

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2023**Open to Public
Inspection**

A For the 2023 calendar year, or tax year beginning 07/01/2023 and ending 06/30/2024	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ 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 F Name and address of principal officer: FRED HARGETT 600 GRANT STREET, PITTSBURGH, PA 15219 H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions. H(c) Group exemption number
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527	D Employer identification number 25-1423657 E Telephone number (412) 647-2345 G Gross receipts \$ 8,297,333,480.
J Website: WWW.UPMC.COM	
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ 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 ☐ 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	18
	5 Total number of individuals employed in calendar year 2023 (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	13,754,439.
7b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	13,214,753.	
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)	174,946,735.	197,476,369.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	320,204,512.	548,701,714.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,500,000.	26,057,081.
		496,651,247.	772,235,164.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	500,000.	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
	b Total fundraising expenses (Part IX, column (D), line 25)	NONE	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	453,669,373.	400,649,733.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	454,169,373.	401,149,733.
19 Revenue less expenses. Subtract line 18 from line 12	42,481,874.	371,085,431.	
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)	10348126493.	9,994,198,256.
	22 Net assets or fund balances. Subtract line 21 from line 20	10494084526.	9,808,907,466.
		-145,958,033.	185,290,790.

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		05/13/2025	
	Type or print name and title		EXECUTIVE VP & CFO	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed PTIN
	ROBERT VUILLEMOT			P01283296
	Firm's name ERNST & YOUNG US LLP	Firm's EIN 34-6565596	Firm's address 2100 ONE PPG PLACE PITTSBURGH, PA 15219	Phone no. 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** (2023)

Part III Statement of Program Service AccomplishmentsCheck 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 \$ 401,149,733. including grants of \$ 500,000.) (Revenue \$ 223,533,450.)
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 401,149,733.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	4,676
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b	NONE
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	NONE
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .	4a	X
b If "Yes," enter the name of the foreign country SEE SCHEDULE O See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

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.	24	
1b Enter the number of voting members included on line 1a, above, who are independent.	18	
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	
7b 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
10b 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?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b 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	
12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	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	
b Other officers or key employees of the organization	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	
16b 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	

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 ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☒ X**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 <i>(continued)</i>
-----------------	--

[illegible]

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

NONE

- 3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
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 RevenueCheck 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				Business Code			
	2a	OTHER INCOME		900099	89,946,946.	89,946,946.	
	b	EXP REIMB FROM SUBS		900099	107,313,124.	107,313,124.	
	c	DEFEASANCE OF DEBT		900099	216,299.	216,299.	
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f			197,476,369.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			85,964,235.	13,754,439.	72,209,796.
	4	Income from investment of tax-exempt bond proceeds . . .			NONE		
	5	Royalties			NONE		
			(i) Real	(ii) Personal			
	6a	Gross rents	6a				
	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		(i) Securities	(ii) Other		
	7a		7,920,749,935.	67,085,860.			
	b	Less: cost or other basis and sales expenses	7b	7,498,216,841.	26,881,475.		
	c	Gain or (loss)	7c	422,533,094.	40,204,385.		
	d	Net gain or (loss)			462,737,479.		462,737,479.
	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	NONE			
	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	NONE				
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	NONE				
c	Net income or (loss) from sales of inventory			NONE			
Miscellaneous Revenue				Business Code			
	11a	SUBSIDIARY RESERVE ADJUSTMENT		900099	26,057,081.	26,057,081.	
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d			26,057,081.		
12	Total revenue. See instructions			772,235,164.	223,533,450.	13,754,439.	534,947,275.

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.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	NONE			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	NONE			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	500,000.	500,000.		
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	NONE			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	NONE	NONE	NONE	NONE
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	NONE			
9 Other employee benefits	NONE			
10 Payroll taxes	NONE			
11 Fees for services (nonemployees):				
a Management	NONE			
b Legal	21,418.	21,418.		
c Accounting	NONE			
d Lobbying	NONE			
e Professional fundraising services. See Part IV, line 17	NONE			
f Investment management fees	21,974,879.	21,974,879.		
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	3,390,899.	3,390,899.		
12 Advertising and promotion	NONE			
13 Office expenses	232,235.	232,235.		
14 Information technology	9,446,619.	9,446,619.		
15 Royalties	NONE			
16 Occupancy	30,706,824.	30,706,824.		
17 Travel	238.	238.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	NONE			
20 Interest	246,451,825.	246,451,825.		
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	27,317,423.	27,317,423.		
23 Insurance	108,525.	108,525.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a AFFILIATE SUPPORT	28,619,746.	28,619,746.		
b LOSS ON IMPAIRMENT	7,623,656.	7,623,656.		
c PURCHASED SERVICES	7,442,335.	7,442,335.		
d CONTRACTED SERVICES - ADMIN	3,228,448.	3,228,448.		
e All other expenses	14,084,663.	14,084,663.		
25 Total functional expenses. Add lines 1 through 24e	401,149,733.	401,149,733.	NONE	NONE
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	12,794,997.	1	NONE
	2 Savings and temporary cash investments.	443,158,888.	2	370,944,544.
	3 Pledges and grants receivable, net	NONE	3	NONE
	4 Accounts receivable, net	84,363,126.	4	55,013,333.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	NONE	5	NONE
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).	NONE	6	NONE
	7 Notes and loans receivable, net	7,990,039.	7	18,386,449.
	8 Inventories for sale or use	NONE	8	NONE
	9 Prepaid expenses and deferred charges	39,349,728.	9	40,916,062.
	10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 641,168,770.		
	b Less: accumulated depreciation.	10b 429,414,700.		
		229,820,819.	10c	211,754,070.
	11 Investments - publicly traded securities. . . SEE SCHEDULE O	2,780,763,758.	11	2,781,014,807.
	12 Investments - other securities. See Part IV, line 11.	1,716,212,063.	12	1,816,547,384.
	13 Investments - program-related. See Part IV, line 11.	458,680,916.	13	408,283,543.
	14 Intangible assets	NONE	14	NONE
15 Other assets. See Part IV, line 11	4,574,992,159.	15	4,291,338,064.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	10348126493.	16	9,994,198,256.	
Liabilities	17 Accounts payable and accrued expenses.	1,490,739,331.	17	1,459,955,850.
	18 Grants payable	NONE	18	NONE
	19 Deferred revenue	493,427.	19	1,621,168.
	20 Tax-exempt bond liabilities	4,380,797,177.	20	4,218,312,438.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	NONE	22	NONE
	23 Secured mortgages and notes payable to unrelated third parties	1,938,945,000.	23	1,936,525,000.
	24 Unsecured notes and loans payable to unrelated third parties.	NONE	24	NONE
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,683,109,591.	25	2,192,493,010.
	26 Total liabilities. Add lines 17 through 25.	10494084526.	26	9,808,907,466.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. ☒			
	27 Net assets without donor restrictions	-145,985,057.	27	185,263,546.
	28 Net assets with donor restrictions.	27,024.	28	27,244.
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. ☐			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	-145,958,033.	32	185,290,790.
33 Total liabilities and net assets/fund balances.	10348126493.	33	9,994,198,256.	

Form **990** (2023)

Part XI Reconciliation of Net AssetsCheck 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	772,235,164.
2	Total expenses (must equal Part IX, column (A), line 25)	2	401,149,733.
3	Revenue less expenses. Subtract line 2 from line 1	3	371,085,431.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-145,958,033.
5	Net unrealized gains (losses) on investments	5	-39,669,538.
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	-167,070.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	185,290,790.

Part XII Financial Statements and ReportingCheck 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		X
2b	X	
2c	X	
3a	X	
3b	X	

Form **990** (2023)

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

2023

**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 100

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					1168463443.	NONE

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

Schedule A (Form 990) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization.		☐
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		☐
17a 10%-facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		☐
b 10%-facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c 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

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

	Yes	No
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)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1	X	
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 of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2	X	
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 and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3	X	

Section E. Type III Functionally Integrated Supporting Organizations

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

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 (<i>explain in detail in Part VI</i>):		
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	☐ 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) 2023

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

Schedule A (Form 990) 2023

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 2024.

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 42 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) UPMC WASHINGTON EIN: 25-0965600
- (II) UPMC ACQUIRED ON 6/1/2024
- (III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION
- (IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

(I) AMBULANCE & CHAIR EMS, INC. EIN: 25-1272075

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) UPMC ACQUIRED ON 6/1/2024

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

(I) UPMC GREENE EIN: 47-3884840

(II) UPMC ACQUIRED ON 6/1/2024

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

(I) WASHINGTON SENIOR CARE CORPORATION EIN: 25-1849365

(II) UPMC OWNERSHIP CHANGE FROM 50% TO 100% 6/1/2024

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

(I) UPMC & THE WASHINGTON HOSPITAL CANCER CENTER EIN: 36-4592814

(II) UPMC OWNERSHIP CHANGE FROM 50% TO 100% 6/1/2024

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

(I) UPMC - CONEMAUGH CANCER CENTER EIN: 20-2671883

(II) UPMC OWNERSHIP CHANGED TO 100%

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

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.)

