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

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 07/01/2024 **and ending** 06/30/2025

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

D Employer identification number
25-1423657

E Telephone number
(412) 647-2345

G Gross receipts $
6,281,709,618.

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

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 2024 (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	17,483,618.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	16,397,076.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	NONE	NONE
9	Program service revenue (Part VIII, line 2g)	197,476,369.	130,420,484.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	548,701,714.	352,538,556.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	26,057,081.	NONE
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	772,235,164.	482,959,040.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	500,000.	NONE
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)	400,649,733.	328,912,794.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	401,149,733.	328,912,794.
19	Revenue less expenses. Subtract line 18 from line 12	371,085,431.	154,046,246.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	9,994,198,256.	10408609041.
21	Total liabilities (Part X, line 26)	9,808,907,466.	10164242106.
22	Net assets or fund balances. Subtract line 21 from line 20	185,290,790.	244,366,935.

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: 05/13/2026

FRED HARGETT — EXECUTIVE VP & CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ROBERT VUILLEMOT		05/05/2026		

Firm's name ERNST & YOUNG US, LLP — Firm's EIN 34-6565596
Firm's address 2100 ONE PPG PLACE PITTSBURGH, PA 15222 — 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** (2024)

JSA
4E1010 2.000

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

SUPPORT OF SUBSIDIARY TAX-EXEMPT HEALTHCARE, EDUCATION AND RESEARCH ORGANIZATIONS (SEE SCHEDULE O)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 328,912,794. including grants of $) (Revenue $ 130,420,484.)

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 328,912,794.

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? *If "Yes," complete Schedule I, Parts I and III*	22		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? *If "Yes," complete Schedule J*	23		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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a	X	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	X	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		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? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		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? *If "Yes," complete Schedule L, Part II*	26		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? *If "Yes," complete Schedule L, Part III*	27		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).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b	X	
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c	X	
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		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? *If "Yes," complete Schedule R, Part I*	33	X	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b	X	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		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? *If "Yes," complete Schedule R, Part VI*	37		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	38	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		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	NONE		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	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 X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	24		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	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?	2			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?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			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?	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		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.*	9			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?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . .	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	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	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	X	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA,FL,MD,NY,PA,VA,

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.
UPMC CORPORATE TAX 600 GRANT STREET PITTSBURGH, PA 15219

(412)647-2345

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

Check if Schedule O contains a response or note to any line in this Part VII 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	NONE									
SEE SCHEDULE O	NONE			X				NONE	NONE	NONE
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
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(13)										
(14)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-total ▶								NONE	NONE	NONE
c Total from continuation sheets to Part VII, Section A ▶								NONE	NONE	NONE
d Total (add lines 1b and 1c) ▶								NONE	NONE	NONE

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ NONE

		Yes	No
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*		X
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*		X
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*		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 Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f	1g $				
	h	**Total.** Add lines 1a-1f		NONE			
Program Service Revenue			Business Code				
	2a	OTHER INCOME	900099	50,056,732.	50,056,732.		
	b	EXP REIMB FROM SUBS	900099	98,409,979.	98,409,979.		
	c	JV EQUITY	900099	-18,046,227.	-18,046,227.		
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f		130,420,484.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		70,879,853.		17,483,618.	53,396,235.
	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			
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory 7a	6,080,356,332. / 52,949.				
	b	Less: cost or other basis and sales expenses 7b	5,798,750,578. / NONE				
	c	Gain or (loss) 7c	281,605,754. / 52,949.				
	d	Net gain or (loss)		281,658,703.			281,658,703.
	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						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d		NONE			
	12	**Total revenue.** See instructions		482,959,040.	130,420,484.	17,483,618.	335,054,938.

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	NONE			
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			
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	5,129.	5,129.		
c Accounting	NONE			
d Lobbying	NONE			
e Professional fundraising services. See Part IV, line 17	NONE			
f Investment management fees	25,731,341.	25,731,341.		
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	NONE			
12 Advertising and promotion	NONE			
13 Office expenses	114,775.	114,775.		
14 Information technology	10,432,258.	10,432,258.		
15 Royalties	NONE			
16 Occupancy	31,453,316.	31,453,316.		
17 Travel	830.	830.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	NONE			
20 Interest	231,953,220.	231,953,220.		
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	26,069,434.	26,069,434.		
23 Insurance	290,796.	290,796.		
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	5,793,099.	5,793,099.		
b LOSS ON IMPAIRMENT	11,405,853.	11,405,853.		
c PURCHASED SERVICES	296,476.	296,476.	NONE	NONE
d DRUGS	457,247.	457,247.		
e All other expenses	-15,090,980.	-15,090,980.		
25 **Total functional expenses.** Add lines 1 through 24e	328,912,794.	328,912,794.	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 Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	NONE	1	-48,514,375.
	2	Savings and temporary cash investments	370,944,544.	2	414,813,209.
	3	Pledges and grants receivable, net	NONE	3	NONE
	4	Accounts receivable, net	55,013,333.	4	84,727,079.
	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	18,386,449.	7	9,444,713.
	8	Inventories for sale or use	NONE	8	NONE
	9	Prepaid expenses and deferred charges	40,916,062.	9	47,240,626.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 677,115,119.			
	b	Less: accumulated depreciation — 10b: 443,889,956.	211,754,070.	10c	233,225,163.
	11	Investments - publicly traded securities . . . SEE SCHEDULE O	2,781,014,807.	11	2,635,961,572.
	12	Investments - other securities. See Part IV, line 11	1,816,547,384.	12	1,984,861,055.
	13	Investments - program-related. See Part IV, line 11	408,283,543.	13	497,377,118.
	14	Intangible assets	NONE	14	NONE
	15	Other assets. See Part IV, line 11	4,291,338,064.	15	4,549,472,881.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	9,994,198,256.	16	10408609041.
Liabilities	17	Accounts payable and accrued expenses	1,459,955,850.	17	1,718,953,216.
	18	Grants payable	NONE	18	NONE
	19	Deferred revenue	1,621,168.	19	2,897,378.
	20	Tax-exempt bond liabilities	4,218,312,438.	20	4,586,828,767.
	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	1,936,525,000.	23	1,611,740,000.
	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	2,192,493,010.	25	2,243,822,745.
	26	**Total liabilities.** Add lines 17 through 25	9,808,907,466.	26	10164242106.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** X **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	185,263,546.	27	244,339,140.
	28	Net assets with donor restrictions	27,244.	28	27,795.
		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	185,290,790.	32	244,366,935.
	33	Total liabilities and net assets/fund balances	9,994,198,256.	33	10408609041.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	482,959,040.
2	Total expenses (must equal Part IX, column (A), line 25)	2	328,912,794.
3	Revenue less expenses. Subtract line 2 from line 1	3	154,046,246.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	185,290,790.
5	Net unrealized gains (losses) on investments	5	-160,519,946.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	257,727,169.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-192,177,324.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	244,366,935.

Part XII Financial Statements and Reporting

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

			Yes	No
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?	2a		X
	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?	2b	X	
	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?	2c	X	
	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?	3a	X	
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	3b	X	

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

2024

Open to Public Inspection

Name of the organization	Employer identification number
UPMC	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 94

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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
SEE SUPPLEMENTAL PAGE						
(A)						
(B)						
(C)						
(D)						
(E)						
Total					1373396342.	NONE

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 2024 (line 6, column (f), divided by line 11, column (f)) . . . . . 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . . . 15 %

16a **33 1/3 % support test - 2024.** 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 - 2023.** 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 - 2024.** 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 - 2023.** 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** 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 - 2023.** 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.*	1		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).*	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.*	3a		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.*	3b		
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.*	3c		
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.*	4a		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.*	4b		
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.*	4c		
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).*	5a	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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.***	6		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).*	7		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).*	8		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.***	9a		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.***	9b		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.***	9c		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.*	10a		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.)*	10b		

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?	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.***	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 [X] 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).*

			Yes	No
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 *(explain in detail in* ***Part VI****)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2024 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-2024**	**(iii) Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

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 2025.

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

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, WHICH HAS SINCE BEEN UPDATED BY REVENUE PROCEDURE 2026-8. 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 MULTISPECIALTY GROUP EIN: 47-3815667

(II) CONTROLLED 100%

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITON 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) PITTSBURGH CARE PARTNERHSIP, INC EIN: 25-1753852

(II) NOT CONTROLLED 100%

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

(I) BUTLER HEALTH SYSTEM/UPMC MUSCULOSKELETAL JOINT VENTURE EIN: 47-1869395

(II) NOT CONTROLLED 100%

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

(I) WILLIAMSPORT AREA AMBULANCE SERVICE CCOPERATIVE EIN: 23-2416166

(II) NOT CONTROLLED 100%

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

(I) W.C.A GROUP, INC. EIN: 22-2393582

(II) NOT CONTROLLED 100%

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

(I) UPMC SUNBURY EIN: 82-1592230

(II) LEGAL ENTITY DISSOLVED

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.)

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

(I) ASBURY FOUNDATION EIN: 25-1555688

(II) LEGAL ENTITY DISSCOLVED MAY 2024

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

(I) STARFLIGHT EIN: 16-1557878

(II) LEGAL ENTITY DISSCOLVED MAY 2024

(III) AUTHORITY AS REQUIRED BY UPMC ARTICLES OF INCORPORATION

(IV) ACQUISITION OF THE ORGANIZATION THROUGH BOARD APPROVAL

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	(IV) NO	(V) AMOUNT OF SUPPORT	(VI) AMOUNT OF OTHER SUPPORT
UPMC PRESBYTERIAN SHADYSIDE	25-0965480	3	X		638,882,862.	NONE
UPMC ST. MARGARET	23-2875070	3		X	30,796,732.	NONE
UPMC COMMUNITY PROVIDER SERVICES	25-1804746	10		X	1,943,213.	NONE
UPMC PASSAVANT	25-0965451	3		X	1,647,825.	NONE
UPMC BEDFORD	23-1396795	3		X	NONE	NONE
UPMC LEE	25-0613830	3		X	NONE	NONE
UPMC MCKEESPORT	25-0965423	3		X	16,704,455.	NONE
UPMC HORIZON	25-0523970	3		X	9,882,702.	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	35,000.	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	8,671,541.	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	73,627,698.	NONE
UPMC EAST	27-4814831	3		X	NONE	NONE
UPMC HAMOT	25-0965387	3		X	NONE	NONE
UPMC CENTER FOR HIGH-VALUE HEALTHCARE	45-2178782	7		X	NONE	NONE
UPMC ALTOONA	23-1352155	3		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
ERIE PHYSICIANS NETWORK - UPMC, INC.	45-3012506	3		X	NONE	NONE
SUGAR CREEK STATION	25-1472178	3		X	200,761.	NONE
CRANBERRY PLACE	04-3709885	10		X	388,055.	NONE
PITTSBURGH LIFETIME CARE COMMUNITY	25-1335247	10		X	NONE	NONE
THE HERITAGE SHADYSIDE	02-0614185	10		X	193,779.	NONE
CANTERBURY PLACE	25-0965334	10		X	194,485.	NONE
SENECA PLACE	72-1562844	10		X	193,265.	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	20,863,105.	NONE
CHILDREN'S ADVOCACY CENTER OF LAWRENCE COUNTY	25-1581304	7		X	NONE	NONE
UPMC/JAMESON CANCER CENTER	20-1459415	3		X	NONE	NONE

