

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
2020
Open to Public Inspection

A For the 2020 calendar year, or tax year beginning 10-01-2020, and ending 09-30-2021

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

C Name of organization
BERKSHIRE FACULTY SERVICES INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
725 NORTH STREET

City or town, state or province, country, and ZIP or foreign postal code
PITTSFIELD, MA 012014109

D Employer identification number
04-2995053

E Telephone number
(413) 447-2508

G Gross receipts \$ 58,402,270

F Name and address of principal officer:
DARLENE RODOWICZ
725 NORTH STREET
PITTSFIELD, MA 012014109

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.BERKSHIREHEALTHSYSTEMS.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1988

M State of legal domicile: MA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
TO ADVANCE HEALTH & WELLNESS OF OUR COMMUNITY IN A WELCOMING, INCLUSIVE & PERSONALIZED ENVIRONMENT.

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 | 2 |
| 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 0 |
| 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) | 5 | 366 |
| 6 Total number of volunteers (estimate if necessary) | 6 | 0 |
| 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 7a | 0 |
| b Net unrelated business taxable income from Form 990-T, line 39 | 7b | 0 |

| | Prior Year | Current Year |
|--|------------|--------------|
| 8 Contributions and grants (Part VIII, line 1h) | 0 | 5,886,057 |
| 9 Program service revenue (Part VIII, line 2g) | 45,127,448 | 52,516,213 |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 0 | 0 |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 0 | 0 |
| 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 45,127,448 | 58,402,270 |

| | | |
|---|-------------|-------------|
| 13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 0 | 0 |
| 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 53,233,519 | 54,113,048 |
| 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0 | | |
| 17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 21,118,126 | 17,126,623 |
| 18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 74,351,645 | 71,239,671 |
| 19 Revenue less expenses. Subtract line 18 from line 12 | -29,224,197 | -12,837,401 |

| | Beginning of Current Year | End of Year |
|--|---------------------------|-------------|
| 20 Total assets (Part X, line 16) | 13,113,767 | 16,167,156 |
| 21 Total liabilities (Part X, line 26) | 13,113,767 | 16,167,156 |
| 22 Net assets or fund balances. Subtract line 21 from line 20 | 0 | 0 |

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: 2022-08-15
SCOTT ST GEORGE CFO
Type or print name and title

| | | | | | |
|-------------------------------|----------------------------|----------------------|------|---|--------------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | | | | Firm's EIN ▶ |
| | Firm's address ▶ | | | | Phone no. |

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE MISSION OF BERKSHIRE FACULTY SERVICES IS TO ADVANCE HEALTH AND WELLNESS FOR EVERYONE IN OUR COMMUNITY IN A WELCOMING, INCLUSIVE, AND PERSONALIZED ENVIRONMENT.

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 \$ 65,459,648 including grants of \$) (Revenue \$ 52,516,213)
See Additional Data

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

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

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

4e Total program service expenses ▶ 65,459,648

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 | Yes | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? | Yes | |
| 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 | | No |
| 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 | | No |
| 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 Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III | | No |
| 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 | | No |
| 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 | | No |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | | No |
| 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 | | No |
| 10 | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V | | No |
| 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. | | |
| 11a | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI | | No |
| 11b | 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 | | No |
| 11c | 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 | | No |
| 11d | 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 | Yes | |
| 11e | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | Yes | |
| 11f | 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 | Yes | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII | | No |
| 12b | 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 | Yes | |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | | No |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | | No |
| 14b | 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 | | No |
| 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 | | No |
| 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 | | No |
| 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) | | No |
| 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 | | No |
| 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 | | No |
| 20a | Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | | No |
| 20b | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | | |
| 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 | | No |

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 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?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 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?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 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 in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed; 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website, Another's website, Upon request, Other (explain in Schedule O); 19 Describe in 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: SCOTT ST GEORGE 725 NORTH STREET PITTSFIELD, MA 01201 (413) 447-3366

Part VIII Statement of Revenue

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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include: Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; Other Revenue; and Total revenue.

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 | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | 46,660,024 | 46,660,024 | | |
| 8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) | 1,517,322 | 1,517,322 | | |
| 9 Other employee benefits | 3,254,170 | 3,254,170 | | |
| 10 Payroll taxes | 2,681,532 | 2,681,532 | | |
| 11 Fees for services (non-employees): | | | | |
| a Management | 5,780,023 | | 5,780,023 | |
| b Legal | | | | |
| c Accounting | | | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) | 337,530 | 337,530 | | |
| 12 Advertising and promotion | 280 | 280 | | |
| 13 Office expenses | 692,712 | 692,712 | | |
| 14 Information technology | 6,437 | 6,437 | | |
| 15 Royalties | | | | |
| 16 Occupancy | 477,301 | 477,301 | | |
| 17 Travel | 12,048 | 12,048 | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | | | | |
| 23 Insurance | 2,023,036 | 2,023,036 | | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a EXTERNAL LABOR | 6,176,545 | 6,176,545 | | |
| b CME & OTHER MD EXPENSE | 862,582 | 862,582 | | |
| c INTERCOMPANY SALARY & F | 421,972 | 421,972 | | |
| d | | | | |
| e All other expenses | 336,157 | 336,157 | | |
| 25 Total functional expenses. Add lines 1 through 24e | 71,239,671 | 65,459,648 | 5,780,023 | 0 |
| 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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). | | | | |

