

Minerva CON Application Table of Content

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2301 Dorsey Rd Suite 207, Glen Burnie, MD 21061 Main: 240-560-5080 Toll Free: 877-821-5659 Fax: 855-639-0043
www.minervahomehealthcare.com

July 7, 2017

Ms. Ruby Potter
Health Facilities Coordinator
Maryland Health Care Commission
4160 Patterson Avenue
Baltimore, Maryland 21215

Dear Ms. Potter,

Application for Home Health Agency Certificate of Need – Calvert County & St. Mary’s County

Pursuant to our letter of intent of April 3, 2017 please find our completed application for a Home Health Agency Certificate of Need in Calvert County and St. Mary’s County including the supportive documents as requested for your consideration.

Please do not hesitate to contact me directly on 240-560-5080 for any questions or additional information.

Sincerely,

A handwritten signature in black ink, appearing to read "Folashade Green", written over a circular stamp or seal.

Folashade Green RN, BSN, OCN, CM/DN, CRNI,
Administrator

Enc.....

Where our patients are our priority...

Craig P. Tanio, M.D.
CHAIR

Ben Steffen
EXECUTIVE DIRECTOR

STATE OF MARYLAND

**MARYLAND
COMMISSION**

4160 PATTERSON AVENUE
TELEPHONE: 410-764-



HEALTH CARE

- BALTIMORE, MARYLAND 21215
3460 FAX: 410-358-1236

**INSTRUCTIONS FOR
APPLICATION FOR CERTIFICATE OF NEED
HOME HEALTH AGENCY PROJECTS**

ALL APPLICATIONS MUST FOLLOW THE FORMATTING REQUIREMENTS DESCRIBED IMMEDIATELY BELOW. NOT FOLLOWING THESE FORMATTING INSTRUCTIONS WILL RESULT IN THE APPLICATION BEING RETURNED.

REQUIRED FORMAT:

Table of Contents. The application must include a Table of Contents referencing the location of application materials. Each section in the hard copy submission should be separated with tabbed dividers. Any exhibits, attachments, etc. should be similarly tabbed, and pages within each should be numbered independently and consecutively.

The Table of Contents must include:

- Responses to PARTS I, II, III and IV of this application form
- Responses to PART II must include responses to the standards in the State Health Plan chapter, COMAR 10.24.16, STATE HEALTH PLAN FOR FACILITIES AND SERVICES: HOME HEALTH AGENCY SERVICES.
- Identification of each Attachment, Exhibit, or Supplement

Application pages must be consecutively numbered at the bottom of each page. Exhibits attached to subsequent correspondence during the completeness review process shall use a consecutive numbering scheme, continuing the sequencing from the original application. (For example, if the last exhibit in the application is Exhibit 5, any exhibits used in subsequent responses should begin with Exhibit 6. However, a replacement exhibit that merely replaces an exhibit to the application should have the same number as the exhibit it is replacing, noted as a replacement.)

SUBMISSION FORMATS:

We require submission of application materials in three forms: hard copy; searchable PDF; and

in Microsoft Word.

- ❓ **Hard copy:** Applicants must submit six (6) hard copies of the application to:
Ruby Potter
Health Facilities Coordinator
Maryland Health Care Commission
4160 Patterson Avenue
Baltimore, Maryland 21215
- ❓ **PDF:** Applicants must also submit *searchable* PDF files of the application, supplements, attachments, and exhibits.¹ All subsequent correspondence should also be submitted both by paper copy and as *searchable PDFs*.
- ❓ **Microsoft Word:** Responses to the questions in the application and the applicant's responses to completeness questions should also be electronically submitted in Word. Applicants are strongly encouraged to submit any spreadsheets or other files used to create the original tables (the native format). This will expedite the review process.

PDFs and spreadsheets should be submitted to ruby.potter@maryland.gov and kevin.mcdonald@maryland.gov.

Note that there are certain actions that may be taken regarding either a health care facility or an entity that does not meet the definition of a health care facility where CON review and approval are not required. Most such instances are found in the Commission's procedural regulations at COMAR 10:24.01.03, .04, and .05. Instances listed in those regulations require the submission of specified information to the Commission and may require approval by the full Commission. Contact CON staff at (410) 764-3276 for more information.

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PDFs may be created by saving the original document directly to PDF on a computer or by using advanced scanning technology

PART I - PROJECT IDENTIFICATION AND GENERAL INFORMATION

1. APPLICANT. If the application has a co-applicant, provide the following information for that party in an attachment.

Legal Name of Project Applicant (Licensee or Proposed Licensee):
Minerva Home HealthCare, Inc.

Address: 2301 Dorsey Road, **Glen Burnie** 21061 MD Anne Arundel
Suite 207
Street City Zip State County

Telephone: **240-560-5080**

Name of Owner/Chief Executive: **Folashade Green**

2. Name of Owner

If Owner is a Corporation, Partnership, or Limited Liability Company, attach a description of the ownership structure identifying all individuals that have or will have at least a 5% ownership share in the applicant and any related parent entities. Attach a chart that completely delineates this ownership structure.

3. FACILITY

Name of HHA provider: **MINERVA HOME HEALTH CARE INC**

Address: 2301 Dorsey **Glen Burnie** 21061 Anne Arundel
Road St. # 207 County, MD
Street City Zip County

Name of Owner (if differs from applicant):
N/A

4. NAME OF LICENSEE OR PROPOSED LICENSEE, if different from the applicant:

N/A

5. LEGAL STRUCTURE OF APPLICANT (and LICENSEE, if different from applicant).

Check or fill in applicable information below and attach an organizational chart showing the owners of applicant (and licensee, if different).

A. Governmental

B. Corporation

(1) Non-profit

(2) For-profit

(3) Close

State & Date of Incorporation

C. Partnership

Maryland Corporation

01/07/2011

General

Limited

Limited Liability Partnership

Limited Liability Limited

Partnership

Other (Specify):

D. Limited Liability Company

E. Other (Specify):

To be formed:

Existing:

6. PERSON(S) TO WHOM QUESTIONS REGARDING THIS APPLICATION SHOULD BE DIRECTED

A. Lead or primary contact:

Folashade Green, Administrator

Name and Title:

Mailing Address:

176 Leeds Creek Circle

Odenton

21113

MD

Street

City

Zip

State

Telephone: 240-560-5080

E-mail Address (required): sgreen@minervahomehealthcare.com

Fax:

B. Additional or alternate contact:

Mailing Address:

Street

City

Zip

State

Telephone: _____
E-mail Address (required): _____
Fax: _____

B. Additional or alternate contact:

Name and Title: _____
Company Name _____
Mailing Address: _____

Street City Zip State

Telephone: _____
E-mail Address (required): _____
Fax: _____

If company name
is different than
applicant briefly
describe the
relationship

7. Proposed Agency Type:

- a. Health Department _____
- b. Hospital-Based _____
- c. Nursing Home-Based _____
- d. Continuing Care Retirement Community-Based _____
- e. HMO-Based _____
- f. Freestanding √
- g. Other _____
(Please Specify.) _____

8. Agency Services (Please check all applicable.)

Service	Currently Provided	Proposed to be Provided in the Jurisdiction(s) that are the subject of this Application*
Skilled Nursing Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Home Health Aide	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Occupational Therapy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Speech, Language Therapy		<input checked="" type="checkbox"/>
Physical Therapy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Medical Social Services		<input checked="" type="checkbox"/>

* If proposing different services in different jurisdictions, note that accordingly.

9. Offices

Identify the address of all existing main office, subunit office, and branch office locations and identify the location (city and county) of all proposed main office, subunit office, and branch offices, as applicable. (Add rows as needed.)

	Street	City	County	State	Zip Code	Telephone
Existing Main Office	2301 Dorsey Rd, # 207	Glen Burnie	Anne Arundel County	Maryland	21061	240-560-5080
Existing Subunit Offices	NONE					
Existing Branch Offices	NONE					
Locations of Proposed HHA Main Office	Dunkirk, MD (Facility to be rented once CON is approved)					
Locations of Proposed HHA Subunit Office						
Locations of Proposed Branch Office						

10. Project Implementation Target Dates

- A. Licensure: 12 months from CON approval date.
- B. Medicare Certification 6 months from CON approval date.

NOTE: in completing this question, please note that Commission regulations at COMAR 10.24.01.12 state that "home health agencies have up to 18 months from the date of the certificate of need to: (i) become licensed and Medicare certified; and (ii) begin operations in the jurisdiction for which the certificate of need was granted."

11. Project Description:

Provide a summary description of the project immediately below. At minimum, include the jurisdictions to be served and all of the types of home health agency services to be established, expanded, or otherwise affected if the project receives approval.

See Attachment A.

PART II - CONSISTENCY WITH REVIEW CRITERIA AT COMAR 10.24.01.08G(3):

INSTRUCTION: Each applicant must respond to all applicable criteria included in COMAR 10.24.01.08G. These criteria follow, 10.24.01.08G(3)(a) through 10.24.01.08G(3)(f).

10.24.01.08G(3)(a). "The State Health Plan" Review Criterion

An application for a Certificate of Need shall be evaluated according to all relevant State Health Plan standards, policies, and criteria. (Note: In this case it is the standards at COMAR 10.24.16.08 – and in the case of comparative reviews, at COMAR 10.24.16.09.)

10.24.16.08 Certificate of Need Review Standards for Home Health Agency Services.

The Commission shall use the following standards, as applicable, to review an application for a Certificate of Need to establish a new home health agency in Maryland or expand the services of an existing Maryland home health agency to one or more additional jurisdictions.

The following standards must be addressed by all home health agency CON applicants, as applicable. Provide a direct, concise response explaining the proposed project's consistency with each standard. In cases where standards require specific documentation, please include the documentation as a part of the application.

10.24.16.08A. Service Area.

An applicant shall:

- (1) Designate the jurisdiction or jurisdictions in which it proposes to provide home health agency services; and

Minerva Home Healthcare proposes to provide homecare services to all residents of Calvert and St. Mary's County.

- (2) Provide an overall description of the configuration of the parent home health agency and its interrelationships, including the designation and location of its main office, each subunit, and each branch, as defined in this Chapter, or other major administrative offices recognized by Medicare.

Minerva proposes to have a main/parent office in Dunkirk, Calvert County, Maryland and as we have done in Anne Arundel County, we will utilize our years of experience in the industry to enable our staff to cover a large geographic area. Our experience as managers of multiple RSAs in the state has given us the experience to manage multiple disciplines, to provide services to patients in the comfort of their home. Technologies has advanced significantly, making it possible for staff to start and end their day, making it possible for our staff to spend more time with the patients. We are using DeVero EHR in our Virginia Medicare Certified Agency and we intend to use the same software for the new agency. The combination of the software and our experience in home healthcare will enable us to coordinate services for the residents of Calvert and St. Mary's residents efficiently.

10.24.16.08B. Populations and Services.

An applicant shall describe the population to be served and the specific services it will provide.

See Project Description Attached.

10.24.16.08C. Financial Accessibility.

An applicant shall be or agree to become licensed and Medicare- and Medicaid-certified, and agree to maintain Medicare and Medicaid certification and to accept clients whose expected primary source of payment is either or both of these programs.

Minerva Home Healthcare will apply for a Home Health Agency license as soon as CON approval is obtained. We intend to begin accepting HHA clients as soon as we are licensed and to apply for Medicare certification as soon as we meet the criteria. Minerva currently operates two RSA licenses that serve Medicaid clients and is set-up for Medicaid electronic billing.

10.24.16.08D. Fees and Time Payment Plan.

An applicant shall make its fees known to prospective clients and their families at time of patient assessment before services are provided and shall:

- (1) Describe its special time payment plans for an individual who is unable to make full payment at the time services are rendered; and

Once benefits have been determined and client has been accepted by Minerva, consent for care will be obtained from the client or the responsible party and the client/responsible party will be notified of the fee schedules prior to start of care.

Minerva will accept payment for services from Medicare, Medicaid, Worker's Compensation, private insurance or private pay. Some insurers may limit the number and type of home care visits that they will pay for and may require pre-certification and co-payments. The client and responsible parties will be informed of all charges and methods of payments before or upon admission.

Minerva will bill Medicare and Medicaid for our services on the client's behalf. Minerva will accept Medicare and Medicaid assigned payment as payment in full for the services we provide as long as the client meets the qualifying requirements and the services are covered by the Medicare or Medicaid program. If services are ordered which are not covered Medicare program, the client/responsible party will be notified in advance so that they can make other financial arrangements for the necessary care.

- ☐ Minerva will accept Medicare payments in full on behalf of Medicare clients unless otherwise notified in advance.
 - ☐ All Maryland Medical Assistance (non managed care) clients will be covered 100% during valid periods and no additional fees will be collected from the client.
 - ☐ All clients or their financially responsible third party are responsible for 100% of the charges. All Payments are due upon receipt of an invoice. All clients except Maryland Medical Assistance (non managed care) clients are responsible for all amounts not paid by insurance. All accounts 30 days past billing dates shall bear interest at a rate of 1 ½ percent per month on the unpaid balance. Should the amount be referred to an attorney for collection, the client will pay reasonable attorney's fees and collection expense.
 - ☐ Clients with Medicare Part A benefits will have no financial responsibility, unless they are notified in writing that Medicare will not cover the services, prior to receiving the services and they elect to purchase our services independently.
 - ☐ Clients with private insurance may be responsible for co-payments, cost share, deductibles and any payments that the insurance will not cover.
 - ☐ Clients needing to make payment plans for services will have to make the arrangements prior to care being rendered. Payment plans will be for a 30-day period with interest being applied on open invoices after 30 days as stated above. In the event that a client has a co-pay at the end of service and they need to make a payment plan, arrangements should be made as soon as the client is aware of the bill.
 - ☐ Charity care will be provided at a total of 3% of the previous year's net profit to clients who meet the criteria.
- (2) Submit to the Commission and to each client a written copy of its policy detailing time payment options and mechanisms for clients to arrange for time payment.

