

American Health Lawyers Association (AHLA) Rolls Out New Community Benefit Toolkit

The community benefit standard is the most common test applied by the IRS to determine whether a hospital, clinic, or other healthcare provider is operated to promote health in a manner that services 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 IRS 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.

The *Series* is one of many public interest activities that arise from AHLA's mission statement that pledges the Association "... to serve as a public resource on selected healthcare legal issues." 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 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.

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 and will be updated on a periodic basis.

AHLA has been recognized for its *Public Information Series* by being named to the 2007 *Associations Advance America* Honor Roll, a national awards competition sponsored by the American Society of Association Executives (ASAE) & The Center for Association Leadership, which recognizes associations that propel America forward with innovative projects in education, skills training, standards setting, business and social innovation, knowledge creation, citizenship, and community service. Additionally, 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.

For more information, please visit:

<http://www.healthlawyers.org/Resources/PI/Pages/CommunityToolkit.aspx>