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year |
|---|--|--------------------------|------------|--------------------|
| Assets | 1 Cash—non-interest-bearing | 17,961 | 1 | 5,960,465 |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | 2,808,645 | 4 | 3,502,474 |
| | 5 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 | | 5 | |
| | 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) | | 6 | |
| | 7 Notes and loans receivable, net | 172,418 | 7 | 145,737 |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | 132,890 | 9 | 121,972 |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a | | |
| | b Less: accumulated depreciation | 10b | | 10c |
| | 11 Investments—publicly traded securities | | 11 | |
| | 12 Investments—other securities. See Part IV, line 11 | | 12 | |
| | 13 Investments—program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets. See Part IV, line 11 | 9,981,853 | 15 | 6,436,508 |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 13,113,767 | 16 | 16,167,156 | |
| Liabilities | 17 Accounts payable and accrued expenses | 8,393,225 | 17 | 7,345,365 |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | | 19 | 162,776 |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 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 | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | |
| | 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 | 4,720,542 | 25 | 8,659,015 |
| | 26 Total liabilities. Add lines 17 through 25 | 13,113,767 | 26 | 16,167,156 |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33. | | | |
| | 27 Net assets without donor restrictions | | 27 | |
| | 28 Net assets with donor restrictions | | 28 | |
| | Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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 | 0 | 32 | 0 | |
| 33 Total liabilities and net assets/fund balances | 13,113,767 | 33 | 16,167,156 | |

Part XI Reconciliation of Net Assets

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

| | | | |
|-----------|--|-----------|-------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 58,402,270 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 71,239,671 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -12,837,401 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 0 |
| 5 | Net unrealized gains (losses) on investments | 5 | |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 12,837,401 |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 0 |

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

| | Yes | No |
|-----------|-----|----|
| 2a | | No |
| 2b | Yes | |
| 2c | Yes | |
| 3a | Yes | |
| 3b | Yes | |

Additional Data

Software ID:

Software Version:

EIN: 04-2995053

Name: BERKSHIRE FACULTY SERVICES INC

Form 990 (2020)

Form 990, Part III, Line 4a:

PROVIDING MEDICAL EDUCATION AND MEDICAL SERVICES THROUGH DULYQUALIFIED AND LICENSED PHYSICIANS, NURSES, AND SUPPORT PERSONNELFOR THE BENEFIT OF BERKSHIRE MEDICAL CENTER, INC. AND AFFILIATEDORGANIZATIONS. BERKSHIRE FACULTY SERVICES EMPLOYS FACULTYMEMBERS OF THE UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL ANDBERKSHIRE MEDICAL CENTER TO PROVIDE MEDICAL CARE TO PATIENTS ATBERKSHIRE MEDICAL CENTER; SUCH PATIENT CARE IS AN INTEGRAL PART OFTHE CLINICAL INSTRUCTION PROVIDED FOR MEDICAL STUDENTS ANDRESIDENTS. BMC PROVIDES SUCH CLINICAL INSTRUCTION AS A NECESSARYPART OF THE EDUCATIONAL PROCESS FOR UNIVERSITY OF MASSACHUSETTSMEDICAL SCHOOL MEDICAL STUDENTS AND ACCEPTED PARTICIPANTS INBERKSHIRE MEDICAL CENTER'S RESIDENCY PROGRAM. IN CONNECTION WITHTHE PATIENT CARE IT PROVIDES, BERKSHIRE FACULTY SERVICES BILLS THEPATIENTS OR THIRD-PARTY PAYORS, PAYS ITS EMPLOYEES SALARIES ANDOTHER OPERATING EXPENSES, AND TO THE EXTENT POSSIBLE, PROVIDESCONTRIBUTIONS TO BERKSHIRE MEDICAL CENTER IN SUPPORT OF ITSEDUCATIONAL AND RESEARCH MISSIONS.