- (I) UPMC WESTERN BEHAVIORAL HEALTH FOUNDATION EIN: 92-3568793
- (II) THE ORGANIZATION IS RECOGNIZED AS A 509(A) (2)
- (III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION
- (IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

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
UPMC PRESBYTERIAN SHADYSIDE	25-0965480	3		X		493,802,732.	NONE
UPMC ST. MARGARET	23-2875070	3			X	37,805,788.	NONE
UPMC COMMUNITY PROVIDER SERVICES	25-1804746	10			X	NONE	NONE
UPMC PASSAVANT	25-0965451	3			X	46,957,281.	NONE
UPMC BEDFORD	23-1396795	3			X	NONE	NONE
UPMC LEE	25-0613830	3			X	NONE	NONE
UPMC MCKEESPORT	25-0965423	3			X	22,351,116.	NONE
UPMC HORIZON	25-0523970	3			X	7,262,730.	NONE
UPMC MAGEE-WOMEN'S HOSPITAL	25-0965420	3			X	NONE	NONE
UPMC COMMUNITY MEDICINE INC.	25-1727721	3			X	NONE	NONE
UNIVERSITY OF PITTSBURGH PHYSICIANS	23-2919472	3			X	NONE	NONE
UNIVERSITY OF PITTSBURGH	25-0965591	2		X		253,416,522.	NONE
UPMC CHILDREN'S HOSPITAL OF PITTSBURGH	25-0402510	3			X	NONE	NONE
UPMC NORTHWEST	25-0489010	3			X	22,851,177.	NONE
COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	25-1799823	10			X	NONE	NONE
UPMC SENIOR COMMUNITIES, INC.	25-1574736	10			X	NONE	NONE
UPMC FOR YOU	90-0174238	10			X	NONE	NONE
UPMC MERCY	25-0965429	3			X	133,142,657.	NONE
UPMC EAST	27-4814831	3			X	NONE	NONE
UPMC HAMOT	25-0965387	3			X	584,560.	NONE
UPMC CENTER FOR HIGH-VALUE HEALTHCARE	45-2178782	7			X	NONE	NONE
UPMC ALTOONA	23-1352155	3			X	NONE	NONE
PITTSBURGH CARE PARTNERSHIP, INC.	25-1753852	10			X	NONE	NONE
REGIONAL HEALTH SERVICES, INC.	25-1403958	10			X	NONE	NONE
SAFE HARBOR BEHAVIORAL HEALTH OF UPMC HAMOT	25-1317492	10			X	NONE	NONE
GREAT LAKES PHYSICIAN PRACTICE, P.C.	46-4186362	3			X	NONE	NONE
UPMC ALTOONA PARTNERSHIP FOR A HEALTHY COMMUNITY	25-1842308	10			X	NONE	NONE
UPMC EMERGENCY MEDICINE, INC.	25-1787601	10			X	NONE	NONE
UNIVERSITY OF PITTSBURGH CANCER INSTITUTE CANCER SERVICES	25-1899326	3			X	NONE	NONE
BUTLER HEALTH SYSTEM/UPMC MUSCULOSKELETAL JOINT VENTURE, INC	47-1869395	3			X	NONE	NONE
ERIE PHYSICIANS NETWORK - UPMC, INC.	45-3012506	3			X	NONE	NONE
SUGAR CREEK STATION	25-1472178	3			X	NONE	NONE
CRANBERRY PLACE	04-3709885	10			X	NONE	NONE
PITTSBURGH LIFETIME CARE COMMUNITY	25-1335247	10			X	NONE	NONE
THE HERITAGE SHADYSIDE	02-0614185	10			X	NONE	NONE
CANTERBURY PLACE	25-0965334	10			X	NONE	NONE
SENECA PLACE	72-1562844	10			X	NONE	NONE
UPMC HOME HEALTHCARE OF WESTERN PENNSYLVANIA	25-1222033	10			X	NONE	NONE
HOME NURSING AGENCY AFFILIATES	25-1518698	10			X	NONE	NONE
UPMC ADVANCED PRACTICE PROVIDERS	47-1301784	10			X	NONE	NONE
UPMC HOME HEALTHCARE OF CENTRAL PENNSYLVANIA	25-1188570	10			X	NONE	NONE
UPMC BEHAVIORAL HEALTH OF THE ALLEGHENIES	25-1517533	10			X	NONE	NONE
HOME NURSING AGENCY FOUNDATION	25-1467014	7			X	NONE	NONE
CENTER FOR EMERGENCY MEDICINE OF WESTERN PENNSYLVANIA	25-1443759	10			X	NONE	NONE
UPMC JAMESON	25-0965406	3			X	22,144,976.	NONE

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
			YES	NO		
CHILDREN'S ADVOCACY CENTER OF LAWRENCE COUNTY	25-1581304	7		X	NONE	NONE
UPMC/JAMESON CANCER CENTER	20-1459415	3		X	NONE	NONE
JAMESON MEDICAL CARE, INC.	26-0462696	10		X	NONE	NONE
JAMESON CARE CENTER, INC.	23-2871396	10		X	NONE	NONE
MON YOUGH COMMUNITY SERVICES, INC.	25-1202461	10		X	NONE	NONE
UPMC KANE	25-0998168	3		X	3,951,293.	NONE
UPMC MUNCY	24-0806023	3		X	NONE	NONE
SUSQUEHANNA PHYSICIAN SERVICES	23-2449454	3		X	NONE	NONE
UPMC WILLIAMSPORT	24-0795508	3		X	21,529,437.	NONE
UPMC WELLSBORO	23-2176963	3		X	NONE	NONE
THE GREEN HOME	24-0804365	10		X	NONE	NONE
WILLIAMSPORT AREA AMBULANCE SERVICE COOPERATIVE	23-2416166	10		X	NONE	NONE
UPMC LOCK HAVEN	82-1600494	3		X	NONE	NONE
UPMC SUNBURY	82-1592230	3		X	NONE	NONE
UPMC CHAUTAUQUA AT WCA	16-0743226	3		X	1,017,627.	NONE
STARFLIGHT, INC.	16-1557878	7		X	NONE	NONE
SOUTH CENTRAL ALPHA HOUSING AND HEALTHCARE, INC.	25-1701701	10		X	NONE	NONE
SOUTH WESTERN ALPHA HOUSING AND HEALTHCARE, INC.	25-1701700	10		X	NONE	NONE
UPMC OB/GYN JOINT VENTURE INC.	81-5255736	3		X	NONE	NONE
CHARLES COLE MEMORIAL HOSPITAL	24-0802108	3		X	NONE	NONE
UPMC PINNACLE LANCASTER	82-0896436	3		X	NONE	NONE
UPMC LITITZ	82-0844453	3		X	9,470,643.	NONE
UPMC MEMORIAL	82-0912090	3		X	NONE	NONE
PINNACLE HEALTH REGIONAL PHYSICIANS	82-0947698	3		X	NONE	NONE
COMMUNITY LIFE TEAM	23-1890444	7		X	NONE	NONE
UPMC PINNACLE HOSPITALS	25-1778644	3		X	79,415,373.	NONE
PINNACLE HEALTH MEDICAL SERVICES	25-1709054	3		X	NONE	NONE
UPMC CARLISLE	82-0880337	3		X	NONE	NONE
ASBURY HEALTH CENTER	25-0969472	10		X	NONE	NONE
ASBURY VILLAS	25-1819952	10		X	NONE	NONE
ASBURY PLACE	25-1729266	10		X	NONE	NONE
ASBURY FOUNDATION	25-1555688	7		X	NONE	NONE
UPMC HOME CARE MANAGEMENT SERVICES	83-0857507	10		X	NONE	NONE
UPMC HANOVER	23-1360851	3		X	NONE	NONE
UPMC SOMERSET	25-0965570	3		X	NONE	NONE
TWIN LAKES CENTER, INC.	23-2910318	3		X	1,595,144.	NONE
SOMERSET HEALTH SERVICES, INC.	25-1441920	3		X	11,164,387.	NONE
AUUE, INC	82-0946389	3		X	NONE	NONE
UPMC LOCUM CLINICIANS	83-2683509	3		X	NONE	NONE
UPMC HORIZON COMMUNITY HEALTH FOUNDATION	25-1501823	7		X	NONE	NONE
UPMC ALTOONA FOUNDATION	55-0787040	7		X	NONE	NONE
W.C.A. GROUP, INC.	22-2393582	10		X	NONE	NONE
UPMC WESTERN MARYLAND CORPORATION	52-0591531	3		X	NONE	NONE
SUSQUEHANNA HEALTH FOUNDATION	23-2743470	7		X	NONE	NONE
WESLEY HILLS	25-1507472	10		X	NONE	NONE

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
UPMC TRAVEL STAFFING	87-3973521	3		X		NONE	NONE
RUSH TO CRUSH CANCER	87-4771624	7		X		NONE	NONE
HENDORN, INC	23-1972659	10		X		NONE	NONE
UPMC WASHINGTON	25-0965600	3		X		NONE	NONE
UPMC WESTERN BEHAVIORAL HEALTH FOUNDATION	92-3568793	10		X		NONE	NONE
AMBULANCE & CHAIR EMS, INC.	25-1272075	10		X		NONE	NONE
UPMC GREENE	47-3884840	3		X		NONE	NONE
WASHINGTON SENIOR CARE CORPORATION	25-1849365	10		X		NONE	NONE
UPMC & THE WASHINGTON HOSPITAL CANCER CENTER	36-4592814	3		X		NONE	NONE
UPMC CONEMAUGH CANCER CENTER	20-2671883	3		X		NONE	NONE
TOTAL AMOUNT OF SUPPORT						1,168,463,443.	NONE

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

UPMC

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Employer identification number

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	☐ Yes ☐ No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	☐ Yes ☐ No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenue included on Form 990, Part VIII, line 1.	\$
(ii) Assets included in Form 990, Part X.	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1.	\$
b Assets included in Form 990, Part X.	\$

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

Schedule D (Form 990) 2023

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 in Part XIII. ☐

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
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:

- (i) Unrelated organizations?
 (ii) Related organizations?

