d Total (add lines 1b and 1c). All values are NONE.

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 NONE

Table with 3 columns: Question number, Question text, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

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.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Row 1 contains 'SEE SCHEDULE O'.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization NONE

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	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions) . .	1e					
	f All other contributions, gifts, grants, and similar amounts not included above .	1f					
	g Noncash contributions included in lines 1a-1f	1g \$					
	h Total. Add lines 1a-1f			NONE			
Program Service Revenue	2a OTHER INCOME	Business Code					
		900099	61,334,263.	61,334,263.			
	b EXP REIMB FROM SUBS	900099	103,112,136.	103,112,136.			
	c DEFEASANCE OF DEBT	900099	1,385,100.	1,385,100.			
	d RISK SHARING EXPENSE	900099	9,115,236.	9,115,236.			
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f		174,946,735.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		94,988,844.		8,471,477.	86,517,367.	
	4 Income from investment of tax-exempt bond proceeds .		NONE				
	5 Royalties		1,500,000.	1,500,000.			
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c	NONE	NONE			
	d Net rental income or (loss)			NONE			
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	3,812,131,150.	232,026,799.		
			(ii) Other				
	b Less: cost or other basis and sales expenses . .	7b	3,722,128,650.	96,813,631.			
	c Gain or (loss)	7c	90,002,500.	135,213,168.			
	d Net gain or (loss)			225,215,668.		225,215,668.	
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
			NONE				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			NONE				
9a Gross income from gaming activities. See Part IV, line 19	9a						
			NONE				
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities			NONE				
10a Gross sales of inventory, less returns and allowances	10a						
			NONE				
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory			NONE				
Miscellaneous Revenue	11a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d			NONE			
12 Total revenue. See instructions			496,651,247.	176,446,735.	8,471,477.	311,733,035.	

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

Table with 5 columns: (A) Total expenses, (B) Program service expenses, (C) Management and general expenses, (D) Fundraising expenses. Rows include categories like Grants, Salaries, Pension, Advertising, etc.

Part X Balance Sheet

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

Table with columns (A) Beginning of year, (B) End of year. Rows include Assets (1-16) and Liabilities (17-26). Net Assets or Fund Balances (27-33) include net assets with and without donor restrictions, capital stock, and total net assets.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	496,651,247.
2	Total expenses (must equal Part IX, column (A), line 25)	2	454,169,373.
3	Revenue less expenses. Subtract line 2 from line 1	3	42,481,874.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	178,217,534.
5	Net unrealized gains (losses) on investments	5	-2,687,216.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-363,970,225.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-145,958,033.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- 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

	Yes	No
2a		<input checked="" type="checkbox"/>
2b	<input checked="" type="checkbox"/>	
2c	<input checked="" type="checkbox"/>	
3a	<input checked="" type="checkbox"/>	
3b	<input checked="" type="checkbox"/>	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

UPMC

Employer identification number

25-1423657

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations 93
- 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		
SEE SUPPLEMENTAL PAGE						
(A)						
(B)						
(C)						
(D)						
(E)						
Total					1325010818.	

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

Schedule A (Form 990) 2022

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3.						
5 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).						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 10%-facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished; 3 Gross receipts from activities that are not an unrelated trade or business under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2022. 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.

19b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1-10b detailing supporting organization requirements.

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? 11a: A person who directly or indirectly controls... 11b: A family member... 11c: A 35% controlled entity... All 'No' boxes are checked (X).

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity... Row 2: 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year... Row 2: 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... Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies...

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). a: [X] The organization satisfied the Activities Test. b: [] The organization is the parent of each of its supported organizations. c: [] The organization supported a governmental entity. Row 2: Activities Test. Answer lines 2a and 2b below. a: Did substantially all of the organization's activities during the tax year directly further the exempt purposes... b: Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement... Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. a: Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees... b: Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

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

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

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

Schedule A (Form 990) 2022

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7	Excess distributions carryover to 2023. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

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.)

SCHEDULE A, PART I

THE SUPPORT AMOUNT LISTED FOR THE UNIVERSITY OF PITTSBURGH IS THE TOTAL SUPPORT PROVIDED BY UPMC AND ALL OF ITS SUBSIDIARIES FOR RESEARCH AND ACADEMIC MATTERS FOR FISCAL YEAR 2023.

PART IV - SECTION A, QUESTION 1, 2, 5A AND 6

QUESTION 1 UPMC PRESBYTERIAN SHADYSIDE AND THE UNIVERSITY OF PITTSBURGH ARE BOTH IDENTIFIED IN UPMC'S ARTICLES OF INCORPORATION AS SUPPORTED ORGANIZATIONS. THE OTHER SUPPORTED ORGANIZATIONS ARE DESIGNATED BY CLASS AND/ OR PURPOSE. AS PER THE UPMC AMENDED AND RESTATED ARTICLES OF INCORPORATION, UPMC SUPPORTS ENTITIES DESCRIBED AS IRC 509(A) (1) AND 509(A) (2) ORGANIZATIONS. THE MAJORITY OF UPMC'S SUPPORTED ORGANIZATIONS ARE 509(A) (1) HOSPITALS. UPMC ALSO SUPPORTS CANCER CENTERS IN THE TREATMENT OF PATIENTS AND RESEARCH ALONG WITH SENIOR COMMUNITIES WHO LOOK AFTER THE ELDERLY AND PHYSICIAN PRACTICE PLANS IN A VARIETY OF SPECIALTIES, AS WELL AS OTHER RELATED ORGANIZATIONS WHOSE ACTIVITIES ARE DIRECTLY IN FURTHERANCE OF UPMC'S EXEMPT MISSION. UPMC HAS SUPPORTED THESE ORGANIZATIONS WITHIN A RANGE OF 1 TO 41 YEARS WITH THE RELATIONSHIP CONTINUING INDEFINITELY. THIS HISTORIC AND CONTINUING RELATIONSHIP EXISTS AND AS A RESULT, THERE IS A SUBSTANTIAL IDENTITY OF INTERESTS BETWEEN THE ORGANIZATIONS - E.G., FURTHERING THE HEALTH, EDUCATIONAL, AND RESEARCH MISSION OF THE UPMC HEALTH SYSTEM.

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.)

QUESTION 2

THE MAJORITY OF UPMC'S SUPPORTED ORGANIZATIONS HAVE AN IRS DETERMINATION OF STATUS UNDER SECTION 509(A)(1) OR (A)(2). HOWEVER, SEVERAL SUPPORTED ORGANIZATIONS DO NOT HAVE AN IRS DETERMINATION OF STATUS UNDER SECTION 509(A)(1) OR (A)(2) DUE TO IMMEDIATE INCLUSION IN THE UPMC GROUP RULING (GEN: 9707) FOLLOWING INITIAL FORMATION UNDER THE PROCEDURE SET FORTH IN REV. PROC. 80-27. UPMC INITIALLY DETERMINED, BASED ON A THOROUGH ANALYSIS OF ANTICIPATED ACTIVITIES, FUNDING, ETC., WHETHER THESE SUPPORTED ORGANIZATIONS SATISFIED THE REQUIREMENTS OF SECTION 509(A)(1) OR (A)(2) WHEN THEY WERE ADDED TO THE UPMC GROUP RULING. FURTHER, UPMC ANNUALLY RECONFIRMS THAT SECTION 509(A)(1) OR (A)(2) STATUS IS APPROPRIATE AS PART OF ITS COMPLETION OF SCHEDULE A OF THE UPMC GROUP RETURN (EIN: 20-8295721).

QUESTION 5A

- (I) TIoga HEALTH CARE PROVIDERS EIN: 25-1765538
- (II) LEGALLY MERGED OUT OF EXISTANCE 12/31/2021
- (III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION
- (IV) DISSOLUTION OF THE ORGANIZATION THROUGH BOARD APPROVAL

- (I) HENDORN, INC. EIN: 23-1972659

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.)

- (II) DESIGNATION CHANGE TO A SUPPORTED ORGANIZATION
- (III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION
- (IV) CHANGE OF EXEMPT BUSINESS ACTIVITY

QUESTION 6 CONTRIBUTIONS TO UPMC ITALY ENHANCE THE ABILITY FOR UPMC PRESBYTERIAN SHADYSIDE TO ACQUIRE DATA IN THE AREA OF LIVER AND OTHER TRANSPLANTATIONS. RESEARCH IS ONE OF THE CORE MISSIONS OF UPMC PRESBYTERIAN SHADYSIDE.

SECTION D, QUESTION 3

THE SUPPORTED ORGANIZATION OFFICERS AND DIRECTORS THAT SERVE AS UPMC OFFICERS AND/OR DIRECTORS ATTEND REGULAR UPMC BOARD AND OTHER MEETINGS, HAVE ONGOING COMMUNICATION WITH OTHER UPMC DIRECTORS AND OFFICERS, AND ARE PROVIDED WITH AND HAVE ACCESS TO UPMC FINANCIAL AND OTHER INFORMATION. AS A RESULT OF THE ABOVE, THE SUPPORTED ORGANIZATION OFFICERS THAT SERVE AS UPMC OFFICERS AND/OR DIRECTORS ARE ABLE TO VOTE AND/OR OPINE ON UPMC ACTIVITIES AND INITIATIVES AFFECTING THE SUPPORTED ORGANIZATION.

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.)

SECTION E, QUESTIONS 2A AND 2B

QUESTION 2A - UPMC IS THE PARENT ORGANIZATION AND SUPPORTING ORGANIZATION OF HEALTHCARE RELATED ENTITIES WITHIN A LARGE INTEGRATED HEALTHCARE DELIVERY SYSTEM OF CONTROLLED SUBSIDIARIES. UPMC'S PRIMARY MISSION IS TO PROVIDE THE ONGOING, OVERARCHING SUPPORT AND INFRASTRUCTURE TO ALL OF ITS EXEMPT SUBSIDIARIES TO ASSIST THEM IN ACCOMPLISHING EACH OF THEIR DISCRETE EXEMPT EDUCATIONAL, HEALTHCARE AND RESEARCH MISSIONS FOR WHICH THEY WERE RECOGNIZED UNDER §501(C)(3) BY THE INTERNAL REVENUE SERVICE. IF UPMC AS THE PARENT AND SUPPORTING ORGANIZATION DID NOT SUPPLY THE SUPPORT, EACH INDIVIDUAL ENTITY WOULD SEPARATELY ENGAGE IN THESE SAME ACTIVITIES TO SUPPORT ITS SEPARATE STRUCTURE.

QUESTION 2B - IF THE UPMC SUPPORTING PARENT ORGANIZATION DID NOT PROVIDE THE SUPPORT THAT IT CURRENTLY DOES FOR ALL OF ITS SUPPORTED EXEMPT ENTITIES THESE ENTITIES WOULD HAVE TO UNDERTAKE THE OVERSIGHT AND PROVISION OF ALL SUCH MANAGEMENT AND INFRASTRUCTURE ACTIVITIES CURRENTLY PROVIDED BY THE SUPPORTING ORGANIZATION SO THAT THEY INDIVIDUALLY COULD CONTINUE TO PROVIDE THE SERVICES IN MEDICAL, EDUCATIONAL AND RESEARCH PROGRAMS THAT ARE THE CORE OF EACH OF THEIR EXEMPT MISSIONS.

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.)

SCHEDULE A, PART I - INFORMATION ABOUT SUPPORTED ORGANIZATIONS

(I) NAME OF SUPPORTED ORGANIZATION	(II) EIN	(III) TYPE OF ORGANIZATION	(IV) YES NO		(V) AMOUNT OF SUPPORT	(VI) AMOUNT OF OTHER SUPPORT
			YES	NO		
UPMC PRESBYTERIAN SHADYSIDE	25-0965480	3		X	239,890,970.	
UPMC ST. MARGARET	23-2875070	3		X	42,286,433.	
UPMC COMMUNITY PROVIDER SERVICES	25-1804746	10		X	135.	
UPMC PASSAVANT	25-0965451	3		X	64,793,739.	
UPMC BEDFORD	23-1396795	3		X	371,076.	
UPMC LEE	25-0613830	3		X		
UPMC MCKEESPORT	25-0965423	3		X	40,404,780.	
UPMC HORIZON	25-0523970	3		X	24,596,056.	
UPMC MAGEE-WOMEN'S HOSPITAL	25-0965420	3		X		
UPMC COMMUNITY MEDICINE INC.	25-1727721	3		X	182,647.	
UNIVERSITY OF PITTSBURGH PHYSICIANS	23-2919472	3		X		
UNIVERSITY OF PITTSBURGH	25-0965591	2		X	249,800,000.	
UPMC CHILDREN'S HOSPITAL OF PITTSBURGH	25-0402510	3		X		
UPMC NORTHWEST	25-0489010	3		X	32,175,645.	
COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	25-1799823	10		X		
UPMC SENIOR COMMUNITIES, INC.	25-1574736	10		X		
UPMC FOR YOU	90-0174238	10		X		
UPMC MERCY	25-0965429	3		X	349,937,431.	
UPMC EAST	27-4814831	3		X	29,247,890.	
UPMC HAMOT	25-0965387	3		X	10,548,696.	
UPMC CENTER FOR HIGH-VALUE HEALTHCARE	45-2178782	7		X		
UPMC ALTOONA	23-1352155	3		X	31,364,714.	
PITTSBURGH CARE PARTNERSHIP, INC.	25-1753852	10		X		
REGIONAL HEALTH SERVICES, INC.	25-1403958	10		X		
SAFE HARBOR BEHAVIORAL HEALTH OF UPMC HAMOT	25-1317492	10		X		
GREAT LAKES PHYSICIAN PRACTICE, P.C.	46-4186362	3		X		
UPMC ALTOONA PARTNERSHIP FOR A HEALTHY COMMUNITY	25-1842308	10		X		
UPMC EMERGENCY MEDICINE, INC.	25-1787601	10		X		
UNIVERSITY OF PITTSBURGH CANCER INSTITUTE CANCER SERVICES	25-1899326	3		X		
BUTLER HEALTH SYSTEM/UPMC MUSCULOSKELETAL JOINT VENTURE, INC	47-1869395	3		X	391.	
ERIE PHYSICIANS NETWORK - UPMC, INC.	45-3012506	3		X		
SUGAR CREEK STATION	25-1472178	3		X		
CRANBERRY PLACE	04-3709885	10		X		
PITTSBURGH LIFETIME CARE COMMUNITY	25-1335247	10		X		
THE HERITAGE SHADYSIDE	02-0614185	10		X		
CANTERBURY PLACE	25-0965334	10		X		
SENECA PLACE	72-1562844	10		X		
UPMC HOME HEALTHCARE OF WESTERN PENNSYLVANIA	25-1222033	10		X		
HOME NURSING AGENCY AFFILIATES	25-1518698	10		X		
UPMC ADVANCED PRACTICE PROVIDERS	47-1301784	10		X		
UPMC HOME HEALTHCARE OF CENTRAL PENNSYLVANIA	25-1188570	10		X		
UPMC BEHAVIORAL HEALTH OF THE ALLEGHENIES	25-1517533	10		X		
HOME NURSING AGENCY FOUNDATION	25-1467014	7		X		
CENTER FOR EMERGENCY MEDICINE OF WESTERN PENNSYLVANIA	25-1443759	10		X		
UPMC JAMESON	25-0965406	3		X	34,747,165.	

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.)

SCHEDULE A, PART I - INFORMATION ABOUT SUPPORTED ORGANIZATIONS (CONT')

(I) NAME OF SUPPORTED ORGANIZATION	(II) EIN	(III) TYPE OF ORGANIZATION		(IV) YES NO		(V) AMOUNT OF SUPPORT	(VI) AMOUNT OF OTHER SUPPORT
CHILDREN'S ADVOCACY CENTER OF LAWRENCE COUNTY	25-1581304	7		X			
UPMC/JAMESON CANCER CENTER	20-1459415	3		X			
JAMESON MEDICAL CARE, INC.	26-0462696	10		X			
JAMESON CARE CENTER, INC.	23-2871396	10		X			
MON YOUGH COMMUNITY SERVICES, INC.	25-1202461	10		X			
UPMC KANE	25-0998168	3		X		4,402,049.	
UPMC MUNCY	24-0806023	3		X		2,178,834.	
SUSQUEHANNA PHYSICIAN SERVICES	23-2449454	3		X			
UPMC WILLIAMSPORT	24-0795508	3		X		55,217,732.	
UPMC WELLSBORO	23-2176963	3		X			
THE GREEN HOME	24-0804365	10		X			
WILLIAMSPORT AREA AMBULANCE SERVICE COOPERATIVE	23-2416166	10		X			
UPMC LOCK HAVEN	82-1600494	3		X		2,702,832.	
UPMC SUNBURY	82-1592230	3		X		63,599.	
UPMC CHAUTAUQUA AT WCA	16-0743226	3		X			
STARFLIGHT, INC.	16-1557878	7		X			
SOUTH CENTRAL ALPHA HOUSING AND HEALTHCARE, INC.	25-1701701	10		X			
SOUTH WESTERN ALPHA HOUSING AND HEALTHCARE, INC.	25-1701700	10		X			
UPMC OB/GYN JOINT VENTURE INC.	81-5255736	3		X			
CHARLES COLE MEMORIAL HOSPITAL	24-0802108	3		X			
UPMC PINNACLE LANCASTER	82-0896436	3		X		634,905.	
UPMC LITITZ	82-0844453	3		X		4,595,586.	
UPMC MEMORIAL	82-0912090	3		X			
PINNACLE HEALTH REGIONAL PHYSICIANS	82-0947698	3		X			
COMMUNITY LIFE TEAM	23-1890444	7		X			
UPMC PINNACLE HOSPITALS	25-1778644	3		X		78,861,823.	
PINNACLE HEALTH MEDICAL SERVICES	25-1709054	3		X			
UPMC CARLISLE	82-0880337	3		X			
ASBURY HEALTH CENTER	25-0969472	10		X			
ASBURY VILLAS	25-1819952	10		X			
ASBURY PLACE	25-1729266	10		X			
ASBURY FOUNDATION	25-1555688	7		X			
UPMC HOME CARE MANAGEMENT SERVICES	83-0857507	10		X			
UPMC HANOVER	23-1360851	3		X			
UPMC SOMERSET	25-0965570	3		X		3,794,945.	
TWIN LAKES CENTER, INC.	23-2910318	3		X		11,151,372.	
SOMERSET HEALTH SERVICES, INC.	25-1441920	3		X		11,059,373.	
AUUE, INC	82-0946389	3		X			
UPMC LOCUM CLINICIANS	83-2683509	3		X			
UPMC HORIZON COMMUNITY HEALTH FOUNDATION	25-1501823	7		X			
UPMC ALTOONA FOUNDATION	55-0787040	7		X			
W.C.A. GROUP, INC.	22-2393582	10		X			
UPMC WESTERN MARYLAND CORPORATION	52-0591531	3		X			
SUSQUEHANNA HEALTH FOUNDATION	23-2743470	7		X			
WESLEY HILLS	25-1507472	10		X			

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.)

SCHEDULE A, PART I - INFORMATION ABOUT SUPPORTED ORGANIZATIONS (CONT'

(I) NAME OF SUPPORTED ORGANIZATION	(II) EIN	(III) TYPE OF ORGANIZATION	(IV)		(V) AMOUNT OF SUPPORT	(VI) AMOUNT OF OTHER SUPPORT
			YES	NO		
UPMC TRAVEL STAFFING	87-3973521	3		X		
RUSH TO CRUSH CANCER	87-4771624	7		X		
HENDORN, INC	23-1972659	10				
TOTAL AMOUNT OF SUPPORT					1,325,010,818.	

