



June 8, 2026

DHDTC DAL#: 26-07

Subject: Community Benefit and Community Building
Reporting

Dear Hospital Chief Executive Officers, Local Health Department Commissioners and Directors:

The New York State Department of Health (Department) is deeply committed to aligning hospital community benefit investments with proven models of preventive care. On October 1, 2025, New York State Public Health Law Section § 2805-a was amended to require all voluntary non-profit hospitals, including critical access and rural emergency hospitals, and public hospitals in New York to report on how the hospitals spent community benefit expenses, which shall include but not be limited to, information to identify the specific community benefit expenses and community building activities supporting the hospital's local community. This requirement seeks to clarify how hospitals are contributing to community health and guide future State decisions about necessary spending to improve public health, reduce health care costs, and build healthier communities.

The law specifies the reporting requirement of hospitals, including using the most updated filing [Schedule H \(Form 990\)](#) defined by the Internal Revenue Service (IRS) and filed by non-profit hospitals. Public Hospitals will also be required to complete the reporting requirements specified by the law.

By July 1, 2026, hospitals are required to do the following:

- **All private, nonprofit hospitals that already file Internal Revenue Service (IRS) Form 990** must submit to the Department their most recent Form 990, Schedule H, as a searchable PDF by uploading it to the Survey Management and Response Tool (SMART) application by July 1, 2026.
- **Public hospitals that do not file IRS Form 990** must use the Survey Management and Response Tool (SMART) application and must complete the questions by July 1, 2026. These questions include how the hospital supports the local community and how these investments align with community health improvements associated with the [Prevention Agenda 2025-2030: New York State's Health Improvement Plan](#).

The reporting template designed within the SMART application by the Department is attached to this letter and will help hospitals, including those who don't file the IRS 990 form, plan for the required submission.

The survey will be sent to the following Health Commerce System (HCS) Roles: Chief Executive Officer or President, Chief Financial Officer, CSP Hospital Coordinator, and Health

Commerce System Coordinator on June 8, 2026. Hospitals should ensure there are appropriate contacts for this reporting requirement associated with these roles.

Annually thereafter, the hospitals will update their community benefit costs based on their most recently submitted IRS Form 990 and other reporting requirements by July 1 each year. An annual report of comparative spending by hospitals statewide will be published on the Health Department's website in October each year.

Thank you for your continued commitment to improving the health of all New Yorkers. Please direct any questions to hospital_community_benefits@health.ny.gov or 518-408-5719.

Sincerely,

Bella Elogoodin
Director, Patient Advocacy
Office of Primary Care and Health
Systems Management
Office of Health Care Delivery

Stephanie Shulman, DrPH, MS
Director, Division of Hospitals
and Diagnostic & Treatment
Centers

SMART Template link and Instructions

<https://smartforms.health.ny.gov/public?formId=69b83054915854fbedd04ee1>



Department of Health

Surveys

📅 Survey: Hospital Community Ben

Point of Contact

Hospital *

First Name *

Last Name *

Title

Email Address *

Phone Number *

Report Period Start Date: * (?)



Report Period End Date: * 

Is this time frame a fiscal year or calendar year? *

- Fiscal year
- Calendar year

For the most recent applicable period,
Has your facility filed schedule H form 990 with the IRS? *

- Yes
- No

Are you filing as an Individual Hospital or as a Health Care System? *

- Individual Hospital
- Health Care System


Are you uploading your IRS Schedule H Form 990? *

- Yes
- No

IRS Schedule H Form 990

This upload section only appears if the answer to the previous question is 'Yes'

File Name	Size
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 Drop files to attach, [Browse Files](#)

If there is any additional information you would like to provide, that is not covered in the Form 990, please do so here.

This question only appears if the answer to the previous question is 'Yes'

Everything below here only shows if the answer to the previous question is 'No'

Financial Assistance and Means-Tested Government Programs



Other Benefits

Community Benefits Spending & Building Activities

Financial Assistance at cost

Number of activities or programs (?)

Enter N/A or a number.

Persons served (?)

Enter N/A or a number.

Total Community Benefit Expense * (?)

Direct offseting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)

Medicaid

Number of activities or programs (?)



Enter N/A or a number.

Persons served ?

Enter N/A or a number.

Total Community Benefit Expense * ?

Direct offseting revenue * ?

Net community benefit expense * ?

Percent of total expense * ?

Costs of other means-tested government programs

Number of activities or programs ?

Enter N/A or a number.

Persons served ?

Enter N/A or a number.

Total Community Benefit Expense * ?

Direct offseting revenue * ?



Net community benefit expense * (?)

Percent of total expense * (?)

Total. Financial assistance and means-tested government programs **The required fields in this box should auto-calculate**

Number of activities or programs (?)

Enter N/A or a the sum of all "Number of activities or programs" in this Tab.

Persons served (?)

Enter N/A or a the sum of all "Persons Served" in this Tab.

Total Community Benefit Expense * (?)

Direct offseting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)



Community Health Improvement Services and Community Benefit Operations

Number of activities or programs ?

Enter N/A or a number.

Persons served ?

Enter N/A or a number.

Total Community Benefit Expense * ?

Direct offseting revenue * ?

Net community benefit expense * ?

Percent of total expense * ?

Health Professions Education

Number of activities or programs ?



Enter N/A or a number.

Persons served (?)

Enter N/A or a number.

Total Community Benefit Expense * (?)

Direct offsetting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)

Subsidized Health Services

Number of activities or programs (?)

Enter N/A or a number.

Persons served (?)