	Yes	No
3a(i)		
3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		71,160,629.		71,160,629.
b Buildings		381,376,643.	321,531,888.	59,844,755.
c Leasehold improvements		41,853,264.	40,034,830.	1,818,434.
d Equipment		73,274,526.	44,242,799.	29,031,727.
e Other		73,503,708.	23,605,183.	49,898,525.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				211,754,070.

Schedule D (Form 990) 2023

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	236,782,292.	COST
(B) LIMITED PARTNERSHIPS	1,480,460,672.	COST
(C) LONG-TERM INVESTMENTS	99,304,420.	FMV
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . .	1,816,547,384.	

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

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	3,120,883,075.
(2) RIGHT OF USE ASSET - OPERATING	702,486,719.
(3) 2020 PROJECT FUND	225,681,330.
(4) OTHER ASSETS	242,286,940.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)).	4,291,338,064.

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	848,570,009.
(3) OPERATING LEASES ST/LT	775,194,905.
(4) OTHER LIABILITIES	328,310,904.
(5) BOND/OID/OIP/REBATE	240,417,192.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)).	2,192,493,010.

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 . ☒ X

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, 2024, 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)**

Department of the Treasury
Internal Revenue Service

Name of the organization

UPMC

Statement of Activities Outside the United States

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.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

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		91,209,061.
(2) EAST ASIA AND THE PACIFIC			INVESTMENTS		741,838,324.
(3) EUROPE			INVESTMENTS		555,788,746.
(4) MIDDLE EAST AND NORTH AFRICA			INVESTMENTS		46,350,300.
(5) NORTH AMERICA			INVESTMENTS		91,571,624.
(6) RUSSIA/INDEPENDENT STATES			INVESTMENTS		2,653,052.
(7) SOUTH AMERICA			INVESTMENTS		39,875,627.
(8) SOUTH ASIA			INVESTMENTS		172,448,707.
(9) SUB-SAHARAN AFRICA			INVESTMENTS		18,809,866.
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal					1,760,545,307.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					1,760,545,307.

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

Schedule F (Form 990) 2023

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 1

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 the 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 the 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 the 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 the 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 the 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 the Instructions for Form 5713; don't file with Form 990) ☒ Yes ☐ No

Schedule F (Form 990) 2023

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

Name of the organization

UPMC

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.

Employer identification number

25-1423657

OMB No. 1545-0047

2023

Open to Public
Inspection

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.	UPMC SERIES 2007A				X		X
B	MONROEVILLE FINANCE AUTHORITY	46-0569399	611530BC9	07/31/2012	389,110,690.	UPMC SERIES 2012				X		X
C	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70869PHR1	10/01/2014	390,888,214.	UPMC SERIES 2014AB				X		X
D	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70869PHX4	10/14/2015	131,646,741.	UPMC SERIES 2015B				X		X

Part II Proceeds

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Amount of bonds retired	198,325,000.	NONE	299,000,000.	88,630,000.	22,010,000.			
2	Amount of bonds legally defeased								
3	Total proceeds of issue	225,008,043.	NONE	389,113,883.	390,888,561.	131,656,546.			
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	1,938,921.	NONE	3,405,559.	4,029,845.	1,630,226.			
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	53,339,385.	NONE	204,010,889.	150,003,716.	130,026,319.			
11	Other spent proceeds	169,729,736.	NONE	181,697,435.	236,855,000.				
12	Other unspent proceeds								
13	Year of substantial completion	2007		2012	2015	2016			
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					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

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

Schedule K (Form 990) 2023

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		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		0.5000 %		0.1000 %		0.7000 %		2.0000 %
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		0.5000 %		0.1000 %		0.7000 %		2.0000 %
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		2.9507 %		0.0418 %		2.2053 %		1.5497 %
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

Schedule K (Form 990) 2023

Part IV Arbitrage (continued)

SET ONE

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X			X		X		X
b Name of provider	SEE PART VI 4B, C, D, E							
c Term of hedge.								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 Has the organization established written procedures to monitor the requirements of section 148?	X			X		X		X

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
	X				X		X	

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

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

UPMC 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.

UPMC SERIES 2012

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. \$3,193.27 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)

UPMC 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 BONDS 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.

UPMC 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.

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

UPMC

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.

Employer identification number

25-1423657

OMB No. 1545-0047

2023

Open to Public
Inspection

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	70869PIT2	09/28/2016	273,626,626.	UPMC SERIES 2016				X		X
B	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	708700JBA	10/11/2017	469,617,728.	UPMC SERIES 2017A					X	X
C	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JEM6	05/02/2022	135,000,000.	UPMC SERIES 2017C (REISSUANCE)		X				X
D	ALLEGHENY COUNTY HOSPITAL DEVELOPMENT AUTHORITY	25-1327925	01728ASV4	05/02/2022	400,000,000.	UPMC SERIES 2017D-2 (REISSUANCE)		X			X	X

Part II Proceeds

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Amount of bonds retired		55,835,000.		56,755,000.		3,240,000.		9,600,000.
2	Amount of bonds legally defeased		NONE		19,000,000.		NONE		NONE
3	Total proceeds of issue		273,945,038.		471,979,220.		135,000,000.		400,000,000.
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		NONE		NONE		NONE
7	Issuance costs from proceeds		2,824,522.		4,037,851.		NONE		NONE
8	Credit enhancement from proceeds		NONE		NONE		NONE		NONE
9	Working capital expenditures from proceeds		NONE		NONE		NONE		NONE
10	Capital expenditures from proceeds		250,318,402.		402,373,389.		NONE		NONE
11	Other spent proceeds		20,802,115.		65,567,981.		135,000,000.		400,000,000.
12	Other unspent proceeds		NONE		NONE		NONE		NONE
13	Year of substantial completion	2017		2018		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	
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	
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) 2023

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	
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		0.2000 %		1.0000 %		0.3000 %		1.3000 %
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		0.2000 %		1.0000 %		0.3000 %		1.3000 %
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	
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		0.4515 %		1.1977 %		NONE %		0.6323 %
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	
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	

Schedule K (Form 990) 2023

Part IV Arbitrage (continued)

SET TWO

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider								
c Term of hedge.								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?

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

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

UPMC 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.

UPMC 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.

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

UPMC 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.

UPMC 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 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.

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

UPMC

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.

Employer identification number

25-1423657

OMB No. 1545-0047

2023

Open to Public
Inspection

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 POTTER COUNTY HOSPITAL AUTHORITY	25-6691439		03/01/2018	25,580,000.	UPMC SERIES 2018A NOTE		X		X		X
B ALLEGHENY COUNTY HOSPITAL DEVELOPMENT AUTHORITY	25-1327925	01728A5C6	05/30/2019	842,635,848.	UPMC SERIES 2019A		X		X		X
C PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JCL0	04/29/2020	250,885,823.	UPMC SERIES 2020A (NEW MONEY)		X		X		X
D PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JCL0	04/29/2020	30,208,557.	UPMC SERIES 2020A (REFUNDING)		X		X		X

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired		17,906,000.		92,130,000.		12,280,000.		NONE
2 Amount of bonds legally defeased		NONE		NONE		NONE		NONE
3 Total proceeds of issue		25,580,000.		844,469,635.		250,885,823.		30,208,704.
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		43,101.		5,224,084.		1,928,206.		208,026.
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		248,956,591.		NONE
11 Other spent proceeds		25,536,899.		839,245,550.		1,025.		30,000,677.
12 Other unspent proceeds		NONE		NONE		NONE		NONE
13 Year of substantial completion	2018		2019		2020		2020	
	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		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		X	

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

Schedule K (Form 990) 2023

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?								
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		1.4000 %		0.4000 %		0.6000 %		NONE %
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		1.4000 %		0.4000 %		0.6000 %		NONE %
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 %		0.1656 %		0.5376 %		NONE %
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?			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

Schedule K (Form 990) 2023

Part IV Arbitrage (continued)

SET THREE

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider								
c Term of hedge.								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?

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

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

UPMC 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.

UPMC 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. REBATE CALCULATION PERFORMED ON JUNE 15, 2024.

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

UPMC 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.

UPMC 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.

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

UPMC

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.