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Attach to Form 990.

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

Name of the organization

Employer identification number

UPMC

25-1423657

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 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)?, 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.

Table with 2 columns: Revenue included on Form 990, Part VIII, line 1, Assets included in Form 990, Part X. Rows include: 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, 1b 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, 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.

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

Schedule D (Form 990) 2022

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 |
|---|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 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 Yes No

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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g 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 |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |

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
1a Land		71,226,029.		71,226,029.
b Buildings		377,456,797.	314,578,768.	62,878,029.
c Leasehold improvements		41,853,264.	39,524,675.	2,328,589.
d Equipment		73,683,049.	49,143,667.	24,539,382.
e Other		153,691,318.	84,842,528.	68,848,790.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				229,820,819.

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) CASH EQUIVALENTS	184,869,073.	COST
(B) LIMITED PARTNERSHIPS	1,500,723,355.	COST
(C) EVOLENT HEALTH, INC.	30,619,635.	FMV
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) . . .	1,716,212,063.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) INVESTMENTS IN SUBSIDIARIES	2,920,781,697.
(2) 2020 PROJECT FUND	631,100,161.
(3) RIGHT OF USE ASSET - OPERATING	569,369,864.
(4) OTHER ASSETS	453,740,437.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	4,574,992,159.

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) DUE TO SUBSIDIARIES	1,447,269,939.
(3) OPERATING LEASES ST/LT	654,487,646.
(4) OTHER LIABILITIES	581,352,006.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	2,683,109,591.

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.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

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.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

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 SUPPLEMENTAL PAGE

Part XIII Supplemental Information (continued)

PART X AND PART XI

UPMC HAS NO UNCERTAIN TAX POSITIONS RECORDED. TAX BENEFITS ARE RECOGNIZED WHEN IT IS MORE LIKELY THAN NOT THAT A TAX POSITION WILL BE SUSTAINED UPON EXAMINATION BY THE TAX AUTHORITIES BASED ON THE TECHNICAL MERITS OF THE POSITION. SUCH TAX POSITIONS ARE MEASURED AS THE LARGEST AMOUNT OF TAX BENEFIT THAT IS GREATER THAN 50% LIKELY TO BE REALIZED UPON ULTIMATE SETTLEMENT WITH THE TAX AUTHORITIES ASSUMING FULL KNOWLEDGE OF THE POSITION AND ALL RELEVANT FACTS. AS OF JUNE 30, 2023, UPMC DOES NOT HAVE ANY UNRECORDED TAX BENEFITS. AN EXTERNAL AUDIT IS COMPLETED AT A CONSOLIDATED UPMC SYSTEM LEVEL ONLY, INCLUDING UPMC AND ALL TAXABLE AND TAX-EXEMPT SUBSIDIARIES.

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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 for instructions and the latest information.

Name of the organization

Employer identification number

UPMC

25-1423657

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/CARIBBEAN			INVESTMENTS		80,956,907.
(2) EAST ASIA AND THE PACIFIC			INVESTMENTS		746,171,012.
(3) EUROPE			INVESTMENTS		567,032,123.
(4) MIDDLE EAST AND NORTH AFRICA			INVESTMENTS		53,148,438.
(5) NORTH AMERICA			INVESTMENTS		95,284,469.
(6) RUSSIA/INDEPENDENT STATES			INVESTMENTS		1,054,379.
(7) SOUTH AMERICA			INVESTMENTS		112,957,770.
(8) SOUTH ASIA			INVESTMENTS		165,495,777.
(9) SUB-SAHARAN AFRICA			INVESTMENTS		15,748,189.
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal					1,837,849,065.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					1,837,849,065.

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

Schedule F (Form 990) 2022

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)			EUROPE/ICELAND/GREENLAND	LIVER RESEAR	500,000.			NONE	COST
(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 a tax exempt 501(c)(3) organization 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).

SCHEDULE F STATEMENT OF ACTIVITIES OUTSIDE THE UNITED STATES

UPMC'S INVESTMENT PORTFOLIO INCLUDES FOREIGN SECURITIES AND SIMILAR

ASSETS THAT THE IRS REQUIRES TO BE REPORTED ON SCHEDULE F.

UPMC MONITORS THE USE OF GRANT MONEY PROVIDED TO ITS FOREIGN AFFILIATE

FOR LIVER TRANSPLANT RESEARCH BY CONTINUAL INTERACTION BETWEEN CLINICIANS

IN THE TRANSPLANT AREA SHARING INFORMATION AND DATA ON THEIR RESEARCH

RESULTS.

**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 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

UPMC

Employer identification number

25-1423657

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 ALLEGHENY COUNTY HOSPITAL DEVELOPMENT AUTHORITY	25-1327925	01728AH25	05/23/2007	225,000,000.	SERIES 2007A		X		X		X
B MONROEVILLE FINANCE AUTHORITY	46-0569399	611530BC9	07/31/2012	389,110,690.	SERIES 2012A		X		X		X
C PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70869PGR2	10/08/2013	201,328,423.	SERIES 2013AB	X			X		X
D											

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired	194,475,000.		299,000,000.		48,725,000.			
2 Amount of bonds legally defeased	NONE		NONE		142,295,000.			
3 Total proceeds of issue	225,008,043.		389,113,883.		201,398,207.			
4 Gross proceeds in reserve funds	NONE		NONE		NONE			
5 Capitalized interest from proceeds	NONE		NONE		NONE			
6 Proceeds in refunding escrows	NONE		NONE		NONE			
7 Issuance costs from proceeds	1,938,921.		3,405,559.		2,444,847.			
8 Credit enhancement from proceeds	NONE		NONE		NONE			
9 Working capital expenditures from proceeds	NONE		NONE		NONE			
10 Capital expenditures from proceeds	53,339,385.		204,010,889.		126,074,288.			
11 Other spent proceeds	169,729,736.		181,697,435.		72,879,072.			
12 Other unspent proceeds	NONE		NONE		NONE			
13 Year of substantial completion	2007		2012		2013			
	Yes	No	Yes	No	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)?	X		X		X			
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X	X			
16 Has the final allocation of proceeds been made?	X		X		X			
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X			

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

Schedule K (Form 990) 2022

Part III Private Business Use

SET ONE

	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?		X		X		X		
2 Are there any lease arrangements that may result in private business use of bond-financed property?	X		X		X			
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X			
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?	X		X		X			
c Are there any research agreements that may result in private business use of bond-financed property?	X		X		X			
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?	X		X		X			
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	0.1000 %		0.1000 %		2.1000 %			
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	NONE %		NONE %		NONE %			
6 Total of lines 4 and 5	0.1000 %		0.1000 %		2.1000 %			
7 Does the bond issue meet the private security or payment test?		X		X		X		
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?	X			X		X		
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	2.4000 %		NONE %		NONE %			
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?	X							
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?	X		X		X			

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?		X		X		X		
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X		X		X		
b Exception to rebate?	X		X		X			
c No rebate due?		X		X	X			
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?	X			X		X		

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

SERIES 2007A

REFUNDED ACHDA SERIES 1997A BONDS ISSUED 4/17/1997; PARTLY REFUNDED ACHDA SERIES 1997B BONDS ISSUED 11/3/1997; FINANCING THE COSTS OF ACQUIRING, CONSTRUCTING, AND EQUIPPING CERTAIN RENOVATIONS, IMPROVEMENT AND OTHER CAPITAL EXPENDITURES OF THE CORPORATION. \$8,042.50 WAS EARNED IN THE CLEARING FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS. SUBSERIES 2007A1 HAS TWO QUALIFIED HEDGES WITH GOLDMAN SACHS MITSUI MARINE DERIVATIVE PRODUCTS. THE FIRST SUBSERIES 2007A1 QUALIFIED HEDGE HAS A NOTIONAL AMOUNT OF \$53,905,000 AND TERMINATED ON FEBRUARY 1, 2021, ITS SCHEDULED MATURITY DATE. THE SECOND SUBSERIES 2007A1 QUALIFIED HEDGE HAS A NOTIONAL AMOUNT OF \$46,095,000, TERMINATES IN 29.7 YEARS FROM MAY 23, 2007, IS NOT SUPERINTEGRATED, AND HASN'T BEEN TERMINATED PRIOR TO ITS SCHEDULED TERMINATION DATE. SUBSERIES 2007A2 HAD A QUALIFIED HEDGE WITH MERRILL LYNCH CAPITAL SERVICES INC WITH A NOTIONAL AMOUNT OF \$75,000,000, TERMINATES IN 3.7 YEARS FROM MAY 23, 2007, IS SUPERINTEGRATED, AND WAS TERMINATED ON MARCH 24, 2010 WHICH WAS PRIOR TO ITS SCHEDULED TERMINATION DATE.

SERIES 2012A

CURRENT REFUNDING OF FOUR SERIES OF OUTSTANDING BONDS, CONSISTING OF (I) PHEFA SERIES 1999A ISSUED 3/4/1999, (II) ACHDA UPMC SENIOR COMMUNITIES, INC. SERIES 2003 ISSUED 7/1/2003, (III) ACIDA SERIES 2004A ISSUED 3/25/2004, AND (IV) ERIE COUNTY HOSPITAL AUTHORITY HAMOT HEALTH FOUNDATION SERIES 2008 ISSUED 7/1/2008; PAY THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND OR OPERATED BY UPMC IN THE CITY OF PITTSBURGH AND THE MUNICIPALITY OF MONROEVILLE; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE 2012 BONDS.

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

\$3,193.27 WAS EARNED IN THE CONSTRUCTION FUND DURING CONSTRUCTION AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS.

SERIES 2013AB

PARTLY CURRENT REFUNDED BLAIR COUNTY HOSPITAL AUTHORITY SERIES 1998A BONDS ISSUED 8/12/1998; ADVANCE REFUNDED THE BLAIR COUNTY HOSPITAL AUTHORITY SERIES 2009 BONDS ISSUED 12/3/2009; FINANCING THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS RELATING TO THE FACILITIES OF THE CORPORATION, ITS SUBSIDIARY HOSPITALS, AND OTHER AFFILIATES DEVOTED TO THEIR TAX-EXEMPT PURPOSES.

"PART I - BOND ISSUES: THE SERIES 2013A & 2013B BONDS HAVE DIFFERING PART I INFORMATION, BUT ARE CONSIDERED A SINGLE ISSUE FOR TAX PURPOSES. THE FOLLOWING INFORMATION PERTAINS TO THE 2013B BONDS.

- A) MONROEVILLE FINANCE AUTHORITY
- B) 46-0569399
- C) 611530BX3
- D) 10/8/2013

\$69,784.51 WAS EARNED ON THE BCHA 2009 ESCROW FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS.

REBATE COMPUTATION PERFORMED ON SEPTEMBER 14, 2018. RESULTS: 2013A - SPENDING EXCEPTION MET; 2013B - NEGATIVE REBATE LIABILITY

2013A - \$100,855,000 LEGALLY DEFEASED AS OF 6/30/2023
2013B - \$41,440,000 LEGALLY DEFEASED AS OF 6/30/2023"

**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 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

UPMC

Employer identification number

25-1423657

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 PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70869PHR1	10/01/2014	390,888,214.	SERIES 2014AB		X		X		X
B PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70869PRX4	10/14/2015	131,646,741.	SERIES 2015B		X		X		X
C PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70869PLT2	09/28/2016	273,626,626.	SERIES 2016		X		X		X
D PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	708700JBA	10/11/2017	469,617,728.	SERIES 2017A		X		X		X

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired	76,995,000.		18,825,000.		46,185,000.		46,280,000.	
2 Amount of bonds legally defeased	NONE		NONE		NONE		NONE	
3 Total proceeds of issue	390,888,561.		131,656,546.		273,945,038.		471,979,220.	
4 Gross proceeds in reserve funds	NONE		NONE		NONE		NONE	
5 Capitalized interest from proceeds	NONE		NONE		NONE		NONE	
6 Proceeds in refunding escrows	NONE		NONE		NONE		NONE	
7 Issuance costs from proceeds	4,029,845.		1,630,226.		2,824,522.		4,037,851.	
8 Credit enhancement from proceeds	NONE		NONE		NONE		NONE	
9 Working capital expenditures from proceeds	NONE		NONE		NONE		NONE	
10 Capital expenditures from proceeds	150,003,716.		130,026,319.		250,318,402.		402,373,389.	
11 Other spent proceeds	236,855,000.		NONE		20,802,115.		65,567,981.	
12 Other unspent proceeds	NONE		NONE		NONE		NONE	
13 Year of substantial completion	2015		2016		2017		2018	
	Yes	No	Yes	No	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)?	X			X	X		X	
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X		X		X
16 Has the final allocation of proceeds been made?	X		X		X		X	
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

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

Schedule K (Form 990) 2022

Part III Private Business Use

SET TWO

	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?		X		X		X		X
2 Are there any lease arrangements that may result in private business use of bond-financed property?	X		X		X		X	
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X		X	
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?	X		X		X		X	
c Are there any research agreements that may result in private business use of bond-financed property?	X		X		X		X	
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?	X		X		X		X	
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	0.7000 %		2.0000 %		0.2000 %		0.9000 %	
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	NONE %		NONE %		NONE %		NONE %	
6 Total of lines 4 and 5	0.7000 %		2.0000 %		0.2000 %		0.9000 %	
7 Does the bond issue meet the private security or payment test?		X		X		X		X
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?	X		X		X		X	
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	1.4000 %		0.0038 %		0.0031 %		0.2000 %	
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?	X		X		X		X	
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?	X		X		X		X	

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?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X		X		X		X
b Exception to rebate?	X		X			X		X
c No rebate due?		X		X	X		X	
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?		X		X		X		X

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

SERIES 2014AB

PARTLY CURRENT REFUNDED ALLEGHENY COUNTY HOSPITAL DEVELOPMENT AUTHORITY SERIES 2008A BONDS ISSUED 3/27/2008; PARTLY CURRENT REFUNDED THE ALLEGHENY COUNTY HOSPITAL DEVELOPMENT AUTHORITY SERIES 2008B BONDS ISSUED 6/19/2008; PARTLY CURRENT REFUNDED THE ALLEGHENY COUNTY HOSPITAL DEVELOPMENT AUTHORITY SERIES 2009A BONDS ISSUED 6/3/2009; FINANCING THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND/OR BY UPMC OR ITS SUBSIDIARY IN THE COMMONWEALTH OF PENNSYLVANIA AND; PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE BONDS.

PART I - BOND ISSUES: THE SERIES 2014A & 2014B HAVE DIFFERING PART I INFORMATION, BUT ARE CONSIDERED A SINGLE ISSUE FOR TAX PURPOSES. THE FOLLOWING INFORMATION PERTAINS TO THE 2014B BONDS. A)MONROEVILLE FINANCE AUTHORITY B)46-0569399 C)611530CU8 D) 10/1/2014. \$347.19 WAS EARNED IN THE CONSTRUCTION FUND DURING CONSTRUCTION AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS.

SERIES 2015B

PAY THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND/OR OPERATED BY UPMC OR ITS SUBSIDIARIES IN THE COMMONWEALTH OF PENNSYLVANIA AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2015B BONDS.

\$9,804.89 WAS EARNED IN THE CONSTRUCTION FUND DURING CONSTRUCTION AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS.

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

SERIES 2016

PAY THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND/OR OPERATED BY UPMC OR ITS SUBSIDIARIES IN THE COMMONWEALTH OF PENNSYLVANIA; REPAY A TAXABLE LINE OF CREDIT DRAWN UPON BY UPMC AND USED TO CURRENT REFUND THE ERIE COUNTY HOSPITAL AUTHORITY SERIES 2006 BONDS ISSUED 4/11/2006; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2016 BONDS.

\$318,412.62 WAS EARNED IN THE CONSTRUCTION FUND DURING CONSTRUCTION AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS. REBATE COMPUTATION PERFORMED ON SEPTEMBER 28, 2021.

SERIES 2017A

PAY THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND/OR OPERATED BY UPMC OR ITS SUBSIDIARIES IN THE COMMONWEALTH OF PENNSYLVANIA; CURRENT REFUND THE ERIE COUNTY HOSPITAL AUTHORITY SERIES 2007 BONDS ISSUED 7/31/2007; REPAY A TAXABLE LINE OF CREDIT DRAWN UPON BY UPMC AND USED TO CURRENT REFUND THE CHARTIERS VALLEY INDUSTRIAL COMMERCIAL DEVELOPMENT AUTHORITY SERIES 2006 BONDS ISSUED 9/11/2006; REPAY A TAXABLE LINE OF CREDIT DRAWN UPON BY UPMC AND USED TO CURRENT REFUND THE ALLEGHENY COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY SERIES 2012ABCD BONDS ISSUED 12/19/2012; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2017A BONDS.

\$2,361,492.39 WAS EARNED IN THE CONSTRUCTION FUND DURING CONSTRUCTION AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS. REBATE COMPUTATION PERFORMED ON OCTOBER 11, 2022.

**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 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

UPMC

Employer identification number

25-1423657

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 PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JEM6	05/02/2022	135,000,000.	SERIES 2017C (REISSUANCE)		X		X		X
B ALLEGHENY COUNTY HOSPITAL DEVELOPMENT AUTHORITY	25-1327925	01728A5V4	05/02/2022	400,000,000.	SERIES 2017D-2 (REISSUANCE)		X		X		X
C POTTER COUNTY HOSPITAL AUTHORITY	25-6691439		03/01/2018	25,580,000.	SERIES 2018A NOTE		X		X		X
D ALLEGHENY COUNTY HOSPITAL DEVELOPMENT AUTHORITY	25-1327925	01728A5C6	05/30/2019	842,635,848.	SERIES 2019A		X		X		X

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired	NONE		NONE		15,348,000.		66,375,000.	
2 Amount of bonds legally defeased	NONE		NONE		NONE		NONE	
3 Total proceeds of issue	135,000,000.		400,000,000.		25,580,000.		844,469,635.	
4 Gross proceeds in reserve funds	NONE		NONE		NONE		NONE	
5 Capitalized interest from proceeds	NONE		NONE		NONE		NONE	
6 Proceeds in refunding escrows	NONE		NONE		NONE		NONE	
7 Issuance costs from proceeds	NONE		NONE		43,101.		5,224,084.	
8 Credit enhancement from proceeds	NONE		NONE		NONE		NONE	
9 Working capital expenditures from proceeds	NONE		NONE		NONE		NONE	
10 Capital expenditures from proceeds	NONE		NONE		NONE		NONE	
11 Other spent proceeds	135,000,000.		400,000,000.		25,536,899.		839,245,550.	
12 Other unspent proceeds	NONE		NONE		NONE		NONE	
13 Year of substantial completion	2022		2022		2018		2019	
	Yes	No	Yes	No	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)?	X		X		X		X	
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X		X		X
16 Has the final allocation of proceeds been made?	X		X		X		X	
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

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

Schedule K (Form 990) 2022

Part III Private Business Use

SET THREE

	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?		X		X		X		X
2 Are there any lease arrangements that may result in private business use of bond-financed property?	X		X		X		X	
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X		X	
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?	X		X		X		X	
c Are there any research agreements that may result in private business use of bond-financed property?		X	X			X	X	
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?			X				X	
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	0.0300 %		1.7000 %		0.9000 %		0.4000 %	
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	NONE %		NONE %		NONE %		NONE %	
6 Total of lines 4 and 5	0.0300 %		1.7000 %		0.9000 %		0.4000 %	
7 Does the bond issue meet the private security or payment test?		X		X		X		X
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?		X		X		X		X
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	NONE %		NONE %		NONE %		NONE %	
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?	X		X		X		X	

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?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X		X			X	X	
b Exception to rebate?		X		X	X			X
c No rebate due?		X		X		X		X
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?	X		X		X			X

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

SERIES 2017C (REISSUANCE)

REISSUANCE OF THE SERIES 2017C BONDS, WHICH WERE USED TO REFUND A TAXABLE BRIDGE LOAN FROM WELLS FARGO BANK NA DATED 11/1/2017.