Charity Care & Sliding Scale Policy

POLICY: Minerva shall provide charity care using the outlined guide.

PURPOSE: To provide services to clients in the home who do not

have the resources to pay for the services or who need to pay for services over a period of time.

PROCEDURE: Upon inquiry for a patient requiring charity care, a Patient Referral Information form will be initiated. The referral form will be completed according to agency guidelines. A referral form must be completed and approved by the Director of Nursing (DON) or designee prior to the patient's admittance to the agency. Once the DON or designee determines that Minerva is capable of providing care for the client, the client is now eligible for evaluation for charity care.

CRITERIA: Minerva will admit and retain patients for charity care that meet the following criteria:

1. Minerva must be able to provide quality care for the patient according to the patient referral and nursing admission assessment.
2. The client must be under the care a physician or other licensed practitioner who will direct the plan of care.
3. The client must have a signed physician order/plan of care and services following a written plan that is reviewed periodically by the physician and the interdisciplinary care team.
4. The client must have diagnosis and therapy appropriate for home health care and can benefit from skilled services or teaching.
5. Appropriateness of placement.
6. Establishment of inadequate or lack of funds for the service should be completed within two days i.e.:
 1. Client should show proof of income and three years income tax returns. The family's income may not exceed 50% of the median income for the county in which the family lives.
 2. Client should show proof of absence of insurance.
 3. Client must provide evidence from three (3) banks or financial institutions that they cannot obtain financing through any other means.
 4. Client must meet Minerva's client acceptance criteria.
7. Client will be notified within two days of approval for care under Minerva's charity policy. If client falls into the sliding scale payment plan client will be notified of all cost associated with care and the payment plan available prior to start of care.
8. Quality of care will not be altered in any way for the charity clients;

the same standards offered to paying clients shall be extended to the charity clients. Services will be provided without regard to race, sex, religion, age, creed, handicap, national origin, sexual preference, and source of payment.

10.24.16.08 E. Charity Care and Sliding Fee Scale.

Each applicant for home health agency services shall have a written policy for the provision of charity care for indigent and uninsured patients to ensure access to home health agency services regardless of an individual's ability to pay and shall provide home health agency services on a charitable basis to qualified indigent and low income persons consistent with this policy. The policy shall include provisions for, at a minimum, the following:

- (1) Determination of Eligibility for Charity Care and Reduced Fees. Within two business days following a client's initial request for charity care services, application for medical assistance, or both, the home health agency shall make a determination of probable eligibility for medical assistance, charity care, and reduced fees, and communicate this probable eligibility determination to the client.

Minerva will use the following sliding fee scale for clients unable to bear the full cost. Eligibility will be determined by unavailability of credit or other assets to absorb the cost. This fee schedule will be available up to the limit of Minerva's budget for pro bono charity work:

9.

Below is the payment sliding scale for reference:

Family members	1	2	3	4	Fee Discount
Annual income	19,850	22,700	25,500	28,350	75%
	22,700	25,550	28,350	31,200	50%
	25,550	28,400	31,200	34,050	25%

- (2) Notice of Charity Care and Sliding Fee Scale Policies. Public notice and information regarding the home health agency's charity care and sliding fee scale policies shall be disseminated, on an annual basis, through methods designed to best reach the population in the HHA's service area, and in a format understandable by the service area population. Notices regarding the HHA's charity care and sliding fee scale policies shall be posted in the business office of the HHA and on the HHA's website, if such a site is maintained. Prior to the provision of HHA services, a HHA shall address clients' or clients' families concerns with payment for HHA services, and provide individual notice regarding the HHA's charity care and sliding fee scale policies to the client and family.

Clients meeting the criteria for charity work will be notified within two business days that they qualify for 100% charity care or if they have to make a payment under the discounted sliding scale plan. Fee schedules will be provided to the client in writing at time of admission.

Minerva Home Healthcare charity policy will be included in our marketing brochures to be handed to Social Workers and Case Managers at hospitals and Nursing Homes. The policy with the sliding scale will be included in the Patient Handbook.

- (3) Discounted Care Based on a Sliding Fee Scale and Time Payment Plan Policy. Each HHA's charity care policy shall include provisions for a sliding fee scale and time payment plans for low-income clients who do not qualify for full charity care, but are unable to bear the full cost of services.

SEE Policy Above

- (4) Policy Provisions. An applicant proposing to establish a home health agency or expand home health agency services to a previously unauthorized jurisdiction shall make a commitment to, at a minimum, provide an amount of charity care equivalent to the average amount of charity care provided by home health agencies in the jurisdiction or multi-jurisdictional region it proposes to serve during the most recent year for which data is available. The applicant shall demonstrate that:
 - (a) Its track record in the provision of charity care services, if any, supports the credibility of its commitment; and

Client demographics will be obtained during intake for benefit determination. Determination of benefits will take two days or less. Once benefits have been determined and client has been accepted by Minerva, consent for care will be obtained from the client or the responsible party and the client/responsible party will be notified of the fee schedules prior to start of care. The client will also be notified of insurance benefit and co-pay if applicable as well as their rights and responsibilities at this time. If the client has limited or no ability to pay for services Minerva will at this time determine if the client will be accepted as a charity case, based on Minerva's budget for pro bono charity work.

Care under Minerva's charity program will be limited to 3% of the previous year's net profit. Minerva will make every attempt to assist the client to enroll into the various Medical Assistance Programs

during the course of care in order to provide continuation of care. Minerva will make discharge plans for each client on an individual basis to meet their respective needs and to avoid disruption of care.

- (b) It has a specific plan for achieving the level of charity care to which it is committed.

10.24.16.08 F. Financial Feasibility.

An applicant shall submit financial projections for its proposed project that must be accompanied by a statement containing the assumptions used to develop projections for its operating revenues and costs. Each applicant must document that:

- (1) Utilization projections are consistent with observed historic trends of HHAs in each jurisdiction for which the applicant seeks authority to provide home health agency services;
- (2) Projected revenue estimates are consistent with current or anticipated charge levels, rates of reimbursement, contractual adjustments and discounts, bad debt, and charity care provision, as experienced by the applicant if an existing HHA or, if a proposed new HHA, consistent with the recent experience of other Maryland HHAs serving each proposed jurisdiction; and
- (3) Staffing and overall expense projections are consistent with utilization projections and are based on current expenditure levels and reasonably anticipated future staffing levels as experienced by the applicant if an existing HHA or, if a proposed new HHA, consistent with the recent experience of other Maryland HHAs serving the each proposed jurisdiction.

10.24.16.08G. Impact.

An applicant shall address the impact of its proposed home health agency service on each existing home health agency authorized to serve each jurisdiction or regional service area affected by the proposed project. This shall include impact on existing HHAs' caseloads, staffing and payor mix.

Minerva does not anticipate a significant change in the cost of home health care as a result of adding new agencies to the current pool because health care costs are pretty much pre-determined. The payers, be it Medicare, Medicaid or the HMOs have preset pricing for the various home health services. Adding more HHAs will if anything simply increase the number of agencies for the consumer to choose from and also increase the quality of care as competition increases. Additionally because we anticipate an increase in the number of home health clients as the population increases, we actually expect an inverse price change due to volume costing. Calvert and St Mary's County are rural areas that are less densely populated

areas of the State of Maryland and are underserved as a result. These counties are in need of additional providers to meet the health care needs of the population at large.

We however do note that, the increase in HHAs will add to the need for RNs in the county. With this in mind, Minerva is providing educational grants to LPNs and CNAs currently in our employment to enroll into College of Southern Maryland to stimulate an increase in the number of RNs in the county. By offering these educational grants to our staff, we are providing a career path, which will encourage more people to enter the nursing profession.

10.24.16.08H. Financial Solvency.

An applicant shall document the availability of financial resources necessary to sustain the project. Documentation shall demonstrate an applicant's ability to comply with the capital reserve and other solvency requirements specified by CMS for a Medicare-certified home health agency.

10.24.16.08I. Linkages with Other Service Providers.

An applicant shall document its links with hospitals, nursing homes, continuing care retirement communities, hospice programs, assisted living providers, Adult Evaluation and Review Services, adult day care programs, the local Department of Social Services, and home delivered meal programs located within its proposed service area.

- (1) A new home health agency shall provide this documentation when it requests first use approval.

Once Minerva receives a Certificate of Need, the company will contact all the organizations and individual listed above. Once CON approval is obtained Minerva, will have advertising brochures printed which will include, Minerva's service area, reimbursement policy, office locations and telephone numbers. These brochures will be sent to local hospitals, nursing homes, assisted living facilities, the health department and local physicians. We will also utilize a strategy that has been successful in the past, which is to make arrangements for in-service presentations to the above organizations to introduce our services. Direct mailing of brochures will take place as soon as CON approval is obtained. While direct mailers will take place as soon as CON is approved, the in-services will need to be scheduled and take place as scheduled. An advertisement in the Seniors' Resource Guide will be used to notify the communities of our services, location and phone numbers.

- (2) A Maryland home health agency already licensed and operating shall provide documentation of these linkages in its existing service area and document its work in forming such linkages before beginning operation in each new jurisdiction it is authorized to serve.

N/A

10.24.16.08J. Discharge Planning.

An applicant shall document that it has a formal discharge planning process including the ability to provide appropriate referrals to maintain continuity of care. It will identify all the valid reasons upon which it may discharge clients or transfer clients to another health care facility or program.

Minerva understands the need to discharge clients who no longer benefit from home health care services. We begin our formal discharge planning on admission. This early planning benefits Minerva by giving us greater visibility into our future resource requirements and scheduling requirements. It also benefits the health care system by ensuring that clients do not receive unnecessary services and it benefits the client by restoring them to independence as soon as possible.

Discharge planning will start on admission. Discharge, transfer or referral from this agency may result from several situations including the following:

- Treatment goals are achieved
- Agency resources are no longer adequate to meet client treatment needs
- Change in the level of care required for client
- Failure to follow the attending physician's orders
- Situations that affect the client's welfare or the safety of our staff
- Nonpayment of charges
- Failure to meet Medicare or other insurance coverage guidelines

The client will be provided timely advance notice of a transfer to another agency or discharge, except in the case of an emergency. When a client is discharged to another organization, Minerva will provide the information necessary for continued care, including pain management. All transfers and discharges will be documented in the client chart on a discharge summary, a copy of which will be sent to the primary care provider. At time of discharge, an assessment will be done and instructions for any needed ongoing care or treatment will be provided.

If a client should elect to transfer from another agency to Minerva and were under an established plan of care, we are required to

coordinate the transfer. The initial agency will no longer receive payment from insurance on the client's behalf and will no longer provide coverage for services provided by the initial agency from the date the client elects to transfer to Minerva.

10.24.16.08K. Data Collection and Submission.

An applicant shall demonstrate ongoing compliance or ability to comply with all applicable federal and State data collection and reporting requirements including, but not limited to, the Commission's Home Health Agency Annual Survey, CMS' Outcome and Assessment Information Set (OASIS), and CMS' Home Health Consumer Assessment of Healthcare Providers (HCAHPS).

Minerva operates 2 RSAs in Maryland and a Medicare Certified Homehealth Agency in Virginia with extensive technology capability for billing Medicaid and other payers electronically. Minerva has 10 fixed workstations, operating under Microsoft Windows or Apple MAC operating systems. Minerva also uses 22 tablets, which operate under Microsoft Windows or Apple MAC operating systems. Minerva uses Microsoft Windows authentication servers. These workstations and servers are wired via Ethernet connections and are password protected by their respective operating systems. Laptop computers utilize a wireless connection. The wireless connection blocks unauthorized network users by using a Media Access Layer filter and wireless transmissions are encrypted by WPA2 level encryption.

Common data is stored on a Network Accessible Storage (NAS) unit and is periodically backed up to off-site physical media. In addition, a daily on-line backup service is used to protect our data from loss or corruption. Symantec Enterprise Server antivirus protects the entire network from virus threats.

Minerva will be adding an additional 4 to 6 computers as necessary to support the gathering and transmission of OASIS data through the current release of Haven, the CMS provided software.

10.24.16.09 Certificate of Need Preference Rules in Comparative Reviews.
Consistent with COMAR 10.24.01.09A(4)(b), the Commission shall use the following preferences, in the order listed, to limit the number of CON applications approved in a comparative review.

10.24.16.09A. Performance on Quality Measures.

Higher levels of performance will be given preference over lower levels of performance.