Employer identification number

25-1423657

OMB No. 1545-0047

2023

Open to Public
Inspection

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 MARYLAND HEALTH AND HIGHER EDUCATIONAL FACILITIES	52-0936091	5742187N7	04/29/2020	207,358,648.	UPMC SERIES 2020B				X		X
B PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JDJ4	04/15/2021	321,743,708.	UPMC SERIES 2021AB				X		X
C PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JEG9	05/17/2022	230,277,742.	UPMC SERIES 2022A				X		X
D MONROEVILLE FINANCE AUTHORITY	46-0569399	611530DQ6	05/17/2022	192,608,086.	UPMC SERIES 2022B				X		X

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired		12,935,000.		17,235,000.		2,880,000.		18,295,000.
2 Amount of bonds legally defeased		NONE		NONE		NONE		NONE
3 Total proceeds of issue		207,358,656.		321,746,752.		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		1,613,796.		2,745,625.		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		160,067,316.		100,215,660.		NONE
11 Other spent proceeds		205,744,861.		158,933,810.		128,248,392.		191,705,805.
12 Other unspent proceeds		NONE		NONE		NONE		NONE
13 Year of substantial completion	2020		2021		2022		2022	
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?								
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		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) 2023

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		NONE %		0.4000 %		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 %		NONE %		NONE %
6 Total of lines 4 and 5		NONE %		0.4000 %		0.1000 %		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		0.0083 %		0.9252 %		NONE %		0.0416 %
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
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

Schedule K (Form 990) 2023

Part IV Arbitrage (continued)

SET FOUR

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider								
c Term of hedge.								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.	X		X		X		X	

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

UPMC SERIES 2020B

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.

UPMC 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.

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

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.

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.

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.

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	70870JFN3	04/19/2023	477,422,725.	UPMC SERIES 2023A		X		X		X
B	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	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	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	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		3,795,000.		2,640,000.		1,550,000.		NONE
2	Amount of bonds legally defeased		NONE		NONE		NONE		NONE
3	Total proceeds of issue		484,682,044.		97,145,871.		41,630,019.		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		NONE		NONE		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		482,246,370.		NONE		NONE		49,687,500.
11	Other spent proceeds		13,025.		96,651,251.		41,434,583.		200,000,000.
12	Other unspent proceeds		NONE		NONE		NONE		NONE
13	Year of substantial completion		2024		2024		2024		2023

		2024		2024		2024		2023	
		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		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	X	X	X

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

Schedule K (Form 990) 2023

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		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	
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 %		1.2000 %		3.2000 %		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		0.1000 %		NONE %		NONE %		NONE %
6 Total of lines 4 and 5		0.2000 %		1.2000 %		3.2000 %		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		0.0478 %		1.5819 %		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		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	

Schedule K (Form 990) 2023

Part IV Arbitrage (continued)

SET FIVE

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
	X		X		X		X	

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

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. \$7,259,318.75 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. \$918,393.32 WAS EARNED IN THE 2023B ESCROW FUND. \$107.21 WAS EARNED IN THE 2023B BOND FUND.

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. \$393,695.77 WAS EARNED IN THE 2023C ESCROW FUND. \$102.99 WAS EARNED IN THE 2023C BOND FUND.

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

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 K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

UPMC

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.

Employer identification number

25-1423657

OMB No. 1545-0047

2023

Open to Public
Inspection

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	10,000,003.	SHS - LAUREL 2010 NOTE				X		X
B	TIOGA COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	25-1433720		12/30/2011	8,771,468.	SHS - LAUREL 2011 NOTE				X		X
C	DAUPHIN COUNTY GENERAL AUTHORITY	23-2336946	23825EDY7	06/22/2016	119,014,518.	FINNACLE 2016A				X		X
D	DAUPHIN COUNTY GENERAL AUTHORITY	23-2336946		06/01/2021	82,950,003.	FINNACLE 2016B (REISSUANCE)				X		X

Part II Proceeds

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Amount of bonds retired			5,167,076.		24,625,000.		7,435,000.	
2	Amount of bonds legally defeased			NONE		NONE		NONE	
3	Total proceeds of issue			10,000,000.		122,321,927.		82,950,000.	
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.		1,103,602.		NONE	
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.		121,218,325.		82,950,000.	
11	Other spent proceeds			NONE		NONE		NONE	
12	Other unspent proceeds			NONE		NONE		NONE	
13	Year of substantial completion	2010		2013		2016		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) 2023

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?								
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?								
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 %		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 %		NONE %		NONE %
6 Total of lines 4 and 5		NONE %		NONE %		2.4000 %		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

Schedule K (Form 990) 2023

Part IV Arbitrage (continued)

SET SIX

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		X
b Name of provider								
c Term of hedge.								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		X
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?

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

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

SHS - 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.

SHS - 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 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.

PINNACLE 2016B (REISSUANCE)

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

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.

Department of the Treasury
Internal Revenue Service

Name of the organization

UPMC

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.

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 WASHINGTON COUNTY HOSPITAL AUTHORITY	25-6001043		06/28/2024	46,585,000	WHS 2020AB (REISSUANCE)		X		X		X
B											
C											
D											

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired		NONE						
2 Amount of bonds legally defeased		NONE						
3 Total proceeds of issue		46,585,000						
4 Gross proceeds in reserve funds		NONE						
5 Capitalized interest from proceeds		NONE						
6 Proceeds in refunding escrows		NONE						
7 Issuance costs from proceeds		NONE						
8 Credit enhancement from proceeds		NONE						
9 Working capital expenditures from proceeds		NONE						
10 Capital expenditures from proceeds		NONE						
11 Other spent proceeds		46,585,000						
12 Other unspent proceeds		NONE						
13 Year of substantial completion		2024						
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							
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						
16 Has the final allocation of proceeds been made?	X							
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

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

Schedule K (Form 990) 2023

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						
2 Are there any lease arrangements that may result in private business use of bond-financed property?	X							
3a Are there any management or service contracts that may result in private business use of bond-financed property?	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						
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		0.6000 %		%		%		%
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 %		%		%		%
6 Total of lines 4 and 5		0.6000 %		%		%		%
7 Does the bond issue meet the private security or payment test?		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						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		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							

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

Schedule K (Form 990) 2023

Part IV Arbitrage (continued)

SET SEVEN

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge.								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?

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

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

WHS 2020AB (REISSUANCE)

REISSUANCE OF THE 2020A AND 2020B NOTES (THE "REFUNDED NOTES") ORIGINALLY DATED 12/1/2020. ORIGINAL PROJECT CONSISTED OF THE REFUNDING OF THE WASHINGTON COUNTY HOSPITAL AUTHORITY'S SERIES 2007A BONDS ISSUED 3/29/2007; THE REFUNDING OF THE AUTHORITY'S SERIES 2007B BONDS ISSUED 3/29/2007; THE REFUNDING OF THE AUTHORITY'S SERIES 2013A BONDS ISSUED 1/29/2013; THE REFUNDING OF THE AUTHORITY'S SERIES 2017 BONDS ISSUED 6/22/2017; FUNDING THE COST OF TERMINATING ANY INTEREST RATE HEDGING OR SWAP AGREEMENTS ENTERED INTO WITH RESPECT TO THE AFORMENTIONED BONDS; FUNDING THE COSTS OF CAPITAL EXPENDITURES RELATED TO CONSTRUCTING, ACQUIRING AND EQUIPPING CERTAIN RENOVATIONS, ADDITIONS, AND OTHER CAPITAL PROJECTS RELATING TO THE HEALTH CARE FACILITIES DEVOTED TO IT'S TAX-EXEMPT ACTIVITIES; AND PAYING ALL OR A PORTION OF THE COSTS OF ISSUANCE OF THE REFUNDED NOTES.

AS PART OF ITS JUNE 1, 2024 AFFILIATION WITH UPMC WASHINGTON (EIN: 25-0965600), UPMC ASSUMED LEGAL RESPONSIBILITY FOR THE FOLLOWING UPMC WASHINGTON TAX-EXEMPT BOND ISSUES THAT WERE PREVIOUSLY REPORTED ON THE SCHEDULE K INCLUDED WITH UPMC WASHINGTON'S FORM 990:

WHS 2020AB (REISSUANCE), WASHINGTON COUNTY HOSPITAL AUTHORITY, EIN: 25-6001043, CUSIP: N/A, DATE ISSUED: JUNE 28, 2024, ISSUE PRICE: \$46,585,000

AS SUCH, THESE TAX-EXEMPT BOND ISSUES ARE REPORTED ON THE SCHEDULE K INCLUDED WITH UPMC'S FORM 990 FILED FOR THE JUNE 30, 2024 TAX YEAR RATHER THAN ON UPMC WASHINGTON'S. BECAUSE THE LIABILITY ASSOCIATED WITH THE TAX-EXEMPT BONDS ISSUES REMAINED ON UPMC WASHINGTON'S BOOKS AS OF JUNE 30, 2024, IT IS STILL REPORTED ON PART X, LINE 20 OF UPMC WASHINGTON'S JUNE 30, 2024 FORM 990

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

UPMC

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

2023

**Open To Public
Inspection**

Employer identification number

25-1423657

Part I

Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

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

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II

Loans to and/or From Interested Persons

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

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

Part III

Grants or Assistance Benefiting Interested Persons

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

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

Schedule L (Form 990) 2023

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 106,892
 D DESCRIPTION OF TRANSACTION COMPENSATION
 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 436,735
 D DESCRIPTION OF TRANSACTION RENT
 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 518,305
 D DESCRIPTION OF TRANSACTION COMPENSATION

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 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 865,393
 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
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

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 100,000 EMPLOYEES WITHIN ITS VARIOUS CONTROLLED HEALTH CARE ENTITIES - UPMC ENCOMPASSES MORE THAN 40 HOSPITALS AND 800 DOCTORS' OFFICES AND OUTPATIENT SITES.