UPMC MADE AN ELECTION UNDER 1.141-13(D) TO TREAT THE 2022A BONDS, THE 2022B BONDS, THE REISSUED 2017C BONDS, AND THE REISSUED 2017D-2 BONDS AS SEPARATE ISSUES.

SERIES 2017D-2 (REISSUANCE)

REISSUANCE OF THE SERIES 2017D-2 BONDS, WHICH WERE USED TO PAY THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND/OR OPERATED BY UPMC OR ITS SUBSIDIARIES IN THE COMMONWEALTH OF PENNSYLVANIA AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2017D BONDS.

UPMC MADE AN ELECTION UNDER 1.141-13(D) TO TREAT THE 2022A BONDS, THE 2022B BONDS, THE REISSUED 2017C BONDS, AND THE REISSUED 2017D-2 BONDS AS SEPARATE ISSUES.

SERIES 2018A NOTE

PAY THE COSTS OF CURRENTLY REFUNDING OUTSTANDING POTTER COUNTY HOSPITAL AUTHORITY REVENUE REFUNDING NOTE, SERIES 2013A ISSUED 12/19/2013, POTTER COUNTY HOSPITAL AUTHORITY EQUIPMENT NOTE, SERIES 2013B ISSUED 12/19/2013, POTTER COUNTY HOSPITAL AUTHORITY REVENUE NOTE, SERIES 2014A ISSUED 6/25/2014, AND PAY THE COSTS OF ISSUANCE OF THE SERIES 2018A NOTE.

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

SERIES 2019A

REFUNDED ACHDA SUBSERIES 2007 B-2 BONDS REISSUED 3/24/2010; ACHDA SERIES 2008 NOTE REISSUED 3/24/2010; ACHDA SERIES 2009A BONDS ISSUED 6/3/2009; LYCOMING COUNTY AUTHORITY SERIES 2009A BONDS ISSUED 10/22/2009; DAUPHIN COUNTY GENERAL AUTHORITY SERIES 2009A BONDS ISSUED 6/24/2009; ACHDA SERIES 2010D BONDS ISSUED 3/24/2010; MONROEVILLE FINANCE AUTHORITY SERIES 2015A NOTE ISSUED 6/25/2015; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2019A BONDS.

THE 8038, AS FILED, HAS AN ISSUE PRICE OF \$874,892,435.50. THE CORRECT ISSUE PRICE AS REPORTED IN PART I, COLUMN (E) IS \$842,635,847.85 WHICH TOTALS THE PAR AMOUNT OF THE BONDS PLUS ORIGINAL ISSUE PREMIUM. \$413.49 WAS EARNED IN THE UPMC 2019A BOND FUND. \$1,539,489.97 WAS EARNED IN THE UPMC 2009A ESCROW FUND. \$9,831.31 WAS EARNED IN THE DCGA 2009A BOND FUND. \$238,484.50 WAS EARNED IN THE SUSQUEHANNA 2009A ESCROW FUND. \$4,844.22 WAS EARNED IN THE UPMC 2008 NOTE FUND. \$3,983.86 WAS EARNED IN THE 2007B2 BOND FUND. \$36,739.30 WAS EARNED IN THE 2010D BOND FUND. ALL INVESTMENT EARNINGS WERE SPENT ACCORDING TO THE PURPOSE OF THE BONDS.

**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.

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OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

UPMC

Employer identification number

25-1423657

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 PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JCL0	04/29/2020	250,885,823.	SERIES 2020A (NEW MONEY)		X		X		X
B PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JCL0	04/29/2020	30,208,557.	SERIES 2020A (REFUNDING)		X		X		X
C MARYLAND HEALTH AND HIGHER EDUCATIONAL FACILITIES	52-0936091	5742187N7	04/29/2020	207,358,648.	SERIES 2020B		X		X		X
D PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JDJ4	04/15/2021	321,743,708.	SERIES 2021AB		X		X		X

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired		7,980,000.		NONE		9,430,000.		6,325,000.
2 Amount of bonds legally defeased		NONE		NONE		NONE		NONE
3 Total proceeds of issue		250,885,823.		30,208,704.		207,358,656.		321,746,752.
4 Gross proceeds in reserve funds		NONE		NONE		NONE		NONE
5 Capitalized interest from proceeds		NONE		NONE		NONE		NONE
6 Proceeds in refunding escrows		NONE		NONE		NONE		NONE
7 Issuance costs from proceeds		1,928,206.		208,026.		1,613,796.		2,745,625.
8 Credit enhancement from proceeds		NONE		NONE		NONE		NONE
9 Working capital expenditures from proceeds		NONE		NONE		NONE		NONE
10 Capital expenditures from proceeds		248,956,591.		NONE		NONE		160,067,316.
11 Other spent proceeds		1,025.		30,000,677.		205,744,861.		158,933,810.
12 Other unspent proceeds		NONE		NONE		NONE		NONE
13 Year of substantial completion		2020		2020		2020		2021
	Yes	No	Yes	No	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)?		X	X			X	X	
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X	X		X	
16 Has the final allocation of proceeds been made?		X	X		X			X
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

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

Schedule K (Form 990) 2022

Part III Private Business Use

SET FOUR

	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?		X		X		X		X
2 Are there any lease arrangements that may result in private business use of bond-financed property?	X		X		X		X	
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X		X	
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?	X		X		X		X	
c Are there any research agreements that may result in private business use of bond-financed property?	X		X		X		X	
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?	X		X		X		X	
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	0.3000 %		0.0300 %		NONE %		0.3000 %	
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	NONE %		NONE %		NONE %		NONE %	
6 Total of lines 4 and 5	0.3000 %		0.0300 %		NONE %		0.3000 %	
7 Does the bond issue meet the private security or payment test?		X		X		X		X
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?		X		X	X			X
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	NONE %		NONE %		0.0083 %		NONE %	
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?						X		
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?	X		X		X		X	

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?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X		X		X		X	
b Exception to rebate?		X		X		X		X
c No rebate due?		X		X		X		X
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?		X		X		X		X

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

SERIES 2020A (NEW MONEY)

PAY THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND/OR OPERATED BY UPMC OR ITS SUBSIDIARIES IN THE COMMONWEALTH OF PENNSYLVANIA; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2020A BONDS.

UPMC MADE AN ELECTION UNDER 1.150-1(C)(3), 1.148-9(H), AND 1.141-13(D) TO TREAT THE 2020A BONDS AND THE 2020B BONDS AS SEPARATE ISSUES AND MOREOVER TO SUBDIVIDE THE 2020A BONDS INTO SEPARATE ISSUES FOR THE NEW MONEY AND REFUNDING PURPOSES. THE THREE ISSUES WERE ALL SOLD AT THE SAME TIME. THE 2020A NEW MONEY AND REFUNDING PORTIONS WERE REPORTED ON A SINGLE FORM 8038.

SERIES 2020A (REFUNDING)

PARTLY CURRENTLY REFUNDED OUTSTANDING PHEFA SERIES 2010E ISSUED 3/24/2010; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE 2020A BONDS.

UPMC MADE AN ELECTION UNDER 1.150-1(C)(3), 1.148-9(H), AND 1.141-13(D) TO TREAT THE 2020A BONDS AND THE 2020B BONDS AS SEPARATE ISSUES AND MOREOVER TO SUBDIVIDE THE 2020A BONDS INTO SEPARATE ISSUES FOR THE NEW MONEY AND REFUNDING PURPOSES. THE THREE ISSUES WERE ALL SOLD AT THE SAME TIME. THE 2020A NEW MONEY AND REFUNDING PORTIONS WERE REPORTED ON A SINGLE FORM 8038. \$146.40 WAS EARNED IN THE 2010E BOND FUND.

SERIES 2020B

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

REFINANCED SERIES 2020 TAXABLE REVENUE NOTE DATED FEBRUARY 3, 2020; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2020B BONDS.

"UPMC MADE AN ELECTION UNDER 1.150-1(C)(3), 1.148-9(H), AND 1.141-13(D) TO TREAT THE 2020A BONDS AND THE 2020B BONDS AS SEPARATE ISSUES. \$7.90 WAS EARNED IN THE COI FUND.

THERE ARE TWO BONDS MATURING ON THE FINAL MATURITY DATE. THE CUSIP NUMBERS ASSOCIATED WITH SUCH BONDS ARE 5742187N7 AND 5742187M9."

SERIES 2021AB

PAY THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND/OR OPERATED BY UPMC OR ITS SUBSIDIARIES IN THE COMMONWEALTH OF PENNSYLVANIA; PARTLY CURRENTLY REFUND THE UPMC SERIES 2011B TAXABLE BONDS; PAY THE COSTS OF REFUNDING A PORTION OF THE UPMC SERIES 2011A BONDS; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2021A & 2021B BONDS.

PART I - BOND ISSUES: THE SERIES 2021A & 2021B BONDS HAVE DIFFERING PART I INFORMATION, BUT ARE CONSIDERED A SINGLE ISSUE FOR TAX PURPOSES. THE FOLLOWING INFORMATION PERTAINS TO THE 2021B BONDS. A) ALLEGHENY COUNTY HOSPITAL DEVELOPMENT AUTHORITY B) 25-1327925 C) 01728A-5Q5 D) 7/21/2021

\$1,711.87 WAS EARNED IN THE 2021A PROJECT FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS.

\$1,331.86 WAS EARNED IN THE 2011A BOND FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS.

**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 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

UPMC

Employer identification number

25-1423657

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 TIOGA COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	25-1433720		05/07/2010	10,000,000.	LAUREL 2010 NOTE		X		X		X
B TIOGA COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	25-1433720		12/30/2011	8,771,468.	LAUREL 2011 NOTE		X		X		X
C DAUPHIN COUNTY GENERAL AUTHORITY	23-2336946	23825EDY7	06/22/2016	119,014,518.	PINNACLE SERIES 2016A		X		X		X
D											

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired	4,650,390.		5,066,696.		21,810,000.			
2 Amount of bonds legally defeased	NONE		NONE		NONE			
3 Total proceeds of issue	10,000,000.		8,771,468.		122,321,927.			
4 Gross proceeds in reserve funds	NONE		NONE		NONE			
5 Capitalized interest from proceeds	NONE		NONE		NONE			
6 Proceeds in refunding escrows	NONE		NONE		NONE			
7 Issuance costs from proceeds	95,332.		106,790.		1,103,602.			
8 Credit enhancement from proceeds	NONE		NONE		NONE			
9 Working capital expenditures from proceeds	NONE		NONE		NONE			
10 Capital expenditures from proceeds	9,904,668.		8,664,679.		NONE			
11 Other spent proceeds	NONE		NONE		121,218,325.			
12 Other unspent proceeds	NONE		NONE		NONE			
13 Year of substantial completion	2010		2013		2016			
	Yes	No	Yes	No	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)?		X		X		X		
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X	X			
16 Has the final allocation of proceeds been made?	X		X		X			
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X			

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

Schedule K (Form 990) 2022

Part III Private Business Use

SET FIVE

	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?		X		X		X		
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		X	X			
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X	X			
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?					X			
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
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	NONE %		NONE %		2.4000 %			
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	NONE %		NONE %		NONE %			
6 Total of lines 4 and 5	NONE %		NONE %		2.4000 %			
7 Does the bond issue meet the private security or payment test?		X		X		X		
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?		X		X		X		
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	NONE %		NONE %		NONE %			
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?	X		X		X			

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?		X		X		X		
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X		X		X		
b Exception to rebate?	X		X			X		
c No rebate due?		X		X	X			
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?	X		X			X		

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

LAUREL 2010 NOTE

PAY THE COSTS OF THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF CERTAIN ADDITIONS, IMPROVEMENTS AND RENOVATIONS TO THE HOSPITAL FACILITIES OWNED AND OPERATED BY SOLDIERS AND SAILORS MEMORIAL HOSPITAL; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2010 NOTE.

LAUREL 2011 NOTE

PAY THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND/OR OPERATED BY UPMC OR ITS SUBSIDIARIES IN THE COMMONWEALTH OF PENNSYLVANIA; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2011 BONDS.

\$1,228,531.67 OF THE BOND FUND WASN'T DRAWN LEAVING \$8,771,468.33 AS THE TOTAL AMOUNT OF THE DEBT THAT WAS DRAWN.

PINNACLE SERIES 2016A

PARTIAL ADVANCE REFUNDING OF DAUPHIN COUNTY GENERAL AUTHORITY SERIES 2009A BONDS ISSUED 6/24/2009; AND PAYMENT OF THE COSTS OF ISSUANCE.

\$3,307,408.34 WAS EARNED IN THE ESCROW FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS. REBATE COMPUTATION PERFORMED ON OCTOBER 13, 2017.

**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 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

UPMC

Employer identification number

25-1423657

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 DAUPHIN COUNTY GENERAL AUTHORITY	23-2336946		06/01/2021	82,950,000.	PINNACLE SERIES 2016B (REISSUANCE)		X		X		X
B SOMERSET COUNTY HOSPITAL AUTHORITY	25-6001040		04/27/2009	3,590,000.	SOMERSET 2009 NOTE		X		X		X
C PENNSYLVANIA ECONOMIC DEVELOPMENT FINANCING AUTHOR	38-3849352	70870JEG9	05/17/2022	230,277,742.	UPMC SERIES 2022A		X		X		X
D MONROEVILLE FINANCE AUTHORITY	46-0569399	611530DQ6	05/17/2022	192,608,086.	UPMC SERIES 2022B		X		X		X

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired	4,820,000.		3,314,204.		1,405,000.		2,010,000.	
2 Amount of bonds legally defeased	NONE		NONE		NONE		NONE	
3 Total proceeds of issue	82,950,000.		3,590,000.		230,487,681.		193,091,563.	
4 Gross proceeds in reserve funds	NONE		NONE		NONE		NONE	
5 Capitalized interest from proceeds	NONE		NONE		NONE		NONE	
6 Proceeds in refunding escrows	NONE		NONE		NONE		NONE	
7 Issuance costs from proceeds	NONE		66,781.		2,023,628.		1,385,758.	
8 Credit enhancement from proceeds	NONE		NONE		NONE		NONE	
9 Working capital expenditures from proceeds	NONE		NONE		NONE		NONE	
10 Capital expenditures from proceeds	NONE		NONE		100,215,660.		NONE	
11 Other spent proceeds	82,950,000.		3,523,219.		128,248,392.		191,705,805.	
12 Other unspent proceeds	NONE		NONE		NONE		NONE	
13 Year of substantial completion	2021		2009		2022		2022	
	Yes	No	Yes	No	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)?	X		X		X		X	
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X		X		X
16 Has the final allocation of proceeds been made?	X		X			X	X	
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

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

Schedule K (Form 990) 2022

Part III Private Business Use

SET SIX

	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?		X		X		X		X
2 Are there any lease arrangements that may result in private business use of bond-financed property?	X			X	X		X	
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X			X	X		X	
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?	X				X		X	
c Are there any research agreements that may result in private business use of bond-financed property?		X		X	X		X	
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?					X		X	
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	0.1000 %		NONE %		0.1000 %		0.2000 %	
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	NONE %		NONE %		0.0100 %		NONE %	
6 Total of lines 4 and 5	0.1000 %		NONE %		0.1100 %		0.2000 %	
7 Does the bond issue meet the private security or payment test?		X		X		X		X
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?		X		X		X		X
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	NONE %		NONE %		NONE %		NONE %	
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?	X		X		X		X	

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?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X			X	X		X	
b Exception to rebate?		X	X			X		X
c No rebate due?		X		X		X		X
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?	X		X		X		X	

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

PINNACLE SERIES 2016B (REISSUANCE)

REISSUANCE OF THE 2016B BONDS ORIGINALLY DATED 6/22/2016. ORIGINAL PROJECT CONSISTED OF CURRENT REFUNDING OF THE DAUPHIN COUNTY GENERAL AUTHORITY'S HEALTH SYSTEM REVENUE 2011A BONDS ISSUED 6/28/2011; AND PAYMENT OF THE COSTS OF ISSUANCE.

SOMERSET 2009 NOTE

CURRENT REFUNDING OF THE NANTY GLO BOROUGH MUNICIPAL AUTHORITY HOSPITAL REVENUE NOTE, SERIES OF 2008 ISSUED 4/30/2008; AND PAYMENT OF TRANSACTION COSTS, INCLUDING THE COST OF ISSUANCE.

UPMC SERIES 2022A

PAY THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND/OR OPERATED BY UPMC OR ITS SUBSIDIARIES IN THE COMMONWEALTH OF PENNSYLVANIA; REFUND, WITHIN 90 DAYS OF THE ISSUE DATE, ALL OF THE OUTSTANDING DAUPHIN COUNTY GENERAL AUTHORITY HEALTH SYSTEM REVENUE BONDS, SERIES A OF 2012 DATED 8/7/2012; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2022A BONDS.

"UPMC MADE AN ELECTION UNDER 1.141-13(D) AND 1.150-1(C)(3) TO TREAT THE 2022A BONDS, THE 2022B BONDS, THE REISSUED 2017C BONDS, AND THE REISSUED 2017D-2 BONDS AS SEPARATE ISSUES.

\$184,053.49 WAS EARNED IN THE 2022A PROJECT FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS.

\$25,855.01 WAS EARNED IN THE PHS 2012A BOND FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS."

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

UPMC SERIES 2022B

REFUNDED A PORTION OF THE OUTSTANDING MONROEVILLE FINANCE AUTHORITY, UPMC REVENUE BONDS, SERIES 2012 DATED 7/31/2012; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2022B BONDS.

"UPMC MADE AN ELECTION UNDER 1.141-13(D) AND 1.150-1(C)(3) TO TREAT THE 2022A BONDS, THE 2022B BONDS, THE REISSUED 2017C BONDS, AND THE REISSUED 2017D-2 BONDS AS SEPARATE ISSUES.

\$483,476.72 WAS EARNED IN THE 2022B ESCROW FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS."