CONTINUED ON NEXT PAGE

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
JAMESON MEDICAL CARE, INC.	26-0462696	10	X	NONE	NONE
JAMESON CARE CENTER, INC.	23-2871396	10	X	105,065.	NONE
MON YOUGH COMMUNITY SERVICES, INC.	25-1202461	10	X	NONE	NONE
UPMC KANE	25-0998168	3	X	443,857.	NONE
UPMC MUNCY	24-0806023	3	X	NONE	NONE
SUSQUEHANNA PHYSICIAN SERVICES	23-2449454	3	X	NONE	NONE
UPMC WILLIAMSPORT	24-0795508	3	X	NONE	NONE
UPMC WELLSBORO	23-2176963	3	X	NONE	NONE
THE GREEN HOME	24-0804365	10	X	NONE	NONE
UPMC LOCK HAVEN	82-1600494	3	X	NONE	NONE
UPMC CHAUTAUQUA AT WCA	16-0743226	3	X	3,644,038.	NONE
SOUTH CENTRAL ALPHA HOUSING AND HEALTHCARE, INC.	25-1701701	10	X	90,850.	NONE
SOUTH WESTERN ALPHA HOUSING AND HEALTHCARE, INC.	25-1701700	10	X	92,850.	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	NONE	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	NONE	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	98,165.	NONE
ASBURY VILLAS	25-1819952	10	X	NONE	NONE
ASBURY PLACE	25-1729266	10	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	1,945,180.	NONE
SOMERSET HEALTH SERVICES, INC.	25-1441920	3	X	9,893,127.	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
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
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	293,486,306.	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	5,954,904.	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
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
UPMC MULTISPECIALTY GROUP, INC.	47-3815667	3	X	NONE	NONE
TOTAL AMOUNT OF SUPPORT				1,373,396,342.	NONE

SCHEDULE D (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
UPMC

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)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

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

		Held at the End of the 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 $

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:

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		71,160,629.		71,160,629.
b Buildings		387,562,928.	328,995,056.	58,567,872.
c Leasehold improvements		43,205,840.	40,393,857.	2,811,983.
d Equipment		74,497,728.	46,922,332.	27,575,396.
e Other		100,687,994.	27,578,711.	73,109,283.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				233,225,163.

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	166,539,608.	COST
(B) LIMITED PARTNERSHIPS	1,705,139,470.	COST
(C) LONG-TERM INVESTMENTS	113,181,977.	FMV
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*	1,984,861,055.	

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	3,235,436,629.
(2) RIGHT OF USE ASSET - OPERATING	795,642,585.
(3) OTHER ASSETS	518,393,667.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	4,549,472,881.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO SUBSIDIARIES	1,056,012,219.
(3) OPERATING LEASES ST/LT	152,634,412.
(4) OTHER LIABILITIES	784,505,437.
(5) BOND/OID/OIP/REBATE	250,670,677.
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	2,243,822,745.

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, 2025, 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 SUBSIDIARES.

SCHEDULE F (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

Name of the organization

UPMC

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		58,838,106.
(2) NORTH AMERICA			INVESTMENTS		50,985,253.
(3) EAST ASIA AND THE PACIFIC			INVESTMENTS		621,182,954.
(4) EUROPE			INVESTMENTS		555,119,335.
(5) MIDDLE EAST AND NORTH AFRICA			INVESTMENTS		29,751,931.
(6) RUSSIA/INDEPENDENT STATES			INVESTMENTS		1,372,473.
(7) SOUTH AMERICA			INVESTMENTS		41,131,892.
(8) SOUTH ASIA			INVESTMENTS		145,654,634.
(9) SUB-SAHARAN AFRICA			INVESTMENTS		13,958,526.
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal					1,517,995,104.
b Total from continuation sheets to Part I					
c **Totals** (add lines 3a and 3b)					1,517,995,104.

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

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

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

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

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

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

Part IV Foreign Forms

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)*	[X] 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	[X] 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)*	[X] 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)*	[X] 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)*	[X] 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)*	[X] Yes	[ ] No

Part V **Supplemental Information**

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

SCHEDULE F STATEMENT OF ACTIVITIES OUTSIDE THE UNITED STATES

UPMC'S INVESTMENT PORTFOLIO INCLUDES FOREIGN SECURITIES AND SIMILAR

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

SCHEDULE K (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
UPMC

Employer identification number
25-1423657

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	ALLEGHENY COUNTY HOSPITAL DEVELOPMENT AUTHORITY	25-1327925	01728AH25	05/23/2007	225,000,000.	UPMC SERIES 2007A		X		X		X
B	MONROEVILLE FINANCE AUTHORITY	46-0569399	611530BC9	07/31/2012	389,110,690.	UPMC SERIES 2012		X		X		X
C	MONROEVILLE FINANCE AUTHORITY	46-0569399	611530CU8	10/01/2014	52,401,591.	UPMC SERIES 2014B		X		X		X
D	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70869PKX4	10/14/2015	131,646,741.	UPMC SERIES 2015B		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	202,320,000.	317,230,000.	10,855,000.	25,355,000.
2	Amount of bonds legally defeased	NONE	NONE	NONE	NONE
3	Total proceeds of issue	225,519,682.	389,113,883.	52,401,591.	131,656,935.
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	1,938,921.	3,405,559.	560,628.	1,630,226.
8	Credit enhancement from proceeds	NONE	NONE	NONE	NONE
9	Working capital expenditures from proceeds	NONE	NONE	NONE	NONE
10	Capital expenditures from proceeds	53,339,385.	204,010,889.	51,840,963.	130,026,709.
11	Other spent proceeds	170,241,376.	181,697,435.	NONE	
12	Other unspent proceeds	NONE	NONE	NONE	NONE
13	Year of substantial completion	2007	2012	2014	2016

		A		B		C		D	
		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	

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	3.7000 %		0.1000 %		1.1000 %		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	3.7000 %		0.1000 %		1.1000 %		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	3.0646 %		0.3176 %		0.3386 %		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

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

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	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 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 $519,039.63 WAS EARNED IN THE ESCROW FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS. $484.28 WAS EARNED IN THE CLEARING FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS. $158.03 WAS EARNED IN THE BOND 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 2014B

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 COMMOMWEALTH OF PENNSYLVANIA AND; PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2014B
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 OF THE SERIES 2015B BONDS. $0.49 WAS EARNED IN THE CLEARING FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS. $10,193.94 WAS EARNED IN THE CONSTRUCTION FUND DURING CONSTRUCTION AND SPENT ACCORDING TO THE PURPOSE OF THE
BONDS.

SCHEDULE K (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
UPMC

Employer identification number
25-1423657

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70869PLT2	09/28/2016	273,626,626.	UPMC SERIES 2016		X		X		X
B	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	708700JBA	10/11/2017	469,617,728.	UPMC SERIES 2017A	X			X		X
C	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JEM6	05/02/2022	135,000,000.	UPMC SERIES 2017C (REISSUANCE)		X		X		X
D	ALLEGHENY COUNTY HOSPITAL DEVELOPMENT AUTHORITY	25-1327925	01728A5V4	05/02/2022	400,000,000.	UPMC SERIES 2017D-2 (REISSUANCE)		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	65,955,000.	67,765,000.	6,610,000.	19,585,000.
2	Amount of bonds legally defeased	NONE	19,000,000.	NONE	NONE
3	Total proceeds of issue	273,945,052.	472,076,786.	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.	402,445,490.	NONE	NONE
11	Other spent proceeds	20,802,129.	65,593,445.	135,000,000.	400,000,000.
12	Other unspent proceeds	NONE	NONE	NONE	NONE
13	Year of substantial completion	2017	2018	2022	2022

		A		B		C		D	
		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	

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 %		1.2000 %		0.3000 %		1.4000 %	
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	NONE %		NONE %		NONE %		NONE %	
6	Total of lines 4 and 5	0.2000 %		1.2000 %		0.3000 %		1.4000 %	
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	0.4515 %		1.5040 %		NONE %		0.9028 %	
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	

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**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	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 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. $13.88 WAS EARNED IN THE BOND FUND 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. $2,433,593.55 WAS EARNED IN THE CONSTRUCTION FUND DURING CONSTRUCTION AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS. $25,464.24 WAS EARNED IN THE ERIE HAMOT 07 INTEREST FD 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)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
UPMC

Employer identification number
25-1423657

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	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
1	Amount of bonds retired	20,464,000.	119,175,000.	16,800,000.	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

		A		B		C		D	
		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	

Part III Private Business Use

SET THREE

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		X
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X		X		X		X	
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X		X	
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X		X		X	
c	Are there any research agreements that may result in private business use of bond-financed property?		X	X		X		X	
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?			X		X		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	1.2000 %		0.4000 %		1.7000 %		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	1.2000 %		0.4000 %		1.7000 %		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 %		1.1628 %		0.3809 %	
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

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**

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

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)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
UPMC

Employer identification number
25-1423657

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	MARYLAND HEALTH AND HIGHER EDUCATIONAL FACILITIES	52-0936091	5742187N7	04/29/2020	207,358,648.	UPMC SERIES 2020B		X		X		X
B	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JDJ4	04/15/2021	321,743,708.	UPMC SERIES 2021AB		X		X		X
C	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JEG9	05/17/2022	230,277,742.	UPMC SERIES 2022A		X		X		X
D	MONROEVILLE FINANCE AUTHORITY	46-0569399	611530DQ6	05/17/2022	192,608,086.	UPMC SERIES 2022B		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	16,615,000.	26,875,000.	4,430,000.	18,295,000.
2	Amount of bonds legally defeased	NONE	NONE	NONE	NONE
3	Total proceeds of issue	207,358,658.	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	205,744,862.	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

		A		B		C		D	
		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	

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 %		0.7000 %		0.6000 %		0.1000 %
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		NONE %		NONE %		NONE %		NONE %
6	Total of lines 4 and 5		NONE %		0.7000 %		0.6000 %		0.1000 %
7	Does the bond issue meet the private security or payment test?		X		X		X		X
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?	X		X			X	X	
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		0.0121 %		1.5070 %		NONE %		0.3258 %
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	

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

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	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 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. $8.56 WAS EARNED IN THE COI FUND. $1.04 WAS EARNED IN THE DEBT SERVICE FUND. ALL INVESTMENT PROCEEDS WERE SPENT ACCORDING TO THE PURPOSE OF THE BONDS. 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.

SCHEDULE K (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
UPMC

Employer identification number
25-1423657

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	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
1	Amount of bonds retired	7,785,000.	5,420,000.	3,180,000.	NONE
2	Amount of bonds legally defeased	NONE	NONE	NONE	NONE
3	Total proceeds of issue	484,682,158.	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	13,138.	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

		A		B		C		D	
		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	

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 %		2.8000 %		1.6000 %	
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	0.1000 %		NONE %		NONE %		NONE %	
6	Total of lines 4 and 5	0.2000 %		1.2000 %		2.8000 %		1.6000 %	
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	0.0492 %		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	

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**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	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 AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS. $113.56 WAS EARNED IN THE 2023A BOND FUND AND SPENT ACCORDING TO THE PURPOSE OF THE BONDS.