BY INTEGRATING ITS HEALTH CARE SERVICES WITH AN INSURANCE DIVISION

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
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

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,

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
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

INCLUDING TRANSPLANTATION, ONCOLOGY, AND SPORTS MEDICINE, 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 NINETEEN 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
HIGHEST QUALITY CARE. THE WOLFF CENTER PARTNERS WITH COLLEAGUES ACROSS

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
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

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 2024, THE WOLFF CENTER CONTINUED TO PROVIDE LEADERSHIP AND
INFRASTRUCTURE TO OPTIMIZE THE WORKFORCE BY REDUCING THE NUMBER OF HIGH
COST OUTSIDE AGENCY NURSES BY 84% AND RECRUITING OVER 2,200 PERMANENT
REPLACEMENT NURSES AS CONTINUED INVESTMENTS WERE MADE IN OUR SCHOOLS OF
NURSING TO DIRECTLY ADDRESS OUR CRITICAL WORKFORCE NEEDS. NEW MODELS OF
CARE WITH NEW CAREER LADDERS WERE IMPLEMENTED TO SUPPORT HEALTH CARE
PROVIDERS IN WORKING AT THE TOP OF THEIR CLINICAL SCOPE WITH GREATER
EFFICIENCY.

LAST YEAR, THE WOLFF CENTER CONTINUED TO IMPLEMENT AND DRIVE NEW
PROCESSES TO ACCELERATE OPERATIONAL EXCELLENCE IN CLINICAL CARE
COORDINATION, DISCHARGE PLANNING, CLINICAL PRACTICE ACCESS, AND IMPROVE
PATIENT SAFETY, ALL IN ALIGNMENT WITH UPMC'S STRATEGIC CLINICAL
PRIORITIES. ADDITIONALLY, THE WOLFF CENTER AT UPMC ALSO MONITORS AND
IMPROVES INFECTION PREVENTION, PATIENT CARE DELIVERY MODELS, HEALTH
EQUITY FOR UNDERSERVED COMMUNITIES, AND EMERGENCY PREPAREDNESS.

PART III STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS CONTINUED

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
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

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 26 CONSECUTIVE YEARS, 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. IN 2024, 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 2024, UPMC CONTINUED TO MAKE PROGRESS ON AN ENTERPRISE-WIDE INITIATIVE TO UNIFY OUR ELECTRONIC HEALTH RECORD (EHR) TO A SINGLE PLATFORM, WITH AN AIM OF ADVANCING CLINICAL AND 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 2024, UPMC SPENT \$995 MILLION ON CAPITAL

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
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

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 \$ 626 MILLION IN FISCAL YEAR 2024. 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 SEVEN SCHOOLS OF NURSING, OFFERS TRAINING FOR ALLIED HEALTH PROFESSIONALS, AND 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

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
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

IN FISCAL YEAR 2024, UPMC SPENT \$ 745 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 \$124,800 FOR A FAMILY OF FOUR IN 2024.

ADDITIONALLY, IN FISCAL YEAR 2024, UPMC SPENT OVER \$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, DOMESTIC VIOLENCE, AND TRANSPORTATION. THE COST OF THESE SERVICES, ALONG WITH CHARITABLE ACTIVITIES AND DONATIONS THAT BENEFIT THE COMMUNITY, AMOUNTED TO \$ 597 MILLION IN FISCAL YEAR 2024.

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

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
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

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
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

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
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

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, 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.

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

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
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

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
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

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
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

COMPLETED FORM 990 WAS AVAILABLE FOR REVIEW ON THE BOARD'S SECURE WEBSITE. ALSO PRIOR TO FILING, MANAGEMENT PROVIDED THE OPPORTUNITY FOR 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

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
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

INTEREST TRANSACTIONS INVOLVING UPMC BOARD MEMBERS AND ENTITIES WITH WHICH THEY ARE AFFILIATED ARE MONITORED AND SUBJECT TO PRE-APPROVAL BY 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,

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
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

LEADERSHIP DEVELOPMENT, AND STRATEGIC BUSINESS INITIATIVES AMONG OTHERS.

THE TOTAL 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

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
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

DISCRIMINATION. FURTHER, THE COMMITTEE HAS IDENTIFIED AND ADOPTED, AS APPROPRIATELY MODIFIED FOR UPMC, COMPENSATION PROGRAM "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

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
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

SUPPLIED UPON SPECIFIC REQUEST FOR DATA NOT POSTED TO THE WEB SITE.

PART VII COMPENSATION OF OFFICERS, TRUSTEES, KEY EMPLOYEES

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

250,000,000

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
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Employer identification number

25-1423657

INVESTMENT IN AFFILIATE	93,768,010
FOREIGN CURRENCY EXCHANGE RATE ADJUSTMENT	19,716,603
OTHER CHANGES TO FUND BALANCE	1,091,247
PENSIONS AND POST RETIREMENT BENEFIT	(6,144,241)
NET TRANSFERS TO EXEMPT SUBSIDIARIES	(358,598,689)
TOTAL OTHER CHANGES IN NET ASSETS OR FUND BALANCES	(167,070)

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 31,2023.

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.

Name of the organization

UPMC

Employer identification number

25-1423657

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

=====

CAYMAN ISLANDS

CHINA

IRELAND

ITALY

Name of the organization

Employer identification number

UPMC

25-1423657

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

DESCRIPTION -----	BEGINNING BOOK VALUE -----	ENDING BOOK VALUE -----	COST OR FMV -----
PUBLICLY TRADED SECURITIES	2,780,763,758.	2,781,014,807.	FMV
TOTALS	----- 2,780,763,758. =====	----- 2,781,014,807. =====	

SCHEDULE R
(Form 990)

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.

Department of the Treasury
Internal Revenue Service

Name of the organization

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

Employer identification number

UPMC

25-1423657

OMB No. 1545-0047
2023

Open to Public
Inspection

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 600 GRANT STREET PITTSBURGE, PA 15219 83-0773768	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?
SEE SUPPLEMENTAL PAGE						Yes No
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

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

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

(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

(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 BELMMONT 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	

(A) NAME\ADDRESS\EIN	(B) ACTIVITY	(C) LEGAL DOMICILE	(D) EXEMPT CODE	(E) CHARITY STATUS	(F) DIRECT CONTROLLING	(G) SEC 512 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 SUPORTING 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	

(A) NAME\ADDRESS\EIN	(B) ACTIVITY	(C) LEGAL DOMICILE	(D) EXEMPT CODE	(E) CHARITY STATUS	(F) DIRECT CONTROLLING	(G) SEC 512 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	

(A) NAME\ADDRESS\EIN	(B) ACTIVITY	(C) LEGAL DOMICILE	(D) EXEMPT CODE	(E) CHARITY STATUS	(F) DIRECT CONTROLLING	(G) SEC 512	
						YES	NO
UPMC AMBULATORY SURGERY CENTER 600 GRANT STREET	99-2460242 PITTSBURGH, PA 15219 SURGERY CENTE	PA	501 (C) (3)	3	UPMC		X
UPMC EAST END SURGERY CENTER 5800 CENTRE AVENUE	99-2636583 PITTSBURGH, PA 15206 SURGERY CENTE	PA	501 (C) (3)	3	UPMC AMBULAT		X
UPMC WEST MIFFLIN GI 6161 CLAIRTON ROAD	99-2662946 PITTSBURGH, PA 15122 SURGERY CENT	PA	501 (C) (3)	3	UPMC AMBULA		X
BUILD COMMUNITY DEVELOPMENT 100 STATE STREET	99-0539256 ERIE, PA 16507 FUNDRAISING	PA	501 (C) (3)	7	HAMOT HEALTH		X
AMBULANCE & CHAIR EMS, INC. 75 BRADEN STREET	25-1272075 WASHINGTON, PA 15301 MEDICAL TRANS	PA	501 (C) (3)	10	UPMC GREENE		X
UPMC GREENE 350 BODNAR AVENUE	47-3884840 WAYNESBURG, PA 15301 HOSPITAL	PA	501 (C) (3)	3	UPMC WASHING		X
WASHINGTON SENIOR CARE CORP	25-1849365 SENIOR LIVING	PA	501 (C) (3)	10	UPMC WASHING		X
UPMC WASHINGTON	25-0965600 HOSPITAL	PA	501 (C) (3)	3	UPMC		X

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)									