**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 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

UPMC

Employer identification number

25-1423657

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 PENNSYLVANIA ECONOMIC DEVELOPMENT FINANCING AUTHOR	38-3849352	70870JFN3	04/19/2023	477,422,725.	UPMC SERIES 2023A		X		X		X
B PENNSYLVANIA ECONOMIC DEVELOPMENT FINANCING AUTHOR	38-3849352	70870JGJ1	04/19/2023	96,227,370.	UPMC SERIES 2023B		X		X		X
C MONROEVILLE FINANCE AUTHORITY	46-0569399	611530EG7	04/19/2023	41,236,220.	UPMC SERIES 2023C		X		X		X
D PENNSYLVANIA ECONOMIC DEVELOPMENT FINANCING AUTHOR	38-3849352	70870JEP9	04/19/2023	250,000,000.	UPMC SERIES 2023D		X		X		X

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired	NONE		NONE		NONE		NONE	
2 Amount of bonds legally defeased	NONE		NONE		NONE		NONE	
3 Total proceeds of issue	478,941,133.		97,148,287.		41,631,002.		250,000,000.	
4 Gross proceeds in reserve funds	NONE		NONE		NONE		NONE	
5 Capitalized interest from proceeds	NONE		NONE		NONE		NONE	
6 Proceeds in refunding escrows	NONE		96,649,544.		41,431,614.		NONE	
7 Issuance costs from proceeds	2,422,649.		494,620.		195,437.		312,500.	
8 Credit enhancement from proceeds	NONE		NONE		NONE		NONE	
9 Working capital expenditures from proceeds	NONE		NONE		NONE		NONE	
10 Capital expenditures from proceeds	247,965,378.		NONE		NONE		49,687,500.	
11 Other spent proceeds	NONE		NONE		NONE		200,000,000.	
12 Other unspent proceeds	228,553,106.		4,123.		3,951.		NONE	
13 Year of substantial completion							2023	
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)?		X	X		X			X
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X		X	X	
16 Has the final allocation of proceeds been made?		X	X		X			X
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

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

Schedule K (Form 990) 2022

Part III Private Business Use

SET SEVEN

	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?		X		X		X		X
2 Are there any lease arrangements that may result in private business use of bond-financed property?	X			X		X	X	
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X			X		X	X	
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?	X						X	
c Are there any research agreements that may result in private business use of bond-financed property?	X			X		X	X	
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?	X						X	
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	0.1000 %		NONE %		NONE %		0.1000 %	
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	0.1000 %		NONE %		NONE %		NONE %	
6 Total of lines 4 and 5	0.2000 %		NONE %		NONE %		0.1000 %	
7 Does the bond issue meet the private security or payment test?		X		X		X		X
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?		X		X		X		X
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	NONE %		NONE %		NONE %		NONE %	
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?	X		X		X		X	

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?		X		X		X		X
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X		X		X		X	
b Exception to rebate?		X		X		X		X
c No rebate due?		X		X		X		X
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?	X		X		X		X	

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

UPMC SERIES 2023A

PAY THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND/OR OPERATED BY UPMC OR ITS SUBSIDIARIES IN THE COMMONWEALTH OF PENNSYLVANIA; AND PAY A PORTION OF THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2023A BONDS.

"UPMC MADE AN ELECTION UNDER 1.141-13(D) AND 1.150-1(C)(3) TO TREAT THE 2023A BONDS, THE 2023B BONDS, THE 2023C BONDS, AND THE 2023D BONDS AS SEPARATE ISSUES.

\$1,518,407.58 WAS EARNED IN THE 2023A PROJECT FUND."

UPMC SERIES 2023B

PARTLY CURRENTLY REFUNDED A PORTION OF THE OUTSTANDING PENNSYLVANIA ECONOMIC DEVELOPMENT AUTHORITY UPMC REVENUE BONDS, SERIES 2013A DATED 10/8/2013; AND PAY A PORTION OF THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2023B BONDS.

"UPMC MADE AN ELECTION UNDER 1.141-13(D) AND 1.150-1(C)(3) TO TREAT THE 2023A BONDS, THE 2023B BONDS, THE 2023C BONDS, AND THE 2023D BONDS AS SEPARATE ISSUES.

\$920,909.46 WAS EARNED IN THE 2023B ESCROW FUND.

\$7.29 WAS EARNED IN THE 2023B BOND FUND"

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

UPMC SERIES 2023C

PARTLY CURRENTLY REFUNDED A PORTION OF THE OUTSTANDING MONROEVILLE FINANCE AUTHORITY UPMC REVENUE BONDS, SERIES 2013B DATED 10/8/2013; AND PAY A PORTION OF THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2023C BONDS.

"UPMC MADE AN ELECTION UNDER 1.141-13(D) AND 1.150-1(C)(3) TO TREAT THE 2023A BONDS, THE 2023B BONDS, THE 2023C BONDS, AND THE 2023D BONDS AS SEPARATE ISSUES.

\$394,774.39 WAS EARNED IN THE 2023C ESCROW FUND.

\$7.01 WAS EARNED IN THE 2023C BOND FUND"

UPMC SERIES 2023D

PAY THE COSTS OF THE CONSTRUCTION, ACQUISITION AND INSTALLATION OF VARIOUS CAPITAL IMPROVEMENTS TO BE LOCATED AT THE HEALTHCARE AND RELATED FACILITIES OR PORTIONS THEREOF OWNED AND/OR OPERATED BY UPMC OR ITS SUBSIDIARIES IN THE COMMONWEALTH OF PENNSYLVANIA; REFINANCE AN OUTSTANDING TERM LOAN IN THE PRINCIPAL AMOUNT OF \$200,000,000 DATED 4/13/2020; AND PAY A PORTION OF THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2023D BONDS.

UPMC MADE AN ELECTION UNDER 1.141-13(D) AND 1.150-1(C)(3) TO TREAT THE 2023A BONDS, THE 2023B BONDS, THE 2023C BONDS, AND THE 2023D BONDS AS SEPARATE ISSUES.

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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.

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

OMB No. 1545-0047

2022

**Open To Public
Inspection**

Name of the organization

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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.

1	(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)													

Total \$ _____

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

1	(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)					

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule L (Form 990) 2022

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 PART V					
(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).

PART IV BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS

FOR PURPOSES OF SCHEDULE L, UPMC HAS OBTAINED AND REPORTED RELEVANT INFORMATION FROM INTERESTED PERSONS INCLUDING OFFICERS, KEY EMPLOYEES AND DIRECTORS OF UPMC. EACH OF THE TRANSACTIONS DESCRIBED IN SCHEDULE L PART IV WERE NEGOTIATED AT ARM'S LENGTH AND ARE BASED UPON FAIR VALUE. IN ACCORDANCE WITH APPLICABLE POLICIES AND PROCEDURES, INTERESTED PERSONS ABSTAINED FROM UPMC'S DECISION MAKING PROCESS WITH RESPECT TO EACH TRANSACTION. IN THE INTEREST OF FULL TRANSPARENCY THE DISCLOSURE AMOUNTS INCLUDE ALL UPMC SYSTEM-WIDE ACTIVITY (INCLUSIVE OF UPMC AND ALL SUBSIDIARIES) RATHER THAN ONLY UPMC PARENT ENTITY DISCRETE ACTIVITY. THEY ALSO REFLECT TRANSACTIONS FOR WHICH UPMC IS THE RECIPIENT OF FUNDS, AS WELL AS THE PAYOR OF FUNDS.

A NAME OF INTERESTED PERSON MICHAEL MONTLER
 B RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION INTERESTED PERSON IS FAMILY MEMBER OF BOARD MEMBER ROBERT MONTLER
 C AMOUNT OF TRANSACTION 102,859
 D DESCRIPTION OF TRANSACTION COMPENSATION
 E SHARING OF ORGANIZATIONS REVENUES NO

A NAME OF INTERESTED PERSON WELDERS SUPPLY COMPANY
 B RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION BOARD MEMBER MARK H. RAIMY IS OWNER OF INTERESTED PERSON
 C AMOUNT OF TRANSACTION 107,865
 D DESCRIPTION OF TRANSACTION HEALTH INSURANCE
 E SHARING OF ORGANIZATIONS REVENUES NO

A NAME OF INTERESTED PERSON CAMPUS SQUARE PARTNERS
 B RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION BOARD MEMBER DOUGLAS A. NEIDICH IS PARTNER OF INTERESTED PERSON
 C AMOUNT OF TRANSACTION 429,529
 D DESCRIPTION OF TRANSACTION RENT

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)					
(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).

E SHARING OF ORGANIZATIONS REVENUES NO

A NAME OF INTERESTED PERSON JOSHUA LEVENSON, MD
 B RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION INTERESTED PERSON IS FAMILY MEMBER OF BOARD MEMBER DEBRA L. CAPLAN
 C AMOUNT OF TRANSACTION 482,686
 D DESCRIPTION OF TRANSACTION COMPENSATION
 E SHARING OF ORGANIZATIONS REVENUES NO

A NAME OF INTERESTED PERSON DICK BUILDING COMPANY, LLC
 B RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION BOARD MEMBER DOUGLAS DICK IS OWNER OF INTERESTED PERSON
 C AMOUNT OF TRANSACTION 126,167
 D DESCRIPTION OF TRANSACTION HEALTH INSURANCE
 E SHARING OF ORGANIZATIONS REVENUES NO

A NAME OF INTERESTED PERSON DICK BUILDING COMPANY, LLC
 B RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION BOARD MEMBER DOUGLAS DICK IS OWNER OF INTERESTED PERSON
 C AMOUNT OF TRANSACTION 1,613,220
 D DESCRIPTION OF TRANSACTION CONSTRUCTION SERVICES
 E SHARING OF ORGANIZATIONS REVENUES NO

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

Department of the Treasury
Internal Revenue Service

Name of the organization

UPMC

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
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▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Employer identification number

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PART I SUMMARY

UPMC IS THE PARENT ORGANIZATION OF A LARGE INTEGRATED HEALTHCARE DELIVERY SYSTEM CONSISTING OF CONTROLLED SUBSIDIARIES WITHIN THE MEANING OF SECTION 6033(H). UPMC'S PRIMARY MISSION IS THE ONGOING SUPPORT OF ALL SUBSIDIARIES IN ORDER TO ASSIST THEM IN ACCOMPLISHING THEIR EXEMPT EDUCATIONAL, HEALTHCARE, AND RESEARCH MISSIONS.

LINE 8 - CONTRIBUTIONS AND GRANTS: PURSUANT TO TREASURY REGULATION SECTION 1.6033-2(D)(5), UPMC HAS ELECTED TO REPORT INFORMATION RELATED TO ITS CONTRIBUTIONS AND GRANTS RECEIVED ON A CONSOLIDATED BASIS FOR ALL OF THE MEMBERS OF THE UPMC GROUP, INCLUDING THIS PARENT ORGANIZATION, ON THE RETURN OF UPMC GROUP, EIN 20-8295721.

PART III STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

UPMC, A WORLD-RENOWNED HEALTH CARE PROVIDER AND INSURER, IS INVENTING NEW MODELS OF PATIENT-CENTERED, COST-EFFECTIVE, ACCOUNTABLE CARE. WITH A CENTRAL MISSION OF PROVIDING OUTSTANDING, ACCESSIBLE PATIENT CARE, UPMC IS SHAPING TOMORROW'S HEALTH CARE THROUGH CLINICAL AND TECHNOLOGICAL INNOVATION, RESEARCH, AND EDUCATION.

AS THE LARGEST NONGOVERNMENTAL EMPLOYER IN THE COMMONWEALTH OF PENNSYLVANIA - WITH MORE THAN 95,000 EMPLOYEES WITHIN ITS VARIOUS CONTROLLED HEALTH CARE ENTITIES - UPMC ENCOMPASSES 40 HOSPITALS AND APPROXIMATELY 800 DOCTORS' OFFICES AND OUTPATIENT SITES.

BY INTEGRATING ITS HEALTH CARE SERVICES WITH AN INSURANCE DIVISION

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Department of the Treasury
Internal Revenue Service

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FOCUSED ON PROMOTING THE HEALTH OF ITS MEMBERS, UPMC IS ADVANCING THE QUALITY AND EFFICIENCY OF HEALTH CARE, AND DEVELOPING INTERNATIONALLY RENOWNED PROGRAMS IN TRANSPLANTATION, CANCER, NEUROSURGERY, WOMEN'S HEALTH, PSYCHIATRY, GERIATRICS, ORTHOPEDICS, AND SPORTS MEDICINE, AMONG OTHERS. THESE HIGHLY SPECIALIZED SERVICES DRAW PATIENTS FROM ACROSS THE NATION AND AROUND THE WORLD. CLOSELY AFFILIATED WITH ITS ACADEMIC PARTNER, THE UNIVERSITY OF PITTSBURGH, UPMC'S FLAGSHIP HOSPITAL, UPMC PRESBYTERIAN SHADYSIDE, IS CONSISTENTLY RANKED AMONG THE NATION'S BEST HOSPITALS IN MANY SPECIALTIES BY U.S. NEWS & WORLD REPORT.

UPMC'S HEALTH SERVICES DIVISION ENCOMPASSES A COMPREHENSIVE ARRAY OF CLINICAL CAPABILITIES. THIS DIVISION INCLUDES ACADEMIC, COMMUNITY, AND REGIONAL HOSPITALS; PRE- AND POST-ACUTE CARE CAPABILITIES; SPECIALTY SERVICE LINES, SUCH AS TRANSPLANTATION SERVICES, WOMEN'S HEALTH, BEHAVIORAL HEALTH, PEDIATRICS, CANCER CARE, AND REHABILITATION SERVICES; CONTRACT SERVICES, SUCH AS EMERGENCY MEDICINE, PHARMACY, AND LABORATORY; AND MORE THAN 5,000 EMPLOYED PHYSICIANS WITH ASSOCIATED PRACTICES. UPMC'S ORGAN TRANSPLANT CENTER IS ONE OF THE LARGEST AND BUSIEST IN THE WORLD, PERFORMING MORE THAN 20,000 TRANSPLANTS SINCE 1981. THE UPMC HILLMAN CANCER CENTER IS ONE OF THE LARGEST INTEGRATED COMMUNITY CANCER NETWORKS IN THE UNITED STATES WITH MORE THAN 70 CENTERS IN PENNSYLVANIA, OHIO, NEW YORK, AND MARYLAND, AND MORE THAN 2,000 PHYSICIANS, RESEARCHERS, AND STAFF.

UPMC'S EXPERTISE IN ACADEMIC-BASED AND SPECIALIZED MEDICAL CARE,

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INCLUDING TRANSPLANTATION AND ONCOLOGY, IS KEY TO THE GLOBALIZATION
EFFORTS BEING UNDERTAKEN THROUGH ITS INTERNATIONAL DIVISION, WHICH
PROMOTES THE EXCHANGE OF SCIENTIFIC KNOWLEDGE WORLDWIDE, WHILE GENERATING
REVENUE THAT IS REINVESTED LOCALLY.

IN MANAGING ITS GLOBAL HEALTH ENTERPRISE, UPMC HAS TAKEN A LEADERSHIP
ROLE IN GOOD CORPORATE GOVERNANCE PRACTICES - VOLUNTARILY ACHIEVING
SARBANES-OXLEY CERTIFICATION FOR EIGHTEEN YEARS IN A ROW, PUBLICLY
RELEASING QUARTERLY FINANCIAL RESULTS WITHIN 60 DAYS OF EACH QUARTER'S
CLOSE, AND CREATING ONE OF THE MOST STRINGENT INDUSTRY RELATIONSHIP
POLICIES TO ENSURE THAT PHARMACEUTICAL AND MEDICAL DEVICE COMPANIES DO
NOT NEGATIVELY INFLUENCE PATIENT CARE. THESE BUSINESS PRACTICES SET THE
STAGE FOR DECISION MAKING THAT IS GOOD FOR UPMC AND THE COMMUNITIES IT
SERVES.

HIGH-QUALITY, PATIENT-FOCUSED CARE

BY LEVERAGING RESOURCES AND EXPERTISE ACROSS ITS GLOBAL NETWORK, UPMC HAS
ACHIEVED SIGNIFICANT GAINS IN THE DELIVERY OF HIGH-QUALITY,
PATIENT-FOCUSED CARE THAT IS EVIDENCE BASED.

THE WOLFF CENTER AT UPMC COORDINATES AND CONNECTS QUALITY, SAFETY,
PATIENT CARE, AND INNOVATIVE IMPROVEMENTS TO ENSURE PATIENTS RECEIVE THE
SAFEST AND HIGHEST QUALITY CARE. THE WOLFF CENTER PARTNERS WITH

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COLLEAGUES ACROSS UPMC TO IMPROVE HEALTH CARE DELIVERY FOR PATIENTS AND HEALTH PLAN MEMBERS. THESE COLLABORATIONS SUPPORT EFFECTIVE AND EFFICIENT CARE TRANSFORMATIONS TO ACHIEVE HIGH QUALITY AND SAFE OUTCOMES.

THE WOLFF CENTER'S EXPERTISE INCLUDES ENTERPRISE-WIDE QUALITY DATA AND ANALYTICS TO INFORM INITIATIVES THAT TARGET OPERATIONAL EXCELLENCE, PATIENT AND EMPLOYEE EXPERIENCE, QUALITY CARE AND PROCESS IMPROVEMENT, AND REGULATORY, PATIENT SAFETY, AND EMERGENCY PREPAREDNESS.

IN FISCAL YEAR 2023, THE WOLFF CENTER CONTINUED TO PROVIDE LEADERSHIP AND INFRASTRUCTURE TO EMPLOYEES, PATIENTS, AND COMMUNITIES DURING THE TRANSITION OF COVID-19 FROM A PANDEMIC TO AN ENDEMIC INFECTIOUS DISEASE, WITH CONTINUED COVID-19 TESTING, VACCINATIONS, AND CARE AS NEEDED. THE CENTERS FOR MEDICARE AND MEDICAID SERVICES COVID-19 GUIDELINES THAT WERE PUT IN PLACE AT THE HEIGHT OF THE PANDEMIC ARE BEING CAREFULLY EVALUATED FOR CONTINUED NECESSITY.

LAST YEAR, THE WOLFF CENTER IMPLEMENTED NEW PROCESSES TO STREAMLINE WORKFLOW, IMPROVE DOCUMENTATION, STANDARDIZE EDUCATION, AND IMPROVE PATIENT SAFETY. A FOCUS ON QUALITY AND SAFETY OUTCOMES WAS MAINTAINED TO STRENGTHEN THE PATIENT SAFETY CULTURE AND ACHIEVE TARGETED IMPROVEMENTS IN CLINICAL AREAS, INCLUDING CONGESTIVE HEART FAILURE CARE, URINARY INFECTION TESTING, AND PALLIATIVE CARE, ALL IN ALIGNMENT WITH UPMC'S STRATEGIC CLINICAL PRIORITIES. ADDITIONALLY, THE WOLFF CENTER SUPPORTED THE UPMC EXPERIENCE BY ENSURING OUR GOALS OF EXCELLENT CARE, CLINICAL

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CARE COORDINATION, DISCHARGE PLANNING, AND CLINICAL PRACTICE ACCESS WERE MET. THE WOLFF CENTER AT UPMC ALSO MONITORS AND IMPROVES INFECTION PREVENTION, PATIENT CARE MODELS, HEALTH EQUITY FOR UNDERSERVED COMMUNITIES, AND EMERGENCY PREPAREDNESS.