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)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
UPMC

Employer identification number
25-1423657

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JGX0	04/03/2025	402,462,015.	UPMC SERIES 2025A		X		X		X
B	PA ECONOMIC DEVELOPMENT FINANCING AUTHORITY	38-3849352	70870JHW1	04/03/2025	364,492,402.	UPMC SERIES 2025B		X		X		X
C	TIOGA COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	24-0795488		05/07/2018	7,660,831.	SHS - LAUREL 2010 NOTE (REISSUANCE		X		X		X
D	TIOGA COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY	24-0795488		10/01/2016	6,645,525.	SHS - LAUREL 2011 NOTE (REISSUANCE		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	NONE	NONE	3,330,796.	4,002,792.
2	Amount of bonds legally defeased	NONE	NONE	NONE	NONE
3	Total proceeds of issue	402,462,015.	364,789,350.	7,660,831.	6,645,525.
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	2,451,782.	3,682,566.	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	315,000,000.	150,166,559.	NONE	NONE
11	Other spent proceeds	85,000,000.	210,809,888.	7,660,831.	6,645,525.
12	Other unspent proceeds	10,233.	130,337.	NONE	NONE
13	Year of substantial completion	2025		2018	2016

		A		B		C		D	
		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	

Part III Private Business Use

SET SIX

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		X
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X		X			X		X
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X		X			X		X
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X					
c	Are there any research agreements that may result in private business use of bond-financed property?	X		X			X		X
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	X		X					
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	0.2000 %		0.3000 %		NONE %		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	0.2000 %		0.3000 %		NONE %		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 %		NONE %		NONE %		NONE %	
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X		X	

Part IV Arbitrage

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

Part 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**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	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 2025A

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 A PORTION OF THE UPMC TAXABLE REVENUE NOTES, SERIES 2020D, SUBSERIES 2020D-1 IN THE AMOUNT OF $85,000,000; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2025A BONDS. UPMC MADE AN ELECTION UNDER 1.141-13(D) AND 1.150-1(C)(3) TO TREAT THE 2025A BONDS AND THE 2025B BONDS AS SEPARATE ISSUES.

UPMC SERIES 2025B

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; CURRENTLY REFUNDED THE REMAINING PORTION OF THE OUTSTANDING PENNSYLVANIA ECONOMIC DEVELOPMENT FINANCING AUTHORITY UPMC REVENUE BONDS, SERIES 2014A; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE SERIES 2025B BONDS. UPMC MADE AN ELECTION UNDER 1.141-13(D) AND 1.150-1(C)(3) TO TREAT THE 2025B BONDS AND THE 2025A BONDS AS SEPARATE ISSUES. $272,361.49 WAS EARNED IN THE 2025B PROJECT FUND. $69.58 WAS EARNED IN THE 2025B BOND FUND. $24,516.70 WAS EARNED IN THE 2014A BOND
FUND.

SHS - LAUREL 2010 NOTE (REISSUANCE)

REISSUANCE OF THE REISSUED 2010 NOTE (DATED 10/1/2016). ISSUANCE OF THE ORIGINAL 2010 NOTE WAS DATED 5/7/2010. ORIGINAL PROJECT WAS TO 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

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

NOTE.

SHS - LAUREL 2011 NOTE (REISSUANCE)

REISSUANCE OF THE LAUREL 2011 NOTE, ORIGINALLY DATED 12/30/2011. ORIGINAL PROJECT WAS TO BUILD A NEW SAME DAY SURGERY CENTER AND VARIOUS OTHER PROJECTS FOR SOLDIERS AND SAILORS MEMORIAL HOSPITAL AND LAUREL HEALTH SYSTEM; AND PAY THE COSTS ASSOCIATED WITH THE ISSUANCE OF THE LAUREL 2011 NOTE.

SCHEDULE K (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
UPMC

Employer identification number
25-1423657

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	DAUPHIN COUNTY GENERAL AUTHORITY	23-2336946	23825EDY7	09/15/2017	100,875,000.	PINNACLE 2016A (REISSUANCE)		X		X		X
B	DAUPHIN COUNTY GENERAL AUTHORITY	23-2336946		06/01/2021	82,950,000.	PINNACLE 2016B (REISSUANCE)		X		X		X
C	WASHINGTON COUNTY HOSPITAL AUTHORITY	25-6001043		06/28/2024	46,585,000.	WHS 2020AB (REISSUANCE)		X		X		X
D												

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	23,260,000.	10,195,000.	3,995,000.	
2	Amount of bonds legally defeased	NONE	NONE	NONE	
3	Total proceeds of issue	100,875,000.	82,950,000.	46,585,000.	
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	NONE	NONE	NONE	
8	Credit enhancement from proceeds	NONE	NONE	NONE	
9	Working capital expenditures from proceeds	NONE	NONE	NONE	
10	Capital expenditures from proceeds	NONE	NONE	NONE	
11	Other spent proceeds	100,875,000.	82,950,000.	46,585,000.	
12	Other unspent proceeds	NONE	NONE	NONE	
13	Year of substantial completion	2017	2021	2024	

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X		X		X			
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X		X		
16	Has the final allocation of proceeds been made?	X		X		X			
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X			

Part III Private Business Use

SET SEVEN

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X		X		X			
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X			
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X		X			
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
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	2.8000 %		0.2000 %		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 %			%
6	Total of lines 4 and 5	2.8000 %		0.2000 %		0.2000 %			%
7	Does the bond issue meet the private security or payment test?		X		X		X		
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?	X			X		X		
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	0.0172 %		NONE %		NONE %			%
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		X						
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X			

Part IV Arbitrage

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

Part 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		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		
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		
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X		X			

Part V **Procedures To Undertake Corrective Action**

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

PINNACLE 2016A (REISSUANCE)

REISSUANCE OF THE 2016A BONDS ORIGINALLY DATED 6/22/2016. ORIGINAL PROJECT CONSISTED OF PARTIAL ADVANCE REFUNDING OF DAUPHIN COUNTY GENERAL AUTHORITY SERIES 2009A BONDS ISSUED 6/24/2009; AND PAYMENT OF THE COSTS OF ISSUANCE.

PINNACLE 2016B (REISSUANCE)

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

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.

SCHEDULE L
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

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

OMB No. 1545-0047

Open To Public Inspection

Name of the organization
UPMC

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	(d) Corrected? 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? To	(d) Loan to or from the organization? From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) In default? No	(h) Approved by board or committee? Yes	(h) Approved by board or committee? No	(i) Written agreement? Yes	(i) Written agreement? 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)				

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: FAMILY MEMBER OF BOARD MEMBER ROBERT MONTLER
C. AMOUNT OF TRANSACTION: 97,825
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: 35% CONTROLLED ENTITY OF BOARD MEMBER DOUGLAS NEIDICH
C. AMOUNT OF TRANSACTION: 444,106
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: FAMILY MEMBER OF BOARD MEMBER DEBRA L. CAPLAN
C. AMOUNT OF TRANSACTION: 514,319
D. DESCRIPTION OF TRANSACTION: COMPENSATION
E. SHARING OF ORGANIZATIONS REVENUES: NO

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).

A. NAME OF INTERESTED PERSON: DICK BUILDING COMPANY, LLC
B. RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION: 35% CONTROLLED ENTITY OF BOARD MEMBER DOUGLAS DICK
C. AMOUNT OF TRANSACTION: 3,392,317
D. DESCRIPTION OF TRANSACTION: CONSTRUCTION SERVICES
E. SHARING OF ORGANIZATIONS REVENUES: NO

A. NAME OF INTERESTED PERSON: DICK BUILDING COMPANY, LLC
B. RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION: 35% CONTROLLED ENTITY OF BOARD MEMBER DOUGLAS DICK
C. AMOUNT OF TRANSACTION: 100,885
D. DESCRIPTION OF TRANSACTION: HEALTH INSURANCE
E. SHARING OF ORGANIZATIONS REVENUES: NO

Name of the organization

UPMC

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

EIN 25-1423657

FORM 990

FISCAL YEAR ENDING JUNE 30, 2025

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 OUTPATIENT SITES.

BY INTEGRATING ITS HEALTH CARE SERVICES WITH AN INSURANCE DIVISION 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. UPMC HILLMAN CANCER CENTER IS ONE OF THE LARGEST INTEGRATED COMMUNITY CANCER NETWORKS IN THE UNITED STATES WITH NEARLY 80 CENTERS IN PENNSYLVANIA, OHIO, NEW YORK, AND MARYLAND, AND MORE THAN 2,000 PHYSICIANS, RESEARCHERS, AND STAFF. UPMC HILLMAN IS ALSO ONE OF ONLY 57 NATIONAL CANCER INSTITUTE (NCI)-DESIGNATED COMPREHENSIVE CANCER CENTERS IN THE UNITED STATES.

UPMC'S EXPERTISE IN ACADEMIC-BASED AND SPECIALIZED MEDICAL CARE, 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 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 SYSTEMWIDE EXPERTISE, STANDARDIZED ANALYTICS, AND NATIONALLY BENCHMARKED DATA, UPMC CONTINUES TO ADVANCE THE DELIVERY OF HIGH QUALITY, PATIENT FOCUSED, EVIDENCE BASED CARE ACROSS ITS HOSPITALS.

THE UPMC QUALITY DEPARTMENT SETS THE ENTERPRISE QUALITY STRATEGY AND LEADS SYSTEM WIDE IMPROVEMENT TO ENSURE CONSISTENT PERFORMANCE ACROSS UPMC FACILITIES, ACCOUNTABILITY FOR QUALITY PERFORMANCE IMPROVEMENT, AND CONSISTENT SAFE CARE DELIVERY.

DURING FISCAL YEAR 2025, UPMC STRENGTHENED ITS SYSTEM APPROACH TO QUALITY BY EXPANDING ENTERPRISE REPORTING, SCALING USE OF VIZIENT NATIONALLY BENCHMARKED DATA, AND ESTABLISHING NINE MULTIDISCIPLINARY QUALITY OVERSIGHT IMPROVEMENT (QOI) TEAMS FOCUSED ON KEY OUTCOME AREAS SUCH AS MORTALITY, HOSPITAL ACQUIRED INFECTIONS, PATIENT SAFETY INDICATORS, READMISSIONS, AND CLINICAL DETERIORATION. THESE EFFORTS IMPROVED VISIBILITY INTO HOSPITAL PERFORMANCE, ENHANCED ALIGNMENT OF GOALS ACROSS THE SYSTEM, AND ENABLED FASTER, MORE FOCUSED IMPROVEMENT WORK, POSITIONING UPMC FOR SUSTAINED QUALITY AND SAFETY EXCELLENCE.

PART III STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS CONTINUED

INVESTMENTS IN TECHNOLOGY AND FACILITIES

UNDERPINNING UPMC'S QUALITY AND PATIENT SAFETY EFFORTS IS A ROBUST TECHNOLOGY INFRASTRUCTURE. OVER THE PAST FIVE YEARS, UPMC HAS INVESTED

$4.74 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). UPMC HAS ACHIEVED ITS FOURTH CONSECUTIVE HITRUST R2 CERTIFICATION, UNDERSCORING THE STRENGTH, RESILIENCE, AND SECURITY OF ITS INFORMATION TECHNOLOGY INFRASTRUCTURE. WITH PERFORMANCE EXCEEDING INDUSTRY BENCHMARKS, UPMC RANKS AMONG THE TOP TIER OF CERTIFIED ORGANIZATIONS, REFLECTING A MATURE, BEST IN CLASS CYBERSECURITY PROGRAM AND A SUSTAINED COMMITMENT TO PROTECTING PATIENT AND SYSTEM DATA. IN 2025, 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 2025, UPMC SPENT $1.2 BILLION ON CAPITAL IMPROVEMENTS.

