

July 15, 2020

## IRS Extends Deadline for Hospitals to Complete Their Community Health Needs Assessments

As urged by the AHA, the IRS late yesterday [announced](#) that it is expanding the July 15 extension of time for tax-exempt hospitals to meet their community health needs assessment (CHNA) obligations. “The due date for any CHNA due to be conducted and for any implementation strategy due to be adopted on or after April 1, 2020, and before December 31, 2020, is postponed to December 31, 2020.”

The IRS also provided guidance on how hospitals should document their reliance on the postponement. “The Hospitals using the relief in today’s notice that file Form 990 prior to Dec. 31, 2020, should state in the narrative of Part V.C. of Schedule H (Form 990) that they are eligible for and are relying on the relief provided in the notice, and should not be treated as failing to meet the requirements of section 501(r)(3) prior to Dec. 31, 2020.”

The AHA, Association of American Medical Colleges and Catholic Health Association of the United States [urged](#) the Department of the Treasury and IRS to recognize the extraordinary circumstances of hospitals in responding to and meeting the needs of communities as they confront the COVID-19 pandemic, and to grant relief from the current deadlines.

### Further Questions:

If you have questions, please contact the AHA at 800-424-4301.