PART III STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS CONTINUED

INVESTMENTS IN TECHNOLOGY AND FACILITIES

UNDERPINNING UPMC'S QUALITY AND PATIENT SAFETY EFFORTS IS A ROBUST TECHNOLOGY INFRASTRUCTURE. OVER THE PAST FIVE YEARS, UPMC HAS INVESTED \$4.4 BILLION IN NEW FACILITIES, EQUIPMENT, AND INFORMATION TECHNOLOGY TO MAKE CARE MORE CONVENIENT AND ACCESSIBLE ACROSS THE REGION, AND ITS HOSPITALS ARE AMONG THE MOST ADVANCED USERS OF ELECTRONIC HEALTH RECORDS, AS MEASURED BY HIMSS ANALYTICS, A SUBSIDIARY OF THE HEALTHCARE INFORMATION AND MANAGEMENT SYSTEMS SOCIETY (HIMSS). FOR 25 YEARS IN A ROW, UPMC HAS BEEN NAMED A MOST WIRED HEALTH CARE SYSTEM BY THE DIGITAL HEALTH MOST WIRED SURVEY FROM THE COLLEGE OF HEALTHCARE INFORMATION MANAGEMENT EXECUTIVES (CHIME). IN 2023, UPMC RECEIVED THE HIGHEST HONOR AND WAS RECOGNIZED AS A LEVEL 10 HEALTH CARE SYSTEM. THIS SOLIDIFIES UPMC AS A LEADER IN HEALTH CARE TECHNOLOGY AND DEMONSTRATES THAT UPMC'S TECHNOLOGY IS AT THE FOREFRONT OF IMPROVING THE HEALTH CARE JOURNEY FOR BOTH PATIENTS AND STAFF, THROUGH INNOVATIVE TECHNOLOGIES THAT ARE AUTOMATED, RELIABLE, SECURE, AND PATIENT FOCUSED. IN 2023, UPMC EMBARKED ON AN ENTERPRISE-WIDE INITIATIVE TO UNIFY OUR ELECTRONIC HEALTH RECORD (EHR) TO A SINGLE PLATFORM, WITH AN AIM OF ADVANCING CLINICAL AND

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OPERATIONAL EXCELLENCE AND PATIENT EXPERIENCE. UPMC IS ALSO PARTNERING WITH LEADING TECHNOLOGY COMPANIES AND INNOVATIVE STARTUPS TO DEVELOP AND BRING TO THE PUBLIC THE NEXT GENERATION OF HEALTH CARE INFORMATION TECHNOLOGY. IN KEEPING WITH ITS GOAL OF ENSURING ACCESS TO HIGH-QUALITY HEALTH CARE, UPMC CONTINUES TO INVEST IN WORLD-CLASS FACILITIES AND CLINICAL SERVICES - IN 2023, UPMC SPENT \$744 MILLION ON CAPITAL IMPROVEMENTS.

SUPPORT FOR RESEARCH AND EDUCATION

IN CONCERT WITH ITS ACADEMIC PARTNER, THE UNIVERSITY OF PITTSBURGH, UPMC IS TRANSLATING BIOMEDICAL RESEARCH INTO INNOVATIVE CLINICAL CARE, WHILE TRAINING THE CLINICIANS AND RESEARCHERS WHO WILL ADVANCE HEALTH CARE IN THE DECADES TO COME. UPMC'S FINANCIAL SUPPORT FOR RESEARCH AND EDUCATION - PRIMARILY AT THE UNIVERSITY OF PITTSBURGH - WAS \$602 MILLION IN FISCAL YEAR 2023. UPMC'S ONGOING SUPPORT HAS AIDED THE UNIVERSITY IN REMAINING AMONG THE TOP 10 RECIPIENTS OF NATIONAL INSTITUTES OF HEALTH (NIH) GRANTS SINCE 1998. THIS SUCCESS KEEPS BOTH ORGANIZATIONS ON THE CUTTING EDGE OF MEDICAL RESEARCH, WHILE BRINGING NEARLY \$700 MILLION OF NIH FUNDING TO THE REGION. THE RESULTS OF THIS RESEARCH ARE WIDELY SHARED WITH OTHER SCIENTISTS AND RESEARCHERS, LEADING TO DISCOVERIES AND IMPROVEMENTS IN HEALTH CARE PRACTICES THAT BENEFIT THE PUBLIC. UPMC UNDERWRITES THE TRAINING OF MORE THAN 1,900 MEDICAL, PHARMACY, DENTAL, AND PODIATRY RESIDENTS, AND MEDICAL CLINICAL FELLOWS. UPMC ALSO OPERATES SIX SCHOOLS OF NURSING, OFFERS TRAINING FOR ALLIED HEALTH PROFESSIONALS, AND

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COORDINATES A WIDE ARRAY OF CONTINUING MEDICAL EDUCATION PROGRAMS TO
ALLOW THE REGION'S MEDICAL COMMUNITY TO BUILD ITS COLLECTIVE EXPERTISE.

CARING FOR THE COMMUNITY

IN FISCAL YEAR 2023, UPMC SPENT \$747 MILLION TO PROVIDE UNCOMPENSATED
CARE TO PATIENTS OF LIMITED FINANCIAL MEANS, INCLUDING FINANCIAL
ASSISTANCE AND SHORTFALLS FROM MEDICAL ASSISTANCE AND OTHER MEANS TESTED
PROGRAMS. UPMC'S FINANCIAL ASSISTANCE PROGRAM HAS BEEN DESIGNED TO BE
EASILY ACCESSIBLE AND USER-FRIENDLY TO PATIENTS IN NEED. UPMC OPERATES
PURSUANT TO AN EXPANSIVE FINANCIAL ASSISTANCE POLICY THAT EXTENDS FREE OR
DISCOUNTED HEALTH SERVICES TO UNINSURED AND UNDERINSURED INDIVIDUALS AND
FAMILIES EARNING UP TO 400 PERCENT OF THE FEDERAL POVERTY LEVEL - AS MUCH
AS \$120,000 FOR A FAMILY OF FOUR IN 2023.

ADDITIONALLY, IN FISCAL YEAR 2023, UPMC SPENT \$1.3 BILLION TO COVER
PAYMENT SHORTFALLS FOR THOSE ENROLLED IN MEDICARE.

UPMC ANNUALLY PROVIDES OR CONTRIBUTES TO MORE THAN 3,000 COMMUNITY HEALTH
IMPROVEMENT PROGRAMS AND SUBSIDIZED SERVICES. MANY OF THESE PROGRAMS
TARGET THE UNMET NEEDS OF VULNERABLE POPULATIONS, ADDRESSING CHRONIC
HEALTH PROBLEMS SUCH AS DIABETES, HEART DISEASE, AND CANCER, AS WELL AS
SOCIAL ISSUES SUCH AS OPIOID ADDICTION, TEEN PREGNANCY, VIOLENCE AGAINST
WOMEN, AND ELDERLY LIVING ALONE. THE COST OF THESE SERVICES, ALONG WITH

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CHARITABLE ACTIVITIES AND DONATIONS THAT BENEFIT THE COMMUNITY, AMOUNTED TO \$580 MILLION IN FISCAL YEAR 2023.

UPMC'S CONTRIBUTIONS GO FAR BEYOND ITS TRADITIONAL ROLE AS THE REGION'S LARGEST PROVIDER OF HEALTH CARE. A CATALYST FOR ECONOMIC IMPROVEMENT, UPMC IS HELPING TO DEVELOP A BRIGHTER FUTURE FOR THE REGION; A FUTURE BUILT ON MEDICINE, RESEARCH, AND TECHNOLOGY. AN IN-DEPTH REPORT ON UPMC'S COMPREHENSIVE COMMUNITY BENEFITS IS AVAILABLE ON ITS WEBSITE: UPMC.COM.

PART IV CHECKLIST OF REQUIRED SCHEDULES

LINE 2 - CONTRIBUTIONS AND GRANTS: PURSUANT TO TREASURY REGULATION SECTION 1.6033-2(D)(5), UPMC HAS ELECTED TO REPORT INFORMATION RELATED TO ITS CONTRIBUTIONS AND GRANTS ON A CONSOLIDATED BASIS FOR ALL OF THE MEMBERS OF THE UPMC GROUP, INCLUDING THIS PARENT ORGANIZATION, ON THE RETURN OF UPMC GROUP, EIN 20-8295721.

LINE 12 - AN EXTERNAL AUDIT IS COMPLETED AT A CONSOLIDATED UPMC SYSTEM LEVEL ONLY, INCLUDING UPMC AND ALL TAXABLE AND TAX EXEMPT SUBSIDIARIES.

PART V STATEMENTS REGARDING OTHER IRS FILINGS AND TAX COMPLIANCE

LINE 15

UPMC DOES NOT HAVE A SECTION 4960 EXCISE TAX LIABILITY TO REPORT ON FORM 4720 RELATED TO PAYMENTS OF \$1 MILLION OR MORE IN REMUNERATION OR EXCESS

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PARACHUTE PAYMENTS DURING ITS TAX YEAR ENDED JUNE 30, 2023. REMUNERATION IS NOT TAKEN INTO ACCOUNT FOR THE PURPOSES OF THE EXCISE TAX IF NO DEDUCTION FOR THE REMUNERATION IS ALLOWED BY REASON OF SECTION 162(M). SECTION 162(M)(6) IMPOSES A COMPENSATION DEDUCTION LIMITATION ON CONTROLLED GROUPS, SUCH AS THE UPMC CONTROLLED GROUP, THAT INCLUDE ONE OR MORE COVERED HEALTH INSURANCE PROVIDERS.

PART VI GOVERNANCE, MANAGEMENT, DISCLOSURE

SECTION A, LINE 1,2,4,7 SECTION B, LINE 11, 12C

SECTION A, LINE 1 ALTHOUGH THE UPMC BOARD OF DIRECTORS IS INDEPENDENT IN FACT, THE FORM 990 REQUIRES CERTAIN BOARD MEMBER TO BE REPORTED AS NOT INDEPENDENT FOR THE PURPOSES OF THE FORM 990. GENERALLY, THIS IS DUE TO THE BOARD MEMBERS' AFFILIATION WITH COMPANIES THAT PROVIDE SERVICES TO UPMC ON THE SAME TERMS AS THOSE OFFERED TO THE GENERAL PUBLIC OR TO COMPENSATION PAID BY THE UNIVERSITY OF PITTSBURGH, ANOTHER SECTION 501(C)(3) ORGANIZATION THAT UPMC SUPPORTS, FOR OPERATIONAL ROLES.

SECTION A, LINE 2 DID ANY OFFICER, TRUSTEE, OR KEY EMPLOYEE HAVE A FAMILY RELATIONSHIP OR BUSINESS RELATIONSHIP WITH ANY OTHER OFFICER, DIRECTOR, TRUSTEE, OR KEY EMPLOYEE? FOR PURPOSES OF PART VI, LINE 2, UPMC HAS OBTAINED AND REPORTED RELEVANT INFORMATION FROM INTERESTED PERSONS INCLUDING DIRECTORS, OFFICERS, AND KEY EMPLOYEES OF UPMC AND OFFICERS AND KEY EMPLOYEES OF ALL GROUP SUBORDINATES, AND DIRECTORS OF GROUP SUBORDINATE ENTITIES WITH DECISION-MAKING BOARD AUTHORITY THAT IS INDEPENDENT FROM THAT OF UPMC PARENT. MULTIPLE UPMC OFFICERS, DIRECTORS,

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TRUSTEES, AND/OR KEY EMPLOYEES HAVE RELATIONSHIPS BY VIRTUE OF THE FACT THAT THEY ARE ALSO OFFICERS, DIRECTORS, TRUSTEES, AND/OR KEY EMPLOYEES OF UPMC SUBSIDIARIES AND AFFILIATES. THESE RELATIONSHIPS ARE NOT SEPARATELY DISCLOSED BELOW BECAUSE THEY ARE NOT "BUSINESS RELATIONSHIPS" FOR THE PURPOSES OF FORM 990. THE FOLLOWING UPMC OFFICERS, DIRECTORS, TRUSTEES, AND/OR KEY EMPLOYEES HAVE BUSINESS RELATIONSHIPS, AS REQUIRED TO BE DISCLOSED BY FORM 990 PART VI, SECTION A, LINE 2, BY VIRTUE OF THE FACT THAT THEY ARE ALSO OFFICERS, DIRECTORS, TRUSTEES, OR KEY EMPLOYEES OF OTHER UNRELATED TAXABLE ORGANIZATIONS.

BOD MEMBER/OFFICER/KEY EMPLOYEE: MCCRADY

RELATIONSHIP: BUSINESS

ASSOCIATED PERSON: HAMILTON

BOD MEMBER/OFFICER/KEY EMPLOYEE: HAMILTON

RELATIONSHIP: BUSINESS

ASSOCIATED PERSON: MCCRADY

SECTION A, LINE 7 UPMC DOES NOT HAVE MEMBERS OR STOCKHOLDERS. THE BOARD OF TRUSTEES OF THE UNIVERSITY OF PITTSBURGH SHALL APPOINT DIRECTORS (UNIVERSITY DIRECTORS) EXERCISING ONE-THIRD OF THE TOTAL NUMBER OF VOTES REPRESENTED ON THE BOARD. THOSE DIRECTORS WHO ARE NOT UNIVERSITY DIRECTORS SHALL BE COMMUNITY DIRECTORS EXERCISING THE REMAINING VOTES REPRESENTED ON THE BOARD. CERTAIN COMMUNITY DIRECTORS SHALL BE APPOINTED

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IN ACCORDANCE WITH CONTRACTUAL COMMITMENTS WITH HOSPITALS OR
HOSPITAL-RELATED ENTITIES OR CONSTITUENCIES APPROVED BY THE CORPORATION,
AND THE BALANCE OF SUCH COMMUNITY DIRECTORS SHALL BE NOMINATED BY THE
GOVERNANCE AND NOMINATING COMMITTEE AND ELECTED BY THE BOARD. NO
GOVERNANCE DECISIONS OF UPMC ARE RESERVED TO OR SUBJECT TO APPROVAL BY
MEMBERS, STOCKHOLDER OR PERSONS OTHER THAN THE BOARD OF DIRECTORS.

SECTION B, LINE 11 THE COMPLETED FORM 990 WAS REVIEWED BY THE CHIEF
FINANCIAL OFFICER, MEMBERS OF THE CORPORATE TAX DEPARTMENT, MEMBERS OF
THE CORPORATE LEGAL DEPARTMENT, AND OTHER MEMBERS OF UPMC MANAGEMENT
PRIOR TO
ITS FILING. VARIOUS SECTIONS OF THE 990 WERE ALSO REVIEWED BY THE CHIEF
EXECUTIVE OFFICER AND COMMITTEES OF THE FILING ORGANIZATION'S BOARD OF
DIRECTORS, AS APPLICABLE. FOR EXAMPLE, THE EXECUTIVE COMPENSATION
COMMITTEE OF THE BOARD REVIEWED SECTIONS RELATED TO COMPENSATION AND
RELATED PARTY TRANSACTIONS. IN ADDITION, THE BOARD OF DIRECTORS
ESTABLISHED A 990 SUBCOMMITTEE, COMPRISED OF THE CHAIRS OF THE BOARD,
EXECUTIVE COMPENSATION COMMITTEE, ETHICS AND COMPLIANCE COMMITTEE,
FINANCE COMMITTEE AND AUDIT COMMITTEE, WHICH REVIEWED THE ENTIRE
COMPLETED FORM 990 PRIOR TO FILING. ADDITIONALLY, THE FORM 990 IS
REVIEWED BY AN OUTSIDE INDEPENDENT PUBLIC ACCOUNTING FIRM WHO AS PART OF
THE PROCESS SIGNS THE RETURN AS PAID PREPARER. AFTER THIS REVIEW BUT
PRIOR TO FILING, THE FULL BOARD OF DIRECTORS WAS NOTIFIED THAT THE
COMPLETED FORM 990 WAS AVAILABLE FOR REVIEW ON THE BOARD'S SECURE
WEBSITE. ALSO PRIOR TO FILING, MANAGEMENT PROVIDED THE OPPORTUNITY FOR

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ALL BOARD MEMBERS OF THE FULL UPMC BOARD TO ASK ANY QUESTIONS OR RAISE ANY COMMENTS ON THE FULL RETURN THEY WERE PROVIDED.

SECTION B, LINE 12C: UPMC, AS A SYSTEM-WIDE PRACTICE, REQUIRES KEY EMPLOYED AND NON-EMPLOYED PERSONNEL TO COMPLY WITH ITS CONFLICT OF INTEREST POLICIES WHEN THEY ENGAGE IN UPMC-RELATED BUSINESS. INDIVIDUALS COVERED BY THE POLICIES INCLUDE: UPMC BOARD MEMBERS, CORPORATE OFFICERS, AND KEY EMPLOYEES, UPMC PHYSICIANS AND NON-PHYSICIAN EMPLOYEES WHO HOLD A POSITION OF INFLUENCE, IDENTIFIED NON-EMPLOYED MEMBERS OF THE UPMC MEDICAL STAFF WHO HOLD A POSITION OF INFLUENCE, AND INDIVIDUALS CONDUCTING CLINICAL RESEARCH AT UPMC, WHETHER OR NOT THEY ARE EMPLOYED BY UPMC. THESE INDIVIDUALS ARE REQUIRED TO COMPLETE A QUESTIONNAIRE AT LEAST ANNUALLY, WHICH ALONG WITH OTHER DATA IS USED TO IDENTIFY POSSIBLE INDIVIDUAL AND INSTITUTIONAL CONFLICTS OF INTEREST. IF A POTENTIAL CONFLICT IS IDENTIFIED REGARDING A SPECIFIC UPMC ACTIVITY, THE CORPORATE COMPLIANCE DEPARTMENT, WITH THE ASSISTANCE OF THE LEGAL DEPARTMENT, EITHER DEVELOPS A WRITTEN PLAN DESIGNED TO PREVENT THE CONFLICT FROM INFLUENCING DECISIONS RELATED TO THAT ACTIVITY, OR REQUIRES THAT THE CONFLICTING RELATIONSHIP BE DIVESTED, AS APPROPRIATE. FOR EMPLOYED PERSONNEL AND NON-BOARD MEMBER, NON-EMPLOYED PERSONNEL, THE CONFLICT OF INTEREST IDENTIFICATION AND MANAGEMENT PROCESS IS ULTIMATELY OVERSEEN BY AN ETHICS AND COMPLIANCE COMMITTEE OF THE UPMC BOARD OF DIRECTORS ON BEHALF OF UPMC AND ALL OF ITS SUBSIDIARIES. POTENTIAL CONFLICT OF INTEREST TRANSACTIONS INVOLVING UPMC BOARD MEMBERS AND ENTITIES WITH WHICH THEY ARE AFFILIATED ARE MONITORED AND SUBJECT TO PRE-APPROVAL BY

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THE GOVERNANCE AND NOMINATING COMMITTEE OF THE UPMC BOARD OF DIRECTORS.

IN ADDITION TO THE GENERAL CORPORATE AND BOARD POLICIES DESCRIBED ABOVE, UPMC HAS ALSO DEVELOPED AND IMPLEMENTED A SEPARATE TAX QUESTIONNAIRE DISTRIBUTED TO OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES ANNUALLY THAT SPECIFICALLY ADDRESSES DISCLOSURE REQUIREMENTS OF FORM 990.