Minerva is aware of the Home Health Value Based Purchasing (HHVBP) initiatives and has processes in place to enable effective participation in the initiatives. We are abreast with the Medicare reimbursement programs and are confident that, with our quality assurance measures, we should be able to retain our revenue in the HHVBP environment. Minerva's charges fall within the ranges prevalent in Calvert and St. Mary's County. Medicaid, Medicare, and commercial insurer's fee schedules are referenced to determine that the rates we charge are not excessive. Our experience as an existing RSA, facilitates for customer satisfaction surveys. Additionally, we are aware of the Home Health Consumer Assessment of Healthcare Providers and Systems (HHCAHPS) requirements by CMS and will be able to collect and submit data as required.

10.24.16.09B. Maintained or Improved Performance.

An applicant that demonstrates maintenance or improvement in its level of performance on the selected process and outcome measures during the most recent three-year reporting period will be given preference over an applicant that did not maintain or improve its performance.

Our Medicare Certified Agency in Virginia was established in 2016. We are Medicaid certified and Joint Commission Accredited. We have not yet collected three-year performance records. We however are confident that our performance will meet the standard for superior service.

Our Skilled Nurse RSA agency is Medicaid certified and Joint Commission Accredited. Minerva's quality assurance program sets the standard for quality performance as demonstrated by our policy and procedures. Minerva has nursing staff that is responsible for both quality assurance and continued education.

The full set of Minerva's policy and procedure manuals are too large to be included in this application but are available for inspection if needed. Minerva's JCAHO accreditation letter is included in this application as "JCAHO accreditation letter"

10.24.16.09C. Proven Track Record in Serving all Payor Types, the Indigent and Low Income Persons.

An applicant that served a broader range of payor types and the indigent will be given preference over an applicant that served a narrower range of payor types and provided less service to the indigent and low income persons.

Minerva Home Healthcare currently accepts Medicaid, Amerigroup, Maryland Physician Care, Riverside Health, Workers compensation, CareCentrix, Cigna, Aetna, Veterans' Affairs (VA), Coram CVS Specialty Infusion Company, Bioscrip Infusion Services, MedPro RX infusion Company, AmerisourceBergen, Bio RX

Pharmacy, One Call Pharmacy, Bio Tek reMEDys, At Home Infusion Company, University of Maryland Medical Solutions Home Infusion. As a Medicare Certified Agency, Minerva is going to attempt to become credentialed by all the major insurances to include United Healthcare, Aetna, Tricare, Cigna, Humana, and Medicaid

10.24.16.09D. Proven Track Record in Providing a Comprehensive Array of Services.
An applicant that provided a broader range of services will be given preference over an applicant that provided a narrower range of services.

Minerva is proposing to serve the growing geriatric needs in Calvert and St. Mary's County in a holistic manner. Most geriatric patients require more than one healthcare service in order to meet their complex and chronic health problems. They usually require skilled nursing for care management, home health aide for assistance with activities of daily living and PT and OT for optimum rehabilitation. As a HHA Minerva will be able to provide these services to this growing population cost effectively. Research into health care cost has found home health care to be a cheaper alternative to institutional settings.

~~We currently care for complex and high-tech infusions to patients in the home under a myriad of health care programs. We also have the resources to care for complex high-tech geriatric patients to include specialty infusions for of specialty drugs to the Alpha 1 deficiency population and we would like to utilize these resources by caring for Medicare patients who we are currently forced to turn down due to lack of Medicare certification.~~

While infusions have predominantly been managed in inpatient institution, home infusions have become very effective in the management of people who require periodic infusions such as intravenous immunoglobulin infusions (IVIG) and the complex infusions that the Alpha 1 deficiency population requires in the comfort of their homes. Minerva is proposing to care for these patients in the home in order to keep the costs of care down. The alternative is to place these patients in an institution at a higher cost. We have the resources and expertise to care for these patients and would like to be a part of the team that makes it possible for these patients to remain in the comfort of their homes and still receive the same quality care they would receive in a long term care facility.

Minerva would like to be in control of the coordination of care. By being able to provide multiple services, we will be in a better position to coordinate the multiple services efficiently. We believe that home

health care costs are reduced when care is being provided by one agency because this takes away the cost of multiple initial assessment costs. It also provides for efficient continuation of care as coordination is done within the same organization.

We strongly believe that consumers should have more choices for their home health care providers. This creates for quality care and reduces the cost for services. Currently, consumers in Calvert and St. Mary's County have a limited number of providers and are sometimes forced to have multiple providers to meet their health care needs, thus driving their health care costs up as each provider bills their insurance for an initial assessment. Sometimes clients in the county are forced to get services out of network, as there are no providers available to meet their needs, again a practice which tends to increase the cost of care. Our priority goal is to provide superior client care in the comfort of their homes.

10.24.16.09E. These preferences will only be used in a comparative review of applications when it is determined that approval of all applications that fully comply with standards in Regulation .08 of this Chapter would exceed the permitted number of additional HHAs provided for in a jurisdiction or multi-jurisdictional region as provided in Regulation .10.

10.24.01.08G(3)(b). The "Need" Review Criterion

The Commission shall consider the applicable need analysis in the State Health Plan. If no State Health Plan need analysis is applicable, the Commission shall consider whether the applicant has demonstrated unmet needs of the population to be served, and established that the proposed project meets those needs.

Please discuss the need of the population served or to be served by the Project. Recognizing that the State Health Plan has identified need to establish an opportunity for review of CON applications in certain jurisdictions based on the determination that the identified jurisdiction(s) has insufficient consumer choice of HHAs, a highly concentrated HHA service market, or an insufficient choice of HHAs with high quality performance (COMAR 10.24.16.04), applicants are expected to provide a quantitative analysis that, at a minimum, describes the Project's expected service area; population size, characteristics, and projected growth; and, projected home health services utilization.

Minerva currently provides services to clients within a 30-mile radius from our Glen Burnie office under our two RSA Licenses. We are proposing to expand our services to include Medicare clients in Calvert and St. Mary's County. The population of people 65 years and older in Calvert County is growing at a rate in excess of 12 people per year.

While the population of of people 65 years and older in St. Mary's County is growing at a rate of 8 per year. While the rate of growth will slow over time the population of people 65 years and older is expected to increase by over 65% persons in both counties by the year 2030. We expect the population of Calvert County to reach 105,100 by 2030 and the population in St. Mary's County to be 151,500 by 2030. The percentage of this population that is over 65 years of age will grow from 22,499 in 2020 to 29,846 in 2030 according to the dynamic of elderly and retiree migration into & out of Maryland task force report of 2017 This group of 65 years plus persons will increase the need for qualified HHAs significantly. Additionally, the portion within this group that is aged 85+ will almost double between 2015 and 2030 putting even greater pressure on the health care system. Minerva anticipates the need of having additional resources in place to meet the needs of these clients to access in-home care to reduce the overall healthcare costs.

According to the Maryland Department of Aging County Demographic and Socio-Economic Outlook the number of persons 85 years and older in Calvert and St. Mary's County combined is estimated to be over 16,000 by 2030. Minerva intends to be ready for this population change in the county. We are proposing to set up an agency that will be able to provide holistic care to the clients in both Calvert and St. Mary's County under one umbrella by providing skilled nursing, home health aides, physical therapy, speech therapy, occupational therapy and medical social to patients in the comfort of their homes.

We are aware of the current deficit in the numbers of HHA available in the county not just from the above statistic but also because we are currently an RSA. As an RSA we are unable to service approximately 30% of the referrals we receive because the referral either needs a Medicare certified provider or the client need PT & OT & MSW in addition to nursing services. Sometimes we have clients that receive care from multiple providers because the placement teams are unable to place the patient with a single provider who can provide all the care needed for the client. This makes coordination of care very difficult as the multiple providers attempt to communicate with each other.

10.24.01.08G(3)(c). The "Availability of More Cost-Effective Alternatives" Review Criterion

The Commission shall compare the cost-effectiveness of the proposed project with the cost-effectiveness of providing the service through alternative existing facilities, or through an alternative facility that has submitted a competitive application as part of a comparative review.

Please explain the characteristics of the Project which demonstrate why it is a less costly and/or a more effective alternative for meeting the needs identified than other types of projects or approaches that could be developed for meeting those same needs or most of the needs.

It has become very important in today's effort to reduce medical costs to discharge patients from hospitals and inpatient facilities to home care as soon as possible. This trend enables the client to complete their treatment in the comfort of their home at a lower cost. The aging client population requires more frequent hospitalization and thus more focused coordinated care to transition them from the acute care setting to a home setting for continued management of their chronic and complex medical problems.

Other states such as New York, faced with an increasing aging population are recognizing the need for and effectiveness of home health care. *"New York spends more on hospitals and nursing home care than any state in the nation," the Governor said in a health-care address. "This spending is unsustainable and unwise. We need to stop, evaluate and reallocate funds to more effective community-based settings instead of continuing to pour more money into a broken system."* To promote more services outside such institutions, the New York Executive Budget proposed a freeze on Medicaid rates for hospitals and nursing homes while increasing payments for home care.

Minerva has the professional, management, and technology structure already in place to service the growing population of geriatric clients covered by Medicare in Calvert and St. Mary's County. We are currently rejecting up to 30% of the attempted referrals from hospitals because we are not currently Medicare certified. As a HHA with the ability to accept Medicare payments we will contribute to lowering the overall cost of medical care by providing for those clients in their home.

Minerva recognizes that there is a shortage of RNs and that competition for RNs could temporarily drive salaries up. We currently employ a large number of LPNs who we are offering tuition reimbursement grants to qualify as RNs through College of Southern Maryland. This will help increase the number of RNs in both Calvert and St. Mary's County. These grants will not be limited to LPNs but will also be extended to current CNAs and Geriatric Nursing Assistants.

Hospitals and insurance companies are sometimes forced to have multiple home care providers for a single client because not enough HHAs can provide both nursing and rehabilitation services in both Calvert and St. Mary's County. This surely cannot be cheaper than having all the services coming from one provider. We are forced to turn down 30% of our client referrals and sometimes.

A clear statement of project objectives should be outlined. Alternative approaches to meeting

these objectives should be fully described. The effectiveness of each alternative in meeting the project objectives should be evaluated and the cost of each alternative should be estimated.

Objective

Minerva is proposing to serve the growing geriatric needs in Calvert and St. Mary's County in a holistic manner. Most geriatric patients require more than one healthcare service in order to meet their complex and chronic health problems. They usually require skilled nursing for care management, home health aide for assistance with activities of daily living and PT and OT for optimum rehabilitation. As a HHA Minerva will be able to provide these services to this growing population cost effectively. Research into health care cost has found home health care to be a cheaper alternative to institutional settings.

We currently care for complex and high-tech infusions to patients in the home under a myriad of health care programs. We also have the resources to care for complex high-tech geriatric patients to include specialty infusions for specialty drugs to the Alpha 1 deficiency population and we would like to utilize these resources by caring for Medicare patients who we are currently forced to turn down due to lack of Medicare certification.

While infusions have predominantly been managed in inpatient institution, home infusions have become very effective in the management of people who require periodic infusions such as intravenous immunoglobulin infusions (IVIG) and the complex infusions that the Alpha 1 deficiency population requires in the comfort of their homes. Minerva is proposing to care for these patients in the home in order to keep the costs of care down. The alternative is to place these patients in an institution at a higher cost. We have the resources and expertise to care for these patients and would like to be a part of the team that makes it possible for these patients to remain in the comfort of their homes and still receive the same quality care they would receive in a long term care facility.

Minerva would like to be in control of the coordination of care. By being able to provide multiple services, we will be in a better position to coordinate the multiple services efficiently. We believe that home health care costs are reduced when care is being provided by one agency because this takes away the cost of multiple initial assessment costs. It also provides for efficient continuation of care as coordination is done within the same organization.

We strongly believe that consumers should have more choices for their home health care providers. This creates for quality care and

reduces the cost for services. Currently, consumers in Calvert and St. Mary's County have a limited number of providers and are sometimes forced to have multiple providers to meet their health care needs thus driving their health care costs up as each provider bills their insurance for an initial assessment. Sometimes clients in the county are forced to get services out of network, as there are no providers available to meet their needs, again a practice which tends to increase the cost of care. Our priority goal is to provide superior client care in the comfort of their homes.

For applications proposing to demonstrate superior patient care effectiveness, please describe the characteristics of the Project that will assure the quality of care to be provided. These may include, but are not limited to: meeting quality measures and performance benchmarks established by the Commission; meeting accreditation standards, personnel qualifications of caregivers, special relationships with public agencies for patient care services affected by the Project, the development of community-based services or other characteristics the Commission should take into account.

Minerva is owned and run by nurses. Minerva's quality assurance program sets the standard for quality performance as demonstrated by our policy and procedures. Our program starts with hiring the most qualified, capable, and carefully screened nurses to serve our clients. Due to the close attention placed on every applicant we are better suited to hire the most qualified and experienced nurses. Mineva has dedicated itself to quality care through personnel requirements, training, accreditation, and regular monitoring of staff performance through observation on client visits. Minerva requires 20 hours of continued education per year from all licensed personnel to insure that our staff is current on technique and practice and has experience in complex care protocols.

Minerva is both Medicaid certified and JCAHO accredited. Both these processes require extensive documentation of protocols and periodic audits of staff performance.

As part of continued performance improvement Minerva will construct a lab to be used in evaluation of current and prospective staff skills. Applicants for positions will be required to demonstrate skills prior to employment. The lab will make it possible to conduct training and familiarization procedures for current staff.