SCHEDULE A
(Form 990 or 990-EZ)

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
2020
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
BERKSHIRE FACULTY SERVICES INC

Employer identification number
04-2995053

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

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

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

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1- 10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|-----------|--|---|----|---|---|
| | | | Yes | No | | |
| (A) BERKSHIRE MEDICAL CENTER INC | 042791396 | 3 | Yes | | 0 | 0 |
| (B) FAIRVIEW HOSPITAL | 042133860 | 3 | Yes | | 0 | 0 |
| Total | 2 | | | | 0 | 0 |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . . | | | | | | |
| 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) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (f) Total |
|--|----------|----------|----------|----------|-----------|-----------|
| 7 Amounts from line 4. . . | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . . | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on. . . | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . . | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | |
| 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|-----------|--|
| 14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f)) | 14 | |
| 15 Public support percentage for 2019 Schedule A, Part II, line 14 | 15 | |
| 16a 33 1/3% support test—2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| b 33 1/3% support test—2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| 17a 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| b 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/> | | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/> | | |

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | | (a) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (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) 2016 | (b) 2017 | (c) 2018 | (d) 2019 | (e) 2020 | (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 in 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 2020 (line 8, column (f) divided by line 13, column (f)) | 15 | |
| 16 | Public support percentage from 2019 Schedule A, Part III, line 15 | 16 | |

Section D. Computation of Investment Income Percentage

| | | | |
|-----------|--|-----------|--|
| 17 | Investment income percentage for 2020 (line 10c, column (f) divided by line 13, column (f)) | 17 | |
| 18 | Investment income percentage from 2019 Schedule A, Part III, line 17 | 18 | |

19a 33 1/3% support tests—2020. 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—2019. 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, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | | Yes | No |
|------------|--|-----|----|
| 1 | Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i> | | |
| 1 | | Yes | |
| 2 | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | No |
| 2 | | | No |
| 3a | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i> | | No |
| 3a | | | No |
| b | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | | |
| 3b | | | |
| c | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 3c | | | |
| 4a | Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i> | | No |
| 4a | | | No |
| b | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i> | | |
| 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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i> | | |
| 4c | | | |
| 5a | Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i> | | No |
| 5a | | | No |
| 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? <i>If "Yes," provide detail in Part VI.</i> | | No |
| 6 | | | No |
| 7 | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | No |
| 7 | | | No |
| 8 | Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i> | | No |
| 8 | | | No |
| 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))? <i>If "Yes," provide detail in Part VI.</i> | | No |
| 9a | | | No |
| b | Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i> | | No |
| 9b | | | No |
| c | Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i> | | No |
| 9c | | | No |
| 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)? <i>If "Yes," answer line 10b below.</i> | | No |
| 10a | | | No |
| b | Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i> | | |
| 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 in lines 11b and 11c below, the governing body of a supported organization? | | |
| b | A family member of a person described in 11a above? | | |
| c | A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i> | | |
| | | 11a | No |
| | | 11b | No |
| | | 11c | No |

Section B. Type I Supporting Organizations

| | | Yes | No |
|----------|--|----------|----|
| 1 | Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> | | |
| | | 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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i> | | |
| | | 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i> | | |
| | | 1 | No |

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 | |
| 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i> | | |
| | | 2 | |
| 3 | By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i> | | |
| | | 3 | |

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 | <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | |
| b | <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | |
| c | <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions) | | |
| 2 | Activities Test. Answer lines 2a and 2b below. | | |
| a | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> | Yes | No |
| | | 2a | |
| b | Did the activities described in line 2a constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i> | | |
| | | 2b | |
| 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? <i>If "Yes" or "No" provide details in Part VI.</i> | | |
| | | 3a | |
| b | Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i> | | |
| | | 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): | 1 | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | |
| 2 | Acquisition indebtedness applicable to non-exempt use assets | 2 | |
| 3 | Subtract line 2 from line 1d | 3 | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by 0.035 | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |
| Section C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 | Enter 85% of line 1 | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 | Enter greater of line 2 or line 3 | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) | | |

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 (<i>prior IRS approval required - provide details in Part VI</i>) | 5 | |
| 6 Other distributions (<i>describe in Part VI</i>). See instructions | 6 | |
| 7 Total annual distributions. Add lines 1 through 6. | 7 | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions | 8 | |
| 9 Distributable amount for 2020 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-2020 | (iii) Distributable Amount for 2020 |
|--|-------------------------------------|---|--|
| 1 Distributable amount for 2020 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2020 (reasonable cause required-- <i>explain in Part VI</i>). See instructions. | | | |
| 3 Excess distributions carryover, if any, to 2020: | | | |
| a From 2015. | | | |
| b From 2016. | | | |
| c From 2017. | | | |
| d From 2018. | | | |
| e From 2019. | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2020 distributable amount | | | |
| i Carryover from 2015 not applied (see instructions) | | | |
| j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 Distributions for 2020 from Section D, line 7: | | | |
| \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2020 distributable amount | | | |
| c Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions. | | | |
| 7 Excess distributions carryover to 2021. Add lines 3j and 4c. | | | |
| 8 Breakdown of line 7: | | | |
| a Excess from 2016. | | | |
| b Excess from 2017. | | | |
| c Excess from 2018. | | | |
| d Excess from 2019. | | | |
| e Excess from 2020. | | | |

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).

| |
|-------------------------------------|
| Facts And Circumstances Test |
|-------------------------------------|

990 Schedule A, Supplemental Information

| Return Reference | Explanation |
|-------------------------------|---|
| SCHEDULE A, SECTION C, LINE 1 | BERKSHIRE FACULTY SERVICES, INC. HAS TWO DIRECTORS. DAVE PHELPS IS A DIRECTOR FOR BERKSHIRE FACULTY SERVICES, INC. AS WELL AS BERKSHIRE MEDICAL CENTER, INC. AND FAIRVIEW HOSPITAL. |

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2020

Open to Public Inspection

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

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

Department of the Treasury Internal Revenue Service

Name of the organization BERKSHIRE FACULTY SERVICES INC

Employer identification number 04-2995053

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

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

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4.