Schedule R (Form 990) 2023

UPMC

25-1423657

590 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	-45,420.	7,452,126.		X	NONE	X		100.0000
ST. MARGARET MEDICAL ARTS ASSO 600 GRANT STREET PITTSBURGH, P	MOB	PA	UPMC ST MARGARE	RELATED	271,692.	5,063,057.		X	NONE	X		100.0000
SHADYSIDE MEDICAL CENTER ASSOC 600 GRANT STREET PITTSBURGH, P	MOB	PA	MEDICAL CTR PRO	RELATED	1,734,465.	27,375,627.		X	NONE	X		100.0000
CHARTWELL, PA LP 25-1729714 600 GRANT STREET PITTSBURGH, P	HOME THERAPY	PA	UPMC COMM PROV	RELATED	211,512,849.	335,162,579.		X	NONE	X		92.4000
HAMOT-KCH REAL ESTATE VENTURE, 300 STATE STREET ERIE, PA 1650	MEDICAL OFFIC	PA	UPMC HAMOT	RELATED	-15,276.	340,219.		X	NONE	X		100.0000
UPMC HAMOT SURGERY CENTER, LLC 200 STATE STREET ERIE, PA 1650	AMBULATORY SU	PA	UPMC HAMOT	RELATED	407,570.	10,599,866.		X	NONE		X	81.6729
LIFE CARE HOME SERVICES OF NW 1647 SASSAFRAS STREET ERIE, PA	HOME HEALTH S	PA	UPMC HAMOT	RELATED	378,753.	32,170,824.		X	NONE	X		100.0000
EPN-HAMOT URGENT CARE, LLC 27- 600 GRANT STREET PITTSBURGH, P	URGENT CARE	PA	VARIOUS	RELATED	-131,331.	3,576,309.		X	NONE		X	100.0000
*MEDCARE SUSQUEHANNA VALLEY, L 409 SOUTH SECOND STREET HARRIS	DME	PA	PINNACLE HEALTH	RELATED	532,581.	3,034,426.		X	NONE		X	75.0000
OMICELLO RE I, LP 47-5603393 2525 LIBERTY AVENUE PITTSBURGH	REAL ESTATE D	DE	UPMC FOR YOU	RELATED	-775,911.	9,554,326.		X	NONE		X	97.6801

UPMC

25-1423657

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

(A) NAME/ADDRESS/EIN	B) PRIMARY ACTIVITY	(C) LEGAL JURISDICTION	(D) DIRECT CONTROLLING	(E) PREDOMINANT INCOME	(F) SHARE OF TOT INCOME	(G) SHARE EOY	(H) DISPROPORTIONATE YES NO	(I) CODE V-UBI	(J) PARTNER YES NO	(K) % OWNERSHIP

BAYFRONT PROFESSIONAL BUILDING 3645 WEST LAKE ROAD ERIE, PA 1	REAL ESTATE	PA	UPMC HAMOT	RELATED	77,439.	1,047,322.	X	NONE	X	50.7177
CHAUTAUQUA INTEGRATED DELIVERY 200 HARRISON STREET, 2ND FLOOR	INTEGRATED DE	NY	UPMC CHAUTAUQUA	RELATED	563,017.	2,100,286.	X	NONE	X	55.1569
TRI-STATE SURGERY CENTER, LLC 60 LANDING DRIVE WASHINGTON, P	SURGERY CENTER	PA	UPMC WASHINGTON	RELATED	1,222,853.	8,637,917.	X	NONE	X	52.5400
MEDCARE EQUIPMENT COMPANY 26-1 115 EQUITY DRIVE GREENSBURG, P	MEDICAL EQUIPMENT	PA	UPMC	RELATED	8,173,364.	21,213,685.	X	NONE	X	50.1100

UPMC

25-1423657

590 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
F.C. PHARMACY CENTRAL INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1364192 PHARMACY CO-O	PA	VARIOUS	C	3,146,375.	565,208.	87.5000	X
CHILDREN'S COMMUNITY CARE 600 GRANT STREET PITTSBURGH, PA 15219	25-1781887 PHYSICIAN SRV	PA	N/A	C	183,494,604.	21,806,538.	100.0000	X
UPMC PHYSICIAN SERVICES HOLDING COMPANY 600 GRANT STREET PITTSBURGH, PA 15219	25-1877017 HOLDING CO	PA	N/A	C	NONE	383,249,637.	100.0000	X
HEMATOLOGY ONCOLOGY ASSOCIATION INC. 600 GRANT STREET PITTSBURGH, PA 15219	42-1648357 PHYSICIAN SRV	PA	N/A	C	5,218,931.	12,430,935.	100.0000	X
ONCOLOGY HEMATOLOGY ASSOCIATION INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1762980 PHYSICIAN SRV	PA	N/A	C	31,764,832.	7,785,548.	100.0000	X
TRI-STATE NEUROSURGICAL ASSOCIATES UPMC 600 GRANT STREET PITTSBURGH, PA 15219	25-1458655 PHYSICIAN SRV	PA	N/A	C	3,397,326.	7,822,709.	100.0000	X
RENAISSANCE FAMILY PRACTICE - UPMC INC. 600 GRANT STREET PITTSBURGH, PA 15219	26-2942406 PHYSICIAN SRV	PA	N/A	C	17,198,327.	4,365,418.	100.0000	X
UPMC HOLDING COMPANY INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1777713 HOLDING CO	PA	N/A	C	26,481,652.	1,150,459,452.	100.0000	X
UPMC COVERAGE PRODUCTS INC. 600 GRANT STREET PITTSBURGH, PA 15219	25-1777710 HOLDING CO	PA	N/A	C	500.	459,555,236.	100.0000	X
FREEDOM INSURANCE COMPANY 600 GRANT STREET PITTSBURGH, PA 15219	03-0308944 INSURANCE	VT	N/A	C	584,850.	2,175,760.	100.0000	X

UPMC

25-1423657

590 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
TRI-CENTURY INSURANCE CO 600 GRANT STREET PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C	1,251,449.	29,556,005.	100.0000	X
UPMC DNA INC. 600 GRANT STREET PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C	NONE	NONE	100.0000	X
UPMC HEALTH BENEFITS INC. 600 GRANT STREET PITTSBURGH, PA 15219	HEALTH INSUR	PA	N/A	C	183,587,427.	367,113,048.	100.0000	X
UPMC HEALTH NETWORK INC. 600 GRANT STREET PITTSBURGH, PA 15219	HEALTH INSUR	PA	N/A	C	NONE	319,015,187.	100.0000	X
UPMC HEALTH PLAN INC. 600 GRANT STREET PITTSBURGH, PA 15219	HEALTH INSUR	PA	N/A	C	1,979,705,693.	748,198,224.	88.6000	X
UPMC BENEFIT MANAGEMENT SERVICES INC. 600 GRANT STREET PITTSBURGH, PA 15219	WORKERS' COMP	PA	N/A	C	153,776,442.	186,811,436.	100.0000	X
UPMC DIVERSIFIED SERVICES INC. 600 GRANT STREET PITTSBURGH, PA 15219	HOLDING CO	PA	N/A	C	27,055,851.	75,527,011.	100.0000	X
MONROEVILLE SPECIALTY CLINIC 600 GRANT STREET PITTSBURGH, PA 15219	AMB SURG	PA	N/A	C	605,941.	9,506,034.	100.0000	X
MEDICAL ARCHIVAL SYSTEMS INC. 600 GRANT STREET PITTSBURGH, PA 15219	SOFTWARE DEVE	DE	N/A	C	NONE	NONE	90.0000	X
KX PARTNERS INC. 600 GRANT STREET PITTSBURGH, PA 15219	PHARMACY	PA	N/A	C	18,996,389.	11,043,979.	100.0000	X

UPMC

25-1423657

590 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
BIOTRONICS INC. 600 GRANT STREET PITTSBURGH, PA 15219	EQUIP MAINTEN	PA	N/A	C	9,987,754.	2,998,568.	100.0000	X
MEDICAL CENTER PROPERTIES INC. 600 GRANT STREET PITTSBURGH, PA 15219	REAL ESTATE	PA	N/A	C	1,952,070.	27,992,272.	100.0000	X
ASKESIS DEVELOPMENT GROUP INC. 600 GRANT STREET PITTSBURGH, PA 15219	SOFTWARE DEVE	DE	N/A	C	3,195,955.	2,470,528.	70.0000	X
BAYSIDE DEVELOPMENT CORP 300 STATE STREET ERIE, PA 16507	REAL ESTATE	PA	N/A	C	3,561,773.	20,113,481.	100.0000	X
UPMC WORK ALLIANCE INC. 600 GRANT STREET PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C	-92,751.	7,156,621.	100.0000	X
UPMC HEALTH COVERAGE INC. 600 GRANT STREET, 58TH FLOOR PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C	90,768,074.	29,547,389.	100.0000	X
UPMC HEALTH OPTIONS INC. 600 GRANT STREET PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C	1,939,904,211.	526,009,204.	100.0000	X
AMERICAN HOME HEALTH SERVICES 668 CORPORATE WAY WESTLAKE, OH 44145	HOME HEALTH C	OH	QUALITY FIRST	C	NONE	NONE	100.0000	X
ALTOONA FAMILY INC. 620 HOWARD AVE ALTOONA, PA 16601	MGMT SVCS	PA	UPMC ALTOONA	C	120,425.	100,658.	100.0000	X
LEXINGTON HOLDINGS INC. 620 HOWARD AVE ALTOONA, PA 16601	HOLDING CO	PA	CTRL PA MED FND	C	980,743.	260,321,770.	100.0000	X