Minerva tests all applicants for substance abuse prior to employment and randomly during the course of their employment. All licensed personnel are supervised every 30 days while Home Health Aides are supervised every 14 days. This insures that care is provided in accordance with the client's plan of care.

Frequent in-service training and mandatory annual skills evaluation enables Minerva to insure that client safety goals are met and client care is of the

highest quality.

As a HHA, Minerva will be able to provide holistic services to our clients under one umbrella. Coordinated care from a single agency reduces costs and ensures continuity and uninterrupted services to our clients.

10.24.01.08G(3)(d). The "Viability of the Proposal" Review Criterion.

The Commission shall consider the availability of financial and nonfinancial resources, including community support, necessary to implement the project within the time frames set forth in the Commission's performance requirements, as well as the availability of resources necessary to sustain the project.

Please include in your response:

a. Audited Financial Statements for the past two years. In the absence of audited financial statements, provide documentation of the adequacy of financial resources to fund this project signed by a Certified Public Accountant who is not directly employed by the applicant. The availability of each source of funds listed in Part IV, Table 1 B. Sources of Funds for Project, must be documented.

Attached is our 2015 and 2016 tax return and our May and June 2017 bank statements. Minerva does not have any audited financials at this time. We will be pleased to provide additional information if needed.

b. Existing home health agencies shall provide an analysis of the probable impact of the project on its costs and charges for the services it provides. Non-home health agency applicants should address the probable impact of the project on the costs and charges for core services they provide.

N/A

c. A discussion of the probable impact of the project on the cost and charges for similar services provided by other home health agencies in the area.

Minerva does not anticipate a significant change in the cost of home health care as a result of adding new agencies to the current pool because health care costs are pretty much pre-determined. The payors be it Medicare, Medicaid or the HMOs have preset pricing for the various home health services. Adding more HHAs will if anything simply increase the number of agencies for the consumer to choose from and also increase the quality of care as competition increases. Additionally because we anticipate an increase in the number of home health clients as the population increases, we actually expect an inverse price change due to volume costing. These counties

are in need of additional providers to meet the health care needs of the population at large.

We however do note that the increase in HHAs will add to the need for RNs in the county. With this in mind, Minerva is providing educational grants to LPNs and CNAs currently in our employment to enroll into College of Southern Maryland to stimulate an increase in the number of RNs in the county. By offering these educational grants to our staff, we are providing a career path, which will encourage more people to enter the nursing profession.

d. All applicants shall provide a detailed list of proposed patient charges for affected services.

Attached as Minerva Home Health Care Rates

e. A discussion of the staffing and workforce implications of this proposed project, including:

An assessment of the sources available for recruiting additional personnel;

Minerva has a large pool of registered nurses and licensed practical nurses. We will offer Educational grants of up to \$2,000 per year to selected LPNs to earn an RN degree. As we grow to accommodate the increased need in Calvert and St. Mary's County we will fill as many of our RN openings as possible from this grant program. We plan to offer health insurance, 401K, and disability insurances to our employees.

The availability of a career path will make Minerva an attractive employer for people entering the field as LPNs. We will partner with College of Southern Maryland in attracting LPNs to the area. Minerva does not use subcontractors. All of our staff are employees of Minerva.

A description of your plans for recruitment and retention of personnel believed to be in short supply;

Attached as Minerva Recruitment and Retention Plan

A report on the average vacancy rate and turnover rates for affected positions in the last year.

Completion of Table 5 in the *Charts and Tables Supplement (Part IV)*.

10.24.01.08G(3)(e). The “Compliance with Conditions of Previous Certificates of Need” Review Criterion.

An applicant shall demonstrate compliance with all terms and conditions of each previous Certificate of Need granted to the applicant, and with all commitments made that earned preferences in obtaining each previous Certificate of Need, or provide the Commission with a written notice and explanation as to why the conditions or commitments were not met.

List all prior Certificates of Need that have been issued since 1990 to the project applicant or to any entity which included, as principals, persons with ownership or control interest in the project applicant. Identify the terms and conditions, if any, associated with these CON approvals and any commitments made that earned preferences in obtaining any of the CON approvals. Report on the status of the approved projects, compliance with terms and conditions of the CON approvals and commitments made.

Not Applicable

10.24.01.08G(3)(f). The “Impact on Existing Providers” Review Criterion.

An applicant shall provide information and analysis with respect to the impact of the proposed project on existing health care providers in the health planning region, including the impact on geographic and demographic access to services, on occupancy, on costs and charges of other providers, and on costs to the health care delivery system.

INSTRUCTIONS: Please provide an analysis of the impact of the proposed project. Please assure that all sources of information used in the impact analysis are identified and identify all the assumptions made in the impact analysis with respect to demand for services, payer mix, access to service and cost to the health care delivery system including relevant populations considered in the analysis, and changes in market share, with information that supports the validity of these assumptions. Provide an analysis of the following impacts:

- a) On the volume of service provided by all other existing health care providers that are likely to experience some impact as a result of this project;

Adding home health agencies to the rural counties of Calvert and St Mary’s county will increase the number of providers to an area that is otherwise currently underserved. While absorption of greater levels of demand by existing home health agencies might seem like the most direct alternative to this project, history has shown that, this alternative would be difficult to achieve as evidenced by the health care commissioners projection. Additionally as an existing RSA we are aware of the difficulty that the placement teams are having in placing home health patients. We strongly believe that there should be more home health agencies in the county to not only accommodate the growing home health population but also to provide options for the clients. As far as the costs, an addition of home health agencies will not result in an increase in costs because the insurance companies, Medicaid and Medicare, predetermine costs. Adding more home health agencies in Calvert and St. Mary’s County will improve the quality of home health care tremendously as the agencies attempt to compete for the clients. We also believe that adding more HHA in these Counties will take away the difference between Agency pricing and contractual pricing, thus resulting

in a single price for both the private pay clients and the insurance paying clients. We believe that the contractual pricing will become the standard pricing as HHA attempt to compete for clients. This will result in an overall reduction in HHA pricing because the contractual prices tend to be lower.

b) On the payer mix of all other existing health care providers that are likely to experience some impact on payer mix as a result of this project. If an applicant for a new nursing home claims no impact on payer mix, the applicant must identify the likely source of any expected increase in patients by payer.

As a matter of fact we believe that increasing the number of home health agencies will increase available agencies for the local hospitals to refer patients to. Both the two counties are underserved areas of the state, this can be attributed to the remoteness of the area and lack of clinics. We have nurses that are already working in the two counties, providing high tech care to patients in the comfort of their homes. We also have PT and OT staff that we are not able to keep busy as a result of our limited payor sources, that are ready to work in the two counties. Carecentrix, a subsidiary of CIGNA refers approximately 12 Medicare patients to our agency on a weekly basis that we are not able to accept due to not able to take Medicare patients. The existing agencies in the area are not able to meet the needs of the patients in the two Counties.

c) On access to health care services for the service area population that will be served by the project. (State and support the assumptions used in this analysis of the impact on access);

Access to home health services in the area is poor due to low availability of providers. These Counties are underserved areas, in general. Adding new agencies will help increase the number of providers in the area. There are six Medicare certified agencies in the area, who are not able to meet the needs of the two counties due to population growth and increase in chronic diseases as the population is aging.

d) On costs to the health care delivery system.

As stated above the cost the cost of healthcare will not be affected by the introduction of new agencies to the area as reimbursement prices are pretty much preset by the insurance companies. If anything the cost of care, new agencies might lower home health cost as the difference between agency pricing and contractual pricing is removed and one standard price takes its place.

If the applicant is an existing provider, submit a summary description of the impact of the proposed project on the applicant's costs and charges, consistent with the information provided in the Project Budget, the projections of revenues and expenses, and the workforce information.

**PART III - APPLICANT HISTORY, STATEMENT OF RESPONSIBILITY,
AUTHORIZATION AND SIGNATURE**

1. List the name and address of each owner or other person responsible for the proposed project and its implementation. If the applicant is not a natural person, provide the date the entity was formed, the business address of the entity, the identify and percentage of ownership of all persons having an ownership interest in the entity, and the identification of all entities owned or controlled by each such person.

Folashade Green, 176 Leeds Creek, Odenton, MD 21113. - 100%

Is the applicant, or any person listed above now involved, or ever been involved, in the ownership, development, or management of another health care facility or program? If yes, provide a listing of each facility or program, including facility name, address, and dates of involvement.

Yes.

1. **Minerva Home Healthcare, Inc – RSA No. R3104R – Issued 11/16/2014 with offices at 2301 Dorsey Rd, Suite 207, Glen Burnie, MD 21061.**
 2. **Minerva Rehabilitation Services Inc. - RSA No. R3587 -Issued 03/14/15 with offices at 2301 Dorsey Rd, Suite 111, Glen Burnie, MD 21061.**
 3. **Minerva Home Healthcare a certified home health agency in Virginia – HCO 151193 – issued 08/01/2015 with offices at 1940 Duke Street, Suite 200, Alexandria, VA 22314**
3. Has the Maryland license or certification of the applicant home health agency, or any of the facilities or programs listed in response to Questions 1 and 2, above, ever been suspended or revoked, or been subject to any disciplinary action (such as a ban on admissions) in the last 5 years? If yes, provide a written explanation of the circumstances, including the date(s) of the actions and the disposition. If the applicant, owner or other person responsible for implementation of the Project was not involved with the facility or program at the time a suspension, revocation, or disciplinary action took place, indicate in the explanation.

Minerva's credentials have never been suspended or revoked, or been subject to any disciplinary action.

1. Is any facility or program with which the applicant is involved, or has any facility or program with which the applicant or other person or entity listed in Questions 1 & 2, above, ever been found out of compliance with Maryland or Federal legal requirements for the provision of, payment for, or quality of health care services (other than the licensure or certification actions described in the response to Question 3, above) which have led to an action to suspend, revoke or limit the licensure or certification at any facility or program. If yes, provide copies of the findings of non-compliance including, if

applicable, reports of non-compliance, responses of the facility or program, and any final disposition reached by the applicable governmental authority.

No facility or program with which Minerva, or other persons or entities listed in Questions 1 & 2 above, have ever been found out of compliance with Maryland or Federal legal requirements for the provision of, payment for, or quality of health care services which have led an action or suspend, revoke or limit the licensure or certification at any facility or program.

5. Has the applicant, or other person listed in response to Question 1, above, ever pled ~~guilty to or been convicted of a criminal offense~~ connected in any way with the ownership, development or management of the applicant facility or program or any health care facility or program listed in response to Question 1 & 2, above? If yes, provide a written explanation of the circumstances, including the date(s) of conviction(s) or guilty plea(s).

Nether Minerva nor the person listed in response to question 1, above has ever pled guilty to or has been convicted of a criminal offense connected in any way with the ownership, development or management of the applicant facility or program or any health care facility or program listed in response to Question 1 and 2 above.

One or more persons shall be officially authorized in writing by the applicant to sign for and act for the applicant for the project which is the subject of this application. Copies of this authorization shall be attached to the application. The undersigned is the owner(s), or authorized agent of the applicant for the proposed home healthy agency service.

I hereby declare and affirm under the penalties of perjury that the facts stated in this application and its attachments are true and correct to the best of my knowledge, information and belief.

Date

Signature of Owner or
Authorized Agent of the Applicant

Part IV: Home Health Agency Application: Charts and Tables Supplement

TABLE 1 - PROJECT BUDGET

TABLE 2A: STATISTICAL PROJECTIONS – FOR HHA SERVICES IN MARYLAND

TABLE 2B: STATISTICAL PROJECTIONS – FOR PROPOSED JURISDICTIONS

TABLE 3: REVENUES AND EXPENSES - FOR HHA SERVICES IN MARYLAND

TABLE 4: REVENUES AND EXPENSES - PROPOSED PROJECT

TABLE 5: STAFFING INFORMATION

TABLE 1: Project Budget

Instructions: All estimates for 1a- d; 2a- f; and 3 are for current costs as of the date of application submission and should include the costs for all intended construction and renovations to be undertaken. Inflation from date of submission of project completion should only be included on the Inflation line 1e. (DO NOT CHANGE THIS FORM OR ITS LINE ITEMS. IF ADDITIONAL DETAIL OR CLARIFICATION IS NEEDED, ATTACH ADDITIONAL SHEET.)