- 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...
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes...

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).
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.

Table with 2 columns: Line number, Held at the End of the Year. Rows 2a-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?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

- 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:
(ii) 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 are a significant use of its collection items (check all that apply):
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange programs
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
b If "Yes," explain the arrangement in Part XIII and complete the following table:
Table with columns: Amount, 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance
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.

Table with 5 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment
b Permanent endowment
c Term endowment
The percentages on lines 2a, 2b, and 2c should equal 100%.
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
(i) Unrelated organizations
(ii) Related organizations
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Table with 4 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 0

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 _____ | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| (I) | | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) | | |

Part VIII Investments—Program Related.

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

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| (10) | | |
| Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.) | | |

Part IX Other Assets.

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

| (a) Description | (b) Book value |
|--|----------------|
| (1) DEFERRED COMPENSATION 457B | 6,234,059 |
| (2) LEASE ASSET | 202,449 |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) | 6,436,508 |

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) DEFERRED COMPENSATION | 6,234,059 |
| (3) DUE TO AFFILIATES | 2,334,585 |
| (4) LEASE LIABILITY | 90,371 |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) | 8,659,015 |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

| | | | | |
|----------|--|-----------|-----------|--|
| 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.

| Return Reference | Explanation |
|---------------------------|-------------|
| See Additional Data Table | |
| | |
| | |
| | |
| | |
| | |
| | |

Additional Data

Software ID:

Software Version:

EIN: 04-2995053

Name: BERKSHIRE FACULTY SERVICES INC

Supplemental Information

| Return Reference | Explanation |
|------------------|--|
| PART X, LINE 2: | THE FINANCIAL ACTIVITIES OF BERKSHIRE FACULTY SERVICES, INC. ARE INCLUDED WITHIN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS OF BERKSHIRE HEALTH SYSTEMS, INC. AND AFFILIATES FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020. THOSE FINANCIALS INCLUDE THE FOLLOWING FIN-48 FOOTNOTE: "THE HEALTH SYSTEM FOLLOWS THE ACCOUNTING GUIDANCE FOR UNCERTAINTIES IN INCOME TAX POSITIONS, WHICH REQUIRES THAT A TAX POSITION BE RECOGNIZED OR DERECOGNIZED BASED ON A "MORE LIKELY THAN NOT" THRESHOLD. THE HEALTH SYSTEM HAS DETERMINED THAT THERE ARE NO SUCH POSITIONS, INDIVIDUALLY OR IN THE AGGREGATE, THAT ARE MATERIAL TO THE CONSOLIDATED FINANCIAL STATEMENTS." |

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047
2020
Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization
BERKSHIRE FACULTY SERVICES INC

Employer identification number
04-2995053

Part I Questions Regarding Compensation

| | Yes | No | | | | | | | | |
|--|--|--|--|--|---|--|---|--|--|--|
| <p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax idemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table> | <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use | <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence | <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees | <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) | | |
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use | | | | | | | | | |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence | | | | | | | | | |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees | | | | | | | | | |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) | | | | | | | | | |
| <p>b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p> | 1b | | | | | | | | | |
| <p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?</p> | 2 | | | | | | | | | |
| <p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table> | <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract | <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study | <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee | | | | |
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract | | | | | | | | | |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study | | | | | | | | | |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee | | | | | | | | | |
| <p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p> | 4a | No | | | | | | | | |
| | 4b | No | | | | | | | | |
| | 4c | No | | | | | | | | |
| <p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p> | 5a | No | | | | | | | | |
| | 5b | No | | | | | | | | |
| <p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p> | 6a | No | | | | | | | | |
| | 6b | No | | | | | | | | |
| <p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III</p> | 7 | No | | | | | | | | |
| <p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p> | 8 | No | | | | | | | | |
| <p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p> | 9 | | | | | | | | | |