PART VI GOVERNANCE, MANAGEMENT, DISCLOSURE

SECTION B, LINE 15A AND B: AS A SYSTEM-WIDE PRACTICE, TO SUPPORT UPMC'S MISSION AND AS SET FORTH IN THE UPMC BYLAWS, THE BOARD OF DIRECTORS HAS FORMED AN EXECUTIVE COMPENSATION COMMITTEE ("COMMITTEE") AND DELEGATED TO IT THE RESPONSIBILITY FOR ESTABLISHMENT AND IMPLEMENTATION OF OFFICER AND KEY EMPLOYEE TOTAL COMPENSATION PROGRAMS. AS PART OF THIS RESPONSIBILITY, THE COMMITTEE REPORTS REGULARLY TO THE BOARD OF DIRECTORS. WITH BOARD OF DIRECTORS APPROVAL, THE COMMITTEE HAS ADOPTED A FORMAL CHARTER, WHICH INCLUDES THE ESTABLISHMENT OF A COMPENSATION PHILOSOPHY AND RELATED POLICIES WITH RESPECT TO THE TOTAL COMPENSATION PAID BY UPMC TO ITS OFFICERS AND KEY EMPLOYEES. THE UPMC TOTAL COMPENSATION PROGRAM FOR OFFICERS AND KEY EMPLOYEES INCLUDES AN INCENTIVE COMPENSATION COMPONENT. THIS COMPONENT IS BASED UPON THE ACCOMPLISHMENT OF PREDETERMINED PERFORMANCE GOALS AND OBJECTIVES WHICH FOCUS ON THE ACHIEVEMENT OF MULTIPLE ANNUAL AND THREE YEAR INDIVIDUAL AND GROUP PERFORMANCE CRITERIA IN THE CONTEXT OF APPROPRIATE RISK TAKING. THESE CRITERIA DIRECTLY SUPPORT UPMC'S MISSION AND INCLUDE: PATIENT QUALITY AND SATISFACTION, COMMUNITY BENEFITS, OPERATIONAL AND FINANCIAL STRENGTH, LEADERSHIP DEVELOPMENT, AND STRATEGIC BUSINESS INITIATIVES AMONG OTHERS. THE TOTAL

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COMPENSATION PROGRAM IS INTEGRATED WITH AND REINFORCES THE UPMC BUSINESS PLANNING CYCLE AS WELL AS MANAGEMENT DEVELOPMENT AND SUCCESSION PLANNING PROCESSES. IT IS THE COMMITTEE'S JUDGMENT THAT THE STRUCTURE OF THE TOTAL COMPENSATION PROGRAM IS VITAL TO, AND STRONGLY SUPPORTIVE OF, THE HIGH LEVEL OF ONGOING SUCCESS OF UPMC AND FOSTERS THE RETENTION OF CRITICAL OFFICER AND KEY EMPLOYEE TALENT. THE TOTAL COMPENSATION DETERMINATION PROCESS UTILIZED BY THE COMMITTEE IS INTENDED TO SATISFY THE "REBUTTABLE PRESUMPTION OF REASONABLENESS" AS SET FORTH IN THE REGULATIONS TO SECTION 4958 OF THE INTERNAL REVENUE CODE ("CODE"). THIS MEANS THAT COMPENSATION PROGRAMS AND LEVELS ARE APPROVED IN ADVANCE BY THE COMMITTEE WHICH IS COMPOSED ENTIRELY OF OUTSIDE DIRECTORS WHO DO NOT HAVE A CONFLICT OF INTEREST, AS DEFINED BY THE CODE, WITH RESPECT TO THE COMPENSATION PROGRAM AND LEVELS. THE COMMITTEE OBTAINS AND RELIES UPON A BROAD RANGE OF APPROPRIATE DATA AS TO COMPARABILITY PRIOR TO MAKING ITS DETERMINATIONS. THE COMMITTEE THEN CONTEMPORANEOUSLY DOCUMENTS, IN FORMAL MEETING MINUTES, THE BASIS AND REASONS FOR ITS DETERMINATIONS. THE TOTAL COMPENSATION PROGRAM IS DESIGNED AND ADMINISTERED IN ACCORDANCE WITH THE UPMC BYLAWS, SOUND BUSINESS PRACTICES, THE TENETS OF COMMON LAW BUSINESS JUDGMENT AND FIDUCIARY RESPONSIBILITY AS WELL AS ADHERENCE TO ALL RELEVANT FEDERAL, STATE AND LOCAL LAWS. IN ADDITION TO CODE SECTION 4958, AS SET FORTH ABOVE, THIS INCLUDES BUT IS NOT LIMITED TO CODE SECTION 501(C)(3) AND THE APPLICABLE REGULATIONS THEREUNDER AS WELL AS ALL LAWS AND REGULATIONS PROHIBITING PRIVATE INUREMENT, PRIVATE BENEFIT TRANSACTIONS AND DISCRIMINATION. FURTHER, THE COMMITTEE HAS IDENTIFIED AND ADOPTED, AS APPROPRIATELY MODIFIED FOR UPMC, COMPENSATION PROGRAM

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"BEST PRACTICES" FROM THE BUSINESS WORLD (E.G. SARBANES OXLEY, OTHER SEC REGULATIONS, ETC). THE COMMITTEE BELIEVES THAT WHILE THESE PRACTICES ARE NOT REQUIRED IN THE TAX EXEMPT SECTOR, THEY ARE IN THE BEST INTERESTS OF THE ORGANIZATION AND FURTHER SUPPORT UPMC'S NONPROFIT MISSION. IN ACCORDANCE WITH THE ABOVE, DETERMINATION OF TOTAL COMPENSATION FOR THE CEO IS MADE EXCLUSIVELY BY THE COMMITTEE. DETERMINATION OF TOTAL COMPENSATION FOR OTHER OFFICERS AND KEY EMPLOYEES IS RECOMMENDED BY THE CEO AND SUBJECT TO REVIEW AND APPROVAL BY THE COMMITTEE. THE COMMITTEE, WHICH MEETS AT LEAST FOUR TIMES A YEAR, OBTAINS PROFESSIONAL ADVICE FROM ITS OWN EXPERTS, INCLUDING ACCOUNTANTS, EXECUTIVE COMPENSATION CONSULTANTS AND LEGAL COUNSEL.

SECTION B, LINE 16A AND B: UPMC HAS A FORMAL WRITTEN POLICY PERTAINING TO JOINT VENTURES BETWEEN UPMC TAX-EXEMPT ENTITIES AND TAXABLE ENTITIES. THE POLICY EMPLOYS AN INTERNAL PROCEDURE FOR REVIEW OF ALL TRANSACTIONS INVOLVING POTENTIAL PARTICIPATION IN JOINT VENTURES AND SIMILAR ARRANGEMENTS TO ENSURE THAT SUCH ENTITIES OPERATE IN ACCORDANCE WITH APPLICABLE IRS POLICIES AND WITHIN UPMC'S CHARITABLE PURPOSES.

SECTION C, LINE 19

UPMC'S PUBLIC WEBSITE (WWW.UPMC.COM) MAKES ITS FINANCIAL RESULTS, CONFLICT OF INTEREST PROCESS, AND VARIOUS INFORMATION ABOUT GOVERNANCE AND OVERSIGHT AVAILABLE TO THE PUBLIC. ADDITIONAL INFORMATION MAY BE SUPPLIED UPON SPECIFIC REQUEST FOR DATA NOT POSTED TO THE WEB SITE.

PART VII COMPENSATION OF OFFICERS, TRUSTEES, KEY EMPLOYEES

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SECTION A AND SECTION B SECTION A PURSUANT TO TREASURY REGULATION
SECTION 1.6033-2(D)(5), UPMC HAS ELECTED TO REPORT COMPENSATION AND
SCHEDULE J OTHER INFORMATION ABOUT OFFICERS, DIRECTORS, TRUSTEES, KEY
EMPLOYEES AND CERTAIN OTHER HIGHLY PAID EMPLOYEES ON A CONSOLIDATED BASIS
FOR ALL OF THE MEMBERS OF THE UPMC GROUP, INCLUDING THIS PARENT
ORGANIZATION WHICH IS THE SPONSOR OR CENTRAL ORGANIZATION OF THE GROUP,
ON THE RETURN OF UPMC GROUP, EIN 20-8295721.

SECTION B PURSUANT TO TREASURY REGULATION SECTION 1.6033-2(D)(5), UPMC
HAS ELECTED TO REPORT CERTAIN PROFESSIONAL CONTRACTORS AND CERTAIN OTHER
CONTRACTORS ON A CONSOLIDATED BASIS FOR ALL OF THE MEMBERS OF THE UPMC
GROUP, INCLUDING THIS PARENT ORGANIZATION WHICH IS THE SPONSOR OR CENTRAL
ORGANIZATION OF THE GROUP, ON THE RETURN OF UPMC GROUP, EIN 20-8295721.

PART VIII STATEMENT OF REVENUE

LINE 1 - CONTRIBUTIONS AND GRANTS: PURSUANT TO TREASURY REGULATION
SECTION 1.6033-2(D)(5), UPMC HAS ELECTED TO REPORT INFORMATION RELATED TO
ITS CONTRIBUTIONS AND GRANTS RECEIVED ON A CONSOLIDATED BASIS FOR ALL OF
THE MEMBERS OF THE UPMC GROUP, INCLUDING THIS PARENT ORGANIZATION, ON THE
RETURN OF UPMC GROUP, EIN 20-8295721.

PART XI RECONCILIATION OF NET ASSETS

LINE 9 OTHER CHANGES IN NET ASSETS OR FUND BALANCES

DIVIDENDS RECEIVED	430,000,000
PENSIONS AND POST RETIREMENT BENEFIT	(157,542,942)
OTHER CHANGES TO FUND BALANCE	(2,694,446)

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NET TRANSFERS TO EXEMPT SUBSIDIARIES (633,732,837)

TOTAL OTHER CHANGES IN NET ASSETS OR FUND BALANCES (363,970,225)

PART XII FINANCIAL STATEMENTS AND REPORTING

QUESTION 2B : THE ORGANIZATION'S FINANCIAL STATEMENTS ARE PART OF A CONSOLIDATED FINANCIAL STATEMENT AUDIT PERFORMED BY EY FOR UPMC AND ALL SUBSIDIARIES. THE ENTIRE SYSTEM'S FINANCIAL STATEMENTS, OF WHICH THIS ORGANIZATION IS PART OF, ARE POSTED ON THE UPMC WEBSITE. (WWW.UPMC.COM) THE FINANCIAL STATEMENT AUDIT DURING THE 990 FILING PERIOD IS FOR THE CALENDAR YEAR ENDED DECEMBER 31,2022.

QUESTION 2C

UPMC HAS AN AUDIT COMMITTEE THAT IS ESTABLISHED TO ASSIST THE BOARD OF DIRECTORS IN FULFILLING ITS OVERSIGHT RESPONSIBILITIES BY MONITORING UPMC CONSOLIDATED FINANCIAL REPORTS AND OTHER FINANCIAL INFORMATION PROVIDED BY UPMC TO GOVERNMENTAL BODIES, THE PUBLIC OR OTHER EXTERNAL ENTITIES. THE UPMC'S SYSTEM OF INTERNAL CONTROLS REGARDING FINANCE, ACCOUNTING, LEGAL COMPLIANCE AND ETHICS THAT MANAGEMENT AND THE BOARD HAVE ESTABLISHED AND UPMC'S INTERNAL AUDITING, ACCOUNTING AND FINANCIAL REPORTING PROCESSES ALSO PROVIDED OVERSIGHT.

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FORM 990, PART V, LINE 4B - FOREIGN COUNTRIES

=====

CAYMAN ISLANDS
CHINA
IRELAND
ITALY

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FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	COST OR FMV
PUBLICLY TRADED SECURITIES	2,727,434,388.	2,780,763,758.	FMV
TOTALS	2,727,434,388.	2,780,763,758.	

**SCHEDULE R
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Related Organizations and Unrelated Partnerships
 Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
 Attach to Form 990.

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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) UPMC PRIMARY CARE ACO, LLC 83-0773768 600 GRANT STREET PITTSBURGH, PA 15219	ACCT CARE ORG	PA	NONE	NONE	UPMC
(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
SEE SUPPLEMENTAL PAGE							
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

Schedule R (Form 990) 2022

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 SUPPLEMENTAL PAGE												
(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 SUPPLEMENTAL PAGE									
(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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	X	
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)	X	
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)	X	

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

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) ASKESIS DEVELOPMENT GROUP, INC.	A	56,038.	COST
(2) CHARTWELL PA, LP	A	9,272.	COST
(3) CHILDREN'S COMMUNITY CARE	A	166,401.	COST
(4) COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	A	3,161,586.	COST
(5) CORE NETWORK, LLC	A	492,756.	COST
(6) MEDICAL ARCHIVAL SYSTEM, INC.	A	197,141.	COST

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) PITTSBURGH LIFETIME CARE COMMUNITY	A	339,000.	COST
(2) UPMC EAST	A	373,886.	COST
(3) EBENEFITS SOLUTIONS, LLC	A	212,446.	COST
(4) H.C. PHARMACY CENTRAL INC.	A	393,737.	COST
(5) UPMC COMMUNITY PROVIDER SERVICES	A	94,275.	COST
(6) UPMC BENEFIT MANAGEMENT SERVICES, INC.	A	1,743,253.	COST

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

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

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) UPMC HEALTH PLAN INC.	A	14,567,097.	COST
(2) UPMC MAGEE - WOMENS HOSPITAL	A	1,243,112.	COST
(3) UNIVERSITY OF PITTS CANCER INST CANCER SVCS	A	189,571.	COST
(4) UPMC PRESBYTERIAN SHADYSIDE	A	18,852,632.	COST
(5) UPMC LEADER SURGERY CENTER, LLC	A	73,006.	COST
(6) SAFE HARBOR BEHAVIORIAL HEALTH OF UPMC HAMOT	A	52,332.	COST

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) SBI QUALIFYING SOLUTIONS, LLC	A	441,749.	COST
(2) ASBURY HEIGHTS OF UPMC	A	883,598.	COST
(3) UPMC ST. MARGARET	A	281,751.	COST
(4) UPMC WELLSBORO	A	371,629.	COST
(5) UNIVERSITY PITTSBURGH PHYSICIANS	A	4,303,042.	COST
(6) UPMC COMMUNITY MEDICINE INC.	A	1,697,655.	COST

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

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

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) RXANTE, INC.	A	240,000.	COST
(2) UPMC TRAVEL STAFFING	A	112,225.	COST
(3) SHANGHAI UPMC CO., LTD	A	2,250,000.	COST
(4) RXANTE, INC.	A	240,000.	COST
(5) GENERIAN PHARMACEUTICALS, INC.	A	380,275.	COST
(6) SBI QUALIFYING SOLUTIONS LLC	A	26,067.	COST

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

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

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) INFECTIOUS DISEASE CONNECT, INC	A	75,704.	COST
(2) UPMC ALTOONA	B	31,364,714.	ACTUAL
(3) UPMC BEDFORD	B	371,076.	ACTUAL
(4) UPMC EAST	B	29,247,890.	ACTUAL
(5) UPMC HAMOT	B	10,548,696.	ACTUAL
(6) UPMC HORIZON	B	24,596,056.	ACTUAL

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

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

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) UPMC JAMESON	B	34,747,165.	ACTUAL
(2) UPMC KANE	B	4,402,049.	ACTUAL
(3) UPMC LOCK HAVEN	B	2,702,832.	ACTUAL
(4) UPMC MCKEESPORT	B	40,404,780.	ACTUAL
(5) UPMC MERCY	B	349,937,431.	ACTUAL
(6) UPMC PASSAVANT	B	64,793,739.	ACTUAL

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) UPMC NORTHWEST	B	32,175,645.	ACTUAL
(2) UPMC PRESBYTERIAN SHADYSIDE	B	239,890,970.	ACTUAL
(3) SOMERSET HEALTH SERVICES, INC.	B	11,059,373.	ACTUAL
(4) UPMC ST. MARGARET	B	42,286,433.	ACTUAL
(5) UPMC SOMERSET	B	3,794,945.	ACTUAL
(6) UPMC MUNCY	B	2,178,834.	ACTUAL

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) UPMC SUNBURY	B	63,599.	ACTUAL
(2) UPMC WILLIAMSPORT	B	55,217,732.	ACTUAL
(3) TWIN LAKES CENTER, INC.	B	11,151,372.	ACTUAL
(4) UPMC COMMUNITY MEDICINE INC.	B	182,647.	ACTUAL
(5) UNIVERSITY OF PITTSBURGH PHYSICIANS	B	10,284,000.	ACTUAL
(6) UPMC HOLDING COMPANY, INC.	B	58,100,000.	ACTUAL

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) UPMC PHYSICIAN SERVICES HOLDING COMPANY	B	44,000,000.	ACTUAL
(2) ASTRATA, INC.	B	2,000,000.	ACTUAL
(3) NOVASENTA, INC.	B	19,999,999.	ACTUAL
(4) REALYZE INTELLIGENCE, INC.	B	860,000.	ACTUAL
(5) BLUESPHERE BIO	B	29,999,999.	ACTUAL
(6) COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	B	936,843.	ACTUAL

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

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

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) UPMC FOR YOU, INC.	B	5,340,390.	ACTUAL
(2) UPMC HEALTH PLAN, INC.	B	7,073,751.	ACTUAL
(3) UPMC HEALTH BENEFITS, INC.	B	624,556.	ACTUAL
(4) UPMC HEALTH OPTIONS, INC.	B	936,883.	ACTUAL
(5) UNIVERSITY OF PITTSBURGH PHYSICIANS	B	4,755,008.	ACTUAL
(6) UPMC FOR YOU, INC.	F	395,000,000.	ACTUAL

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	F	35,000,000.	ACTUAL
(2) SALVATOR MUNDI INTERNATIONAL HOSPITAL	L	387,493.	COST
(3) UPMC ITALY S.R.L.	L	7,138,166.	COST
(4) UPMC ALTOONA	Q	3,759,869.	COST
(5) UPMC BEDFORD	Q	308,645.	COST
(6) UPMC CHILDREN'S HOSPITAL OF PITTSBURGH	Q	4,863,257.	COST

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

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

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) CHILDREN'S COMMUNITY CARE	Q	50,884.	COST
(2) CHARLES E. COLE MEMORIAL HOSPITAL	Q	271,810.	COST
(3) UPMC COMMUNITY PROVIDER SERVICES	Q	829,783.	COST
(4) UPMC EAST	Q	1,078,226.	COST
(5) UPMC HAMOT	Q	3,819,743.	COST
(6) UPMC BENEFIT MANAGEMENT SERVICES, INC.	Q	412,423.	COST

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

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

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	Q	436,783.	COST
(2) UPMC HEALTH PLAN, INC.	Q	704,714.	COST
(3) UPMC HEALTH NETWORK, INC.	Q	51,611.	COST
(4) UPMC HEALTH OPTIONS, INC.	Q	682,899.	COST
(5) UPMC FOR YOU, INC.	Q	2,241,049.	COST
(6) UPMC HORIZON	Q	850,481.	COST

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) STRATEGIC BUSINESS INITIATIVES, LLC	Q	101,038.	COST
(2) UPMC JAMESON	Q	658,491.	COST
(3) UPMC MAGEE-WOMENS HOSPITAL	Q	5,735,992.	COST
(4) UPMC MCKEESPORT	Q	822,328.	COST
(5) UPMC MERCY	Q	2,495,127.	COST
(6) UPMC PASSAVANT	Q	2,445,760.	COST

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) UPMC NORTHWEST	Q	765,072.	COST
(2) UPMC HOME HEALTHCARE OF WESTERN PENNSYLVANIA	Q	72,075.	COST
(3) UPMC HOME HEALTHCARE OF CENTRAL PA	Q	77,016.	COST
(4) ONCOLOGY-HEMATOLOGY ASSOCIATION, INC.	Q	279,320.	COST
(5) UNIVERSITY OF PITTS CANCER INST CANCER SVCS	Q	252,437.	COST
(6) UPMC OVERSEAS, INC.	Q	66,824.	COST

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) UPMC PRESBYTERIAN SHADYSIDE	Q	11,717,018.	COST
(2) RENAISSANCE FAMILY PRACTICE - UPMC, INC.	Q	61,313.	COST
(3) UPMC ST. MARGARET	Q	1,508,815.	COST
(4) UPMC SOMERSET	Q	147,089.	COST
(5) UPMC WILLIAMSPORT	Q	1,851,443.	COST
(6) UNIVERSITY OF PITTSBURGH PHYSICIANS	Q	5,555,711.	COST

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

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

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) UPMC CHAUTAUQUA AT WCA	Q	690,814.	COST
(2) UPMC COMMUNITY MEDICINE, INC.	Q	888,301.	COST
(3) CORE NETWORK, LLC	Q	86,648.	COST
(4) FREEDOM INSURANCE COMPANY	R	1,322,938.	ACTUAL
(5) UPMC CHILDREN'S HOSPITAL OF PITTSBURGH	S	143,852,826.	ACTUAL
(6) UPMC MAGEE-WOMENS HOSPITAL	S	63,456,875.	ACTUAL

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

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

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) SOMERSET MANAGEMENT SERVICES, INC.	S	499,241.	ACTUAL
(2) DIVINE PROVIDENCE	S	24,736,274.	ACTUAL
(3) UPMC WELLSBORO	S	7,266,088.	ACTUAL
(4) LEXINGTON HOLDINGS, INC.	S	113,399.	ACTUAL
(5) UPMC PHYSICIAN SERVICES HOLDING COMPANY	S	733,000.	ACTUAL
(6) IS TECHNOLOGY SERVICES, LLC	S	10,000,000.	ACTUAL

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
1 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?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1) UPMC HOLDING COMPANY, INC.	S	807,038.	ACTUAL
(2) UNIVERSITY PITTSBURGH PHYSICIANS	S	5,020,341.	ACTUAL
(3) UPMC CHAUTAUQUA AT WCA	S	22,547,984.	ACTUAL
(4)			
(5)			
(6)			

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

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

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

Part VII Supplemental Information

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

SCHEDULE R - RELATED TAX-EXEMPT ORGANIZATIONS

THE BELOW ORGANIZATIONS ARE INCLUDED IN THE UPMC GROUP EXEMPTION AND FORM 990. THESE ORGANIZATIONS ARE NOT REQUIRED TO BE LISTED IN SCHEDULE R PART III.