A. USE OF FUNDS	
1. CAPITAL COSTS (if applicable):	
a. New Construction	
1) Building	\$ 0.00
2) Fixed Equipment (not included in construction)	0
3) Architect/Engineering Fees	0
4) Permits, (Building, Utilities, Etc)	0
a. SUBTOTAL New Construction	\$ 0
b. Renovations	
1) Building	\$ 0
2) Fixed Equipment (not included in construction)	\$ 0
3) Architect/Engineering Fees	\$ 0
4) Permits, (Building, Utilities, Etc.)	\$ 0
b. SUBTOTAL Renovations	\$ 0
c. Other Capital Costs	
1) Movable Equipment	\$ 2,500
2) Contingency Allowance	\$ 5,000
3) Gross Interest During Construction	
4) Other RENT - \$800 x 12 months	\$ 9,600
c. SUBTOTAL Other Capital Cost	\$
TOTAL CURRENT CAPITAL COSTS (sum of a - c)	\$
Non-Current Capital Cost	
d. Land Purchase Cost or Value of Donated Land	\$
e. Inflation (state all assumptions, including time period and rate)	\$
TOTAL PROPOSED CAPITAL COSTS (sum of a - e)	\$ 17,100
2. FINANCING COST AND OTHER CASH REQUIREMENTS	
a. Loan Placement Fees	\$
b. Bond Discount	
c. CON Application Assistance	\$5,000
c1. Legal Fees	\$2,500
c2. Other (Specify and add lines as needed)	
d. Non-CON Consulting Fees	
d1. Legal Fees	
d2. Other (Specify and add lines as needed)	
e. Debt Service Reserve Fund	
f. Other Computers & Tablets- \$5,000; EMR - \$1,500 X12 months \$18,000	\$ 23,000
TOTAL (a - e)	\$
3. WORKING CAPITAL STARTUP COSTS	\$ 75,000
TOTAL USES OF FUNDS (sum of 1 - 3)	\$122,600

B. SOURCES OF FUNDS FOR PROJECT		
1. Cash		25,000
2. Pledges: Gross _____, less allowance for uncollectables _____ = Net		
3. Gifts, bequests		
4. Authorized Bonds		
5. Interest income (gross)		
6. Mortgage		
7. Working capital loans		
8. Grants or Appropriation		
a. Federal		
b. State		
c. Local		
9. Other Line Of Credit		
TOTAL SOURCES OF FUNDS (sum of 1-9)		\$ 75,000
ANNUAL LEASE COSTS (if applicable)		
<input type="checkbox"/> Land		
<input type="checkbox"/> Building		
<input type="checkbox"/> Moveable equipment		
<input type="checkbox"/> Other (specify)		

TABLE 2A: STATISTICAL PROJECTIONS – HISTORIC AND PROJECTED HOME HEALTH AGENCY SERVICES IN MARYLAND

Instructions: Table 2A applies to an applicant that is an existing home health agency, and should be completed showing historic and projected utilization *for all home health agency services provided in Maryland.*

Table should report an *unduplicated count of clients*, and should indicate whether the reporting period is Calendar Year (CY) or Fiscal Year (FY).

CY or FY (circle)	Two Most Current Actual Years		Projected years – ending with first year at full utilization			
			20__	20__	20__	20__
Client Visits						
Billable						
Non-Billable						
TOTAL						
# of Clients and Visits by Discipline						
Total Clients (Unduplicated Count)						
Skilled Nursing Visits						
Home Health Aide Visits						
Physical Therapy Visits						
Occupational Therapy Visits						
Speech Therapy Visits						
Medical Social Services Visits						
Other Visits (Please Specify)						

TABLE 2B: STATISTICAL PROJECTIONS - PROJECTED HOME HEALTH AGENCY SERVICES IN THE PROPOSED PROJECT

Instructions: All applicants should complete Table 2B for the proposed project, showing projected utilization *only for the jurisdiction(s) which is the subject of the application*. As in Table 2A above, this table should report an unduplicated count of clients, and should indicate whether the reporting period is Calendar Year (CY) or Fiscal Year (FY).

CY or FY (circle)	Projected years – ending with first year at full utilization			
	2018	2019	2020	2021
Client Visits				
Billable	26	52	68	104
Non-Billable	10	14	17	28
TOTAL	36	66	85	132
# of Clients and Visits by Discipline				
Total Clients (Unduplicated Count)	26	52	68	104
Skilled Nursing Visits	130	312	408	624
Home Health Aide Visits	24	30	44	56
Physical Therapy Visits	30	36	40	46
Occupational Therapy Visits	10	18	24	32
Speech Therapy Visits	6	10	14	18
Medical Social Services Visits	2	4	10	14
Other Hourly Visits- IVIG Infusion; IV antibiotic Infusion	6,754	7,342	7,828	8,568

TABLE 3: REVENUES AND EXPENSES – HISTORIC AND PROJECTED HOME HEALTH AGENCY SERVICES IN MARYLAND (including proposed project)

Instructions: an existing home health agency must complete Table 3, showing historic and projected revenues and expenses for all home health agency services provided *in Maryland*.

Projections should be presented in current dollars. Medicaid revenues for all years should be calculated on the basis of Medicaid rates and ceilings in effect at the time of submission of this application.

Specify sources of non-operating income. State the assumptions used in projecting all revenues and expenses. Please indicate on the Table if the reporting period is Calendar Year (CY) or Fiscal Year (FY).

CY or FY (Circle)	Two Most Recent Years -- Actual		Current Year Projected	Projected Years (ending with first full year at full utilization)			
	20__	20__	20__	20__	20__	20__	20__
1. Revenue							
Gross Patient Service Revenue							
Allowance for Bad Debt							
Contractual Allowance							
Charity Care							
Net Patient Services Revenue							
Other Operating Revenues (Specify)							
Net Operating Revenue							
2. Expenses							
Salaries, Wages, and Professional Fees, (including fringe benefits)							
Contractual Services (please specify)							
Interest on Current Debt							

Interest on Project Debt							
Current Depreciation							
Project Depreciation							
Current Amortization							
Project Amortization							
Supplies							
Other Expenses (Specify)							
Total Operating Expenses							
3. Income							
Income from Operation							
Non-Operating Income							
Subtotal							
Income Taxes							
Net Income (Loss)							
Table 3 Cont.	Two Most Actual Ended Recent Years		Current Year Projected	Projected Years (ending with first full year at full utilization)			
CY or FY (Circle)	20__	20__	20__	20__	20__	20__	20__
4A. - Payer Mix as Percent of Total Revenue							
Medicare							
Medicaid							
Blue Cross							
Commercial Insurance							
Self-Pay							
Other (Specify)							
TOTAL REVENUE	100%	100%	100%	100%	100%	100%	100%
4B. Payer Mix as Percent of Total Visits							
Medicare							

Medicaid							
Blue Cross							
Other Commercial Insurance							
Self-Pay							
Other (Specify)							
TOTAL VISITS	100%	100%	100%	100%	100%	100%	100%

NOTE: ALL EXISTING FACILITY APPLICANTS MUST SUBMIT AUDITED FINANCIAL STATEMENTS.

TABLE 4: REVENUES AND EXPENSES – PROJECTED HOME HEALTH AGENCY SERVICES FOR PROPOSED PROJECT

Instructions: Complete Table 4 for the proposed project, showing projected revenues and expenses *for only the jurisdiction(s) which is the subject of the application.*

Projections should be presented in current dollars. Medicaid revenues for all years should be calculated on the basis of Medicaid rates and ceilings in effect at the time of submission of this application.

Specify sources of non-operating income. State the assumptions used in projecting all revenues and expenses. Please indicate on the Table if the reporting period is Calendar Year (CY) or Fiscal Year (FY).

CY or FY (Circle)	Projected Years (ending with first full year at full utilization)			
	2018	2019	2020	2021
1. Revenue				
Gross Patient Service Revenue	1,000,00	1,200,000	1,500,000	1,800,00
Allowance for Bad Debt	10,000	15,000	20,000	25,000
Contractual Allowance	30,000	35,000	40,000	48,000
Charity Care	20,000	20,000	20,000	20,000
Net Patient Services Revenue	940,000	1,130,000	1,420,000	1,707,000
Other Operating Revenues (Specify)				
Net Operating Revenue				
2. Expenses				
Salaries, Wages, and Professional Fees, (including fringe benefits)	399,302	487,127	586,952	676,842
Contractual Services	390,506	439,319	490,421	539,233
Interest on Current Debt	0	0	0	0
Interest on Project Debt	0	0	0	0
Current Depreciation	25,349	28,319	32,120	33,845
Project Depreciation				
Current Amortization				
Project Amortization				
Supplies	27,125	30,310	32,742	35,110
Other Expenses (Specify)				
Total Operating Expenses	842,282	985,075	1,142,235	1,285,030

3. Income				
Income from Operation	50,000	56,000	70,000	100,000
Non-Operating Income				
Subtotal	50,000	56,000	70,000	100,000
Income Taxes	15,000	22,400	28,000	40,000
Net Income (Loss)	35,000	33,600	42,000	60,000

Table 4 Cont.	Projected Years (ending with first full year at full utilization)			
CY or FY (Circle)	2018	2019	2020	2021
4A. - Payor Mix as Percent of Total Revenue				
Medicare	30%	40%	40%	40%
Medicaid	1%	1%	1%	1%
Blue Cross	15%	15%	15%	15%
Other Commercial Insurance	5%	5%	5%	5%
Other- Pharmaceutical Companies	49%	39%	39%	39%
TOTAL	100%	100%	100%	100%
4B. Payor Mix as Percent of Total Visits				
Medicare	40%	50%	50%	50%
Medicaid	1%	1%	1%	1%
Blue Cross	5%	5%	5%	5%
Other Commercial Insurance	3%	3%	3%	3%
Self-Pay	1%	1%	1%	1%
Other- Pharmaceutical Companies	50%	50%	50%	50%
TOTAL	100%	100%	100%	100%

TABLE 5. STAFFING INFORMATION

Instructions: List by service the staffing changes (specifying additions and/or deletions and distinguishing between employee and contractual services) required by this project. FTE data shall be calculated as 2,080 paid hours per year. Indicate the factor to be used in converting paid hours to worked hours.

Position Title	Current No. of FTEs		Change in FTEs (+/-)		Average Salary		TOTAL SALARY EXPENSE	
	Agency Staff	Contract Staff	Agency Staff	Contract Staff	Agency Staff	Contract Staff	Agency Staff	Contract Staff
Administrative Personnel	3		3+1				116,000	
Registered Nurse	2	1	2	2	58,000	40,000	196,000	
Licensed Practical Nurse	0	0	1				50,000	
Physical Therapist				2		100,000		200,000
Occupational Therapist				1		92,000		92,000
Speech Therapist				1		105,000		105,000
Home Health Aide			2		27,000		54,000	
Medical Social Worker			0.12			20,000		2,000
Other (Please specify.)								
Benefits							104,000x4	
TOTAL							416,000	399,000

* Indicate method of calculating benefits cost

Minerva cost calculation is based on determining our cost (Labor), then calculate benefit compared to alternative options (contractual people) and we then report and plan our action.

Project Description:

Minerva is an agency run by and owned by nurses. Our mission is to provide quality, individualized, compassionate care that meets the total needs of clients whose care can be safely and capably carried out at home without regards to race, sex, religion, or age. These needs will be provided through the cooperative partnership of the multidisciplinary team, including nursing, medicine, and other health care partners.

We currently service clients within a 80-mile radius from our Glen Burnie, Anne Arundel County office. Minerva has the processes, technologies, and resources to meet the growing quality home nursing care needs of the people of Calvert and St. Mary's County identified by the State Health Plan. We currently provide skilled nursing visits to private insurance and Medicaid patients for a number of services in the home including:

- Adult High-Tech Nursing
- Pediatric High-Tech Nursing
- Skilled Nursing Care
- Home Health Aides/CNA/GNA
- Home Infusions
- Physical Therapy (Limited to Anne Arundel and Baltimore County)
- Occupational Therapy (Limited to Anne Arundel and Baltimore County)

Our goal is to add physical therapy and occupational therapy to all our service areas. Adding these services to all our current services will enable us to better serve our clients and give us autonomy in the coordination of care. We would also like to increase our payer mix to include Medicare and other federal funded programs. The increase in payer mix will make us more competitive in the industry. We have the experience and resources to make a good addition to the Calvert and St. Mary's County HHAs. As the populations of Calvert and St. Mary's County continues to grow it is very important that we have the resources to provide quality care to this population in the comfort of their homes to reduce the amount of time spent in the critical care setting and by so doing also reduce the cost of health care.

We intend to apply for a home health agency license as soon as we obtain the CON. Once this license is obtained, we will begin admitting patients into our home health services and anticipate that we should be able to apply for Medicare certification as soon as we meet the criteria. This change in our current operations will require us to expand our current

space to accommodate the additional administrative staff and a training lab. We anticipate that we will be Medicare certified within 18 month of obtaining the CON.

Our ability to serve Medicare and other federally funded programs will enable us to alleviate the projected growing home health need in the county and also enable us to serve the needs of military personnel in the area. Approximately, 80–90% of the elderly population in the US have Medicare for their primary health insurance. They also make up about 70% of the home health clients. The absence of Medicare certification makes us unable to serve this growing population in the counties.

Our project is designed to provide very high quality home health care through a coordinated set of home health services.

Services

Minerva intends to expand its services to include Physical Therapy, Occupational Therapy, Speech Therapy and Medical Social Workers to the Calvert and St Mary's County residents. This addition will enable us to provide holistic services to our clients who most often require a combination of nursing and rehabilitation services. The ability to offer the combination of services also makes coordination of care much easier and minimizes disruption of care while keeping the total costs of care lower as the client only needs a single initial assessment from one provider.

Minerva intends to continue serving a 80-mile radius from our Glen Burnie office in addition to the Calvert County and St. Mary's area. Our current license limits us to serving Medicaid patients for private duty nursing only, Managed Care Organization (MCOs), private insurance patients for both private duty nursing and skilled nursing visits and the private pay clients for all our services. Given the appropriate license Minerva may expand its service area as the need arises.