SUPPORT FOR RESEARCH AND EDUCATION

IN CONCERT WITH ITS ACADEMIC PARTNER, THE UNIVERSITY OF PITTSBURGH, UPMC IS TRANSLATING BIOMEDICAL RESEARCH INTO INNOVATIVE CLINICAL CARE, WHILE

TRAINING THE CLINICIANS AND RESEARCHERS WHO WILL ADVANCE HEALTH CARE IN THE DECADES TO COME. UPMC'S FINANCIAL SUPPORT FOR RESEARCH AND EDUCATION - PRIMARILY AT THE UNIVERSITY OF PITTSBURGH - WAS $ 652 MILLION IN FISCAL YEAR 2025. 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 EIGHT 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

IN FISCAL YEAR 2025, UPMC SPENT $819 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 $128,468 FOR A FAMILY OF FOUR IN 2025.

ADDITIONALLY, IN FISCAL YEAR 2025, UPMC SPENT OVER $1.1 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 $633 MILLION IN FISCAL YEAR 2025.

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

PART IV CHECKLIST OF REQUIRED SCHEDULES

LINE 2 - CONTRIBUTIONS AND GRANTS: PURSUANT TO TREASURY REGULATION SECTION 1.6033-2(D)(5), UPMC HAS ELECTED TO REPORT INFORMATION RELATED TO

ITS CONTRIBUTIONS AND GRANTS ON A CONSOLIDATED BASIS FOR ALL OF THE MEMBERS OF THE UPMC GROUP, INCLUDING THIS PARENT ORGANIZATION, ON THE RETURN OF UPMC GROUP, EIN 20-8295721.

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

PART V STATEMENTS REGARDING OTHER IRS FILINGS AND TAX COMPLIANCE

LINE 15

UPMC IS NOT REPORTING A SECTION 4960 EXCISE TAX LIABILITY ON FORM 4720 RELATED TO PAYMENTS OF $1 MILLION OR MORE IN REMUNERATION OR EXCESS PARACHUTE PAYMENTS FOR ITS TAX YEAR ENDED JUNE 30, 2025. 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 GOVERANCE, MANAGEMENT, DISCLOSURE

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

SECTION A, LINE 1 ALTHOUGH THE UPMC BOARD OF DIRECTORS IS INDEPENDENT IN FACT, THE FORM 990 REQUIRES CERTAIN BOARD MEMBER TO BE REPORTED AS NOT INDEPENDENT FOR THE PURPOSES OF THE FORM 990. GENERALLY, THIS IS DUE TO THE BOARD MEMBERS' AFFILIATION WITH COMPANIES THAT PROVIDE SERVICES TO UPMC ON THE SAME TERMS AS THOSE OFFERED TO THE GENERAL PUBLIC OR TO

COMPENSATION PAID BY THE UNIVERSITY OF PITTSBURGH, ANOTHER SECTION 501(C)(3) ORGANIZATION THAT UPMC SUPPORTS, FOR OPERATIONAL ROLES.

SECTION A, LINE 2 DID ANY OFFICER, TRUSTEE, OR KEY EMPLOYEE HAVE A FAMILY RELATIONSHIP OR BUSINESS RELATIONSHIP WITH ANY OTHER OFFICER, DIRECTOR, TRUSTEE, OR KEY EMPLOYEE? FOR PURPOSES OF PART VI, LINE 2, UPMC HAS OBTAINED AND REPORTED RELEVANT INFORMATION FROM INTERESTED PERSONS INCLUDING DIRECTORS, OFFICERS, AND KEY EMPLOYEES OF UPMC AND OFFICERS AND KEY EMPLOYEES OF ALL GROUP SUBORDINATES, AND DIRECTORS OF GROUP SUBORDINATE ENTITIES WITH DECISION-MAKING BOARD AUTHORITY THAT IS INDEPENDENT FROM THAT OF UPMC PARENT. MULTIPLE UPMC OFFICERS, DIRECTORS, 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 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 GOVERANCE AND NOMINATING COMMITTEE AND ELECTED BY THE BOARD. NO GOVERANCE 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, AUDIT AND COMPLIANCE COMMITTEE, AND FINANCE COMMITTEE, WHICH REVIEWED THE ENTIRE COMPLETED FORM 990 PRIOR TO FILING. ADDITIONALLY, THE FORM 990 IS REVIEWED BY AN OUTSIDE INDEPENDENT PUBLIC ACCOUNTING FIRM WHO AS PART OF THE PROCESS SIGNS THE RETURN AS PAID PREPARER. AFTER THIS REVIEW BUT PRIOR TO FILING, THE FULL BOARD OF DIRECTORS WAS NOTIFIED THAT THE COMPLETED FORM 990 WAS AVAILABLE FOR REVIEW ON THE BOARD'S SECURE WEBSITE. ALSO PRIOR TO FILING, MANAGEMENT PROVIDED THE OPPORTUNITY FOR ALL BOARD MEMBERS OF THE FULL UPMC BOARD TO ASK ANY QUESTIONS OR RAISE ANY COMMENTS ON THE FULL RETURN THEY WERE PROVIDED.

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

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

THE HIGH LEVEL OF ONGOING SUCCESS OF UPMC AND FOSTERS THE RETENTION OF CRITICAL OFFICER AND KEY EMPLOYEE TALENT. THE TOTAL COMPENSATION DETERMINATION PROCESS UTILIZED BY THE COMMITTEE IS INTENDED TO SATISFY THE "REBUTTABLE PRESUMPTION OF REASONABLENESS" AS SET FORTH IN THE REGULATIONS TO SECTION 4958 OF THE INTERNAL REVENUE CODE ("CODE"). THIS MEANS THAT COMPENSATION PROGRAMS AND LEVELS ARE APPROVED IN ADVANCE BY THE COMMITTEE WHICH IS COMPOSED ENTIRELY OF OUTSIDE DIRECTORS WHO DO NOT HAVE A CONFLICT OF INTEREST, AS DEFINED BY THE CODE, WITH RESPECT TO THE COMPENSATION PROGRAM AND LEVELS. THE COMMITTEE OBTAINS AND RELIES UPON A BROAD RANGE OF APPROPRIATE DATA AS TO COMPARABILITY PRIOR TO MAKING ITS DETERMINATIONS. THE COMMITTEE THEN CONTEMPORANEOUSLY DOCUMENTS, IN FORMAL MEETING MINUTES, THE BASIS AND REASONS FOR ITS DETERMINATIONS. THE TOTAL COMPENSATION PROGRAM IS DESIGNED AND ADMINISTERED IN ACCORDANCE WITH THE UPMC BYLAWS, SOUND BUSINESS PRACTICES, THE TENETS OF COMMON LAW BUSINESS JUDGMENT AND FIDUCIARY RESPONSIBILITY AS WELL AS ADHERENCE TO ALL RELEVANT FEDERAL, STATE AND LOCAL LAWS. IN ADDITION TO CODE SECTION 4958, AS SET FORTH ABOVE, THIS INCLUDES BUT IS NOT LIMITED TO CODE SECTION 501(C)(3) AND THE APPLICABLE REGULATIONS THEREUNDER AS WELL AS ALL LAWS AND REGULATIONS PROHIBITING PRIVATE INUREMENT, PRIVATE BENEFIT TRANSACTIONS AND DISCRIMINATION. FURTHER, THE COMMITTEE HAS IDENTIFIED AND ADOPTED, AS APPROPRIATELY MODIFIED FOR UPMC, COMPENSATION PROGRAM "BEST PRACTICES" FROM THE BUSINESS WORLD (E.G. SARBANES OXLEY, OTHER SEC REGULATIONS, ETC). THE COMMITTEE BELIEVES THAT WHILE THESE PRACTICES ARE NOT REQUIRED IN THE TAX-EXEMPT SECTOR, THEY ARE IN THE BEST INTERESTS OF THE ORGANIZATION AND FURTHER SUPPORT UPMC'S NONPROFIT

MISSION. IN ACCORDANCE WITH THE ABOVE, DETERMINATION OF TOTAL COMPENSATION FOR THE CEO IS MADE EXCLUSIVELY BY THE COMMITTEE. DETERMINATION OF TOTAL COMPENSATION FOR OTHER OFFICERS AND KEY EMPLOYEES IS RECOMMENDED BY THE CEO AND SUBJECT TO REVIEW AND APPROVAL BY THE COMMITTEE. THE COMMITTEE, WHICH MEETS AT LEAST FOUR TIMES A YEAR, OBTAINS PROFESSIONAL ADVICE FROM ITS OWN EXPERTS, INCLUDING ACCOUNTANTS, EXECUTIVE COMPENSATION CONSULTANTS AND LEGAL COUNSEL.

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

SECTION C, LINE 19
UPMC'S PUBLIC WEBSITE (WWW.UPMC.COM) MAKES ITS FINANCIAL RESULTS, CONFLICT OF INTEREST PROCESS, AND VARIOUS INFORMATION ABOUT GOVERNANCE AND OVERSIGHT AVAILABLE TO THE PUBLIC. ADDITIONAL INFORMATION MAY BE SUPPLIED UPON SPECIFIC REQUEST FOR DATA NOT POSTED TO THE WEB SITE.

PART VII COMPENSATION OF OFFICERS, TRUSTEES, KEY EMPLOYEES

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	106,869
INVESTMENT IN AFFILIATE	(11,514,663)
FOREIGN CURRENCY EXCHANGE RATE ADJUSTMENT	28,472,772
OTHER CHANGES TO FUND BALANCE	(213,115,315)
PENSIONS AND POST RETIREMENT BENEFIT	75,179,066
NET TRANSFERS TO EXEMPT SUBSIDIARIES	(71,306,052)
TOTAL OTHER CHANGES IN NET ASSETS OR FUND BALANCES	(192,177,324)

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 31,2024.

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 III - PROGRAM SERVICE

LINE 4A, PROGRAM SERVICE

SEE SCHEDULE O

Name of the organization: UPMC

Employer identification number: 25-1423657

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

CAYMAN ISLANDS
CHINA
IRELAND
CROATIA
ITALY

Name of the organization: UPMC

Employer identification number: 25-1423657

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE	COST OR FMV
PUBLICLY TRADED SECURITIES	2,781,014,807.	2,635,961,572.	FMV
TOTALS	2,781,014,807.	2,635,961,572.	

