Each rural hospital is unique and depending upon a hospital’s distance from another hospital, the supplemental narrative text below may make more or less sense to include in a rural hospital’s IRS Form 990, Schedule H, Part VI.

This perspective is not intended to justify a hospital avoiding the responsibility of having a robust investment in the diverse array of activities catalogued in various statewide community benefits reports; rural hospitals must do all they can to help their communities become healthier. It is intended to help educate our country about the real value of rural hospitals in case of a future regulatory use of the 990s.

Recommended Narrative (must be edited to reflect the hospital’s individual situation):

“While there is growing agreement in the United States about what constitutes a non-profit hospital’s ‘community benefit,’ this is a work in progress. Our hospital provides significant charity care and other community benefits as defined by the IRS. But in addition, we believe that we provide a critically important community benefit which is not quantified. Our hospital, like most rural hospitals, was created and is maintained in order to provide care locally—care that without our hospital, would not be available locally.”

“Beyond inpatient hospitalizations, we provide local access to many health services: Ambulance Services, Birthing Center, Dialysis Center, Diagnostics, Emergency Services & Urgent Care, Extended Care, Home Care, Hospice, Infusion Services, Inpatient Care, Laboratory Services, Occupational Health, Rehabilitation Services, Specialty Medicine, Sleep Center, Speech and Audiology, Surgical Services, Women Services.”

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