Reflection for Today’s Program

Transparency and communications with the persons we serve is an underlying theme of the final Treasury/IRS rules. With this in mind, I would like to bring to your attention a passage from a recent article in Health Progress, CHA’s Journal:

Understanding the culture of the people served by the health care organization, securing language assistance for those who do not speak English well, speaking in ordinary language to all patients, providing easy-to-understand instructions, confirming the patient’s understanding — all of these aid health literacy. In doing so, they also show respect for the dignity of the patient and contribute to the healing relationship. This should be a hallmark of Catholic health care.

Fr. THOMAS A. NAIRN, OFM, Ph.D.
Senior Director, Ethics
Catholic Health Association, St. Louis
Health Progress July-August 2014
Your Speaker for Today’s Program

Julie Trocchio, MSN
Senior Director, Community Benefit and Continuing Care
CHA

Julie Trocchio is senior director of community benefit and continuing care at the Catholic Health Association of the United States. She is based in CHA’s Washington, DC, office.

Ms. Trocchio carries out programmatic and advocacy activities related to community benefit, tax exemption, environmental sustainability and long-term care. She also is the CHA liaison to the executives of state Catholic health associations and conferences.

Before joining CHA in 1988, she was director of delivery of services at the American Health Care Association in Washington, DC, a nonprofit organization that represents long-term care facilities. Ms. Trocchio also was a public health nurse for the Montgomery County Health Department in Rockville, Md., and has worked as a staff nurse for a hospital and nursing home facility. Ms. Trocchio earned a bachelor’s degree from the Georgetown University School of Nursing in Washington, DC, and a master’s degree from the University of Maryland School of Nursing in Baltimore.

Your Speaker for Today’s Program

Preston Quesenberry, J.D., MA
Senior Technician Reviewer
Office of Chief Counsel
Tax Exempt/Government Entities Division
Internal Revenue Service

Preston Quesenberry is a senior technician reviewer in the Exempt Organizations Branch of the IRS Office of Chief Counsel. Mr. Quesenberry has expertise in a wide variety of exempt organizations matters, including the unrelated business income tax, private foundation excise taxes, and qualification for tax-exemption under a wide-variety of Code sections. He has been extensively involved in several guidance projects relating to the Patient Protection and Affordable Care Act, including Notice 2011-52 on community health needs assessments and Notice 2011-20 on accountable care organizations.

Mr. Quesenberry arrived at Chief Counsel in 2009. Prior to his government service, Mr. Quesenberry worked as an exempt organizations attorney at Caplin & Drysdale in Washington, DC, as a tax attorney at Skadden, Arps, Slate, Meagher & Flom in Washington, DC, and as a clerk to the honorable Diana G. Motz on the U.S. 4th Circuit Court of Appeals. Mr. Quesenberry earned his juris doctorate at Yale Law School in 2003. He earned a master of arts degree from Emory University in 1996 and a bachelor of arts degree from Duke University in 1992.
Your Speaker for Today’s Program

Stephanie Robbins, JD
Attorney
Office of Chief Counsel
Tax Exempt/Government Entities Division
Internal Revenue Service

Stephanie Robbins is an attorney in the Exempt Organizations Branch of the IRS Office of Chief Counsel. Ms. Robbins is a primary author of the final regulations describing the requirements for charitable hospitals enacted by the Patient Protection and Affordable Care Act. Before starting in Chief Counsel in 2014, Ms. Robbins served as a Presidential Management Fellow with a two-year appointment as a tax law specialist in the Internal Revenue Service’s Exempt Organization division. As a tax law specialist, Ms. Robbins reviewed and developed applications for recognition of tax-exempt status from public charities and private foundations, among others; drafted private letter rulings; and acted as a subject matter expert for particular types of exempt organizations. Ms. Robbins earned master of laws in taxation from Georgetown University Law Center in 2013 and a juris doctor from Temple University in 2011. She received a master of music degree from the University of Cincinnati College-Conservatory of Music in 2006 and a bachelor of music degree from Vanderbilt University in 2003.

Final rules: Additional Requirements for Charitable Hospitals

- Published by the Treasury and IRS on December 31, 2014
- Provides guidance on requirements for tax-exempt hospitals in the Affordable Care Act (ACA) related to:
  - Community health needs assessments
  - Implementation strategies
  - Financial assistance policies
  - Emergency medical care policies
  - Limitation on charges
  - Billing and collections
IRC 501 (r)
- New section of the Internal Revenue Code added by the ACA
- Imposes the additional requirements on 501(c)(3) hospital organizations on a facility-by-facility basis

Community Health Needs Assessments (CHNA)
- Defining community
- Conducting a community health needs assessment
- Persons representing the broad interests of the community
- Documenting the CHNA
- Making CHNA widely available
- Implementation strategies
- New hospitals
- Transition rules
Financial Assistance and Emergency Medical Care Policies

- Financial assistance policy
- Emergency medical care policy
- Establishing the financial assistance policy and other policies

Limitation on Charges

- Amounts generally billed
  - Look-back method
  - Prospective Medicare or Medicaid method
- Gross charges
- Safe harbor for certain charges in excess of AGB
- Medically necessary care
Billing and Collections

• Extraordinary collection actions
• Reasonable efforts

Discussion of Final Rule

• Preston Quesenberry, Internal Revenue Service
• Stephanie Robbins, Internal Revenue Service
Q&A