SCHEDULE R (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

UPMC

Employer identification number

25-1423657

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) UPMC PRIMARY CARE ACO,LLC 83-0773768 600 GRANT STREET PITTSBURGH, PA 15219	ACCT CARE ORG	PA	NONE	NONE	UPMC
(2)					
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activty	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
SEE SUPPLEMENTAL PAGE							
(1)							
(2)							
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(4)							
(5)							
(6)							
(7)							

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

Schedule R (Form 990) (Rev. 12-2024)

JSA
4E1307 2.000

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	(G) SEC 512 NO
UPMC SENIOR COMMUNITIES, INC. 25-1574736 600 GRANT STREET PITTSBURGH, PA 15219	SR LIVING	PA	501(C)(3)	10	UPMC	X	
PITTSBURGH LIFETIME CARE COMMUNITY 25-1335247 600 GRANT STREET PITTSBURGH, PA 15219	CCRC	PA	501(C)(3)	10	UPMC SENIOR	X	
CANTERBURY PLACE 25-0965334 600 GRANT STREET PITTSBURGH, PA 15219	SR LIVING	PA	501(C)(3)	10	UPMC SENIOR	X	
SENECA PLACE 72-1562844 600 GRANT STREET PITTSBURGH, PA 15219	SR LIVING	PA	501(C)(3)	10	UPMC SENIOR	X	
SHADYSIDE HOSPITAL SUPPORTING FOUNDATION 26-0303394 600 GRANT STREET PITTSBURGH, PA 15219	FOUNDATION	PA	501(C)(3)	12(A) I	N/A		X
UPMC LEE 25-0613830 600 GRANT STREET PITTSBURGH, PA 15219	INACTIVE	PA	501(C)(3)	3	UPMC	X	
UNIVERSITY OF PITTSBURGH 25-0965591 4200 FIFTH AVENUE PITTSBURGH, PA 15260	UNIVERSITY	PA	501(C)(3)	2	N/A		X
PITTSBURGH CARE PARTNERSHIP, INC. 25-1753852 2400 ARDMORE BOULEVARD PITTSBURGH, PA 15221	HEALTHCARE	PA	501(C)(3)	10	UPMC	X	
UPMC CENTER FOR HIGH VALUE HEALTHCARE 45-2178782 600 GRANT STREET PITTSBURGH, PA 15219	RESEARCH	PA	501(C)(3)	7	UPMC	X	
GREAT LAKES PHYSICIAN PRACTICE, P.C. 46-4186362 600 GRANT STREET 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	(G) SEC 512 NO
UPMC/JAMESON CANCER CENTER 20-1459415 600 GRANT STREET PITTSBURGH, PA 15219	ONCOLOGY SVC	PA	501(C)(3)	3	UPMC JAMESON	X	
JAMESON CARE CENTER, INC. 23-2871396 1221 WILMINGTON AVENUE NEW CASTLE, PA 16105	HEALTHCARE	PA	501(C)(3)	10	UPMC SENIOR	X	
LAUREL REALTY, INC. 23-1403678 32-36 CENTRAL AVENUE WELLSBORO, PA 16901	RENTAL REAL E	PA	501(C)(2)	N/A	UPMC SUSQUEH	X	
THE GREEN HOME 24-0804365 37 CENTRAL AVENUE WELLSBORO, PA 16901	SKILLED NURSI	PA	501(C)(3)	10	UPMC SUSQUEH	X	
WILLIAMSPORT AREA AMBULANCE SERVICE 23-2416166 700 HIGH STREET WILLIAMSPORT, PA 17701	AMBULANCE SVC	PA	501(C)(3)	10	UPMC WILLIAM	X	
UPMC CHAUTAUQUA AT WCA 16-0743226 207 FOOTE AVENUE JAMESTOWN, NY 14701	HOSPITAL	NY	501(C)(3)	3	UPMC CHAUTAU	X	
W.C.A. GROUP, INC. 22-2393582 207 FOOTE AVENUE JAMESTOWN, NY 14701	HOLDING CO	NY	501(C)(3)	12 (B)(II)	CHAUT AT WCA	X	
STARFLIGHT, INC. 16-1557878 135 ALLEN STREET JAMESTOWN, NY 14701	STAT MEDVAC	NY	501(C)(3)	7	CHAUT AT WCA	X	
SOUTH CENTRAL ALPHA HOUSING & HEALTHCARE 25-1701701 3410 PITTSBURG ROAD NEW CASTLE, PA 16101	SKILLED NURSI	PA	501(C)(3)	10	UPMC SR COMM	X	
SOUTH WESTERN ALPHA HOUSING & HEALTHCARE 25-1701700 745 GREENVILLE ROAD 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	(G) SEC 512 NO
*KANE COMMUNITY HOSPITAL FOUNDATION 26-3906925 4372 ROUTE 6 KANE, PA 16735	FOUNDATION	PA	501(C)(3)	12(B)(II)	N/A		X
*LAUREL HEALTH FOUNDATION 25-1810488 32-36 CENTRAL AVENUE WELLSBORO, PA 16901	FOUNDATION	PA	501(C)(3)	12(B)(11)	N/A		X
W.C.A. FOUNDATION, INC. 22-2393584 300 FOOTE AVENUE, P.O. BOX 840 JAMESTOWN, NY 14702	FOUNDATION	PA	501(C)(3)	12(C)(III)	N/A		X
VENANGO V.N.A. FOUNDATION 25-1472179 491 ALLEGHENY BOULEVARD FRANKLIN, PA 16323	FOUNDATION	PA	501(C)(3)	12(D) (III)	N/A		X
MAGEE-WOMENS RES INST AND FOUNDATION 25-1462312 600 GRANT STREET PITTSBURGH, PA 15219	FOUNDATION	PA	501(C)(3)	7	N/A		X
UPMC CARLISLE 82-0880337 361 ALEXANDER SPRING CARLISLE, PA 17105	HOSPITAL	PA	501(C)(3)	3	UPMC PINNACL	X	
UPMC PINNACLE LANCASTER 82-0896436 250 COLLEGE AVENUE LANCASTER, PA 17603	HOSPITAL	PA	501(C)(3)	3	UPMC PINNACL	X	
UPMC LITITZ 82-0844453 1500 HIGHLANDS AVENUE LITITZ, PA 17543	HOSPITAL	PA	501(C)(3)	3	UPMC PINNACL	X	
UPMC MEMORIAL 82-0912090 325 SOUTH BELMMONT STREET YORK, PA 17405	HOSPITAL	PA	501(C)(3)	3	UPMC PINNACL	X	
PINNACLE HEALTH REGIONAL PHYSICIANS 82-0947698 409 SOUTH SECOND STREET 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	22-2691718						
409 SOUTH SECOND STREET	HARRISBURG, PA 17104						
	FOUNDATION	PA	501(C)(3)	12(B)II	UPMC PINNACL	X	
COMMUNITY LIFE TEAM, INC.	23-1890444						
409 SOUTH SECOND STREET	HARRISBURG, PA 17104						
	MED TRANSPORT	PA	501(C)(3)	7	UPMC PINNACL	X	
HANOVER HEALTHCARE PLUS, INC.	22-2658574						
300 HIGHLAND AVENUE	HANOVER, PA 17331						
	SUPPORTING OR	PA	501(C)(3)	12(A)I	UPMC PINNACL	X	
UPMC HANOVER	23-1360851						
300 HIGHLAND AVENUE	HANOVER, PA 17331						
	HOSPITAL	PA	501(C)(3)	3	HANOVER HLTH	X	
HENDORN,INC.	23-1972659						
1001 EAST SECOND STREET	COUDERSPORT, PA 16915						
	RES CARE	PA	501(C)(3)	10	C COLE MEM H	X	
ASBURY HEIGHTS OF UPMC	25-1555687						
600 GRANT STREET	PITTBURGH, PA 15219						
	SUPORTING ORG	PA	501(C)(3)	12(B)(II)	UPMC SR COMM	X	
ASBURY HEALTH CENTER	25-0969472						
600 GRANT STREET	PITTSBURGH, PA 15219						
	CCRC	PA	501(C)(3)	10	ASBURY HEIGH	X	
ASBURY VILLAS	25-1819952						
600 GRANT STREET	PITTSBURGH, PA 15219						
	PERSONAL CARE	PA	501(C)(3)	10	ASBURY HEIGH	X	
ASBURY PLACE	25-1729266						
600 GRANT STREET	PITTSBURGH, PA 15219						
	PERSONAL CARE	PA	501(C)(3)	10	ASBURY HEIGH	X	
WESLEY HILLS	25-1507472						
600 GRANT STREET	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	(G) SEC 512 NO
ASBURY FOUNDATION 25-1555688 600 GRANT STREET PITTSBURGH, PA 15219	FOUNDATION	PA	501(C)(3)	7	ASBURY HEIGH	X	
UPMC PINNACLE HOSPITALS 25-1778644 409 SOUTH SECOND STREET HARRISBURG, PA 17104	HOSPITAL	PA	501(C)(3)	3	UPMC PINNACL	X	
PINNACLE HEALTH MEDICAL SERVICES 25-1709054 409 SOUTH SECOND STREET HARRIBBURG, PA 17104	PHYSICIAN SRV	PA	501(C)(3)	3	UPMC PINNACL	X	
UPMC PINNACLE 25-1778658 409 SOUTH SECOND STREET HARRISBURG, PA 17104	SUPPORTING OR	PA	501(C)(3)	12(B) 11	UPMC	X	
SHADYSIDE HOSPTIAL FOUNDATION 25-1290546 532 SOUTH AIKEN AVENUE PITTSBURGH, PA 15232	FOUNDATION	PA	501(C)(3)	12(C)III	UPMC PRESBY	X	
UPMC WESTERN MARYLAND CORPORATION 52-0591531 PO BOX 539 CUMBERLAND, MD 21501	HOSPITAL	MD	501(C)(3)	3	UPMC	X	
WESTERN MARYLAND HEALTH SYSTEM FOUNDATI 35-2289841 PO BOX 539 CUMBERLAND, MD 21501	FOUNDATION	MD	501(C)(3)	3	UPMC	X	
*HANOVER HOSPITAL FOUNDATION 82-2553293 300 HIGHLAND AVENUE HANOVER, PA 17331	FOUNDATION	PA	501(C)(3)	12(C)III	UPMC PINNACL	X	
RUSH TO CRUSH CANCER 87-4771624 200 LOTHROP STREE PITTSBURGH, PA 15213	FOUNDATION	PA	501(C)(3)	7	UOFPCANCER	X	
WESTERN BEHAVIORAL HEALTH FOUNDATION 92-3568793 200 LOTHROP STREET 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	(G) SEC 512 NO
UPMC AMBULATORY SURGERY CENTER 99-2460242 600 GRANT STREET PITTSBURGH, PA 15219	SURGERY CENTE	PA	501(C)(3)	3	UPMC	X	
UPMC EAST END SURGERY CENTER 99-2636583 5800 CENTRE AVENUE PITTSBURGH, PA 15206	SURGERY CENTE	PA	501(C)(3)	3	UPMC AMBULAT	X	
UPMC WEST MIFFLIN GI 99-2662946 6161 CLAIRTON ROAD PITTSBURGH, PA 15122	SURGERY CENT	PA	501(C)(3)	3	UPMC AMBULA	X	
BUILD COMMUNITY DEVELOPMENT 99-0539256 100 STATE STREET ERIE, PA 16507	FUNDRAISING	PA	501(C)(3)	7	HAMOT HEALTH	X	
AMBULANCE & CHAIR EMS, INC. 25-1272075 75 BRADEN STREET WASHINGTON, PA 15301	MEDICAL TRANS	PA	501(C)(3)	10	UPMC GREENE	X	
UPMC GREENE 47-3884840 350 BODNAR AVENUE WAYNESBURG, PA 15301	HOSPITAL	PA	501(C)(3)	3	UPMC WASHING	X	
WASHINGTON SENIOR CARE CORP 25-1849365 600 GRANT STREET, 58TH FLOOR PITTSBURGH, PA 15219	SENIOR LIVING	PA	501(C)(3)	10	UPMC WASHING	X	
UPMC WASHINGTON 25-0965600 155 WILSON AVENUE WASHINGTON, PA 15301	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? Yes	(h) No	(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(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	(i) No
(1) SEE SUPPLEMENTAL PAGE									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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

