

# 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	Two New Requirements
The IRS Hospital Compliance Project	Form 990, Schedule H
Affordable Care Act (ACA, Obamacare)	Community Health Needs Assessment (CHNA)

Form 990, Schedule H	Community Health Needs Assessment (CHNA)
Reporting document	Analysis and prioritization document
“...housing, economic development, community support, environmental improvements, community health improvement advocacy, coalition building, workforce development and leadership development ...”	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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