

LIBERATING THE 990 DATA FOR HEALTHY COMMUNITIES

Form 990 Department of the Treasury Internal Revenue Service		Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.		OMB No. 1545-0047 2012 Open to Public Inspection	
A For the 2012 calendar year, or tax year beginning <u>2012</u> , and ending <u>2012</u>					
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization <u>ANY HOSPITAL</u> Doing Business As <u>HEALTHCARE</u> Number and street (or P.O. box if mail is not delivered to street address) _____ Room/suite _____ City, town or post office, state, and ZIP code <u>DELAWARE VALLEY USA</u>		D Employer identification number _____ E Telephone number _____ G Gross receipts \$ _____	
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶ _____			
J Website: ▶ _____		F Name and address of principal officer: _____			
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____		L Year of formation: _____		M State of legal domicile: _____	

The Affordable Care Act creates an opportunity for hospital organizations, numerous governmental public health agencies, and other stakeholders to accelerate community health improvement by conducting triennial community health needs assessments (CHNA) and adopting related implementation strategies that address priority health needs. Under the Affordable Care Act, hospital organizations satisfy their annual community benefit obligations by meeting those new requirements which are described in section 501(r)(3). In addition, hospital organizations have new requirements for reporting and for paying taxes.

When it comes to health care, not for profit a stronger case can be made to the importance of scrutinizing the role of not for profits. Hospitals play a vital role in many communities. There is growing questioning of the not for profit status for most of them. Section 9007 of the Patient Protection and Affordable Care Act, creating a new 504(r) of the Internal Revenue Code, lists "Additional Requirements for Charitable Hospitals," to increase the accountability and "charitability" of tax-exempt hospitals.

Section 9007 requires tax-exempt "hospital organizations" requires hospitals to conduct a community health needs assessment at least once every three years and implement a strategy to meet the needs identified through the assessment;

- Have in place and widely publicize a financial assistance policy for making available free or reduced-cost care to eligible persons, which must include

eligibility criteria and procedures for applying for and calculating eligibility for assistance.

- An exempt hospital must also provide emergency care without discrimination regardless of financial eligibility;
- limit the amount that those who are eligible for financial assistance are charged for emergency or medically necessary care to the rates “generally billed to individuals who have insurance”; and
- Not engage in “extraordinary collection actions” before determining financial assistance eligibility.

Liberating the 990 Data for Healthy Communities Liberating the IRS 990 Data for Healthy Communities synthesizes community health data from multiple sources into a database suited for a variety of audiences such as individuals, community groups, healthcare providers and the media.

Liberating the IRS 990 data project for healthy communities provides user-friendly information, events, and tools for citizen’s engagement in order to create healthy communities for all Americans. The ACA provides an excellent vehicle to study the healthcare needs in communities, develop and implement a plan to meet the particular needs. Engaging citizens to make their local communities healthy by leveraging the federal IRS community benefit requirement for not for profit healthcare institutions, particularly the community health assessment as defined in the 990 forms.

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