(A) NAME/ADDRESS/EIN	B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) PREDOMINANT INCOME	(F) SHARE OF TOT INCOME	(G) SHARE EOY	(H) DISPROPORTIONATE YES	(H) DISPROPORTIONATE NO	(I) CODE V-UBI	(J) PARTNER YES	(J) PARTNER NO	(K) % OWNERSHIP
SENECA HILLS ASSISTED LIVING, 600 GRANT STREET PITTSBURGH, P	ASST LIVING	PA	UPMC SR COMMUNI		37,544.	9,519,298.		X	NONE			100.0000
ST. MARGARET MEDICAL ARTS ASSO 600 GRANT STREET PITTSBURGH, P	MOB	PA	UPMC ST MARGARE		211,007.	5,277,585.		X	NONE			100.0000
SHADYSIDE MEDICAL CENTER ASSOC 600 GRANT STREET PITTSBURGH, P	MOB	PA	MEDICAL CTR PRO		1,653,439.	29,029,066.		X	NONE			100.0000
CHARTWELL, PA LP 25-1729714 600 GRANT STREET PITTSBURGH, P	HOME THERAPY	PA	UPMC COMM PROV		71,907,733.	344,020,474.	X		NONE			92.4000
HAMOT-KCH REAL ESTATE VENTURE, 300 STATE STREET ERIE, PA 1650	MEDICAL OFFIC	PA	UPMC HAMOT		-16,729.	326,572.		X	NONE			100.0000
UPMC HAMOT SURGERY CENTER, LLC 200 STATE STREET ERIE, PA 1650	AMBULATORY SU	PA	UPMC HAMOT		-277,930.	9,450,769.	X		NONE			81.3440
LIFE CARE HOME SERVICES OF NW 1647 SASSAFRAS STREET ERIE, PA	HOME HEALTH S	PA	UPMC HAMOT		6,313,795.	30,276,991.		X	NONE			100.0000
EPN-HAMOT URGENT CARE, LLC 27- 600 GRANT STREET PITTSBURGH, P	URGENT CARE	PA	VARIOUS		423,598.	3,999,907.		X	NONE			100.0000
*MEDCARE SUSQUEHANNA VALLEY, L 409 SOUTH SECOND STREET HARRIS	DME	PA	PINNACLE HEALTH		775,360.	3,694,478.		X	NONE			75.0000
OMICELO RE I, LP 47-5603393 2525 LIBERTY AVENUE PITTSBURGH	REAL ESTATE D	DE	UPMC FOR YOU		-1,323,277.	8,206,217.		X	NONE			97.6800

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

(A) NAME/ADDRESS/EIN	B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) PREDOMINANT INCOME	(F) SHARE OF TOT INCOME	(G) SHARE EOY	(H) DISPROPORTIONATE YES	(H) DISPROPORTIONATE NO	(I) CODE V-UBI	(J) PARTNER YES	(J) PARTNER NO	(K) % OWNERSHIP
BAYFRONT PROFESSSIONAL BUILDIN 3645 WEST LAKE ROAD ERIE, PA 1	REAL ESTATE	PA	UPMC HAMOT		51,328.	1,096,505.	X		NONE			50.7170
CHAUTAUQUA INTEGRATED DELIVERY 200 HARRISON STREET, 2ND FLOOR	INTEGRATED DE	NY	UPMC CHAUTAUQUA		437,130.	2,186,053.	X		NONE			55.8135
TRI-STATE SURGERY CENTER, LLC 80 LANDING DRIVE WASHINGTON, P	SURGERY CENTE	PA	UPMC WASHINGTON		794,825.	8,578,131.	X		NONE			53.3100
MEDCARE EQUIPMENT COMPANY 26-1 115 EQUITY DRIVE GREENSBURG, P	MEDICAL EQUIP	PA	UPMC		5,768,297.	18,037,356.	X		NONE			50.1260

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

(A) NAME/ADDRESS/EIN	(B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) ENTITY TYPE	(F) SHARE OF TOT INCOME	(G) SHARE OF EOY	(H) % OWNERSHIP	(I) SEC 512(B)(13) YES	NO
H.C.PHARMACY CENTRAL INC. 25-1364192 600 GRANT STREET PITTSBURGH, PA 15219	PHARMACY CO-O	PA	VARIOUS	C	NONE	658,750.	76.4700	X	
CHILDREN'S COMMUNITY CARE 25-1781887 600 GRANT STREET PITTSBURGH, PA 15219	PHYSICIAN SRV	PA	N/A	C					
UPMC PHYSICIAN SERVICES HOLDING COMPANY 25-1877017 600 GRANT STREET PITTSBURGH, PA 15219	HOLDING CO	PA	N/A	C					
HEMATOLOGY ONCOLOGY ASSOCIATION INC. 42-1648357 600 GRANT STREET PITTSBURGH, PA 15219	PHYSICIAN SRV	PA	N/A	C					
ONCOLOGY HEMATOLOGY ASSOCATION INC. 25-1762980 600 GRANT STREET PITTSBURGH, PA 15219	PHYSICIAN SRV	PA	N/A	C					
TRI-STATE NEUROSURGICAL ASSOCIATES UPMC 25-1458655 600 GRANT STREET PITTSBURGH, PA 15219	PHYSICIAN SRV	PA	N/A	C					
RENAISSANCE FAMILY PRACTICE - UPMC INC. 26-2942406 600 GRANT STREET PITTSBURGH, PA 15219	PHYSICIAN SRV	PA	N/A	C					
UPMC HOLDING COMPANY INC. 25-1777713 600 GRANT STREET PITTSBURGH, PA 15219	HOLDING CO	PA	N/A	C					
UPMC COVERAGE PRODUCTS INC. 25-1777710 600 GRANT STREET PITTSBURGH, PA 15219	HOLDING CO	PA	N/A	C					
FREEDOM INSURANCE COMPANY 03-0308944 600 GRANT STREET PITTSBURGH, PA 15219	INSURANCE	VT	N/A	C					

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

(A) NAME/ADDRESS/EIN	(B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) ENTITY TYPE	(F) SHARE OF TOT INCOME	(G) SHARE OF EOY	(H) % OWNERSHIP	(I) SEC 512(B)(13) YES	(I) SEC 512(B)(13) NO
TRI-CENTURY INSURANCE CO 25-1500739 600 GRANT STREET PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C					
UPMC DNA INC. 25-1883237 600 GRANT STREET PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C					
UPMC HEALTH BENEFITS INC. 25-1844144 600 GRANT STREET PITTSBURGH, PA 15219	HEALTH INSUR	PA	N/A	C					
UPMC HEALTH NETWORK INC. 72-1527566 600 GRANT STREET PITTSBURGH, PA 15219	HEALTH INSUR	PA	N/A	C					
UPMC HEALTH PLAN INC. 23-2813536 600 GRANT STREET PITTSBURGH, PA 15219	HEALTH INSUR	PA	N/A	C					
UPMC BENEFIT MANAGEMENT SERVICES INC. 25-1769564 600 GRANT STREET PITTSBURGH, PA 15219	WORKERS' COMP	PA	N/A	C					
UPMC DIVERSIFIED SERVICES INC. 25-1778454 600 GRANT STREET PITTSBURGH, PA 15219	HOLDING CO	PA	N/A	C					
MONROEVILLE SPECIALTY CLINIC 25-1666087 600 GRANT STREET PITTSBURGH, PA 15219	AMB SURG	PA	N/A	C					
MEDICAL ARCHIVAL SYSTEMS INC. 23-2912501 600 GRANT STREET PITTSBURGH, PA 15219	SOFTWARE DEVE	DE	N/A	C					
RX PARTNERS INC. 25-1801966 600 GRANT STREET PITTSBURGH, PA 15219	PHARMACY	PA	N/A	C					

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

(A) NAME/ADDRESS/EIN	(B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) ENTITY TYPE	(F) SHARE OF TOT INCOME	(G) SHARE OF EOY	(H) % OWNERSHIP	(I) SEC 512(B)(13) YES	NO
BIOTRONICS INC. 25-1843500 600 GRANT STREET PITTSBURGH, PA 15219	EQUIP MAINTEN	PA	N/A	C					
MEDICAL CENTER PROPERTIES INC. 25-1796940 600 GRANT STREET PITTSBURGH, PA 15219	REAL ESTATE	PA	N/A	C					
ASKESIS DEVELOPMENT GROUP INC. 54-1625585 600 GRANT STREET PITTSBURGH, PA 15219	SOFTWARE DEVE	DE	N/A	C					
BAYSIDE DEVELOPMENT CORP 25-1401386 300 STATE STREET ERIE, PA 16507	REAL ESTATE	PA	N/A	C					
UPMC WORK ALLIANCE INC. 45-2825053 600 GRANT STREET PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C					
UPMC HEALTH COVERAGE INC. 46-2824537 600 GRANT STREET, 58TH FLOOR PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C					
UPMC HEALTH OPTIONS INC. 46-2824626 600 GRANT STREET PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C					
AMERICAN HOME HEALTH SERVICES 31-1521422 868 CORPORATE WAY WESTLAKE, OH 44145	HOME HEALTH C	OH	QUALITY FIRST	C	NONE	NONE	100.0000	X	
ALTOONA FAMILY INC. 25-1444935 620 HOWARD AVE ALTOONA, PA 16601	MGMT SVCS	PA	UPMC ALTOONA	C	-30,054.	18,592.	100.0000	X	
LEXINGTON HOLDINGS INC. 25-1794386 620 HOWARD AVE ALTOONA, PA 16601	HOLDING CO	PA	CTRL PA MED FND	C	1,317,585.	290,785,592.	100.0000	X	

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

(A) NAME/ADDRESS/EIN	(B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) ENTITY TYPE	(F) SHARE OF TOT INCOME	(G) SHARE OF EOY	(H) % OWNERSHIP	(I) SEC 512(B)(13) YES	NO
LEXINGTON ONE INC. 25-1468889 620 HOWARD AVE ALTOONA, PA 16601	RENTAL	PA	LEXINGTON HOLD	C	1,865,978.	11,317,161.	100.0000	X	
UPMC ALTOONA REGIONAL HEALTH SERVICES 25-1219302 1414 9TH AVENUE ALTOONA, PA 16602	PHYSICIAN SRV	PA	LEXINGTON FOUR	C	69,141,386.	19,285,739.	100.0000	X	
UPMC EXCESS PL TRUST 82-6254351 600 GRANT STREET PITTSBURGH, PA 15219	TRUST	PA	N/A	TRUST					
EXANTE INC. 45-4040219 511 CONGRESS STREET #803 PORTLAND, ME 04101	MEDICATION MG	DE	N/A	C					
SUSQUEHANNA VENTURES INC. 23-2470623 1201 GRAMPIAN BOULEVARD WILLIAMSPORT, PA 17701	PHARMACY	PA	N/A	C					
W.C.A. SERVICE CORPORATICN INC. 16-1151438 207 FOOTE AVENUE JAMESTOWN, NY 14701	SUPPORT	NY	CHAUT AT WCA	C	6,791,475.	5,032,120.	100.0000	X	
*PINNACLE HEALTH CARDIOVASCULAR INSTITUT 32-0321362 409 SOUTH SECOND STREET HARRISBURG, PA 17104	PHYSICIAN SRV	PA	N/A	C					
*HANOVER HEALTH CORPORATION 90-0498067 300 HIGHLAND AVENUE HANOVER, PA 17331	HOLDING CO	PA	N/A	C					
*HANOVER APOTHECARY INC. 03-0594526 310 STOCK STREET SUITE 1 HANOVER, PA 17331	PHARMACY	PA	N/A	C					
*UNITED CENTRAL PA RECIPROCAL RISK RETEN 13-4224033 76 SAINT PAUL STREET SUITE 500 BURLINGTON, VT 05401	INSURANCE	VT	N/A	C					