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

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

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

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|---------------------------------|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| 1 DAVID E PHELPS PRESIDENT | (i) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (ii) | 923,432 | 0 | 46,284 | 12,825 | 39,612 | 1,022,153 | 0 |
| 2 ANDREW DEMAGGIO PHYSICIAN | (i) | 506,903 | 397,680 | 3,767 | 12,825 | 26,054 | 947,229 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 JASON BRATCHER PHYSICIAN | (i) | 508,628 | 171,725 | 1,411 | 12,825 | 12,428 | 707,017 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 DARLENE RODOWICZ TREASURER | (i) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (ii) | 565,033 | 0 | 80,994 | 11,922 | 42,261 | 700,210 | 0 |
| 5 JOSEPH EMRICH PHYSICIAN | (i) | 621,873 | 0 | 13,136 | 12,825 | 36,143 | 683,977 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 STEVEN F WILL PHYSICIAN | (i) | 625,360 | 0 | 4,522 | 12,825 | 32,403 | 675,110 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 GAURAV JAIN PHYSICIAN | (i) | 438,536 | 173,785 | 2,651 | 10,651 | 34,354 | 659,977 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
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Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

| Return Reference | Explanation |
|---------------------|---|
| SCHEDULE J, PART II | <p>IN REFERENCE TO FORM 990, PART VII AND SCHEDULE J PART II, NO COMPENSATION IS PAID BY THE FILING ENTITY TO ANY DIRECTOR (TRUSTEE) FOR HIS OR HER ROLE AS DIRECTOR (TRUSTEE). THE OFFICERS OF THE FILING ENTITY ARE COMPENSATED FOR THEIR ROLES AS OFFICERS. PHYSICIANS WHO SERVE AS DIRECTOR (TRUSTEE) ARE COMPENSATED FOR THEIR ROLES AS PHYSICIANS. A PORTION OF THE COMPENSATION AMOUNT PAID TO OFFICERS OF THE FILING ENTITY IS ALLOCATED INTERNALLY AMONG THE FILING ENTITY AND ITS 25 ASSOCIATED NON-PROFIT, TAX-EXEMPT ENTITIES IN ORDER TO PROPERLY REFLECT THE DIVISION OF THE OFFICERS' TIME AND EFFORT AMONG THOSE VARIOUS ENTITIES AND EACH ENTITY'S RELATIVE CONTRIBUTION TO THE OFFICERS' TOTAL COMPENSATION (SEE BELOW). COMPENSATION OF THE CHIEF EXECUTIVE OFFICER, DAVID PHELPS, IS REVIEWED AND ESTABLISHED AT LEAST BIANNUALLY BY THE INDEPENDENT VOLUNTEER GOVERNING BODY OF BERKSHIRE HEALTH SYSTEMS, INC. (PARENT ORGANIZATION OF THE FILING ENTITY), BASED ON PERFORMANCE REVIEWS AND COMPARISON TO INDEPENDENTLY ESTABLISHED, REGIONALLY APPROPRIATE BENCHMARKS FOR SIMILAR POSITIONS IN SIMILARLY SIZED HEALTHCARE ORGANIZATIONS, AS VERIFIED BY INDEPENDENT, NATIONALLY RECOGNIZED