With more than 6 years experience of serving private duty nursing and skilled nursing visit clients and 2 years experience of providing rehabilitation services, we have acquired ample practice in these services area to comfortably expand our service area to include the two additional counties. Additionally our experience with Medicaid funding has prepared us to transition to Medicare funding.

Our proposed services will include:

- Adult High-Tech Nursing
- Home Infusion Therapy and Specialty Drugs
- Pediatric High-Tech Nursing
- Skilled Nursing Care
- Home Health Aides/CNA/GNA
- Speech Therapy
- Physical Therapy
- Occupational Therapy and
- Medical Social Workers

Project Development

Minerva is currently operating two RSA servicing 369 clients and delivering over 28,000 2-hour visits per year. Minerva already has in place the managerial, operational, and technology infrastructure to support the additional client load expected with the grant of a CON. We have based our plan on building our caseload into the 400-500 case range. This project is essentially expanding on our current operation leveraging our expertise and infrastructure.

The following are the milestones and timelines of the project:

- CON application approved

We will begin to execute the project plan as soon as the CON is approved. We will immediately take the following steps: Once CON is approved Minerva will rent an office in Dunkirk, MD to manage the operations of Calvert and St Mary's County.

- Minerva will initiate the first educational grants to a number of LPNs currently on staff in order to optimize the availability of internal staff to fill

future RN positions. This will help us with our recruiting efforts and minimize the competition for existing RNs in Calvert and St. Mary's County

- Minerva will immediately apply for a license to operate as a home health agency.
- HHA License approved within 12 months of application.

Minerva will immediately begin the following tasks as soon as we are approved as an HHA:

- Minerva will have identified potential additional space for its new facilities. Minerva will contract for the space and begin the move process.
- Minerva will build out its new facility to include an educational laboratory to be used to evaluate and reinforce the skills of our RNs and LPNs. This lab will house an environment with the equipment that our staff works with in the field. The lab will also be used for training and for providing some of the required CEU hours for LPNs and RNs. The lab will contain the following equipment:

Bed	Wheelchair
Walker	Commode
Bath chair	Hoyer lift
Pulse Ox	Trach tubes and ties
Trach collar	Ambu bag
Vent tubing	Neb equipment
Gloves	Hand sanitizer
PEG/Mic-key/extension	Drain sponges
Kangaroo pump	Feeding bag
Q-Tips+ measuring guides	Medipart access/PICC
IV Pump	Accu check

- Hire a Physical Therapist: Minerva has identified a Physical Therapist who is ready to begin work in both Calvert and St. Mary's County. The first task of the new Physical Therapist will be to write the protocols for the PT and OT practice. The Physical Therapist will then begin the hiring process for an additional PT and an OT. The senior Physical Therapist will oversee the rehabilitation practice.
- Minerva will comply with COMAR 10.24.08.10A(3), providing Notification to the 5 classes via a letter and will post a public Notice in the Gazette
- Minerva will begin to admit clients to the rehabilitation practice
- Minerva will begin the process of recruiting additional LPNs and RNs.
- Minerva will service clients as a HHA for a period of three months to gain the experience necessary to apply for a Medicare license.
 - This will include setting up and testing the OASIS process using the HAVEN software provided by CMS.
- Minerva will apply for a Medicare license.
- Medicare license approval is expected to take up to 6 months.
- Minerva begins to handle Medicare cases and increases its volume of visits as the needs of the population of Calvert and St. Mary's County grow approximately 18 months after CON approval.
 - Minerva is prepared to execute its plan rapidly. Minerva's current infrastructure has been designed to handle the complexities of a higher case load.
 - The length of time required for Minerva to become fully operational is dependent on the wait times for approvals on licenses.

Letter describing proposed services to be used to introduce Minerva to the community.

Worksheet D1: RSA Applicant

Skilled Nursing Services Provided to RSA Clients	Number of RSA Clients by Year		
	2014	2015	2016
Medications and observation of medication effectiveness	28	45	30
IV therapy	141	160	167
Tube feedings	2	2	6
Wound care, dressing changes	30	68	45
Teaching and training activities (for example diabetes foot care)	4	13	8
Ostomy care	7	15	34
Tracheostomy care	2	2	4
Requiring nursing care of other devices such as urinary catheters, Nephrostomy Catheter, Suprapubic Catheter	1	2	3
Requiring specialized assessment/management (Long Term Assessment)	110	84	60
Receiving psychiatric evaluation/therapy	0	0	0
Alpha I Infusion	12	17	20
Immunoglobulin Infusion (IVIG)	59	51	63
Number of clients <u>not</u> receiving skilled nursing services*	6	10	15

*RSA clients receiving therapy from a non-nurse healthcare professional (such as a physical or occupational therapist)

Note: A client receiving BOTH nursing and other therapist services are counted ONLY as skilled nursing services.

Worksheet D2: Minerva Home Healthcare RSA Applicant

Types of Quality Measures*	Measure Type	Performance Level Achieved		
		2014	2015	2016
Percent of Clients with improvement in wound status at the end of care	Outcome	100%	100%	95%
Percent of clients receiving Pain management	Outcome	95%	92%	95%
Percent of client/families taught about Auto Immune disease (CIDP, MS)	Process	100%	100%	100%
Percent of clients checked for taking the appropriate medications	Process	100%	95%	95%
Percent of clients who said their needs were met by RSA staff	Experience of care	90%	95%	96%

Note: Submit examples of quality measures collected for your client population. *Include at least five to ten examples of quality measures selected from your process, outcome and experience of care.

**IRS e-file Electronic Funds Withdrawal
Authorization for Form 7004**

Department of the Treasury
Internal Revenue Service

▶ See instructions. Do not send to the IRS. Keep for your records.

For calendar year 20 15 or tax year beginning , 20 , ending , 20

Name on Form 7004 MINERVA HOME HEALTH CARE, INC. Identifying number 27-4551015

Part I Information From Form 7004 (Whole Dollars Only)		
1	Tentative total tax (Form 7004, line 6)	1
2	Total payments and credits (Form 7004, line 7)	2
3	Balance due (Form 7004, line 8)	3 0

Part II Authorized Person's Declaration and Signature Authorization

Under penalties of perjury, I declare that I have been authorized by the above taxpayer to make this authorization and that I have examined a copy of the taxpayer's electronic Form 7004 for the tax year indicated above. I further declare that the amounts in Part I above are the amounts shown on the copy of the taxpayer's electronic Form 7004. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send this authorization to the IRS with the electronic Form 7004 and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, and (b) the reason for any delay in processing the form. I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the taxpayer's balance due on Form 7004, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the taxpayer's consent to electronic funds withdrawal.

Authorized Person's PIN: check one box only

I authorize MBANEFO & ASSOCIATES to enter my PIN 11009 as my signature
ERO firm name do not enter all zeros
for the taxpayer's consent to electronic funds withdrawal for the balance due on the taxpayer's electronic Form 7004 for the tax year indicated above.

I will enter my PIN as my signature for the taxpayer's consent to electronic funds withdrawal for the balance due on the taxpayer's electronic Form 7004 for the tax year indicated above.

Authorized person's signature ▶ _____ Date ▶ _____ Title ▶ PRESIDENT

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 26189819268
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature to authorize submission of the electronic funds withdrawal authorization with the electronic Form 7004 for the taxpayer indicated above. I confirm that I am submitting this authorization with Form 7004 in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ _____

**ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **8879-C**

IRS e-file Signature Authorization for Form 1120

OMB No. 1545-0123

For calendar year 2015, or tax year beginning _____, 2015, ending _____, 20_____

2015

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-C and its instructions is at www.irs.gov/form8879c.

Department of the Treasury
Internal Revenue Service

Name of corporation MINERVA HOME HEALTH CARE, INC.	Employer identification number 27-4551015
--	---

Part I Tax Return Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	818,496
2	Taxable income (Form 1120, line 30)	2	1,119
3	Total tax (Form 1120, line 31)	3	0
4	Amount owed (Form 1120, line 34)	4	0
5	Overpayment (Form 1120, line 35)	5	0

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2015 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

- I authorize MBANEFO & ASSOCIATES to enter my PIN 11009 as my signature on the corporation's 2015 electronically filed income tax return.
ERO firm name do not enter all zeros
- As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2015 electronically filed income tax return.

Officer's signature ▶ _____ Date ▶ _____ Title ▶ PRESIDENT

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 26189819268
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2015 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8879-S**

IRS e-file Signature Authorization for Form 1120S

OMB No. 1545-0123

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-S and its instructions is at www.irs.gov/form8879s.

2015

Department of the Treasury
Internal Revenue Service

For calendar year 2015, or tax year beginning _____, 2015, and ending _____, 20____

Name of corporation

MINERVA HOME HEALTH CARE, INC.

Employer identification number

27-4551015

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	818,496
2	Gross profit (Form 1120S, line 3)	2	818,496
3	Ordinary business income (loss) (Form 1120S, line 21)	3	1,119
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	0
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	-8,576

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2015 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize MBANEFO & ASSOCIATES to enter my PIN 11009 as my signature
ERO firm name do not enter all zeros
 on the corporation's 2015 electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2015 electronically filed income tax return.

Officer's signature ▶ _____ Date ▶ _____ Title ▶ PRESIDENT

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 26189819268
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2015 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ 4/12/2016

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

MARYLAND
FORM
EL101B

DO NOT MAIL
INCOME TAX DECLARATION
FOR BUSINESSES
ELECTRONIC FILING



15101B083

2015

OR FISCAL YEAR BEGINNING _____ 2015, ENDING _____

MINERVA HOME HEALTH CARE INC
Name of corporation or pass-through entity

274551015
Federal Employer Identification Number

2301 DORSEY ROAD SUITE 111 GLEN BURNIE MD 21061
Street Address City or town State ZIP code +4

PART I Tax Return Information (whole dollars only)

1.	Amount of overpayment to be applied to 2016 estimated tax (Corporations only.)	1.	_____	.00
2.	Amount of overpayment to be refunded (Corporations only.)	REFUND 2.	28	.00
3.	Total amount due	3.	_____	.00

PART II Declaration and Signature Authorization

Check appropriate box to consent to: Direct Deposit of refund or Electronic Funds Withdrawal (direct debit)

4a. Type of account
 Checking Savings

4b. Routing Number (9-digits): _____ 4c. Account number: _____

4d. Direct debit settlement date (Enter the date (MMDDYY) you want the payment withdrawn from the account.) _____ 4d.

4e. Direct debit amount _____ 4e.

- I consent that the corporation's refund be directly deposited as designated above and declare that the information shown is correct. By consenting, I also agree to disclose to the Maryland State Treasurer's Office certain income tax information including name, amount of refund and the above bank information. This disclosure is necessary to effect direct deposit.
- I authorize the State of Maryland and its designated financial agent to initiate an electronic funds withdrawal payment entry to the financial institution account indicated for payment of the Maryland taxes owed by the corporation or pass-through entity and the financial institution to debit the entry to this account. Upon confirmation of consent during the filing of the corporation or pass-through entity state return, this authorization is to remain in full force and effect, and I may not terminate the authorization. I also authorize the financial institutions involved in the processing of this electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- I do not want direct deposit of the refund or an electronic funds withdrawal (direct debit) of the balance due.

Under penalties of perjury, I declare that I am an officer, general partner or managing member of the above corporation or of the pass-through entity. I have compared the information contained on my electronic return with the information that I provided to my electronic return originator or entered on-line and that the name(s), address and amounts described above agree with the amounts shown on the corresponding lines of my 2015 Maryland electronic income tax return. To the best of my knowledge and belief, the return is true, correct and complete. I consent that the return, including accompanying schedules and statements, be sent to the Maryland Revenue Administration Division by my electronic return originator or by the electronic return software provider.

Sign _____ PRESIDENT
 Here Corporate officer, general partner or managing member's signature Title Date

Wait ten (10) days after the receipt of a valid acknowledgement before calling 1-800-638-2937 or from Central Maryland 410-260-7980, about the refund.

PART III Declaration of Electronic Return Originator (paid preparer)

I declare that I have reviewed the return of the corporation or pass-through entity and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the signature of the corporate officer, general partner or managing member, before submitting the return to the Maryland Revenue Administration Division, have provided that official with a copy of all forms and information to be filed with the Maryland Revenue Administration Division, and have followed all other requirements described in the Maryland Business E-File Handbook. This declaration is to be retained at the site of the electronic return originator.

Electronic Return Originator Use Only

041216
Originator's Signature Date

261898
EFIN

MBANEFO & ASSOCIATES
Firm's name (or yours if self-employed)

94 N MAIN ST SUITE 6 SE 10977
Address ZIP code

8452621468
Telephone Number

U.S. Income Tax Return for an S Corporation

2015

Department of the Treasury
Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.

Information about Form 1120S and its separate instructions is at www.irs.gov/form1120s.