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

(A) NAME/ADDRESS/EIN	(B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) ENTITY TYPE	(F) SHARE OF TOT INCOME	(G) SHARE OF EOY	(H) % OWNERSHIP	(I) SEC 512(B)(13) YES	NO
*PINNACLE HEALTH VENTURES INC. 61-1677624 409 SOUTH SECOND STREET HARRISBURG, PA 17104	HOLDING CO	PA	N/A	C					
*PINNACLE HEALTH IMAGING INC. 23-1718571 409 SOUTH SECOND STREET HARRISBURG, PA 17104	IMAGING SVC	PA	N/A	C					
COLE CARE INC. 25-1497347 1001 EAST 2ND STREET COUDERSPORT, PA 16915	DME	PA	N/A	C	2,539,121.	229,705.	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	NONE			
UPMC HOSPITALS LTD. C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	HOLDING CO	EI	UPMC IRELAND LT	C	805.	324,210,200.	100.0000	X	
UPMC PROPERTY LTD. C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	PROPERTY	EI	UPMC INVEST LTD	C	218.	18,060,428.	100.0000	X	
EURO CARE INFRASTRUCTURE LTD. C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	PROPERTY MGMT	EI	UPMC INVEST LTD	C	218.	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	11,208.	385.	100.0000	X	
UPMC WHITFIELD HOSPITAL LTD C/O UPMC WHITFIELD CORK ROAD BUTLER WATERFORD, EI	HOSPITAL	EI	UPMC INVEST LTD	C	88,849,005.	69,443,122.	100.0000	X	
UPMC GLOBAL OPERATIONS CENTER LTD 6TH FLOOR BEACON HOSPITAL SANDYFORD, EI DUBLIN 18	CANCER TREATM	EI	UPMC IRELAND LT	C	1,305,808.	19,950,624.	100.0000	X	

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(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. 98-1402742 P.O. BOX 1109 GRAND CAYMAN, CAYMAN ISLANDS CJ	INSURANCE	CJ	N/A	C					
FORBES REINSURANCE COMPANY LTD. 98-1400710 P.O. BOX 1109 GRAND CAYMAN, CAYMAN ISLANDS CJ	INSURANCE	CJ	N/A	C					
CATHEDRAL (RE) INSURANCE CO 98-1400837 P.O. BOX 1109 GRAND CAYMAN, CAYMAN ISLANDS CJ	INSURANCE	CJ	N/A	C					
UPMC IRELAND LIMITED 6TH FLOOR BEACON HOSPITAL SANDYFORD, EI DUBLIN 18	HEALTHCARE SU	EI	UPMC INT'L HOLD	C	400,130.	38,895,751.	100.0000	X	
BLUESPHERE BIO 82-4979766 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	IMMUNOTHERAPY	DE	N/A	C					
INFECTIOUS DISEASE CONNECT, INC. 83-3311071 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	TELEMEDICINE	DE	N/A	C					
NOVASENTA, INC. 82-5443222 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	IMMUNOTHERAPY	DE	N/A	C					
*UPMC HILLMAN CANCER CENTER - PINNACLE 83-3640945 101 ERFORD ROAD CAMP HILL, PA 17701	CANCER TREATM	PA	N/A	C					
SHANGHAI UPMC CO., LTD 288 SHIMEN 1ST ROAD JING'AN DISTRIC SHANGHAI, CH 200041	HEALTHCARE MG	CH	UPMC INT'L HOLD	C	1,019,178.	15,164,709.	100.0000	X	
SALVATOR MUNDI INTERNATICNAL HOSPITAL ROMA VIALE DELLE MURA GIANICOLENSI 67/77, IT CAP 00152	HOSPITAL	IT	UPMC ITALY SRL	C	18,746,581.	36,728,215.	100.0000	X	

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(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. 25-1512960 600 GRANT STREET PITTSBURGH, PA 15219	MOB OWNERSHIP	PA	SOMERSET HEALTH	C	260,251.	1,014,736.	100.0000	X	
GENERIAN PHARMACEUTICALS, INC. 83-3340453 2425 SIDNEY STREET PITTSBURGH, PA 15203	PHARMACY	DE	N/A	C					
WORK PARTNERS NATIONAL INC 84-3141950 600 GRANT STREET PITTSBURGH, PA 15219	INSURANCE	PA	N/A	C					
ASTRATA INC 84-4804493 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	SOFTWARE	DE	N/A	C					
VEGAVECT 84-4280784 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	GENE THERAPY	DE	N/A	C					
NOVIMAB 85-1494905 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	CLINICAL RESE	DE	N/A	C					
REALYZE INTELLEGENCE, INC. 85-0873923 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	SOFTWARE	DE	N/A	C					
*HAYSTACK CONSOLIDATED SERVICES, INC. 52-1335895 12500 WILLOWBROOK ROAD CUMBERLAND, MD 21502	INACTIVE	PA	N/A	C					
*WESTERN MARYLAND INSURANCE COMPANY LTD 98-0446260 P.O. BOX 10233 GRAND CAYMAN, CAYMAN ISLANDS CJ	INSURANCE	CJ	N/A	C					
*WILLOWBROOK HEALTHCARE CONDO 37-1538510 12401 WILLOWBROOK ROAD CUMBERLAND, MD 21502	REAL ESTATE	DE	N/A	C					

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

(A) NAME/ADDRESS/EIN	(B) PRIMARY ACTIVITY	(C) LEGAL DOMICILE	(D) DIRECT CONTROLLING	(E) ENTITY TYPE	(F) SHARE OF TOT INCOME	(G) SHARE OF EOY	(H) % OWNERSHIP	(I) SEC 512(B)(13) YES	NO
RXANTE PHARMACY SERVICES, INC. 83-3402761 511 CONGRESS STREET #803 PORTLAND, ME 04101	PHARMACY	DE	N/A	C					
CLANE HOSPITAL DEVELOPMENT ASSOCIATES, L C/O UPMC WHITFIELD, CORK ROAD BUTLERSTOWN NORTH, WATERFOR	MANAGEMENT	EI	UPMC IRELAND LT	C	NONE	15,089,595.	75.0000	X	
UPMC KILDARE HOSPITAL LTD PROSPEROUS ROAD CLANE, COUNTY KILDARE, CLANE EI W91 W535	HOSPITAL	EI	CLANE HOSPITAL	C	26,152,312.	15,237,926.	75.0000	X	
UPMC AUT EVEN HOSPITAL LTD FRESHFORD ROAD COUNTY KILKENNY, EI R95 D3760	HOSPITAL	EI	UPMC INVEST LTD	C	40,117,350.	28,732,641.	100.0000	X	
AVISTA THERAPEUTICS, INC. 85-3454001 6425 PENN AVENUE STE 200 PITTSBURGH, PA 15206	GENE THERAPY	PA	N/A	C					
UPMC CROATIA D.O.O. VUKOVARA 269F ZAGREB, HR	CANCER CENTER	HR	UPMC IRELAND LT	C	182,131.	18,668,182.	75.0000	X	
SWIFT SPROAI HOLDINGS LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	HOLDING COMPA	EI	UPMC HOSPITALS	C	NONE	877.	100.0000	X	
SPORTS SURGERY CLINIC LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	ORTHOPEDIC SE	EI	SWIFT SPRAOI HO	C	95,820,276.	119,029,792.	100.0000	X	
MACRADI LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	INACTIVE	EI	SWIFT SPRAOI HO	C	NONE	21,186,235.	100.0000	X	
MACRADI DEVELOPMENT LTD NORTHWOOD AVENUE SANTRY DEMESNE, DUBLIN 9 EI D09 C523	INACTIVE	EI	SPORTS SURGERY	C	NONE	1,526,152.	100.0000	X	

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(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 25-1780139 98 WILSON AVENUE WASHINGTON, PA 15301	PHYSICIAN SRV	PA	UPMC WASHINGTON	C					
HEALTH FUTURES, INC. 25-1533189 155 WILSON AVENUE WASHINGTON, PA 15301	URGENT CARE C	PA	THE WASHINGTON	C					
PHOENIX-WASHINGTON, INC. 25-1492829 155 WILSON AVENUE WASHINGTON, PA 15301	REHAB FACILIT	PA	THE WASHINGTON	C					
UPMC ITALY S.R.L. PIAXXA SETT ANGELI 1090134 PALERMO, IT	HEALTHCARE	IT	UPMC OVERSEAS	C	31,336,755.	93,679,610.	100.0000	X	
UPMC HILLMAN CANCER CENTER CROATIA POLYC BRACAK 8 BRACAK, HR 49210	CANCER CENTER	HR	UPMC IRELAND	C	57,828.	492,482.	75.0000	X	

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

			Yes	No
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	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		
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	3,067.	COST
(2)	CHARTWELL PA, LP	A	10,160,368.	COST
(3)	CHILDREN'S COMMUNITY CARE	A	166,401.	COST
(4)	COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	A	2,446,434.	COST
(5)	CORE NETWORK, LLC	A	497,737.	COST
(6)	MEDICAL ARCHIVAL SYSTEM, INC.	A	412,191.	COST

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

			Yes	No
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)	PITTSBURGH LIFETIME CARE COMMUNITY	A	266,500.	COST
(2)	UPMC EAST	A	463,525.	COST
(3)	H.C. PHARMACY CENTRAL INC.	A	393,948.	COST
(4)	UPMC COMMUNITY PROVIDER SERVICES	A	94,275.	COST
(5)	UPMC BENEFIT MANAGEMENT SERVICES, INC.	A	1,813,853.	COST
(6)	UPMC HEALTH PLAN INC.	A	15,475,181.	COST

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

			Yes	No
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 MAGEE - WOMENS HOSPITAL	A	1,254,702.	COST
(2)	UNIVERSITY OF PITTS CANCER INST CANCER SVCS	A	189,571.	COST
(3)	UPMC PRESBYTERIAN SHADYSIDE	A	18,369,586.	COST
(4)	SAFE HARBOR BEHAVORIAL HEALTH OF UPMC HAMOT	A	76,645.	COST
(5)	UPMC ST. MARGARET	A	282,991.	COST
(6)	UPMC WELLSBORO	A	360,722.	COST

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

			Yes	No
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)	UNIVERSITY PITTSBURGH PHYSICIANS	A	4,419,963.	COST
(2)	UPMC COMMUNITY MEDICINE INC.	A	1,689,887.	COST
(3)	UPMC TRAVEL STAFFING	A	77,050.	COST
(4)	SBI QUALIFYING SOLUTIONS LLC	A	455,715.	COST
(5)	WASHINGTON SENIOR CARE CORPORATION	A	56,021.	COST
(6)	UPMC PHYSICIAN OPS AND PROF SERVICES, LLC	A	39,507.	COST

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

			Yes	No
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)	CANTERBURY PLACE	B	194,485.	ACTUAL
(2)	CLINICAL TRIALS	B	35,000.	ACTUAL
(3)	UPMC SHADYSIDE HERITAGE	B	193,779.	ACTUAL
(4)	UPMC COMMUNITY PROVIDER SERVICES	B	1,943,213.	ACTUAL
(5)	UPMC HORIZON	B	9,882,702.	ACTUAL
(6)	UPMC JAMESON	B	20,863,105.	ACTUAL

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

			Yes	No
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)	INNOVATIVE MED & INFO TECHNOLOGY	B	6,163,836.	ACTUAL
(2)	KANE COMMUNITY HOSPITAL	B	443,857.	ACTUAL
(3)	UPMC MCKEESPORT	B	16,704,455.	ACTUAL
(4)	UPMCY MERCY	B	73,627,698.	ACTUAL
(5)	UPMC PASSAVANT	B	1,647,825.	ACTUAL
(6)	UPMC NORTHWEST	B	8,671,541.	ACTUAL

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

			Yes	No
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)	NORTHWEST SUGARCREEK STATION	B	200,761.	ACTUAL
(2)	ASBURY HEALTH CENTER	B	98,165.	ACTUAL
(3)	AVALON SPRINGS PLACE	B	92,850.	ACTUAL
(4)	AVALON PLACE	B	90,850.	ACTUAL
(5)	JAMESON CARE CENTER	B	105,065.	ACTUAL
(6)	SOMERSET HEALTH SERVICES, INC.	B	9,893,127.	ACTUAL

