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Community Benefit Update



January 2026 Edition

We are pleased to share the latest news and resources related to community benefit. For additional updates and tools to support your work, be sure to visit CHA's Community Benefit [website](#).

IRS 990, Schedule H: An Overview and Update on Current Tax-Exemption Issues

Attend event

Feb. 18, 2026
1 to 2:30 p.m. ET

Tax-exempt hospitals report their community benefit activities and other information related to their tax exemption on the Internal Revenue Service (IRS) Form 990, Schedule H.

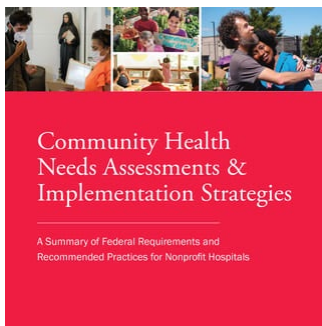
The purpose of this [webinar](#) is to provide an overview of the content and history of Form 990, Schedule H, including:

- How compliance with the Community Benefit Standard and the Affordable Care Act, IRC section 501(r), is reported on the form.
- Current environment for hospital tax exemption, including IRS hospital exams and congressional, federal, state and other interests.
- Recommendations for strengthening compliance and minimizing risk with IRS 501(r)-related and Schedule H requirements.

Featured Resource

Community Health Need Assessments & Implementation Strategies: A Summary of Federal Requirements and Recommended Practices for Nonprofit Hospitals

This booklet provides a concise overview of federal requirements for tax-exempt hospitals to conduct and adopt community health needs assessments



(CHNAs) and implement strategies. It also includes recommended practices from community benefit and public health leaders. Updated 2025.

[Access the resource](#)

2026 Training and Events

Follow-up Call for 2025 Community Benefit 101 Attendees

Jan. 29, 2026, 1 to 2 p.m. ET

This call is for attendees and presenters of this fall's Community Benefit 101 program. Call access information will be sent directly to attendees.

IRS 990, Schedule H: An Overview and Update on Current Tax-Exemption Issues Webinar

Feb. 18, 2026 | 1 to 2:30 p.m. ET

[Register to attend](#)

What Counts as and Accounting for Community Benefit Webinar

April 29, 2026 | 1 to 2:30 p.m. ET

Registration coming soon

Community Benefit Networking Calls

June 11 and September 17, 2026

For new and experienced hospital and health system community benefit professionals to connect with peers and explore timely topics, including regulatory compliance, challenges, innovative practices, and strategies to elevate community impact.

[Learn more](#)

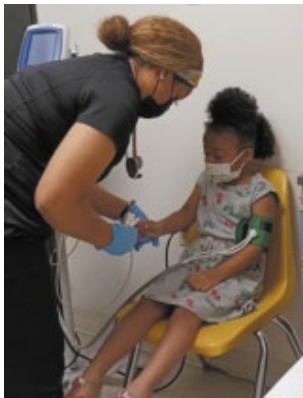
Community Benefit 101 Virtual Training

Oct. 20, 21, 22, 2026, 2 to 5 p.m. ET daily

[Learn more](#)

Examples from the Field

Recent articles from [Catholic Health World](#) and [Health Progress](#) featuring community benefit news and programs from across the ministry.



[Mercy Health — Toledo has role in redevelopment of former hospital for housing, medical offices](#)

[Ascension Florida expands navigator program for expectant and new moms who are marginalized](#)

[In St. Louis, SSM Health partners with other providers to assess and address barriers](#)

[Collaborating to Address Food Insecurity in Rural Communities - CHA's podcast, Health Calls](#)

What We Are Reading

[Estimates of the Value of Federal Tax Exemptions and Community Benefits](#)

Provided by U.S. Nonprofit Hospitals, 2022 | American Hospital Association, November 2025

[Nonprofit, for-profit health system financial divide grows](#) | Becker's Hospital Review, November 2025

For more information and to contact us, visit our [Community Benefit page](#)

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