COMPENSATION CONSULTANTS. COMPENSATION OF OTHER OFFICERS AND KEY EMPLOYEES IS SET IN ACCORDANCE WITH GOVERNING-BODY ESTABLISHED PRINCIPLES BASED ON COMPARABLE BENCHMARK IDENTIFIED BY SUCH INDEPENDENT CONSULTANTS. IN THE REPORTING YEAR, THE GOVERNING BODY TARGETED TOTAL COMPENSATION FOR MANAGEMENT EMPLOYEES AT THE 60TH PERCENTILE OF APPROPRIATE BENCHMARKS (OTHER THAN THE CHIEF EXECUTIVE OFFICER WHOSE TOTAL COMPENSATION REMAINS TARGETED AT THE 50TH PERCENTILE). FOR MOST OF MR. PHELPS' 20+-YEAR TENURE AS CHIEF EXECUTIVE OFFICER, A WRITTEN AGREEMENT BETWEEN BERKSHIRE HEALTH SYSTEMS AND MR. PHELPS HAS CALLED FOR BERKSHIRE HEALTH SYSTEMS (AND ITS AFFILIATES) TO FUND A RETIREMENT PROGRAM THAT, WHEN ADDED TO HIS BASE COMPENSATION AND OTHER ROUTINE BENEFITS, WAS INTENDED TO BRING MR. PHELPS' TOTAL COMPENSATION CLOSE TO THE 50TH PERCENTILE RANGE OF TOTAL COMPENSATION FOR COMPARABLE EXECUTIVES IN COMPARABLE HEALTHCARE ORGANIZATIONS, AS DETERMINED BY INDEPENDENT, NATIONALLY RECOGNIZED COMPENSATION REVIEWERS. MR. PHELPS' CASH COMPENSATION AND BENEFITS ARE ALLOCATED AMONG THE 26 RELATED ENTITIES FOR WHICH MR. PHELPS IS RESPONSIBLE. DAVID E. PHELPS, PRESIDENT: BERKSHIRE MEDICAL CENTER, INC. 26 HOURS/50 TOTAL HOURS \$504,253 BERKSHIRE FACULTY SERVICES, INC. 8.75/50 HOURS \$169,700 FAIRVIEW HOSPITAL 3.5/50 HOURS \$67,880 BERKSHIRE INDEMNITY COMPANY, SPC, LTD. 1.75/50 HOURS \$33,940 BHS MANAGEMENT SERVICES, INC. 10/50 HOURS FOR THE BENEFIT OF: BOURNE MANAGEMENT SYSTEMS, INC. \$11,350 GREENFIELD MANAGEMENT SYSTEMS, INC. \$ 11,882 NEW BEDFORD MANAGEMENT SYSTEMS, INC. \$14,095 NORTHAMPTON MANAGEMENT SYSTEMS, INC. \$14,650 EAST LONGMEADOW MANAGEMENT SYSTEMS, INC. \$6,371 DANVERS MANAGEMENT SYSTEMS, INC. \$6,256 PEABODY MANAGEMENT SYSTEMS, INC. \$11,336 SOUTH YARMOUTH MANAGEMENT SYSTEMS, INC. \$7,234 WILLOWOOD OF GREAT BARRINGTON, INC. \$9,850 WILLOWOOD OF NORTH ADAMS, INC. \$8,889 WILLOWOOD OF WILLIAMSTOWN, INC. \$14,288 HILLCREST EXTENDED CARE SERVICES, INC. \$28,179 BERKSHIRE RETIREMENT COMMUNITY, INC. \$4,371 BERKSHIRE EXTENDED CARE SERVICES, INC. \$2,175 INTEGRINURSE, INC. \$1,728 INTEGRISCRIP, INC. \$4,377 HOSPICECARE IN THE BERKSHIRES, INC. \$10,935 HOSPICE OF FRANKLIN COUNTY, INC. \$3,896 PITTSFIELD MANAGEMENT SYSTEMS, INC. \$12,477 HOLYOKE RETIREMENT COMMUNITY, INC. \$9,604 DARLENE RODOWICZ, TREASURER: BERKSHIRE MEDICAL CENTER, INC. 37 HOURS/50 TOTAL HOURS \$478,059 BERKSHIRE FACULTY SERVICES, INC. 7/50 HOURS \$90,444 FAIRVIEW HOSPITAL 3/50 HOURS \$38,762 BERKSHIRE INDEMNITY COMPANY, SPC, LTD. 2.5/50 HOURS \$32,301 BHS MANAGEMENT SERVICES, INC. 0.5/50 HOURS FOR THE BENEFIT OF: BERKSHIRE HEALTHCARE SYSTEMS, INC. \$6,460</p> |