CENTER FOR EMERGENCY MEDICINE OF WESTERN PENNSYLVANIA

UPMC OB/GYN JOINT VENTURE INC.

BUTLER HEALTH SYSTEM/UPMC MUSCULOSKELETAL JOINT VENTURE INC.

CENTRAL PENNSYLVANIA MEDICAL FOUNDATION, INC.

CHILDREN'S ADVOCACY CENTER OF LAWRENCE COUNTY

UPMC CHILDREN'S HOSPITAL OF PITTSBURGH

UPMC COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION

CRANBERRY PLACE

ERIE PHYSICIAN NETWORK-UPMC, INC.

HOME NURSING AGENCY AFFILIATES

UPMC HOME HEALTHCARE OF CENTRAL PENNSYLVANIA

HOME NURSING AGENCY FOUNDATION

UPMC JAMESON

JAMESON HEALTH CARE FOUNDATION

JAMESON MEDICAL CARE, INC.

UPMC BEHAVIORAL HEALTH OF THE ALLEGHENIES

UPMC MAGEE-WOMENS HOSPITAL

MON YOUGH COMMUNITY SERVICES, INC.

REGIONAL HEALTH SERVICES INC.

SUGARCREEK STATION

Part VII Supplemental Information

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

THE HERITAGE SHADYSIDE

UPMC MEDICAL EDUCATION

UNIVERSITY OF PITTSBURGH CANCER INSTITUTE CANCER SERVICES

UNIVERSITY OF PITTSBURGH PHYSICIANS

UPMC ADVANCED PRACTICE PROVIDERS

UPMC ALTOONA

UPMC ALTOONA FOUNDATION

UPMC ALTOONA PARTNERSHIP FOR A HEALTHY COMMUNITY

UPMC BEDFORD

UPMC CHAUTAUQUA SERVICES INC.

UPMC COMMUNITY MEDICINE, INC.

UPMC COMMUNITY PROVIDER SERVICES

UPMC EAST

UPMC EMERGENCY MEDICINE, INC.

UPMC FOR YOU, INC.

UPMC HAMOT

UPMC HORIZON

UPMC HORIZON COMMUNITY HEALTH FOUNDATION

UPMC INTERNATIONAL HOLDINGS, INC.

UPMC LOCUM CLINICIANS

UPMC MCKEESPORT

UPMC MERCY

UPMC NORTHWEST

UPMC OVERSEAS, INC.

UPMC PASSAVANT

UPMC PRESBYTERIAN SHADYSIDE

UPMC ST. MARGARET

Part VII Supplemental Information

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

UPMC HOME HEALTHCARE OF WESTERN PENNSYLVANIA

UPMC KANE

UPMC SUSQUEHANNA

UPMC MUNCY

DIVINE PROVIDENCE HOSPITAL OF THE SISTERS OF CHRISTIAN CHARITY

SUSQUEHANNA PHYSICIAN SERVICES

SUSQUEHANNA HEALTH SYSTEM INNOVATION CENTER, INC.

SUSQUEHANNA HEALTH FOUNDATION

UPMC WILLIAMSPORT

LAUREL HEALTH SYSTEM

UPMC WELLSBORO

UPMC LOCK HAVEN

UPMC SUNBURY

AUUE, INC.

SAFE HARBOR BEHAVIORAL HEALTH OF UPMC HAMOT

UPMC HOME CARE MANAGEMENT SERVICES

TWIN LAKES CENTER, INC.

UPMC TRAVEL STAFFING

CHARLES COLE MEMORIAL HOSPITAL

COLE FOUNDATION, INC.

HAMOT COLE VENTURES

SOMERSET COMMUNITY HOSPITAL FOUNDATION

SOMERSET HEALTH SERVICES, INC.

UPMC SOMERSET

ENTITIES REPORTED IN PARTS I THROUGH IV THAT ARE MARKED WITH AN * ARE NOT

TECHNICALLY RELATED ORGANIZATIONS, AS DEFINED IN THE FORM 990

Part VII Supplemental Information

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

INSTRUCTIONS OF UPMC AS THE REQUISITE CONTROL FOR A PARENT, SUBSIDIARY, BROTHER/SISTER RELATIONSHIP DID NOT EXIST DURING THE FISCAL YEAR ENDED JUNE 30, 2023. HOWEVER, BECAUSE THESE ENTITIES ARE AFFILIATED WITH UPMC AND THE UPMC PARENT ORGANIZATION HOLDS CERTAIN POWERS WITH RESPECT TO SUCH ENTITIES, UPMC IS ELECTING TO DISCLOSE THE ENTITIES AS RELATED ORGANIZATIONS IN SCHEDULE R IN THE INTEREST OF TRANSPARENCY.

PART V TRANSACTIONS WITH RELATED ORGANIZATIONS

PART V IN GENERAL THE CASH MANAGEMENT POLICY OF UPMC IS TO TEMPORARILY TRANSFER ALL EXCESS FUNDS AVAILABLE FROM EXEMPT SUBSIDIARIES TO UPMC, THE PARENT ENTITY. THESE ARE NOT CONSIDERED A TRANSFER OF NET ASSETS FOR WHICH DISCLOSURE IS REQUIRED IF 25% OR MORE OF NET ASSETS ARE TRANSFERRED.

Part VII Supplemental Information

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

PART II - IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS

(A) NAME\ADDRESS\EIN	(B) ACTIVITY	(C) LEGAL DOMICILE	(D) EXEMPT CODE	(E) CHARITY STATUS	(F) DIRECT CONTROLLING	(G) SEC 512	
						YES	NO
UPMC SENIOR COMMUNITIES, INC. 600 GRANT STREET	25-1574736 PITTSBURGH, PA 15219 SR LIVING	PA	501(C)(3)	10	UPMC		X
PITTSBURGH LIFETIME CARE COMMUNITY 600 GRANT STREET	25-1335247 PITTSBURGH, PA 15219 CCRC	PA	501(C)(3)	10	UPMC SENIOR		X
CANTERBURY PLACE 600 GRANT STREET	25-0965334 PITTSBURGH, PA 15219 SR LIVING	PA	501(C)(3)	10	UPMC SENIOR		X
SENECA PLACE 600 GRANT STREET	72-1562844 PITTSBURGH, PA 15219 SR LIVING	PA	501(C)(3)	10	UPMC SENIOR		X
SHADYSIDE HOSPITAL SUPPORTING FOUNDATION 600 GRANT STREET	26-0303394 PITTSBURGH, PA 15219 FOUNDATION	PA	501(C)(3)	12(A) I	N/A		X
UPMC LEE 600 GRANT STREET	25-0613830 PITTSBURGH, PA 15219 INACTIVE	PA	501(C)(3)	3	UPMC		X
UNIVERSITY OF PITTSBURGH 4200 FIFTH AVENUE	25-0965591 PITTSBURGH, PA 15260 UNIVERSITY	PA	501(C)(3)	2	N/A		X
PITTSBURGH CARE PARTNERSHIP, INC. 2400 ARDMORE BOULEVARD	25-1753852 PITTSBURGH, PA 15221 HEALTHCARE	PA	501(C)(3)	10	UPMC		X
UPMC CENTER FOR HIGH VALUE HEALTHCARE 600 GRANT STREET	45-2178782 PITTSBURGH, PA 15219 RESEARCH	PA	501(C)(3)	7	UPMC		X
GREAT LAKES PHYSICIAN PRACTICE, P.C. 600 GRANT STREET	46-4186362 PITTSBURGH, PA 15219 PHYSICIANS	NY	501(C)(3)	3	REGNL HEALTH		X

Part VII Supplemental Information

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PART II - IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS

(A) NAME\ADDRESS\EIN	(B) ACTIVITY	(C) LEGAL DOMICILE	(D) EXEMPT CODE	(E) CHARITY STATUS	(F) DIRECT CONTROLLING	(G) SEC 512	
						YES	NO
UPMC/JAMESON CANCER CENTER 600 GRANT STREET	20-1459415 PITTSBURGH, PA 15219 ONCOLOGY SVC	PA	501(C)(3)	3	UPMC JAMESON		X
JAMESON CARE CENTER, INC. 1221 WILMINGTON AVENUE	23-2871396 NEW CASTLE, PA 16105 HEALTHCARE	PA	501(C)(3)	10	UPMC SENIOR		X
LAUREL REALTY, INC. 32-36 CENTRAL AVENUE	23-1403678 WELLSBORO, PA 16901 RENTAL REAL E	PA	501(C)(2)	N/A	UPMC SUSQUEH		X
THE GREEN HOME 37 CENTRAL AVENUE	24-0804365 WELLSBORO, PA 16901 SKILLED NURSI	PA	501(C)(3)	10	UPMC SUSQUEH		X
WILLIAMSPORT AREA AMBULANCE SERVICE 700 HIGH STREET	23-2416166 WILLIAMSPORT, PA 17701 AMBULANCE SVC	PA	501(C)(3)	10	UPMC WILLIAM		X
UPMC CHAUTAUQUA AT WCA 207 FOOTE AVENUE	16-0743226 JAMESTOWN, NY 14701 HOSPITAL	NY	501(C)(3)	3	UPMC CHAUTAU		X
W.C.A. GROUP, INC. 207 FOOTE AVENUE	22-2393582 JAMESTOWN, NY 14701 HOLDING CO	NY	501(C)(3)	12 (B) (II)	CHAUT AT WCA		X
STARFLIGHT, INC. 135 ALLEN STREET	16-1557878 JAMESTOWN, NY 14701 STAT MEDVAC	NY	501(C)(3)	7	CHAUT AT WCA		X
SOUTH CENTRAL ALPHA HOUSING & HEALTHCARE 3410 PITTSBURG ROAD	25-1701701 NEW CASTLE, PA 16101 SKILLED NURSI	PA	501(C)(3)	10	UPMC SR COMM		X
SOUTH WESTERN ALPHA HOUSING & HEALTHCARE 745 GREENVILLE ROAD	25-1701700 MERCER, PA 16137 SKILLED NURSI	PA	501(C)(3)	10	UPMC SR COMM		X

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(A) NAME\ADDRESS\EIN	(B) ACTIVITY	(C) LEGAL DOMICILE	(D) EXEMPT CODE	(E) CHARITY STATUS	(F) DIRECT CONTROLLING	(G) SEC 512	
						YES	NO
*KANE COMMUNITY HOSPITAL FOUNDATION 4372 ROUTE 6	26-3906925 KANE, PA 16735 FOUNDATION	PA	501(C)(3)	12(B)(II)	N/A		X
*LAUREL HEALTH FOUNDATION 32-36 CENTRAL AVENUE	25-1810488 WELLSBORO, PA 16901 FOUNDATION	PA	501(C)(3)	12(B)(11)	N/A		X
W.C.A. FOUNDATION, INC. 300 FOOTE AVENUE, P.O. BOX 840	22-2393584 JAMESTOWN, NY 14702 FOUNDATION	PA	501(C)(3)	12(C)(III)	N/A		X
VENANGO V.N.A. FOUNDATION 491 ALLEGHENY BOULEVARD	25-1472179 FRANKLIN, PA 16323 FOUNDATION	PA	501(C)(3)	12(D)(III)	N/A		X
MAGEE-WOMENS RES INST AND FOUNDATION 600 GRANT STREET	25-1462312 PITTSBURGH, PA 15219 FOUNDATION	PA	501(C)(3)	7	N/A		X
*UPMC CARLISLE 361 ALEXANDER SPRING	82-0880337 CARLISLE, PA 17105 HOSPITAL	PA	501(C)(3)	3	UPMC PINNACL		X
*UPMC PINNACLE LANCASTER 250 COLLEGE AVENUE	82-0896436 LANCASTER, PA 17603 HOSPITAL	PA	501(C)(3)	3	UPMC PINNACL		X
*UPMC LITITZ 1500 HIGHLANDS AVENUE	82-0844453 LITITZ, PA 17543 HOSPITAL	PA	501(C)(3)	3	UPMC PINNACL		X
*UPMC MEMORIAL 325 SOUTH BELMONT STREET	82-0912090 YORK, PA 17405 HOSPITAL	PA	501(C)(3)	3	UPMC PINNACL		X
*PINNACLE HEALTH REGIONAL PHYSICIANS 409 SOUTH SECOND STREET	82-0947698 HARRISBURG, PA 17104 PHYSICIAN SRV	PA	501(C)(3)	3	UPMC PINNACL		X

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						YES	NO
*UPMC PINNACLE FOUNDATION 409 SOUTH SECOND STREET	22-2691718 HARRISBURG, PA 17104 FOUNDATION	PA	501(C)(3)	12(B)II	UPMC PINNACL		X
*COMMUNITY LIFE TEAM, INC. 409 SOUTH SECOND STREET	23-1890444 HARRISBURG, PA 17104 MED TRANSPORT	PA	501(C)(3)	7	UPMC PINNACL		X
*HANOVER HEALTHCARE PLUS, INC. 300 HIGHLAND AVENUE	22-2658574 HANOVER, PA 17331 SUPPORTING OR	PA	501(C)(3)	12(A)I	UPMC PINNACL		X
*UPMC HANOVER 300 HIGHLAND AVENUE	23-1360851 HANOVER, PA 17331 HOSPITAL	PA	501(C)(3)	3	HANOVER HLTH		X
HENDORN, INC. 1001 EAST SECOND STREET	23-1972659 COUDERSPORT, PA 16915 RES CARE	PA	501(C)(3)	10	C COLE MEM H		X
ASBURY HEIGHTS OF UPMC 600 GRANT STREET	25-1555687 PITTSBURGH, PA 15219 SUPPORTING ORG	PA	501(C)(3)	12(B)(II)	UPMC SR COMM		X
ASBURY HEALTH CENTER 600 GRANT STREET	25-0969472 PITTSBURGH, PA 15219 CCRC	PA	501(C)(3)	10	ASBURY HEIGH		X
ASBURY VILLAS 600 GRANT STREET	25-1819952 PITTSBURGH, PA 15219 PERSONAL CARE	PA	501(C)(3)	10	ASBURY HEIGH		X
ASBURY PLACE 600 GRANT STREET	25-1729266 PITTSBURGH, PA 15219 PERSONAL CARE	PA	501(C)(3)	10	ASBURY HEIGH		X
WESLEY HILLS 600 GRANT STREET	25-1507472 PITTSBURGH, PA 15219 INDEP LIVING	PA	501(C)(3)	10	ASBURY HEIGH		X

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PART II - IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS

(A) NAME\ADDRESS\EIN	(B) ACTIVITY	(C) LEGAL DOMICILE	(D) EXEMPT CODE	(E) CHARITY STATUS	(F) DIRECT		(G) SEC 512	
					CONTROLLING		YES	NO
ASBURY FOUNDATION 600 GRANT STREET	25-1555688 PITTSBURGH, PA 15219 FOUNDATION	PA	501(C)(3)	7		ASBURY HEIGH		X
*UPMC PINNACLE HOSPITALS 409 SOUTH SECOND STREET	25-1778644 HARRISBURG, PA 17104 HOSPITAL	PA	501(C)(3)	3		UPMC PINNACL		X
*PINNACLE HEALTH MEDICAL SERVICES 409 SOUTH SECOND STREET	25-1709054 HARRIBBURG, PA 17104 PHYSICIAN SRV	PA	501(C)(3)	3		UPMC PINNACL		X
*UPMC PINNACLE 409 SOUTH SECOND STREET	25-1778658 HARRISBURG, PA 17104 SUPPORTING OR	PA	501(C)(3)	12(B) 11		UPMC		X
SHADYSIDE HOSPITAL FOUNDATION 532 SOUTH AIKEN AVENUE	25-1290546 PITTSBURGH, PA 15232 FOUNDATION	PA	501(C)(3)	12(C) III		UPMC PRESBY		X
*UPMC WESTERN MARYLAND CORPORATION PO BOX 539	52-0591531 CUMBERLAND, MD 21501 HOSPITAL	MD	501(C)(3)	3		UPMC		X
*WESTERN MARYLAND HEALTH SYSTEM FOUNDATI PO BOX 539	35-2289841 CUMBERLAND, MD 21501 FOUNDATION	MD	501(C)(3)	3		UPMC		X
*HANOVER HOSPITAL FOUNDATION 300 HIGHLAND AVENUE	82-2553293 HANOVER, PA 17331 FOUNDATION	PA	501(C)(3)	12(C) III		UPMC PINNACL		X
RUSH TO CRUSH CANCER 200 LOTHROP STREE	87-4771624 PITTSBURGH, PA 15213 FOUNDATION	PA	501(C)(3)	7		UOFFPCANCER		X
WESTERN BEHAVIORAL HEALTH FOUNDATION 200 LOTHROP STREET	92-3568793 PTTSBURGH, PA 15213 FOUNDATION	PA	501(C)(3)	7		UPMC PRESBY		X

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990 SCH R, PART III-IDENTIFICATION OF REL. ORG. TAXABLE AS PARTNERSHIP

