

## Community Benefit Toolkit Available

The community benefit standard is the most common test applied by the Internal Revenue Service to determine whether a hospital, clinic, or other healthcare provider is operated to promote health in a manner that serves a charitable purpose and, accordingly, merits tax-exempt status. The new form 990, introduced by the IRS in December 2007, has significant implications for the determination of community benefit as reported to the IRS. In response to these changes, the Catholic Health Association (CHA) released the 2008 Edition of *A Guide to Planning and Reporting Community Benefit*, which discusses various forms of community benefit, including community health education. As part of its discussion on community health education, CHA's *Guide* identifies health law topics for consumers, such as the American Health Lawyers Association's (AHLA) *Public Information Series (Series)*, as a recognizable form of community benefit.

Available on a complimentary basis, the *Series* is a collection of informative, user-friendly guidebooks and resources on health law topics that are of interest to AHLA members, their clients, and local communities. These highly touted publications are designed to improve health in communities by informing readers on how, for example, to navigate the long term care continuum for infirm individuals, prepare for a disaster, qualify for Medicaid benefits, participate in clinical research trials, or seek assistance to address the challenges for those living with disabilities. In that regard, the U.S. Centers for Disease Control and Prevention (CDC) recently named AHLA's *Community Pan-Flu Preparedness: A Checklist of Key Legal Issues for Healthcare Providers* as one of the top ten legal tools for emergency preparedness planning.

We are pleased that a number of Powers Pyles' attorneys, including Elisabeth Doyle, John Kemp, and Joel Hamme, have been significantly involved in the development of one or more of these publications.

AHLA's new Community Benefit Toolkit explains how healthcare providers can share these publications within their local communities to promote community health education and advance community health improvement. Healthcare organizations can co-brand the *Series'* publications to share with their local communities either electronically as a .pdf or reproduce the publications in hard copy at no cost. The distribution of these publications to consumers and healthcare professionals will provide healthcare organizations with additional community benefit to list on their IRS Form 990 Reports and thus may assist in meeting their community benefit obligations. As healthcare providers allocate scarce resources to further their missions, the sharing of these publications is a cost-effective means of providing tangible value to local communities. The Community Benefit Toolkit is available online at [www.healthlawyers.org/communitybenefit](http://www.healthlawyers.org/communitybenefit) and will be updated on a periodic basis. We hope that our clients will find it useful.