For calendar year 2015 or tax year beginning _____, ending _____

A S election effective date 1/1/2015	TYPE OR PRINT	Name MINERVA HOME HEALTH CARE, INC.	D Employer identification number 27-4551015
B Business activity code number (see instructions) 621610		Number, street, and room or suite no. If a P.O. box, see instructions. 2301 DORSEY ROAD SUITE 111	E Date incorporated 1/14/2011
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town State ZIP code GLEN BURNIE MD 21061	F Total assets (see instructions) \$ 39,522
		Foreign country name Foreign province/state/county Foreign postal code	

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶ 1

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	1a 818,496						
	b Returns and allowances	1b						
	c Balance. Subtract line 1b from line 1a	1c	818,496					
	2 Cost of goods sold (attach Form 1125-A)	2						
	3 Gross profit. Subtract line 2 from line 1c	3	818,496					
	4 Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4						
Deductions <small>(see instructions for limitations)</small>	5 Other income (loss) (see instructions—attach statement)	5						
	6 Total income (loss). Add lines 3 through 5	6	818,496					
	7 Compensation of officers (see instructions—attach Form 1125-E)	7	72,480					
	8 Salaries and wages (less employment credits)	8	130,365					
	9 Repairs and maintenance	9	2,920					
	10 Bad debts	10						
	11 Rents	11	17,524					
	12 Taxes and licenses	12	24,076					
	13 Interest	13						
	14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14	3,071					
	15 Depletion (Do not deduct oil and gas depletion.)	15						
	16 Advertising	16	1,912					
	17 Pension, profit-sharing, etc., plans	17						
	18 Employee benefit programs	18						
	19 Other deductions (attach statement)	19	565,029					
20 Total deductions. Add lines 7 through 19	20	817,377						
21 Ordinary business income (loss). Subtract line 20 from line 6	21	1,119						
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a						
	b Tax from Schedule D (Form 1120S)	22b						
	c Add lines 22a and 22b (see instructions for additional taxes)	22c	0					
	23a 2015 estimated tax payments and 2014 overpayment credited to 2015	23a						
	b Tax deposited with Form 7004	23b						
	c Credit for federal tax paid on fuels (attach Form 4136)	23c						
	d Add lines 23a through 23c	23d	0					
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	24						
25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed	25	0						
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26	0						
27 Enter amount from line 26 Credited to 2016 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	27	0						

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 _____ **PRESIDENT** Title _____

Paid Preparer Use Only	Print/Type preparer's name Uso Mbanefo	Preparer's signature Uso Mbanefo	Date 4/12/2016	Check <input type="checkbox"/> if self-employed	PTIN P00700597
	Firm's name MBANEFO & ASSOCIATES	Firm's EIN 45-4806921		Phone no. 845-262-1468	
	Firm's address 94 N. MAIN ST. SUITE 6	City SPRING VALLEY		State NY	
	ZIP code 10977				

Schedule B Other Information (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____	Yes	No
2	See the instructions and enter the: a Business activity ▶ HEALTH CARE & SOCIAL ASSI: b Product or service ▶ HOME HEALTH CARE SERVICES		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation		X
4	At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below	Yes	No
		X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5 a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock ▶ _____ (ii) Total shares of non-restricted stock ▶ _____	Yes	No
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year ▶ _____ (ii) Total shares of stock outstanding if all instruments were executed ▶ _____		X
6	Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		X
8	If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ _____		
9	Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____		
10	Does the corporation satisfy both of the following conditions? a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 b The corporation's total assets at the end of the tax year were less than \$250,000 If "Yes," the corporation is not required to complete Schedules L and M-1.		X
11	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____		X
12	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
13 a	Did the corporation make any payments in 2015 that would require it to file Form(s) 1099?	X	
b	If "Yes," did the corporation file or will it file required Forms 1099?	X	

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Schedule K		Shareholders' Pro Rata Share Items		Total amount	
Income (Loss)	1	Ordinary business income (loss) (page 1, line 21)		1	1,119
	2	Net rental real estate income (loss) (attach Form 8825)		2	
	3a	Other gross rental income (loss)	3a		
	b	Expenses from other rental activities (attach statement)	3b		
	c	Other net rental income (loss). Subtract line 3b from line 3a		3c	0
	4	Interest income		4	
	5	Dividends: a Ordinary dividends		5a	
		b Qualified dividends	5b		
	6	Royalties		6	
	7	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))		7	
8a	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))		8a		
	b Collectibles (28%) gain (loss)	8b			
	c Unrecaptured section 1250 gain (attach statement)	8c			
	9	Net section 1231 gain (loss) (attach Form 4797)		9	
10	Other income (loss) (see instructions) Type ▶		10		
Deductions	11	Section 179 deduction (attach Form 4562)		11	
	12a	Charitable contributions		12a	9,695
	b	Investment interest expense		12b	
	c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶		12c(2)	
d	Other deductions (see instructions) Type ▶		12d		
Credits	13a	Low-income housing credit (section 42(j)(5))		13a	
	b	Low-income housing credit (other)		13b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)		13c	
	d	Other rental real estate credits (see instructions) Type ▶		13d	
	e	Other rental credits (see instructions) Type ▶		13e	
	f	Biofuel producer credit (attach Form 6478)		13f	
	g	Other credits (see instructions) Type ▶		13g	
Foreign Transactions	14a	Name of country or U.S. possession ▶		14a	
	b	Gross income from all sources		14b	
	c	Gross income sourced at shareholder level		14c	
		Foreign gross income sourced at corporate level			
	d	Passive category		14d	
	e	General category		14e	
	f	Other (attach statement)		14f	
		Deductions allocated and apportioned at shareholder level			
	g	Interest expense		14g	
	h	Other		14h	
		Deductions allocated and apportioned at corporate level to foreign source income			
	i	Passive category		14i	
	j	General category		14j	
	k	Other (attach statement)		14k	
	Other information				
l	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		14l		
m	Reduction in taxes available for credit (attach statement)		14m		
n	Other foreign tax information (attach statement)				
Alternative Minimum Tax (AMT) Items	15a	Post-1986 depreciation adjustment		15a	-1,027
	b	Adjusted gain or loss		15b	
	c	Depletion (other than oil and gas)		15c	
	d	Oil, gas, and geothermal properties—gross income		15d	
	e	Oil, gas, and geothermal properties—deductions		15e	
	f	Other AMT items (attach statement)		15f	
Items Affecting Shareholder Basis	16a	Tax-exempt interest income		16a	
	b	Other tax-exempt income		16b	
	c	Nondeductible expenses		16c	3,650
	d	Distributions (attach statement if required) (see instructions)		16d	
	e	Repayment of loans from shareholders		16e	

Schedule K		Shareholders' Pro Rata Share Items (continued)	Total amount	
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts (attach statement)		
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	-8,576

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)		
1	Cash		82,858		34,033		
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts		0		0		
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach statement)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach statement)						
10a	Buildings and other depreciable assets	23,349		23,349			
b	Less accumulated depreciation	15,989	7,360	19,060	4,289		
11a	Depletable assets						
b	Less accumulated depletion		0		0		
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization		0		0		
14	Other assets (attach statement)		1,200		1,200		
15	Total assets		91,418		39,522		
Liabilities and Shareholders' Equity							
16	Accounts payable		46,554		6,557		
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach statement)		1,240		1,210		
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach statement)		1,517		1,874		
22	Capital stock						
23	Additional paid-in capital		1,000		1,000		
24	Retained earnings		41,107		28,881		
25	Adjustments to shareholders' equity (attach statement)						
26	Less cost of treasury stock						
27	Total liabilities and shareholders' equity		91,418		39,522		

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3 (see instructions)

1	Net income (loss) per books	-12,226		5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):			a	Tax-exempt interest \$	0
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):			6	Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize):	
a	Depreciation \$			a	Depreciation \$	0
b	Travel and entertainment \$ 3,650					0
		3,650		7	Add lines 5 and 6	0
4	Add lines 1 through 3	-8,576		8	Income (loss) (Schedule K, line 18). Line 4 less line 7	-8,576

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year	41,107		
2 Ordinary income from page 1, line 21	1,119		
3 Other additions			
4 Loss from page 1, line 21			
5 Other reductions	13,345		
6 Combine lines 1 through 5	28,881	0	0
7 Distributions other than dividend distributions			
8 Balance at end of tax year. Subtract line 7 from line 6	28,881	0	0

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Final K-1

Amended K-1

Schedule K-1 (Form 1120S)

Department of the Treasury Internal Revenue Service

2015

For calendar year 2015, or tax year beginning _____, 2015 ending _____, 20_____

Shareholder's Share of Income, Deductions, Credits, etc.

See back of form and separate instructions.

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 4 columns: Line number, Description, Amount, and Other information. Rows include Ordinary business income (loss) 1,119, Net rental real estate income (loss), Interest income, Ordinary dividends, Qualified dividends, Foreign transactions, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured section 1250 gain, Net section 1231 gain (loss), Other income (loss), Alternative minimum tax (AMT) items -1,027, Section 179 deduction, Items affecting shareholder basis 3,650, Other deductions 9,695, and Other information.

Part I Information About the Corporation

A Corporation's employer identification number 27-4551015
B Corporation's name, address, city, state, and ZIP code MINERVA HOME HEALTH CARE, INC. 2301 DORSEY ROAD SUITE 111 GLEN BURNIE, MD 21061
C IRS Center where corporation filed return e-file

Part II Information About the Shareholder

D Shareholder's identifying number Shareholder: 1 121-78-3296
E Shareholder's name, address, city, state, and ZIP code FOLASHADE GREEN 176 LEEDS CREEK CIRCLE ODENTON, MD 21113
F Shareholder's percentage of stock ownership for tax year 100.000000%

For IRS Use Only

* See attached statement for additional information.

K-1 Statement (Sch K-1, Form 1120S)

Line 12 - Deductions

A Code A - Cash contributions (50%) A 9,695

Line 15 - AMT Items

A Code A - Post-1986 depreciation adjustment A -1,027

Line 16 - Items affecting shareholder basis

C Code C - Nondeductible expenses C 3,650

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

▶ File a separate application for each return.

▶ Information about Form 7004 and its separate instructions is at www.irs.gov/form7004.

**Print
or
Type**

Name	Identifying number
MINERVA HOME HEALTH CARE, INC.	27-4551015
Number, street, and room or suite no. (If P.O. box, see instructions.)	
2301 DORSEY ROAD SUITE 111	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
GLEN BURNIE, MD 21061	

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here
 - 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
- If checked, attach a statement, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here

5a The application is for calendar year 20 15, or tax year beginning _____, 20____, and ending _____, 20____

b **Short tax year.** If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (see instructions-attach explanation)

6 Tentative total tax	6	0
7 Total payments and credits (see instructions)	7	0
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	0

Form **8050**

(December 2009)
Department of the Treasury
Internal Revenue Service

Direct Deposit of Corporate Tax Refund

▶ Attach to Form 1120 or 1120S.

OMB No. 1545-1762

Name of corporation (as shown on tax return)

MINERVA HOME HEALTH CARE, INC.

Employer identification number

27-4551015

Phone number (optional)

1. Routing number (must be nine digits). The first two digits must be between 01 and 12 or 21 through 32.

055003201

3. Type of account (one box must be checked):

2. Account number (include hyphens but omit spaces and special symbols):

2000059117463

Checking

Savings

Cost of Goods Sold

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.
▶ Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.

Name MINERVA HOME HEALTH CARE, INC.	Employer identification number 27-4551015
---	---

1 Inventory at beginning of year	1			
2 Purchases	2			
3 Cost of labor	3			
4 Additional section 263A costs (attach schedule)	4			
5 Other costs (attach schedule)	5			
6 Total. Add lines 1 through 5	6		0	
7 Inventory at end of year	7			
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions)	8		0	

- 9 a Check all methods used for valuing closing inventory:
- (i) Cost
 - (ii) Lower of cost or market
 - (iii) Other (Specify method used and attach explanation.) ▶ _____
- b Check if there was a writedown of subnormal goods
- c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)
- d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO 9d _____
- e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? . . . Yes No
- f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

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Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return MINERVA HOME HEALTH CARE, INC.	Business or activity to which this form relates 1120S - HEALTH CARE & SOCIAL ASSISTANCE	Identifying number 27-4551015
--	---	---

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	0
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2014 Form 4562.	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	0

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	3,071

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2015	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	3,071
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Line 19 (1120S) - Other Deductions

1	Travel, Meals and Entertainment		
	a Travel	1a	4,726
	b Meals and entertainment, subject to 50% limit	1b	7,300
	c Meals and entertainment, subject to 80% limit (DOT)	1c	
	d Less disallowed	1d	3,650
	e Subtract line d from lines b and c	1e	3,650
2	Automobile and truck expenses	2	1,693
3	Bank charges	3	481
4	Medical Supplies	4	2,712
5	Consulting fees	5	14,450
6	Continuing Education	6	2,150
7	Criminal Background Check	7	257
8	Insurance	8	11,532
9	Dues and subscriptions	9	1,056
10	Equipment rent	10	890
11	Janitorial Expense	11	2,100
12	Offices Supplies	12	14,904
13	Postage & Delivery	13	1,482
14	Legal and professional fees	14	3,573
15	Recruiting Fees	15	1,001
16	Telephone	16	5,565
17	Non-Employees Wages	17	486,937
18	Utilities	18	200
19	Internet Expense	19	1,650
20	Misc.	20	4,020
21	Total other deductions	21	565,029

Line 12a, Sch K (1120S) - Contributions

A	Code A - Cash contributions (50%)	A	9,695
	Total contributions	12a	9,695

Line 14, Sch L (1120S) - Other Assets

		Beginning	End
1	SECURITY DEPOSIT	1,200	1,200
2	Total other assets	1,200	1,200

Line 18, Sch L (1120S) - Other Current Liabilities

		Beginning	End
1	TAX PAYABLE	1,240	1,210
2	Total other current liabilities	1,240	1,210

Line 21, Sch L (1120S) - Other Liabilities

		Beginning	End
1	OTHER	1,517	1,874
2	Total other liabilities	1,517	1,874

MARYLAND FORM 500

CORPORATION INCOME TAX RETURN



155000083

2015 \$

OR FISCAL YEAR BEGINNING _____ 2015, ENDING _____

274551015 Federal Employer Identification Number (9 digits)

FEIN Applied for Date (MMDDYY)

011411 Date of Organization or Incorporation (MMDDYY)

621610 Business Activity Code No. (6 digits)

MINERVA HOME HEALTH CARE INC

Name

2301 DORSEY ROAD SUITE 111

Street Address

GLEN BURNIE

City or town

MD

State

21061

ZIP code

+4

ME

YE

CHECK HERE IF:

Vertical box for filing status

Name or address has changed

First filing of the corporation



This tax year's beginning and ending dates are different from last year's due to an acquisition or consolidation.

