



ADVENTIST HEALTH
POLICY ASSOCIATION

August 11, 2015

Ms. Sunita Lough
Commissioner
Tax Exempt & Government Entities Division
Internal Revenue Service

Dear Ms. Lough:

The Adventist Health Policy Association (AHPA) is writing to support the inclusion of “improved housing that enhances the health of a hospital’s community” as a community benefit on Part I of Form 990, Schedule H. AHPA represents five health systems with 83 hospitals and several hundred affiliated health care facilities across 17 states and the District of Columbia.

We support a previous letter from the Catholic Health Association, American Hospital Association and the American Association of Medical Colleges recommending that housing efforts by tax-exempt hospitals should be counted as Community Benefit. We agree that housing as an essential component of the infrastructure needed to promote and sustain good health. Health happens at people’s homes, schools, work places and neighborhoods. A person’s chance of achieving optimum health is greatly diminished if he or she is homeless or precariously housed.

As our tax-exempt hospitals strive to achieve high quality, cost-effective health care delivery, it is vital that we address health determinants. Including housing as part of “community health improvement services” clearly encompasses hospitals’ efforts to address the social and economic determinants of health. Moving the reporting of social and economic determinants to the Community Benefit section of Schedule H would align with the federal government’s population health efforts and provide a clearer picture of how hospitals are contributing to the health of their communities.

We appreciate the opportunity to weigh in on this important opportunity to encourage hospitals to invest more strategically and effectively in housing and other initiatives that will improve community health.

Thank you for your consideration. Please feel free to reach out to me at 407-357-2521 if I can help in any way.

Sincerely,

Richard E. Morrison
President
900 Hope Way
Altamonte Springs, FL
rich.morrison@flhosp.org