UPMC

25-1423657

590 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
LEXINGTON ONE INC. 620 HOWARD AVE ALTOONA, PA 16601	RENTAL	PA	LEXINGTON HOLD	C	2,012,684.	11,006,162.	100.0000	X
UPMC ALTOONA REGIONAL HEALTH SERVICES 1414 9TH AVENUE ALTOONA, PA 16602	PHYSICIAN SRV	PA	LEXINGTON FOUR	C	73,432,964.	18,035,349.	100.0000	X
UPMC EXCESS PL TRUST 600 GRANT STREET PITTSBURGH, PA 15219	TRUST	PA	N/A	TRUST	53,214,948.	130,189,274.	100.0000	X
EXANTE INC. 511 CONGRESS STREET #803 PORTLAND, ME 04101	MEDICATION MG	DE	N/A	C	25,135,705.	53,572,991.	76.8000	X
SUSQUEHANNA VENTURES INC. 1201 GRAMPIAN BOULEVARD WILLIAMSPORT, PA 17701	PHARMACY	PA	N/A	C	2,234,613.	1,991,233.	100.0000	X
W.C.A. SERVICE CORPORATION INC. 207 FOOTE AVENUE JAMESTOWN, NY 14701	SUPPORT	NY	CHAUT AT WCA	C	6,319,925.	4,526,364.	100.0000	X
*PINNACLE HEALTH CARDIOVASCULAR INSTITUT 409 SOUTH SECOND STREET HARRISBURG, PA 17104	PHYSICIAN SRV	PA	N/A	C	34,778,398.	5,066,546.	100.0000	X
*HANOVER HEALTH CORPORATION 300 HIGHLAND AVENUE HANOVER, PA 17331	HOLDING CO	PA	N/A	C	89,472.	10,577,777.	100.0000	X
*HANOVER APOTHECARY INC. 310 STOCK STREET SUITE 1 HANOVER, PA 17331	PHARMACY	PA	N/A	C	1,155,539.	1,913,600.	100.0000	X
*UNITED CENTRAL PA RECIPROCAL RISK RETEN 76 SAINT PAUL STREET SUITE 500 BURLINGTON, VT 05401	INSURANCE	VT	N/A	C	2,707,852.	36,375,955.	100.0000	X

UPMC

25-1423657

590 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	HOLDING CO	PA	N/A	C	726,552.	12,044,535.	100.0000	X
*PINNACLE HEALTH IMAGING INC. 409 SOUTH SECOND STREET HARRISBURG, PA 17104	IMAGING SVC	PA	N/A	C	NONE	2,338,351.	100.0000	X
COLE CARE INC. 1001 EAST 2ND STREET COUDERSPORT, PA 16915	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	NONE	574,356.	100.0000	X
UPMC HOSPITALS LTD. C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	HOLDING CO	EI	UPMC IRELAND LT	C	4,302,113.	452,414,106.	100.0000	X
UPMC PROPERTY LTD. C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	PROPERTY	EI	UPMC INVEST LTD	C	NONE	18,625,071.	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	1,842,361.	100.0000	X
UPMC WHITFIELD HOSPITAL LTD C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	HOSPITAL	EI	UPMC INVEST LTD	C	72,036,265.	54,539,203.	100.0000	X
UPMC GLOBAL OPERATIONS CENTER LTD 6TH FLOOR BEACON HOSPITAL SANDYFORD, EI DUBLIN 18	CANCER TREATM	EI	UPMC IRELAND LT	C	20,000.	5,777,709.	100.0000	X

UPMC

25-1423657

590 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	10,870,755.	44,309,611.	100.0000	X	
FORBES REINSURANCE COMPANY LTD. P.O. BOX 1109 GRAND CAYMAN, CAYMAN ISLANDS CJ	INSURANCE	CJ	N/A	C	88,793,314.	330,219,837.	100.0000	X	
CATHEDRAL (RE) INSURANCE CO P.O. BOX 1109 GRAND CAYMAN, CAYMAN ISLANDS CJ	INSURANCE	CJ	N/A	C	62,249,437.	162,747,914.	100.0000	X	
UPMC IRELAND LIMITED 6TH FLOOR BEACON HOSPITAL SANDYFORD, EI DUBLIN 18	HEALTHCARE SU	EI	UPMC INT'L HOLD	C	1,230,717.	31,976,403.	100.0000	X	
BLUESPHERE BIO 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	IMMUNOTHERAPY	DE	N/A	C	323,937.	24,320,546.	89.1000	X	
INFECTIOUS DISEASE CONNECT, INC. 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	TELEMEDICINE	DE	N/A	C	4,928,154.	5,914,849.	51.0000	X	
NOVASENTA, INC. 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	IMMUNOTHERAPY	DE	N/A	C	386,643.	25,215,455.	92.5000	X	
*UPMC HILLMAN CANCER CENTER - PINNACLE 101 ERFORD ROAD CAMP HILL, PA 17701	CANCER TREATM	PA	N/A	C	14,743,119.	541,141.	100.0000	X	
SHANGHAI UPMC CO., LTD 288 SHIMEN 1ST ROAD JING'AN DISTRIC SHANGHAI, CH 200041	HEALTHCARE MG	CH	UPMC INT'L HOLD	C	1,253,347.	2,076,268.	100.0000	X	
SALVATOR MUNDI INTERNATIONAL HOSPITAL ROMA VIALE DELLE MURA GIANICOLENSI 67/77, IT CAP 00152	HOSPITAL	IT	UPMC ITALY SRL	C	30,449,492.	34,978,489.	100.0000	X	

UFMC

25-1423657

590 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
SOMERSET MANAGEMENT SERVICES, INC. 600 GRANT STREET PITTSBURGH, PA 15219	MOB OWNERSHIP	PA	SOMERSET HEALTH	C	293,073.	1,202,590.	100.0000	X	
GENERIAN PHARMACEUTICALS, INC. 3425 SIDNEY STREET PITTSBURGH, PA 15203	PHARMACY	DE	N/A	C	434,075.	11,656,067.	81.5000	X	
WORK PARTNERS NATIONAL INC 600 GRANT STREET PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C	6,037.	2,313,837.	100.0000	X	
ASTRATA INC 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	SOFTWARE	DE	N/A	C	3,114,996.	2,284,331.	97.5000	X	
VEGAVECT 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	GENE THERAPY	DE	N/A	C	31,432.	1,705,269.	63.6000	X	
NOVIMAB 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	CLINICAL RESE	DE	N/A	C	NONE	515,636.	100.0000	X	
REALYZE INTELLIGENCE, INC. 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	SOFTWARE	DE	N/A	C	366,123.	1,501,436.	80.1000	X	
*HAYSTACK CONSOLIDATED SERVICES, INC. 12500 WILLOWBROOK ROAD CUMBERLAND, MD 21502	INACTIVE	PA	N/A	C	NONE	NONE	100.0000		
*WESTERN MARYLAND INSURANCE COMPANY LTD P.O. BOX 10233 GRAND CAYMAN, CAYMAN ISLANDS CJ	INSURANCE	CJ	N/A	C	2,437,157.	23,669,956.	100.0000	X	
*WILLOWBROOK HEALTHCARE CONDO 12401 WILLOWBROOK ROAD CUMBERLAND, MD 21502	REAL ESTATE	DE	N/A	C	315,000.	980,419.	53.3000	X	

UPMC

25-1423657

590 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
FXANTE PHARMACY SERVICES, INC. 511 CONGRESS STREET #803 PORTLAND, ME 04101	PHARMACY	DE	N/A	C	7,266,888.	10,111,328.	76.8000	X
CLANE HOSPITAL DEVELOPMENT ASSOCIATES, L C/O UPMC WHITFIELD, CORK ROAD BUTLERSTOWN NORTH, WATERFOR	MANAGEMENT	EI	UPMC IRELAND LT	C	NONE	15,378,903.	75.0000	X
UPMC KILDARE HOSPITAL LTD PROSPEROUS ROAD CLANE, COUNTY KILDARE, CLANE EI W91 W535	HOSPITAL	EI	CLANE HOSPITAL	C	23,054,368.	15,119,675.	75.0000	X
UPMC AUT EVEN HOSPITAL LTD FRESHFORD ROAD COUNTY KILKENNY, EI R95 D3760	HOSPITAL	EI	UPMC INVEST LTD	C	36,915,046.	35,012,572.	100.0000	X
AVISTA THERAPEUTICS, INC. 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	GENE THERAPY	PA	N/A	C	5,113,682.	7,125,430.	63.6000	X
UPMC CANCER CENTER ZABOK, LTD VUKOVARA 269F ZAGREB, HR	CANCER CENTER	HR	UPMC IRELAND LT	C	3.	4,531,017.	75.0000	X
SWIFT SPORAI HOLDINGS LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	HOLDING COMPA	EI	UPMC HOSPITALS	C	NONE	874.	100.0000	X
SPORTS SURGERY CLINIC LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	ORTHOPEDIC SE	EI	SWIFT SPORAI HO	C	86,333,917.	118,693,324.	100.0000	X
MACRADI LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	INACTIVE	EI	SWIFT SPORAI HO	C	NONE	21,128,268.	100.0000	X
MACRADI DEVELOPMENT LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	INACTIVE	EI	SPORTS SURGERY	C	NONE	1,521,976.	100.0000	X

UPMC

25-1423657

590 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
THE WASHINGTON PHYSICIAN SERVICE ORG 58 WILSON AVENUE WASHINGTON, PA 15301	PHYSICIAN SRV	PA	UPMC WASHINGTON	C	38,973,997.	8,369,564.	100.0000	X
HEALTH FUTURES, INC. 155 WILSON AVENUE WASHINGTON, PA 15301	URGENT CARE CTR	PA	THE WASHINGTON	C	NONE	NONE	100.0000	X
PHOENIX-WASHINGTON, INC. 155 WILSON AVENUE WASHINGTON, PA 15301	REHAB FACILITY	PA	THE WASHINGTON	C	145,611.	758,332.	100.0000	X
UPMC ITALY S.R.L. PIAXXA SETT ANGELI 1090134 PALERMO, IT	HEALTHCARE	IT	UPMC OVERSEAS	C	59,170,073.	89,994,505.	100.0000	X

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.**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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	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	11,928.	COST
(2) ASTRATA, INC.		A	98,959.	COST
(3) CHARTWELL PA, LP		A	3,891,626.	COST
(4) CHILDREN'S COMMUNITY CARE		A	166,401.	COST
(5) COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION		A	2,728,742.	COST
(6) CORE NETWORK, LLC		A	495,247.	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.