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2020**Open to Public Inspection**

Department of the Treasury

Name of the organization

BERKSHIRE FACULTY SERVICES INC

Employer identification number

04-2995053

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--------------------------------------|---|
| FORM 990, PART VI, SECTION A, LINE 3 | BERKSHIRE FACULTY SERVICES RELIES ON BHS MANAGEMENT SERVICES, INC. TO PROVIDE MANAGEMENT AND SUPPORT SERVICES FOR THE CHIEF EXECUTIVE OFFICER, CHIEF FINANCIAL OFFICER, VP GENERAL CO UNSEL, VP OF HUMAN RESOURCES, AND VP OF PHYSICIAN SERVICES. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|--|
| FORM 990, PART VI, SECTION A, LINE 6 | BHS MANAGMENT SERVICES, INC. IS THE SOLE CORPORATE MEMBER OF BERKSHIRE FACULTY SERVICES. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--|--|
| FORM 990, PART VI, SECTION A, LINE 7A | THE BOARD OF TRUSTEES IS ELECTED BY THE MEMBERS OF THE BOARD OF TRUSTEES OF BERKSHIRE HEALTH SYSTEMS, INC. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--|--|
| FORM 990, PART VI, SECTION A, LINE 7B | DECISIONS OF THE BFS BOARD ARE SUBJECT TO REVIEW BY THE BOARD OF BHS, INC. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--|---|
| FORM 990, PART VI, SECTION B, LINE 11B | BERKSHIRE HEALTH SYSTEMS ("BHS") WILL MAKE THE FORMS 990 FOR BHS AND AFFILIATES AVAILABLE TO THE MEMBERS OF THE RESPECTIVE GOVERNING BODIES FOR THEIR REVIEW BY (A) SENDING COPIES TO THEM PHYSICALLY OR ELECTRONICALLY, OR (B) NOTIFYING THE MEMBERS THAT THE FORMS 990 CAN BE ACCESSED BY A SECURE WEB-BASED FOLDER BEFORE THEY ARE FILED WITH THE IRS. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---|---|
| FORM 990, PART VI, SECTION B, LINE 12C | THE ORGANIZATION ENFORCES AND MONITORS ITS CONFLICT OF INTEREST POLICY BY REQUIRING ALL MEMBERS OF THE GOVERNING BODY AS WELL AS ALL OFFICERS, KEY EMPLOYEES AND HIGHEST COMPENSATED EMPLOYEES TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST (A) ANNUALLY AND (B) AS POTENTIAL CONFLICTS ARISE. THE EXECUTIVE COMMITTEE OF THE GOVERNING BOARD IS NOT PERMITTED TO HAVE MATERIAL CONFLICTS OF INTEREST AND MEMBERS OF THE GOVERNING BODY ARE TO ABSTAIN FROM ACTION THAT MAY BE INFLUENCED BY THEIR CONFLICT OR POTENTIAL CONFLICT BY (A) NOT VOTING, OR (B) NOT VOTING AND LEAVING THE ROOM, OR (C) LEAVING THE GOVERNING BODY, AS DETERMINED BY THE GOVERNING BODY. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---------------------------------------|--|
| FORM 990, PART VI, SECTION B, LINE 15 | COMPENSATION OF THE CHIEF EXECUTIVE OFFICER IS REVIEWED AND ESTABLISHED AT LEAST BIANNUALLY BY THE INDEPENDENT, VOLUNTEER BHS GOVERNING BODY, BASED ON PERFORMANCE REVIEWS AND COMPARISON TO INDEPENDENTLY ESTABLISHED, REGIONALLY APPROPRIATE BENCHMARKS FOR SIMILAR POSITIONS IN SIMILARLY SIZED HEALTHCARE ORGANIZATIONS, AS VERIFIED BY INDEPENDENT, NATIONALLY RECOGNIZED COMPENSATION CONSULTANTS. COMPENSATION OF OTHER OFFICERS AND KEY EMPLOYEES IS SET IN ACCORDANCE WITH GOVERNING BODY-ESTABLISHED PRINCIPLES BASED ON COMPARABLE BENCHMARK IDENTIFIED BY SUCH INDEPENDENT CONSULTANTS. IN THE REPORTING YEAR, THE GOVERNING BODY TARGETED TOTAL COMPENSATION FOR MANAGEMENT EMPLOYEES AT THE 60TH PERCENTILE OF APPROPRIATE BENCHMARKS. THE ORGANIZATION FOLLOWED THIS PROCESS FOR TAX YEAR BEING REPORTED. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---------------------------------------|--|
| FORM 990, PART VI, SECTION C, LINE 18 | BERKSHIRE FACULTY SERVICES, INC'S FORM 990 REPORT IS AVAILABLE ON THE FOLLOWING WEBSITES: GUIDESTAR AT WWW.GUIDESTAR.ORG OFFICE OF THE MA ATTORNEY GENERAL AT WWW.CHARITIES.AGO.STATE.MA.US/CHARITIES/ |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--|---|
| FORM 990, PART VI, SECTION C, LINE 19 | GOVERNANCE DOCUMENTS, THE CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILAB LE TO THE PUBLIC AT THE OFFICES OF (A) THE CHIEF FINANCIAL OFFICER, AND (B) THE VICE PRESI DENT AND GENERAL COUNSEL AT 725 NORTH STREET, PITTSFIELD, MA 01201. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|----------------------------------|-----------------------------|
| FORM 990, PART XI, LINE 9: | EQUITY TRANSFER 12,837,401. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|-----------------------------------|--|
| FORM 990, PART XII, LINE 2C | THE PROCESS USED BY THE AUDIT COMMITTEE FOR THE OVERSIGHT OF THE AUDIT OF FINANCIAL STATEMENTS HAS NOT CHANGED COMPARED TO THE PRIOR YEAR. |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---------------------------------|--|
| FORM 990, PART VI, LINE 2 | BERKSHIRE FACULTY SERVICES (BFS) IS PART OF AN INTEGRATED DELIVERY SYSTEM INCLUDING NOT FOR PROFIT COMMUNITY HOSPITALS, WHICH HAVE COMMUNITY BOARDS. BFS IS A PHYSICIAN SERVICES SUPPORTING ORGANIZATION, WHICH SUPPORTS BERKSHIRE HEALTH SYSTEMS AND ITS AFFILIATES. THE BFS BOARD IS COMPRISED OF EMPLOYEES OF BERKSHIRE HEALTH SYSTEMS MANAGEMENT SERVICES, INC. (BHSM) WHO ARE ALSO THE OFFICERS OF BERKSHIRE FACULTY SERVICES, INC. AND WHO HOLD THE SAME OFFICE ON THE BOARD OF BERKSHIRE MEDICAL CENTER INC. THIS BOARD STRUCTURE HAS NOT CHANGED SIGNIFICANTLY SINCE THE ORGANIZATION APPLIED FOR EXEMPT STATUS. |

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2020

Open to Public Inspection

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
BERKSHIRE FACULTY SERVICES INC

