

## **Help Improve Access to Healthy Housing**

Supported by: The American Hospital Association, The Catholic Health Association, First Focus Campaign for Children, and The Green & Healthy Homes Initiative

Dear Colleague:

Please join us in asking the IRS help remove barriers to improving access to safe, stable housing and other preventive health initiatives.

In order to maintain their tax-exempt status, non-profit hospitals must show how they are contributing to a “community benefit” through hospital programs and projects. Hospitals are required to report these activities, along with other tax information, to the IRS through filling out the IRS Form 990 Schedule H.

Activities are reported in two parts. Part I addresses community benefit initiatives; Part II covers community building activities. The division of “community benefit” and “community building” activities into two different sections of Schedule H has left many hospitals unsure if housing-related projects can be considered a community benefit, rather than simply community building. This separation is proving to be a disincentive to taking on housing-related projects and other upstream activity.

There is significant evidence showing the [connection](#) between preventive health activities such as providing access to safe and stable housing, and positive health and economic outcomes. For example, for every dollar invested in lead poisoning prevention, taxpayers save up to \$221. Additionally, the government saves up to \$14 per every dollar spent on asthma deterrence.

In an effort to increase access to safe housing, we are asking the IRS to amend and clarify the Form 990 Schedule H, by combining the Community Benefit and Community Building sections of the Schedule H.

A simple modification of Form 990, Section H would clarify for hospitals that they can report housing improvements and other preventive health activities as community benefit and that the cost of those activities will count toward their total community benefit calculation. Moreover, with this change, both the community benefit and community activity must still address a documented need outlined in a hospital’s Community Health Needs Assessment.

If you would like to sign the letter, or if you have any additional questions, please contact Abby Schanfield in Congressman Ellison’s office or Nicole Cohen in Congressman Crowley’s office.

Sincerely,

Keith Ellison  
Member of Congress

Joe Crowley  
Member of Congress