Community Health Needs Assessment (CHNA) for Nonprofit Hospitals

A Practical Guidance® Practice Note by Kendall Schnurpel, Krieg DeVault LLP

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This practice note examines the Community Health Needs Assessment (CHNA) requirement for tax-exempt hospitals and the laws, regulations, and administrative guidance governing it. In addition to outlining the statutory foundation of the CHNA under Section 501(r) of the Internal Revenue Code, this practice note describes the roles of the Department of the Treasury and the Internal Revenue Service (IRS) in implementing and enforcing CHNA compliance. It explains how the CHNA requirement evolved to promote transparency and accountability among nonprofit hospitals and summarizes the key procedural components, including defining the community served, assessing community health needs, obtaining stakeholder input, documenting findings, and making reports publicly available. The note also highlights the associated implementation strategy and enforcement mechanisms. Finally, it addresses current trends in CHNA reporting and oversight, noting how the requirement has shaped hospital-community engagement and public disclosure practices.

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Kendall Schnurpel brings over twenty years of experience providing legal and tax advice to individuals, corporations and pass-through entities across the country. He concentrates his practice on assisting the firm's business and healthcare clients with tax law interpretation and planning at the federal, state and local levels. Mr. Schnurpel also has experience with the federal tax aspects of tax-exempt finance and tax-credits, including qualified 501(c)(3) bonds for health care, educational and cultural institutions, governmental bonds, private activity bonds, New Markets Tax Credits and Low Income Housing Tax Credits.

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