Employer identification number

04-2995053

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Exempt Code section | (e) Public charity status (if section 501(c)(3)) | (f) Direct controlling entity | (g) Section 512(b)(13) controlled entity? | |
|---|-------------------------|--|----------------------------|---|----------------------------------|--|----|
| | | | | | | Yes | No |
| (1) BERKSHIRE HEALTH SYSTEMS INC 725 NORTH STREET PITTSFIELD, MA 01201 04-2442944 | PARENT CORPORATION | MA | 501 (C) (3) | 12B-II | N/A | | No |
| (2) BERKSHIRE MEDICAL CENTER INC 725 NORTH STREET PITTSFIELD, MA 01201 04-2791396 | ACUTE CARE HOSPITAL | MA | 501 (C) (3) | 3 | N/A | | No |
| (3) FAIRVIEW HOSPITAL 725 NORTH STREET PITTSFIELD, MA 01201 04-2133860 | ACUTE CARE HOSPITAL | MA | 501 (C) (3) | 3 | N/A | | No |
| (4) BHS MANAGEMENT SERVICES INC 725 NORTH STREET PITTSFIELD, MA 01201 22-2755258 | MANAGEMENT SERVICES | MA | 501 (C) (3) | 12B-II | N/A | | No |
| | | | | | | | |
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| | | | | | | | |

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

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Predominant income (related, unrelated, excluded from tax under sections 512-514) | (f) Share of total income | (g) Share of end-of-year assets | (h) Disproportionate allocations? | | (i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j) General or managing partner? | | (k) Percentage ownership |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|--------------------------------------|----|--|-------------------------------------|----|-----------------------------|
| | | | | | | | Yes | No | | Yes | No | |
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Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

| (a) Name, address, and EIN of related organization | (b) Primary activity | (c) Legal domicile (state or foreign country) | (d) Direct controlling entity | (e) Type of entity (C corp, S corp, or trust) | (f) Share of total income | (g) Share of end-of-year assets | (h) Percentage ownership | (i) Section 512(b)(13) controlled entity? | |
|---|-------------------------|--|----------------------------------|--|------------------------------|------------------------------------|-----------------------------|--|----|
| | | | | | | | | Yes | No |
| (1) TRI-STATE MEDICAL MANAGEMENT CORP 725 NORTH STREET PITTSFIELD, MA 01201 04-0913352 | REAL ESTATE MANAGEMENT | MA | FAIRVIEW HOSPITAL | C | | | 100.000 % | | No |
| (2) BERKSHIRE FAMILY PRACTICE ASSOCIATES PC 20 ELM STREET PITTSFIELD, MA 01201 84-2155335 | HEALTH SERVICES | MA | N/A | C | | | | | No |
| (3) BERKSHIRE ORTHOPAEDIC ASSOCIATES INC 24 PARK STREET PITTSFIELD, MA 01201 04-3017240 | HEALTH SERVICES | MA | N/A | C | | | | | No |
| (4) BERKSHIRE APOTHECARY INC 725 NORTH STREET PITTSFIELD, MA 01201 84-3975327 | RETAIL PHARMACY | MA | BERKSHIRE MEDICAL CENTER INC | C | | | 100.000 % | | No |
| (5) BERKSHIRE EAR NOSE THROAT AND AUDIOLOGY ASSOCIATES PC 510 NORTH STREET 10 PITTSFIELD, MA 01201 22-2683819 | HEALTH SERVICES | MA | N/A | C | | | | | No |
| | | | | | | | | | |
| | | | | | | | | | |

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

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

| | | Yes | No |
|--|---|-----|----|
| 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 | | No |
| b | Gift, grant, or capital contribution to related organization(s) | | No |
| c | Gift, grant, or capital contribution from related organization(s) | | No |
| d | Loans or loan guarantees to or for related organization(s) | | No |
| e | Loans or loan guarantees by related organization(s) | | No |
| f | Dividends from related organization(s) | | No |
| g | Sale of assets to related organization(s) | | No |
| h | Purchase of assets from related organization(s) | | No |
| i | Exchange of assets with related organization(s) | | No |
| j | Lease of facilities, equipment, or other assets to related organization(s) | | No |
| k | Lease of facilities, equipment, or other assets from related organization(s) | Yes | |
| l | Performance of services or membership or fundraising solicitations for related organization(s) | Yes | |
| m | Performance of services or membership or fundraising solicitations by related organization(s) | Yes | |
| n | Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) | Yes | |
| o | Sharing of paid employees with related organization(s) | Yes | |
| p | Reimbursement paid to related organization(s) for expenses | Yes | |
| q | Reimbursement paid by related organization(s) for expenses | Yes | |
| r | Other transfer of cash or property to related organization(s) | Yes | |
| s | Other transfer of cash or property from related organization(s) | | No |

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 |
|-------------------------------------|-------------------------------|------------------------|--|
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Part VII **Supplemental Information**

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

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