

The Catholic Health Association (CHA) has prepared a new community benefit resource – a template to Form 990, Part III, which can be used to effectively report community benefit contributions on the IRS Form 990. This template can be found at: [www.chausa.org/communitybenefit/990info](http://www.chausa.org/communitybenefit/990info).

CHA believes that this template is important for two reasons:

- Congress and the IRS are very focused on the issue of community benefit. In a recent Senate Finance Committee hearing, Sen. Grassley said, “In our review of the nonprofit hospitals it was rare to get the same answer or same methodology to a question. I’m pleased that CHA has given us guidance and common terms here, and I think it’s something we should be looking at across the board.” This template, which follows the CHA Community Benefit Guidelines referenced by Sen. Grassley, is a tool which an organization can use to demonstrate its commitment to accountability as well as to provide the public and lawmakers with meaningful information about its community benefit efforts.
- Beginning this year, most hospitals will be required to electronically file their Form 990. Thus, they will no longer be able to include their Annual Report as part of their filing. This template is designed to assist an organization in telling its community benefit story on its e-filed Form 990.

CHA is encouraging all of its member hospitals to use this resource when completing Part III of their 2006 IRS Form 990. AHLA member Douglas Anning of Polsinelli Shalton Welte Suelthaus PC, assisted CHA in developing this resource. For more information about this resource, please contact Lisa Gilden, vice president, general counsel, at [lgilden@chausa.org](mailto:lgilden@chausa.org) or Julie Trocchio, senior director, community benefit and continuing care, at [jtrocchio@chausa.org](mailto:jtrocchio@chausa.org).