

Partnering with Nonprofit Hospitals: Understanding the Community Benefit Requirements

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The Basics ...

- Nonprofit hospitals
- Regulated by the IRS
- Underlying assumption:
 - Tax benefit \leftrightarrow Public benefit (or community benefit)
- What constitutes a *community benefit*?
 - Charity care
 - Other activities that ultimately benefit the entire community

Two Key Documents

The IRS Hospital
Compliance Project

Affordable Care Act
(ACA, Obamacare)

Two New Requirements

Form 990, Schedule H

Community Health Needs
Assessment (CHNA)



Form 990, Schedule H

Reporting document

“...housing, economic development, community support, environmental improvements, community health improvement advocacy, coalition building, workforce development and leadership development ...”

Community Health Needs Assessment (CHNA)

Analysis and prioritization document

Collaborative effort with
Maricopa County
Department of Public
Health



Findings and Action Steps

- Talk their talk.
- Do your homework.
- How much is enough?
- Reach out to nonprofit hospitals and the Maricopa County Department of Public Health.

thank you

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