Vertical box for inactive corporation

Inactive corporation

Final Return

STAPLE CHECK HERE

SEE CORPORATION INSTRUCTIONS. ATTACH A COPY OF THE FEDERAL INCOME TAX RETURN THROUGH SCHEDULE M2.

- 1a. Federal Taxable Income (Enter amount from Federal Form 1120 line 28 or Form 1120-C line 25.) See Instructions. Check applicable box:
1120 1120-REIT 990T
Other: IF 1120S, FILE ON FORM 510
1b. Special Deductions (Federal Form 1120 line 29b or Form 1120-C line 26b.)
1c. Federal Taxable Income before net operating loss deduction (Subtract line 1b from 1a.)

MARYLAND ADJUSTMENTS TO FEDERAL TAXABLE INCOME

(All entries must be positive amounts.)

ADDITION ADJUSTMENTS

- 2a. Section 10-306.1 related party transactions
2b. Decoupling Modification Addition adjustment (Enter code letter(s) from instructions.)
2c. Total Maryland Addition Adjustments to Federal Taxable Income (Add lines 2a and 2b.)

SUBTRACTION ADJUSTMENTS

- 3a. Section 10-306.1 related party transactions
3b. Dividends for domestic corporation claiming foreign tax credits (Federal form 1120/1120C Schedule C line 15)
3c. Dividends from related foreign corporations (Federal form 1120/1120C Schedule C line 13 and 14)
3d. Decoupling Modification Subtraction adjustment (Enter code letter(s) from instructions.)
3e. Total Maryland Subtraction Adjustments to Federal Taxable Income (Add lines 3a through 3d.)

- 4. Maryland Adjusted Federal Taxable Income before NOL deduction is applied (Add lines 1c and 2c, and subtract line 3e.)
5. Enter Adjusted Federal NOL Carry-forward available from previous tax years (including FDSC Carry-forward) on a separate company basis (Enter NOL as a positive amount.)

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6. Maryland Adjusted Federal Taxable Income (If line 4 is less than or equal to zero, enter amount from line 4.) (If line 4 is greater than zero, subtract line 5 from line 4 and enter result. If result is less than zero, enter zero.) 6. -566

MARYLAND ADDITION MODIFICATIONS

(All entries must be positive amounts.)

7a. State and local income tax 7a. _____
 7b. Dividends and interest from another state, local or federal tax exempt obligation 7b. _____
 7c. Net operating loss modification recapture (Do not enter NOL carryover. See instructions.) 7c. _____
 7d. Domestic Production Activities Deduction 7d. _____
 7e. Deduction for Dividends paid by captive REIT 7e. _____
 7f. Other additions (Enter code letter(s) from instructions and attach schedule.) 7f. _____
 7g. Total Addition Modifications (Add lines 7a through 7f.) 7g. _____

MARYLAND SUBTRACTION MODIFICATIONS

(All entries must be positive amounts.)

8a. Income from US Obligations 8a. _____
 8b. Other subtractions (Enter code letter(s) from instructions and attach schedule.) 8b. _____
 8c. Total Subtraction Modifications (Add lines 8a and 8b.) 8c. _____

NET MARYLAND MODIFICATIONS

9. Total Maryland Modifications (Subtract line 8c from 7g. If less than zero, enter negative amount.) 9. _____
 10. Maryland Modified Income (Add lines 6 and 9.) 10. -566

APPORTIONMENT OF INCOME

(To be completed by multistate corporations whose apportionment factor is less than 1, otherwise skip to line 13.)

11. Maryland apportionment factor (from page 4 of this form) (If factor is zero, enter .000001.) 11. _____
 12. Maryland apportionment income (Multiply line 10 by line 11.) 12. _____
 13. Maryland taxable income (from line 10 or line 12, whichever is applicable.) 13. -566
 14. Tax (Multiply line 13 by 8.25%) 14. _____
 15a. Estimated tax paid with Form 500D, Form MW506NRS and/or credited from 2014 overpayment 15a. _____
 15b. Tax paid with an extension request (Form 500E) 15b. 28
 15c. Nonrefundable business income tax credits from Part W. (See instructions for Form 500CR.)
 15d. Refundable business income tax credits from Part Z. (See instructions for Form 500CR.)
 15e. The Sustainable Communities Tax Credits is claimed on line 1 of Part Z on Form 500CR. Check here if you are a non-profit corporation.
 15f. Nonresident tax paid on behalf of the corporation by pass-through entities (Attach Maryland Schedule K-1.) 15f. _____
 15g. Total payments and credits (Add lines 15a through 15f.) 15g. 28
 16. Balance of tax due (If line 14 exceeds line 15g, enter the difference.) 16. _____
 17. Overpayment (If line 15g exceeds line 14, enter the difference.) 17. 28
 18. Interest and/or penalty from Form 500UP _____ or late payment interest
 TOTAL 18. _____
 19. Total balance due (Add lines 16 and 18; or if line 18 exceeds line 17 enter the difference.) 19. _____
 20. Amount of overpayment to be applied to estimated tax for 2016 (not to exceed the net of line 17 less line 18) 20. _____
 21. Amount of overpayment TO BE REFUNDED (Add lines 18 and 20, and subtract the total from line 17.) 21. 28

You must file this form electronically to claim business tax credits from Form 500CR.



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NAME MINERVA HOME HEALTH FEIN 274551015

Schedule A - COMPUTATION OF APPORTIONMENT FACTOR(Applies only to multistate corporations. See instructions.)

NOTE: Special apportionment formulas are required for rental/leasing, financial institutions, transportation and manufacturing companies.		Column 1 TOTALS WITHIN MARYLAND	Column 2 TOTALS WITHIN AND WITHOUT MARYLAND	Column 3 DECIMAL FACTOR (Column 1 ÷ Column 2 rounded to six places)
1A. Receipts	a. Gross receipts or sales less returns and allowances ▶		▶	
	b. Dividends			
	c. Interest			
	d. Gross rents			
	e. Gross royalties			
	f. Capital gain net income			
	g. Other income (Attach schedule.)			
	h. Total receipts (Add lines 1A(a) through 1A(g), for Columns 1 and 2.) ▶		▶	_____ ◀
1B. Receipts	Enter the same factor shown on line 1A, Column 3. Disregard this line if special apportionment formula is used			_____ ◀
2. Property	a. Inventory			
	b. Machinery and equipment			
	c. Buildings			
	d. Land			
	e. Other tangible assets (Attach schedule.)			
	f. Rent expense capitalized (multiply by eight)			
	g. Total property (Add lines 2a through 2f, for Columns 1 and 2.) ▶		▶	_____ ◀
3. Payroll	a. Compensation of officers			
	b. Other salaries and wages			
	c. Total payroll (Add lines 3a and 3b, for Columns 1 and 2.) ▶		▶	_____ ◀
4. Total of factors (Add entries in Column 3.)				_____ ◀
5. Maryland apportionment factor Divide line 4 by four for three-factor formula, or by the number of factors used if special apportionment formula required. (If factor is zero, enter .000001 on line 11 page 2.)				_____ ◀



OR FISCAL YEAR BEGINNING _____ 2015, ENDING _____

MINERVA HOME HEALTH CARE INC

274551015

Name of taxpayer(s)

Taxpayer Identification Number

Use this form only if the Maryland return is affected by the use (for any tax year) of any of the following federal provisions from which Maryland has decoupled (Decoupled Provisions):

- Special Depreciation Allowance under the federal Job Creation and Worker Assistance Act of 2002 (JCWAA) as increased and extended under the federal Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA); and subsequent federal legislation, including the American Recovery and Reinvestment Act of 2009 (ARRA).
- Carryover of a net operating loss (NOL) under IRC Section 172 without regard to an election under IRC Section 172(b)(1)(H) for a carryback period of up to 5 years.
- Federal Section 179 depreciation deductions taken for a tax year beginning on or after January 1, 2003. For Maryland tax purposes, a taxpayer only is allowed to expense up to \$25,000, reduced dollar-for-dollar by the amount over \$200,000, of the cost of Section 179 property that is purchased and put in service for a trade or business for the tax year. For vehicles placed in service after May 31, 2004, Maryland also has decoupled from the higher depreciation deduction for certain heavy duty SUVs allowed under Internal Revenue Code Section 280F.
- Deferral of recognition of income from discharge of indebtedness under the ARRA.
- Deferral of deduction for original issue discount in debt for debt exchanges under the ARRA.

Read instructions and complete the worksheet.

	Column 1 Federal Return as Filed	Column 2 Federal Return without Decoupled Provisions	Column 3 Difference Increase/ Decrease (-)
1. Depreciation Deductions Subtract the amount in Column 2 from the amount in Column 1 and enter in Column 3. If less than 0, enter as a negative amount (-).	3071	3637	-566
2. NOL Deductions Subtract the amount in Column 2 from the amount in Column 1 and enter in Column 3. If less than 0, enter as a negative amount (-).			
3. Original Issue Discounts Subtract the amount in Column 1 from the amount in Column 2 and enter in Column 3. If less than 0, enter as a negative amount (-).			
4. Discharge of Business Indebtedness Subtract the amount in Column 1 from the amount in Column 2 and enter in Column 3. If less than 0, enter as a negative amount (-).			
5. Other Changes (See instructions.)			
6. Net Decoupling Modification Net the amounts on lines 1 through 5 of Column 3. This is the Decoupling Modification. Enter here and include as a positive number on the appropriate line of the Maryland return being filed. Also enter the applicable letter code(s) in the boxes provided on the return. See table below.			-566
7. Decoupling from PTE. Enter code letter dp. (See instructions.)			

Return Filed	If line 6 above is positive enter on the line for:	Use the following code if there is an amount above on:				If line 6 above is negative enter on the line for:	Use the following code if there is an amount above on:			
		Line 1 only	Line 2 only	Line 4 only	Multiple Lines		Line 1 only	Line 2 only	Line 4 only	Multiple Lines
500	Addition Adjustments	e	f	cd	dm	Subtraction Adjustments	j	k	cd	dm
502	Other Additions	l	m	cd	dm	Other Subtractions	bb	cc	cd	dm
504	Other Additions	No code required				Other Subtractions	No code required			
505	Other Additions	j	k	cd	dm	Other Subtractions	bb	cc	cd	dm
500X	Total Addition Modifications	No code required				Total Subtraction Modifications	No code required			
502X	Additions to Income	No code required				Subtractions from Income	No code required			
505X	Additions to Income	No code required				Subtractions from Income	No code required			

FORM EFT

Complete this section:

Name of Business	MINERVA HOME HEALTH CARE
Maryland Central Registration Number	
Federal Employer Identification Number	274551015
Motor Fuel Tax Account Number (if applicable)	

Tax Type: Check type(s)

- Withholding
- Corporation Income Tax
(Pass-through Entities are not eligible.)
- Motor Fuel Taxes

**Comptroller of Maryland
Authorization Agreement for
Electronic Funds Transfers**

- New
- Revision: Effective Date _____

Allow 10 business days for revisions.

A	C O N T A C T P E R S O N (S)	This section must be completed by all taxpayers	
		Primary EFT contact person _____	
		Address <u>2301 DORSEY ROAD SUITE 111</u>	
		<u>GLEN BURNIE</u> MD <u>21061</u>	
		City State ZIP code Telephone number	
B	A C H D E B I T	CHOOSE ONLY ONE OF THE TWO PAYMENT OPTIONS BELOW	
		This section to be completed only if you choose the ACH DEBIT OPTION	
		If ACH Debit is chosen, you authorize the Comptroller of Maryland to present the debit entries to your bank for the tax identified above. Only you can initiate a debit by calling the State's Service Bureau and indicating the amount of tax to be paid by electronic funds transfer.	
		Bank name _____	
		Bank address _____	
C	A C H C R E D I T	This section to be completed only if you choose the ACH CREDIT OPTION	
		An AUTHORIZED REPRESENTATIVE of your bank must complete and sign this section confirming that you and your bank are capable of initiating ACH CREDITS in the required CCD + TXP format.	
		Bank name _____	
		Bank address _____	
		City State ZIP code	
Printed name of bank representative Telephone number			
Signature of bank representative Date			

This form must be completed and faxed to 410-260-6214 or mailed to:
Electronic Funds Transfer Program, P.O. Box 1509, Annapolis, MD 21404-1509