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recognizing that the term "patient" encompasses individuals directly or indirectly receiving ...

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The [American Institute of CPAs](#) (AICPA) has asked the Internal Revenue Service (IRS) to issue guidance, in the form of additional examples to Rev. Rule 68-376, recognizing that the term "patient" encompasses individuals directly or indirectly receiving clinical diagnosis and/or treatment through telemedicine modalities.

"In the existing guidance, all examples of 'hospital/patient nexus' involve in-person interaction between the patient and the provider of medical care," the July 6 letter explained. "Where there is no in-person interaction, it is not clear whether the IRS would find sufficient hospital/patient nexus. This gap in the tax law has led to inconsistent application of the tax rules within the healthcare provider community relating to whether the income from telemedicine services is unrelated business taxable income (UBTI).

“Charitable healthcare organizations conduct their exempt activities in a broader

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<http://www.aicpa.org/Advocacy/Tax/DownloadableDocuments/AICPA-Comment-Letter-on-Def-of-Patient.pdf>.

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