

PUBLIC DISCLOSURE COPY

Form **990-T**

**Exempt Organization Business Income Tax Return  
(and proxy tax under section 6033(e))**

OMB No. 1545-0047

**2022**

For calendar year 2022 or other tax year beginning \_\_\_\_\_, 2022, and ending \_\_\_\_\_, 20\_\_\_\_\_

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Department of the Treasury  
Internal Revenue Service

Open to Public Inspection  
for 501(c)(3)  
Organizations Only

<p><b>A</b> <input type="checkbox"/> Check box if address changed.</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501( C )( 3 )  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A</p>	<b>Print or Type</b>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>JOINT COMMISSION ON ACCREDITATION OF HEALTHCARE ORGANIZATIONS</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.  <b>ONE RENAISSANCE BLVD, SUITE 401</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>OAKBROOK TERRACE, IL 60181</b></p> <p><b>C</b> Book value of all assets at end of year . . . . . <b>334,608,248.</b></p>	<p><b>D</b> Employer identification number  <b>36-2229255</b></p> <p><b>E</b> Group exemption number (see instructions)</p> <p><b>F</b> <input type="checkbox"/> Check box if an amended return.</p>
<p><b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university</p> <p><b>H</b> Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439</p> <p><b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation . . . . . <input type="checkbox"/></p> <p><b>J</b> Enter the number of attached Schedules A (Form 990-T) . . . . . <b>1</b></p> <p><b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  If "Yes," enter the name and identifying number of the parent corporation</p> <p><b>L</b> The books are in care of (SEE STATEMENT) Telephone number <b>(630) 792-5682</b></p>			

<b>Part I Total Unrelated Business Taxable Income</b>		
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) . . . . .	<b>1</b>	<b>0</b>
2 Reserved . . . . .	<b>2</b>	
3 Add lines 1 and 2 . . . . .	<b>3</b>	<b>0</b>
4 Charitable contributions (see instructions for limitation rules) . . . . .	<b>4</b>	<b>0</b>
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>0</b>
6 Deduction for net operating loss. See instructions . . . . .	<b>6</b>	<b>0</b>
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 . . . . .	<b>7</b>	<b>0</b>
8 Specific deduction (generally \$1,000, but see instructions for exceptions) . . . . .	<b>8</b>	<b>0</b>
9 <b>Trusts.</b> Section 199A deduction. See instructions . . . . .	<b>9</b>	<b>0</b>
10 <b>Total deductions.</b> Add lines 8 and 9 . . . . .	<b>10</b>	<b>0</b>
11 <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero . . . . .	<b>11</b>	<b>0</b>

<b>Part II Tax Computation</b>		
1 <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) . . . . .	<b>1</b>	<b>0</b>
2 <b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) . . . . .	<b>2</b>	
3 <b>Proxy tax.</b> See instructions . . . . .	<b>3</b>	<b>0</b>
4 Other tax amounts. See instructions . . . . .	<b>4</b>	<b>0</b>
5 Alternative minimum tax (trusts only) . . . . .	<b>5</b>	<b>0</b>
6 <b>Tax on noncompliant facility income.</b> See instructions . . . . .	<b>6</b>	<b>0</b>
7 <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies . . . . .	<b>7</b>	<b>0</b>

**Part III Tax and Payments**

<b>1a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>1a</b>	0	
<b>b</b>	Other credits (see instructions)	<b>1b</b>	0	
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>1c</b>	0	
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>1d</b>		
<b>e</b>	<b>Total credits.</b> Add lines 1a through 1d	<b>1e</b>	0	
<b>2</b>	Subtract line 1e from Part II, line 7	<b>2</b>	0	
<b>3</b>	Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	<b>3</b>	0	
<b>4</b>	<b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	<b>4</b>	0	
<b>5</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	<b>5</b>	0	
<b>6a</b>	Payments: A 2021 overpayment credited to 2022	<b>6a</b>	0	
<b>b</b>	2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>	0	
<b>c</b>	Tax deposited with Form 8868	<b>6c</b>	0	
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>6d</b>	0	
<b>e</b>	Backup withholding (see instructions)	<b>6e</b>	0	
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>6f</b>	0	
<b>g</b>	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other <input type="checkbox"/> Total	<b>6g</b>	0	
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6g	<b>7</b>	0	
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>	0	
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	<b>9</b>	0	
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	<b>10</b>	0	
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2023 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	<b>11</b>	0	

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b>	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here <u>CH, SA, SN</u>	Yes	No
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		✓
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year . . . . \$ <u>26,529</u>		
<b>4</b>	Enter available pre-2018 NOL carryovers here \$ <u>52,501</u> . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
<b>5</b>	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
	<u>901101</u>	\$ <u>26,568</u>	
		\$	
		\$	
		\$	
<b>6a</b>	Did the organization change its method of accounting? (see instructions)		✓
<b>b</b>	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 11228? If "No," explain in Part V.		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

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 taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title **CHIEF OPERATING OFFICER**

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MALLORY FAIRLESS</b>	Preparer's signature <b>MALLORY FAIRLESS</b>	Date <b>10/19/2023</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01321579</b>
	Firm's name <b>CROWE LLP</b>	Firm's EIN <b>35-0921680</b>			Phone no. <b>(312) 899-7000</b>
	Firm's address <b>225 WEST WACKER DRIVE, SUITE 2600, CHICAGO, IL 60606-1224</b>				