(A) NAME/ADDRESS/EIN	B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) PREDOMINANT INCOME	(F) SHARE OF TOT INCOME	(G) SHARE EOY	(H) DISPROPORTIONATE		(I) CODE V-UBI	(J) PARTNER		(K) % OWNERSHIP
							YES	NO		YES	NO	
SENECA HILLS ASSISTED LIVING, 600 GRANT STREET PITTSBURGH, P	ASST LIVING	PA	UPMC SR COMMUNI	RELATED	134,323.	7,497,546.	X		NONE	X		100.0000
ST. MARGARET MEDICAL ARTS ASSO 600 GRANT STREET PITTSBURGH, P	MOB	PA	UPMC ST MARGARE	RELATED	293,716.	4,791,365.	X		NONE	X		100.0000
SHADYSIDE MEDICAL CENTER ASSOC 600 GRANT STREET PITTSBURGH, P	MOB	PA	MEDICAL CTR PRO	RELATED	1,328,024.	25,644,590.	X		NONE	X		100.0000
CHARTWELL, PA LP 25-1729714 600 GRANT STREET PITTSBURGH, P	HOME THERAPY	PA	UPMC COMM PROV	RELATED	47,457,850.	57,424,092.	X		NONE	X		87.4200
HAMOT-KCH REAL ESTATE VENTURE, 300 STATE STREET ERIE, PA 1650	MEDICAL OFFIC	PA	UPMC HAMOT	RELATED	-7,863.	354,681.	X		NONE	X		100.0000
UPMC HAMOT SURGERY CENTER, LLC 200 STATE STREET ERIE, PA 1650	AMBULATORY SU	PA	UPMC HAMOT	RELATED	405,362.	7,803,652.	X		NONE	X		53.9474
LIFE CARE HOME SERVICES OF NW 1647 SASSAFRAS STREET ERIE, PA	HOME HEALTH S	PA	UPMC HAMOT	RELATED	6,764,096.	19,289,288.	X		NONE	X		100.0000
EPN-HAMOT URGENT CARE, LLC 27- 600 GRANT STREET PITTSBURGH, P	URGENT CARE	PA	VARIOUS	RELATED	253,042.	3,707,640.	X		NONE	X		100.0000
*MEDCARE SUSQUEHANNA VALLEY, L 409 SOUTH SECOND STREET HARRIS	DME	PA	PINNACLE HEALTH	RELATED	326,202.	2,485,705.	X		NONE	X		75.0000
OMICEL0 RE I, LP 47-5603393 2525 LIBERTY AVENUE PITTSBURGH	REAL ESTATE D	DE	UPMC FOR YOU	RELATED	-262,546.	8,508,293.	X		NONE	X		97.6801

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(A) NAME/ADDRESS/EIN	B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) PREDOMINANT INCOME	(F) SHARE OF TOT INCOME	(G) SHARE EOY	(H) DISPROPORTIONATE		(I) CODE V-UBI	(J) PARTNER		(K) % OWNERSHIP
							YES	NO		YES	NO	
*UPMC LEADER SURGERY CENTER, L 1703 INNOVATION DRIVE YORK, PA	SURGERY CENTE	PA	UPMC MEMORIAL	RELATED	95,707.	-62,813.	X		NONE	X		100.0000
BAYFRONT PROFESSIONAL BUILDIN 3645 WEST LAKE ROAD ERIE, PA 1	REAL ESTATE	PA	UPMC HAMOT	RELATED	67,155.	969,883.	X		NONE			50.7177
CHAUTAUQUA INTEGRATED DELIVERY 200 HARRISON STREET, 2ND FLOOR	INTEGRATED DE	NY	UPMC CHAUTAUQUA	RELATED	768,558.	1,993,736.	X		NONE	X		52.9732

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990 SCH R, PART IV-IDENTIFICATION OF REL. ORG. TAXABLE AS CORP/TRUST

(A) NAME/ADDRESS/EIN	(B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) ENTITY TYPE	(F) SHARE OF TOT INCOME	(G) SHARE OF EOY	(H) % OWNERSHIP	(I) SEC 512(B)(13) YES NO
H.C.PHARMACY CENTRAL INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1364192 PHARMACY CO-O	PA	VARIOUS	C	5,119,388.	292,021.	87.5000	X
CHILDREN'S COMMUNITY CARE 600 GRANT STREET PITTSBURGH, PA 15219	25-1781887 PHYSICIAN SRV	PA	N/A	C	173,217,810.	22,896,353.	100.0000	X
UPMC PHYSICIAN SERVICES HOLDING COMPANY 600 GRANT STREET PITTSBURGH, PA 15219	25-1877017 HOLDING CO	PA	N/A	C	NONE	NONE	100.0000	X
HEMATOLOGY ONCOLOGY ASSOCIATION INC. 600 GRANT STREET PITTSBURGH, PA 15219	42-1648357 PHYSICIAN SRV	PA	N/A	C	233,126.	7,345,567.	100.0000	X
ONCOLOGY HEMATOLOGY ASSOCIATION INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1762980 PHYSICIAN SRV	PA	N/A	C	26,028,373.	11,035,116.	100.0000	X
TRI-STATE NEUROSURGICAL ASSOCIATES UPMC 600 GRANT STREET PITTSBURGH, PA 15219	25-1458655 PHYSICIAN SRV	PA	N/A	C	441,263.	6,347,886.	100.0000	X
RENAISSANCE FAMILY PRACTICE - UPMC INC. 600 GRANT STREET PITTSBURGH, PA 15219	26-2942406 PHYSICIAN SRV	PA	N/A	C	16,501,242.	416,063.	100.0000	X
UPMC HOLDING COMPANY INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1777713 HOLDING CO	PA	N/A	C	50,617,225.	1,077,956,090.	100.0000	X
UPMC COVERAGE PRODUCTS INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1777710 HOLDING CO	PA	N/A	C	NONE	390,555,236.	100.0000	X
FREEDOM INSURANCE COMPANY 600 GRANT STREET PITTSBURGH, PA 15219	03-0308944 INSURANCE	VT	N/A	C	470,348.	2,006,334.	100.0000	X

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990 SCH R, PART IV-IDENTIFICATION OF REL. ORG. TAXABLE AS CORP/TRUST

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TRI-CENTURY INSURANCE CO 600 GRANT STREET PITTSBURGH, PA 15219	25-1500739 INSURANCE	PA	N/A	C	1,329,530.	28,982,712.	100.0000	X
UPMC DNA INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1883237 INSURANCE	PA	N/A	C	NONE	NONE	100.0000	X
UPMC HEALTH BENEFITS INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1844144 HEALTH INSUR	PA	N/A	C	169,810,984.	358,866,663.	100.0000	X
UPMC HEALTH NETWORK INC. 600 GRANT STREET PITTSBURGH, PA 15219	72-1527566 HEALTH INSUR	PA	N/A	C	101,629,406.	305,708,787.	100.0000	X
UPMC HEALTH PLAN INC. 600 GRANT STREET PITTSBURGH, PA 15219	23-2813536 HEALTH INSUR	PA	N/A	C	1,908,826,947.	734,535,939.	100.0000	X
UPMC BENEFIT MANAGEMENT SERVICES INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1769564 WORKERS' COMP	PA	N/A	C	141,766,368.	185,614,459.	100.0000	X
UPMC DIVERSIFIED SERVICES INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1778454 HOLDING CO	PA	N/A	C	32,065,826.	84,745,305.	100.0000	X
MONROEVILLE SPECIALTY CLINIC 600 GRANT STREET PITTSBURGH, PA 15219	25-1666087 AMB SURG	PA	N/A	C	256,958.	9,158,649.	100.0000	X
MEDICAL ARCHIVAL SYSTEMS INC. 600 GRANT STREET PITTSBURGH, PA 15219	23-2912501 SOFTWARE DEVE	DE	N/A	C	NONE	NONE	90.0000	X
RX PARTNERS INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1801966 PHARMACY	PA	N/A	C	17,373,467.	10,240,737.	100.0000	X

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BIOTRONICS INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1843500 EQUIP MAINTEN	PA	N/A	C	10,000,658.	2,977,899.	100.0000	X
MEDICAL CENTER PROPERTIES INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1796940 REAL ESTATE	PA	N/A	C	1,536,791.	26,524,345.	100.0000	X
ASKESIS DEVELOPMENT GROUP INC. 600 GRANT STREET PITTSBURGH, PA 15219	54-1625585 SOFTWARE DEVE	DE	N/A	C	3,508,845.	1,619,873.	70.0000	X
BAYSIDE DEVELOPMENT CORP 300 STATE STREET ERIE, PA 16507	25-1401386 REAL ESTATE	PA	N/A	C	3,523,006.	7,617,714.	100.0000	X
UPMC WORK ALLIANCE INC. 600 GRANT STREET PITTSBURGH, PA 15219	45-2825053 INSURANCE	PA	N/A	C	10,762.	7,611,501.	100.0000	X
UPMC HEALTH COVERAGE INC. 600 GRANT STREET, 58TH FLOOR PITTSBURGH, PA 15219	46-2824537 INSURANCE	PA	N/A	C	87,349,739.	33,280,374.	100.0000	X
UPMC HEALTH OPTIONS INC. 600 GRANT STREET PITTSBURGH, PA 15219	46-2824626 INSURANCE	PA	N/A	C	2,023,168,522.	520,666,331.	100.0000	X
AMERICAN HOME HEALTH SERVICES 868 CORPORATE WAY WESTLAKE, OH 44145	31-1521422 HOME HEALTH C	OH	QUALITY FIRST	C	NONE	NONE	100.0000	X
ALTOONA FAMILY INC. 620 HOWARD AVE ALTOONA, PA 16601	25-1444935 MGMT SVCS	PA	UPMC ALTOONA	C	NONE	-8,385.	100.0000	X
LEXINGTON HOLDINGS INC. 620 HOWARD AVE ALTOONA, PA 16601	25-1794386 HOLDING CO	PA	CTRL PA MED FND	C	1,580,000.	230,746,820.	100.0000	X

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LEXINGTON ONE INC. 620 HOWARD AVE ALTOONA, PA 16601	RENTAL	PA	LEXINGTON HOLD	C	1,619,073.	10,217,677.	100.0000	X
UPMC ALTOONA REGIONAL HEALTH SERVICES 1414 9TH AVENUE ALTOONA, PA 16602	PHYSICIAN SRV	PA	LEXINGTON FOUR	C	71,475,751.	16,965,292.	100.0000	X
UPMC EXCESS PL TRUST 600 GRANT STREET PITTSBURGH, PA 15219	TRUST	PA	N/A	TRUST	52,889,857.	92,984,431.	100.0000	X
RXANTE INC. 511 CONGRESS STREET #803 PORTLAND, ME 04101	MEDICATION MG	DE	N/A	C	17,252,847.	49,882,495.	100.0000	X
SUSQUEHANNA VENTURES INC. 1201 GRAMPIAN BOULEVARD WILLIAMSPORT, PA 17701	PHARMACY	PA	N/A	C	2,458,581.	1,907,367.	100.0000	X
W.C.A. SERVICE CORPORATION INC. 207 FOOTE AVENUE JAMESTOWN, NY 14701	SUPPORT	NY	CHAUT AT WCA	C	5,993,699.	4,404,947.	100.0000	X
*PINNACLE HEALTH CARDIOVASCULAR INSTITUT 409 SOUTH SECOND STREET HARRISBURG, PA 17104	PHYSICIAN SRV	PA	N/A	C	33,222,571.	6,125,891.	100.0000	X
*HANOVER HEALTH CORPORATION 300 HIGHLAND AVENUE HANOVER, PA 17331	HOLDING CO	PA	N/A	C	93,768.	-3,644,178.	100.0000	X
*HANOVER APOTHECARY INC. 310 STOCK STREET SUITE 1 HANOVER, PA 17331	PHARMACY	PA	N/A	C	1,006,306.	927,099.	100.0000	X
*UNITED CENTRAL PA RECIPROCAL RISK RETEN 76 SAINT PAUL STREET SUITE 500 BURLINGTON, VT 05401	INSURANCE	VT	N/A	C	1,978,549.	36,875,448.	100.0000	X

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990 SCH R, PART IV-IDENTIFICATION OF REL. ORG. TAXABLE AS CORP/TRUST

(A) NAME/ADDRESS/EIN	(B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) ENTITY TYPE	(F) SHARE OF TOT INCOME	(G) SHARE OF EOY	(H) % OWNERSHIP	(I) SEC 512(B)(13) YES NO
*PINNACLE HEALTH VENTURES INC. 409 SOUTH SECOND STREET HARRISBURG, PA 17104 61-1677624	HOLDING CO	PA	N/A	C	10,886,143.	12,246,524.	100.0000	X
*PINNACLE HEALTH IMAGING INC. 409 SOUTH SECOND STREET HARRISBURG, PA 17104 23-1718571	IMAGING SVC	PA	N/A	C	NONE	2,338,151.	100.0000	X
COLE CARE INC. 1001 EAST 2ND STREET COUDERSPORT, PA 16915 25-1497347	DME	PA	N/A	C	1,998,896.	419,114.	100.0000	X
UPMC ITALY HEALTH SERVICES S.R.L VIA DISCESA DEI GIUDICI, 4 PALERMO, IT 90133	HEALTH SVC	IT	UPMC ITALY SRL	C	95,067.	1,051,076.	100.0000	X
UPMC HOSPITALS LTD. C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	HOLDING CO	EI	UPMC IRELAND LT	C	NONE	466,211,050.	100.0000	X
UPMC PROPERTY LTD. C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	PROPERTY	EI	UPMC INVEST LTD	C	322.	18,610,040.	100.0000	X
EURO CARE INFRASTRUCTURE LTD. C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	PROPERTY MGMT	EI	UPMC INVEST LTD	C	NONE	NONE	100.0000	X
EURO CARE PROPERTY MANAGEMENT LTD. C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	PROPERTY MGMT	EI	UPMC INVEST LTD	C	NONE	2,434,956.	100.0000	X
UPMC WHITFIELD HOSPITAL LTD C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	HOSPITAL	EI	UPMC INVEST LTD	C	78,411,802.	38,256,484.	100.0000	X
UPMC GLOBAL OPERATIONS CENTER LTD 6TH FLOOR BEACON HOSPITAL SANDYFORD, EI DUBLIN 18	CANCER TREATM	EI	UPMC IRELAND LT	C	NONE	3,508,056.	100.0000	X

990 SCH R, PART IV-IDENTIFICATION OF REL. ORG. TAXABLE AS CORP/TRUST

(A) NAME/ADDRESS/EIN	(B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) ENTITY TYPE	(F) SHARE OF TOT INCOME	(G) SHARE OF EOY	(H) % OWNERSHIP	(I) SEC 512(B)(13) YES NO
PANTHER REINSURANCE COMPANY LTD. P.O. BOX 1109 GRAND CAYMAN, CAYMAN ISLANDS CJ	INSURANCE	CJ	N/A	C	10,029,370.	37,831,309.	100.0000	X
98-1402742								
FORBES REINSURANCE COMPANY LTD. P.O. BOX 1109 GRAND CAYMAN, CAYMAN ISLANDS CJ	INSURANCE	CJ	N/A	C	70,744,853.	304,178,657.	100.0000	X
98-1400710								
CATHEDRAL (RE) INSURANCE CO P.O. BOX 1109 GRAND CAYMAN, CAYMAN ISLANDS CJ	INSURANCE	CJ	N/A	C	58,453,600.	193,398,761.	100.0000	X
98-1400837								
UPMC IRELAND LIMITED 6TH FLOOR BEACON HOSPITAL SANDYFORD, EI DUBLIN 18	HEALTHCARE SU	EI	UPMC INT'L HOLD	C	2,074,992.	24,853,268.	100.0000	X
BLUESPHERE BIO 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	IMMUNOTHERAPY	DE	N/A	C	30,106.	40,278,287.	86.8000	X
82-4979766								
INFECTIOUS DISEASE CONNECT, INC. 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	TELEMEDICINE	DE	N/A	C	4,574,590.	5,362,662.	52.5000	X
83-3311071								
NOVASENTA, INC. 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	IMMUNOTHERAPY	DE	N/A	C	26,128.	14,812,967.	90.5000	X
82-5443222								
*UPMC HILLMAN CANCER CENTER - PINNACLE 101 ERFORD ROAD CAMP HILL, PA 17701	CANCER TREATM	PA	N/A	C	12,903,350.	1,479,631.	100.0000	X
83-3640945								
SHANGHAI UPMC CO., LTD 288 SHIMEN 1ST ROAD JING'AN DISTRIC SHANGHAI, CH 200041	HEALTHCARE MG	CH	UPMC INT'L HOLD	C	30,555,592.	2,170,671.	100.0000	X
SALVATOR MUNDI INTERNATIONAL HOSPITAL ROMA VIALE DELLE MURA GIANICOLENSI 67/77, IT CAP 00152	HOSPITAL	IT	UPMC ITALY SRL	C	24,255,978.	32,633,336.	100.0000	X

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SOMERSET MANAGEMENT SERVICES, INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1512960 MOB OWNERSHIP	PA	N/A	C	228,966.	1,107,101.	100.0000	X
GENERIAN PHARMACEUTICALS, INC. 2425 SIDNEY STREET PITTSBURGH, PA 15203	83-3340453 PHARMACY	DE	N/A	C	4,769,772.	7,855,065.	72.1000	X
WORK PARTNERS NATIONAL INC 600 GRANT STREET PITTSBURGH, PA 15219	84-3141950 INSURANCE	PA	N/A	C	471.	2,193,065.	100.0000	X
ASTRATA INC 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	84-4804493 SOFTWARE	DE	N/A	C	2,022,483.	3,471,695.	97.3000	X
VEGAVECT 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	84-4280784 GENE THERAPY	DE	N/A	C	NONE	1,772,409.	63.6000	X
NOVIMAB 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	85-1494905 CLINICAL RESE	DE	N/A	C	NONE	530,415.	100.0000	X
REALYZE INTELLIGENCE, INC. 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	85-0873923 SOFTWARE	DE	N/A	C	287,304.	1,270,893.	80.1000	X
*HAYSTACK CONSOLIDATED SERVICES, INC. 12500 WILLOWROOK ROAD CUMBERLAND, MD 21502	52-1335895 INACTIVE	PA	N/A	C	NONE	NONE	100.0000	X
*WESTERN MARYLAND INSURANCE COMPANY LTD P.O. BOX 10233 GRAND CAYMAN, CAYMAN ISLANDS CJ	INSURANCE	CJ	N/A	C	1,775,573.	22,180,002.	100.0000	X
*WILLOWROOK HEALTHCARE CONDO 12401 WILLOWROOK ROAD CUMBERLAND, MD 21502	37-1538510 REAL ESTATE	DE	N/A	C	265,000.	738,506.	100.0000	X

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25-1423657

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RXANTE PHARMACY SERVICES, INC. 511 CONGRESS STREET #803 PORTLAND, ME 04101	83-3402761 PHARMACY	DE	N/A	C	2,257,841.	8,995,095.	100.0000	X
CLANE HOSPITAL DEVELOPMENT ASSOCIATES, L C/O UPMC WHITFIELD, CORK ROAD BUTLERSTOWN NORTH, WATERFOR	MANAGEMENT	EI	UPMC IRELAND LT	C	NONE	8,398,858.	75.0000	X
UPMC KILDARE HOSPITAL LTD PROSPEROUS ROAD CLANE, COUNTY KILDARE, CLANE EI W91 W535	HOSPITAL	EI	CLANE HOSPITAL	C	18,876,975.	13,927,271.	75.0000	X
UPMC AUT EVEN HOSPITAL LTD FRESHFORD ROAD COUNTY KILKENNY, EI R95 D3760	HOSPITAL	EI	UPMC INVEST LTD	C	35,244,975.	37,793,432.	100.0000	X
AVISTA THERAPEUTICS, INC. 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	85-3454001 GENE THERAPY	PA	N/A	C	4,081,928.	8,094,396.	63.6000	X
UPMC CANCER CENTER ZABOK, LTD VUKOVARA 269F ZAGREB, HR	CANCER CENTER	HR	UPMC IRELAND LT	C	NONE	NONE	75.0000	X
SWIFT SPRAOI HOLDINGS LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	HOLDING COMPANY	EI	UPMC HOSPITALS	C	NONE	891.	100.0000	X
SPORTS SURGERY CLINIC LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	ORTHOPEDIC SERV.	EI	SWIFT SPRAOI HO	C	27,070,959.	120,333,899.	100.0000	X
MACRADI LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	INACTIVE	EI	SWIFT SPRAOI HO	C	NONE	21,518,656.	100.0000	X
MACRADI DEVELOPMENT LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	INACTIVE	EI	SPORTS SURGERY	C	NONE	1,550,098.	100.0000	X