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

			Yes	No
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)	CRANBERRY PLACE	B	388,055.	ACTUAL
(2)	SENECA PLACE	B	193,265.	ACTUAL
(3)	UPMC ST. MARGARET	B	30,796,732.	ACTUAL
(4)	TWIN LAKES CENTER	B	1,945,180.	ACTUAL
(5)	UPMC CHAUTUAQUA AT WCA	B	3,644,038.	ACTUAL
(6)	UPMC GREENE	B	5,954,904.	ACTUAL

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

			Yes	No
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 WASHINGTON	B	293,486,306.	ACTUAL
(2)	UPMC FOR YOU, INC.	F		ACTUAL
(3)	COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	F		ACTUAL
(4)	SALVATOR MUNDI INTERNATIONAL HOSPITAL	L		COST
(5)	UPMC ITALY S.R.L.	L		COST
(6)	UPMC ALTOONA	Q	3,393,406.	COST

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

			Yes	No
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 BEDFORD	Q	302,989.	COST
(2)	UPMC CHILDREN'S HOSPITAL OF PITTSBURGH	Q	4,919,348.	COST
(3)	CHARLES E. COLE MEMORIAL HOSPITAL	Q	232,852.	COST
(4)	UPMC COMMUNITY PROVIDER SERVICES	Q	782,067.	COST
(5)	UPMC EAST	Q	1,049,160.	COST
(6)	UPMC HAMOT	Q	3,697,563.	COST

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

			Yes	No
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 BENEFIT MANAGEMENT SERVICES, INC.	Q	385,163.	COST
(2)	COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION	Q	344,526.	COST
(3)	UPMC HEALTH PLAN, INC.	Q	559,071.	COST
(4)	UPMC HEALTH NETWORK, INC.	Q	199,222.	COST
(5)	UPMC HEALTH OPTIONS, INC.	Q	602,493.	COST
(6)	UPMC FOR YOU, INC.	Q	2,245,465.	COST

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

			Yes	No
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 HORIZON	Q	827,372.	COST
(2)	STRATEGIC BUSINESS INITIATIVES, LLC	Q	75,870.	COST
(3)	UPMC JAMESON	Q	630,909.	COST
(4)	UPMC MAGEE-WOMENS HOSPITAL	Q	5,945,230.	COST
(5)	UPMC MCKEESPORT	Q	752,263.	COST
(6)	UPMC MERCY	Q	2,321,072.	COST

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

			Yes	No
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 PASSAVANT	Q	2,273,648.	COST
(2)	UPMC NORTHWEST	Q	720,453.	COST
(3)	UPMC HOME HEALTHCARE OF WESTERN PENNSYLVANIA	Q	66,686.	COST
(4)	UPMC HOME HEALTHCARE OF CENTRAL PA	Q	71,604.	COST
(5)	ONCOLOGY-HEMATOLOGY ASSOCIATION, INC.	Q	105,367.	COST
(6)	UNIVERSITY OF PITTS CANCER INST CANCER SVCS	Q	285,499.	COST

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

			Yes	No
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 PRESBYTERIAN SHADYSIDE	Q	9,538,605.	COST
(2)	PINNACLE HEALTH MEDICAL SERVICES	Q	1,873,322.	COST
(3)	UPMC CARLISLE	Q	386,505.	COST
(4)	COMMUNITY LIFE TEAM, INC.	Q	193,815.	COST
(5)	PINNACLE CARDIOVASCULAR INSTITUTION	Q	215,805.	COST
(6)	PINNACLE HEALTH EMERGENCY DEPT SVCS, LLC	Q	118,483.	COST

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

			Yes	No
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)	PINNACLE FOUNDATION	Q	61,675.	COST
(2)	UPMC HANOVER	Q	490,980.	COST
(3)	PINNACLE HEALTH HOSPITALISTS SERVICES, LLC	Q	132,828.	COST
(4)	UPMC PINNACLE HOSPITALS	Q	3,690,632.	COST
(5)	PINNACLE HEALTH REGIONAL PHYSICIANS	Q	255,142.	COST
(6)	UPMC LITITZ	Q	281,179.	COST

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

			Yes	No
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 MEMORIAL	Q	492,241.	COST
(2)	UPMC ST. MARGARET	Q	1,392,186.	COST
(3)	UPMC SOMERSET	Q	191,998.	COST
(4)	UPMC WILLIAMSPORT	Q	1,631,385.	COST
(5)	UNIVERSITY OF PITTSBURGH PHYSICIANS	Q	5,471,325.	COST
(6)	UPMC CHAUTAUQUA AT WCA	Q	528,916.	COST

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

			Yes	No
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 WESTERN MARYLAND	Q	118,431.	COST
(2)	UPMC COMMUNITY MEDICINE, INC.	Q	746,837.	COST
(3)	CORE NETWORK, LLC	Q	80,371.	COST
(4)	FREEDOM INSURANCE COMPANY	R		ACTUAL
(5)	UPMC ALTOONA	S	55,184,547.	ACTUAL
(6)	UPMC BEDFORD	S	6,532,691.	ACTUAL

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			Yes	No
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	S	109,753,405.	ACTUAL
(2)	UPMC EAST	S	11,999,187.	ACTUAL
(3)	UPMC HAMOT	S	29,572,837.	ACTUAL
(4)	UPMC LOCKHAVEN	S	7,481,646.	ACTUAL
(5)	UPMC MAGEE-WOMENS HOSPITAL	S	235,460,334.	ACTUAL
(6)	NOVIMAB	S	486,106.	ACTUAL

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

			Yes	No
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)	OVATION RECENUE CYCLE SERVICES	S	93,950.	ACTUAL
(2)	UPMC CARLISLE	S	28,181,190.	ACTUAL
(3)	UPMC SOMERSET	S	13,635,978.	ACTUAL
(4)	UPMC MUNCY	S	14,448,082.	ACTUAL
(5)	UPMC SUNBURY	S	72,740.	ACTUAL
(6)	UPMC WELLSBORO	S	22,579,109.	ACTUAL

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

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

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

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

	(a) Name of related organization	(b) Transaction type (a - s)	(c) Amount involved	(d) Method of determining amount involved
(1)	UPMC HANOVER	S	49,379,831.	ACTUAL
(2)	UPMC PINNACLE HOSPITALS	S	169,020,504.	ACTUAL
(3)	UPMC LITITZ	S	14,462,221.	ACTUAL
(4)	UPMC MEMORIAL	S	57,330,041.	ACTUAL
(5)	UPMC PINNACLE	S	36,140,924.	ACTUAL
(6)	UPMC WILLIAMSPORT	S	17,122,795.	ACTUAL

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

			Yes	No
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)	UNIVERSITY OF PITTSBURGH PHYSICIANS	S	1,783,468.	ACTUAL
(2)				
(3)				
(4)				
(5)				
(6)				

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

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

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

Part VII **Supplemental Information**
Provide additional information for responses to questions on Schedule R. See instructions.

SCHEDULE R - RELATED TAX-EXEMPT ORGANIZATIONS

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

CENTER FOR EMERGENCY MEDICINE OF WESTERN PENNSYLVANIA

UPMC OB/GYN JOINT VENTURE INC.

BUTLER HEALTH SYSTEM/UPMC MUSCULOSKELETAL JOINT VENTURE INC.

CENTRAL PENNSYLVANIA MEDICAL FOUNDATION, INC.

CHILDREN'S ADVOCACY CENTER OF LAWRENCE COUNTY

UPMC CHILDREN'S HOSPITAL OF PITTSBURGH

UPMC COMMUNITY CARE BEHAVIORAL HEALTH ORGANIZATION

CRANBERRY PLACE

ERIE PHYSICIAN NETWORK-UPMC, INC.

HOME NURSING AGENCY AFFILIATES

UPMC HOME HEALTHCARE OF CENTRAL PENNSYLVANIA

HOME NURSING AGENCY FOUNDATION

UPMC JAMESON

JAMESON HEALTH CARE FOUNDATION

JAMESON MEDICAL CARE, INC.

UPMC BEHAVIORAL HEALTH OF THE ALLEGHENIES

UPMC MAGEE-WOMENS HOSPITAL

MON YOUGH COMMUNITY SERVICES, INC.

REGIONAL HEALTH SERVICES INC.

SUGARCREEK STATION

Part VII **Supplemental Information**
Provide additional information for responses to questions on Schedule R. See instructions.

THE HERITAGE SHADYSIDE

UPMC MEDICAL EDUCATION

UNIVERSITY OF PITTSBURGH CANCER INSTITUTE CANCER SERVICES

UNIVERSITY OF PITTSBURGH PHYSICIANS

UPMC ADVANCED PRACTICE PROVIDERS

UPMC ALTOONA

UPMC ALTOONA FOUNDATION

UPMC ALTOONA PARTNERSHIP FOR A HEALTHY COMMUNITY

UPMC BEDFORD

UPMC CHAUTAUQUA SERVICES INC.

UPMC COMMUNITY MEDICINE, INC.

UPMC COMMUNITY PROVIDER SERVICES

UPMC EAST

UPMC EMERGENCY MEDICINE, INC.

UPMC FOR YOU, INC.

UPMC HAMOT

UPMC HORIZON

UPMC HORIZON COMMUNITY HEALTH FOUNDATION

UPMC INTERNATIONAL HOLDINGS, INC.

UPMC LOCUM CLINICIANS

UPMC MCKEESPORT

UPMC MERCY

UPMC NORTHWEST

UPMC OVERSEAS, INC.

UPMC PASSAVANT

UPMC PRESBYTERIAN SHADYSIDE

UPMC ST. MARGARET

Part VII **Supplemental Information**
Provide additional information for responses to questions on Schedule R. See instructions.

UPMC HOME HEALTHCARE OF WESTERN PENNSYLVANIA

UPMC KANE

UPMC SUSQUEHANNA

UPMC MUNCY

DIVINE PROVIDENCE HOSPITAL OF THE SISTERS OF CHRISTIAN CHARITY

SUSQUEHANNA PHYSICIAN SERVICES

SUSQUEHANNA HEALTH SYSTEM INNOVATION CENTER, INC.

SUSQUEHANNA HEALTH FOUNDATION

UPMC WILLIAMSPORT

LAUREL HEALTH SYSTEM

UPMC WELLSBORO

UPMC LOCK HAVEN

UPMC SUNBURY

AUUE, INC.

SAFE HARBOR BEHAVIORAL HEALTH OF UPMC HAMOT

UPMC HOME CARE MANAGEMENT SERVICES

TWIN LAKES CENTER, INC.

UPMC TRAVEL STAFFING

CHARLES COLE MEMORIAL HOSPITAL

COLE FOUNDATION, INC.

HAMOT COLE VENTURES

SOMERSET COMMUNITY HOSPITAL FOUNDATION

SOMERSET HEALTH SERVICES, INC.

UPMC SOMERSET

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

TECHNICALLY RELATED ORGANIZATIONS, AS DEFINED IN THE FORM 990

Part VII **Supplemental Information**
Provide additional information for responses to questions on Schedule R. See instructions.

INSTRUCTIONS OF UPMC AS THE REQUISITE CONTROL FOR A PARENT, SUBSIDIARY, BROTHER/SISTER RELATIONSHIP DID NOT EXIST DURING THE FISCAL YEAR ENDED JUNE 30, 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.