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)	MEDICAL ARCHIVAL SYSTEM, INC.	A	381,103.	COST
(2)	PITTSBURGH LIFETIME CARE COMMUNITY	A	303,750.	COST
(3)	UPMC EAST	A	373,886.	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	1,791,927.	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.**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?

	Yes	No
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	15,287,030.	COST
(2) UPMC MAGEE - WOMENS HOSPITAL		A	1,248,334.	COST
(3) UNIVERSITY OF PITTS CANCER INST CANCER SVCS		A	189,571.	COST
(4) UPMC PRESBYTERIAN SHADYSIDE		A	18,638,762.	COST
(5) REALYZE INTELLIGENCE INC.		A	182,712.	COST
(6) SAFE HARBOR BEHAVIORIAL HEALTH OF UPMC HAMOT		A	85,458.	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.**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?

	Yes	No
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) ASBURY HEIGHTS OF UPMC		A	624,469.	COST
(2) UPMC ST. MARGARET		A	282,841.	COST
(3) UPMC WELLSBORO		A	337,548.	COST
(4) UNIVERSITY PITTSBURGH PHYSICIANS		A	4,346,706.	COST
(5) UPMC COMMUNITY MEDICINE INC.		A	1,723,086.	COST
(6) RXANTE, INC.		A	60,000.	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.**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?

	Yes	No
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 TRAVEL STAFFING		A	115,575.	COST
(2) GENERIAN PHARMACEUTICALS, INC.		A	201,644.	COST
(3) SBI QUALIFYING SOLUTIONS LLC		A	449,812.	COST
(4) INFECTIOUS DISEASE CONNECT, INC		A	189,962.	COST
(5) WASHINGTON SENIOR CARE CORPORATION		A	140,336.	COST
(6) UPMC HAMOT		B	584,560.	ACTUAL

Schedule R (Form 990) 2023

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.**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?

	Yes	No
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 HORIZON		B	7,262,730.	ACTUAL
(2) UPMC JAMESON		B	22,144,976.	ACTUAL
(3) UPMC KANE		B	3,951,293.	ACTUAL
(4) UPMC MCKEESPORT		B	22,351,116.	ACTUAL
(5) UPMC MERCY		B	133,142,657.	ACTUAL
(6) UPMC PASSAVANT		B	46,957,281.	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.**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?

	Yes	No
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	22,851,177.	ACTUAL
(2) UPMC PRESBYTERIAN SHADYSIDE		B	493,802,732.	ACTUAL
(3) SOMERSET HEALTH SERVICES, INC.		B	11,164,388.	ACTUAL
(4) UPMC ST. MARGARET		B	37,805,788.	ACTUAL
(5) DIVINE PROVIDENCE HOSP SISTERS CHRISTIAN CHAR		B	271,283.	ACTUAL
(6) UPMC WILLIAMSPORT		B	21,529,437.	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) TWIN LAKES CENTER, INC.	B	1,595,144.	ACTUAL
(2) UNIVERSITY OF PITTSBURGH PHYSICIANS	B	12,284,000.	ACTUAL
(3) UPMC HOLDING COMPANY, INC.	B	51,610,000.	ACTUAL
(4) UPMC PHYSICIAN SERVICES HOLDING COMPANY	B	58,170,000.	ACTUAL
(5) ASTRATA, INC.	B	2,218,666.	ACTUAL
(6) RXANTE, INC.	B	5,898,356.	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.**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?

	Yes	No
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)	GENERIAN PHARMACEUTICALS, INC.	B	17,035,616.	ACTUAL
(2)	NOVASENTA, INC.	B	15,000,000.	ACTUAL
(3)	BLUESPHERE BIO	B	29,999,999.	ACTUAL
(4)	COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	B	939,400.	ACTUAL
(5)	UPMC FOR YOU, INC.	B	6,845,269.	ACTUAL
(6)	UPMC HEALTH PLAN, INC.	B	9,328,504.	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.**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?

	Yes	No
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 BENEFITS, INC.	B	574,933.	ACTUAL
(2)	UPMC HEALTH OPTIONS, INC.	B	990,733.	ACTUAL
(3)	UNIVERSITY OF PITTSBURGH PHYSICIANS	B	5,273,560.	ACTUAL
(4)	WASHINGTON SENIOR CARE CORPORATION	B	93,918.	ACTUAL
(5)	WILLIAMSPORT AREA AMBULANCE SERVICE COOPERATI	B	78,160.	ACTUAL
(6)	UPMC CHAUTAUQUA AT WCA	B	1,017,627.	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.**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?

	Yes	No
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.	F	220,000,000.	ACTUAL
(2)	COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	F	30,000,000.	ACTUAL
(3)	SALVATOR MUNDI INTERNATIONAL HOSPITAL	L	521,809.	COST
(4)	UPMC ITALY S.R.L.	L	6,864,188.	COST
(5)	UPMC ALTOONA	Q	3,755,454.	COST
(6)	UPMC BEDFORD	Q	326,790.	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.**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 CHILDREN'S HOSPITAL OF PITTSBURGH	Q	5,212,759.	COST		
2)	CHILDREN'S COMMUNITY CARE	Q	51,328.	COST		
3)	CHARLES E. COLE MEMORIAL HOSPITAL	Q	274,382.	COST		
4)	UPMC COMMUNITY PROVIDER SERVICES	Q	842,975.	COST		
5)	UPMC EAST	Q	1,131,508.	COST		
6)	UPMC HAMOT	Q	4,000,790.	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.**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?

	Yes	No
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 BENEFIT MANAGEMENT SERVICES, INC.	Q	438,935.	COST
(2)	COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	Q	444,387.	COST
(3)	UPMC HEALTH PLAN, INC.	Q	728,255.	COST
(4)	UPMC HEALTH NETWORK, INC.	Q	124,538.	COST
(5)	UPMC HEALTH OPTIONS, INC.	Q	705,955.	COST
(6)	UPMC FOR YOU, INC.	Q	2,495,523.	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.**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?

	Yes	No
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 HORIZON		Q	893,209.	COST
(2) STRATEGIC BUSINESS INITIATIVES, LLC		Q	109,711.	COST
(3) UPMC JAMESON		Q	683,592.	COST
(4) UPMC MAGEE-WOMENS HOSPITAL		Q	5,965,787.	COST
(5) UPMC MCKEESPORT		Q	830,372.	COST
(6) UPMC MERCY		Q	2,545,245.	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 PASSAVANT	Q	2,488,383.	COST
(2) UPMC NORTHWEST	Q	786,204.	COST
(3) UPMC HOME HEALTHCARE OF WESTERN PENNSYLVANIA	Q	72,712.	COST
(4) UPMC HOME HEALTHCARE OF CENTRAL PA	Q	78,074.	COST
(5) ONCOLOGY-HEMATOLOGY ASSOCIATION, INC.	Q	208,709.	COST
(6) UNIVERSITY OF PITTS CANCER INST CANCER SVCS	Q	277,193.	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	14,433,215.	COST
(2) RENAISSANCE FAMILY PRACTICE - UPMC, INC.	Q	57,593.	COST
(3) UPMC ST. MARGARET	Q	1,531,732.	COST
(4) UPMC SOMERSET	Q	187,433.	COST
(5) UPMC WILLIAMSPORT	Q	1,881,222.	COST
(6) UNIVERSITY OF PITTSBURGH PHYSICIANS	Q	5,898,333.	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.**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?

	Yes	No
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	637,781.	COST
(2)	UPMC COMMUNITY MEDICINE, INC.	Q	875,872.	COST
(3)	CORE NETWORK, LLC	Q	87,633.	COST
(4)	FREEDOM INSURANCE COMPANY	R	1,338,737.	ACTUAL
(5)	UPMC ALTOONA	S	17,783,858.	ACTUAL
(6)	UPMC BEDFORD	S	2,025,138.	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.**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?

	Yes	No
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 CHILDREN'S HOSPITAL OF PITTSBURGH	S	110,126,894.	ACTUAL
(2)	UPMC EAST	S	1,988,067.	ACTUAL
(3)	UPMC LOCKHAVEN	S	752,885.	ACTUAL
(4)	UPMC MAGEE-WOMENS HOSPITAL	S	202,959,608.	ACTUAL
(5)	UPMC SOMERSET	S	2,918,733.	ACTUAL
(6)	UPMC MUNCY	S	1,949,880.	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.**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?

	Yes	No
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		S	17,402,081.	ACTUAL
(2) UPMC WELLSBORO		S	10,998,215.	ACTUAL
(3)				
(4)				
(5)				
(6)				

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

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

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

Schedule R (Form 990) 2023

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, 2024. 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.