Enter N/A or a number.

Total Community Benefit Expense * (?)

Direct offsetting revenue * (?)



Net community benefit expense * (?)

Percent of total expense * (?)

Research

Number of activities or programs (?)

Enter N/A or a number.

Persons served (?)

Enter N/A or a number.

Total Community Benefit Expense * (?)

Direct offsetting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)

Cash and in-kind contributions for community benefit



Number of activities or programs (?)

Enter N/A or a number.

Persons served (?)

Enter N/A or a number.

Total Community Benefit Expense * (?)

Direct offsetting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)

Total. Other benefits *The required fields in this box should auto-calculate*

Number of activities or programs (?)

Enter N/A or a the sum of all "Number of activities or programs" above in this Tab.

Persons served (?)

Enter N/A or a number.



Total Community Benefit Expense * (?)

Direct offsetting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)

Total. Financial assistance and means-tested government programs & Other benefits *The required fields in this box should auto-calculate*

Number of activities or programs (?)

Enter N/A or the sum of "Number of activities or programs" from the "Total. Financial assistance and means-tested government programs" box in the last Tab, and the "Total. Other Benefits" box above.

Persons served (?)

Enter N/A or the sum of "Persons Served" from the "Total. Financial assistance and means-tested government programs" box in the last Tab, and the "Total. Other Benefits" box above.

Total Community Benefit Expense * (?)

Direct offsetting revenue * (?)



Net community benefit expense * (?)

Percent of total expense * (?)

Next

Physical Improvements and housing

Number of activities or programs (?)

Enter N/A or a number.

Persons served (?)

Enter N/A or a number.

Total Community Benefit Expense * (?)

Direct offsetting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)



Economic Development

Number of activities or programs (?)

Enter N/A or a number.

Persons served (?)

Enter N/A or a number.

Total Community Benefit Expense * (?)

Direct offsetting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)

Community support

Number of activities or programs (?)

Enter N/A or a number.



Persons served ?

Enter N/A or a number.

Total Community Benefit Expense * ?

Direct offseting revenue * ?

Net community benefit expense * ?

Percent of total expense * ?

Environmental improvements

Number of activities or programs ?

Enter N/A or a number.

Persons served ?

Enter N/A or a number.

Total Community Benefit Expense * ?

Direct offseting revenue * ?



Net community benefit expense * (?)

Percent of total expense * (?)

Leadership development and training for community members

Number of activities or programs (?)

Enter N/A or a number.

Persons served (?)

Enter N/A or a number.

Total Community Benefit Expense * (?)

Direct offsetting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)

Coalition building



Number of activities or programs ?

Enter N/A or a number.

Persons served ?

Enter N/A or a number.

Total Community Benefit Expense * ?

Direct offsetting revenue * ?

Net community benefit expense * ?

Percent of total expense * ?

Community health improvement advocacy

Number of activities or programs ?

Enter N/A or a number.

Persons served ?

Enter N/A or a number.

Total Community Benefit Expense * ?



Direct offseting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)

Workforce development

Number of activities or programs (?)

Enter N/A or a number.

Persons served (?)

Enter N/A or a number.

Total Community Benefit Expense * (?)

Direct offseting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)



Other

Number of activities or programs (?)

Enter N/A or a number.

Persons served (?)

Enter N/A or a number.

Total Community Benefit Expense * (?)

Direct offseting revenue * (?)

Net community benefit expense * (?)

Percent of total expense * (?)

Total. Community Benefits Spending & Building Activities

The required fields in this box should auto-calculate

Number of activities or programs (?)

Enter N/A or a the sum of all "Number of activities or programs" in this Tab.



Persons served ?

Enter N/A or a the sum of all "Persons Served" in this Tab.

Total Community Benefit Expense * ?

Direct offseting revenue * ?

Net community benefit expense * ?

Percent of total expense * ?

Provide details how these categories are aligned in supporting Prevention Agenda priorities, pick two categories to share more specifics. If any questions, please contact us at 518 920 7198 or email: hospital_community_benefits@health.ny.gov

First Category

Which prevention agenda priorities does this support?

Check All that Apply

- Hospital developed Priority
- Locally developed Priority with the Local Health Department
- Poverty
- Unemployment
- Nutrition Security



- Housing Stability and Affordability
- Anxiety and Stress
- Suicide
- Depression
- Primary Prevention, Substance Misuse, and Overdose Prevention
- Tobacco/ E-cigarette Use
- Alcohol Use
- Adverse Childhood Experiences
- Healthy Eating
- Opportunities For Active Transportation and Physical Activity
- Access to Community Services and Support
- Injuries and Violence
- Access to and Use of Prenatal Care
- Prevention of Infant and Maternal Mortality
- Preventive Services for Chronic Disease Prevention and Control
- Oral Health Care
- Preventive Services
- Early Intervention
- Childhood Behavioral Health
- Health and Wellness Promoting Schools
- Opportunities for Continued Education

Please detail how this category is aligned with supporting Prevention Agenda priorities.

Second Category



Which prevention agenda priorities does this support?

Check All that Apply

- Hospital developed Priority
- Locally developed Priority with the Local Health Department
- Poverty
- Unemployment
- Nutrition Security
- Housing Stability and Affordability
- Anxiety and Stress
- Suicide
- Depression
- Primary Prevention, Substance Misuse, and Overdose Prevention
- Tobacco/ E-cigarette Use
- Alcohol Use
- Adverse Childhood Experiences
- Healthy Eating
- Opportunities For Active Transportation and Physical Activity
- Access to Community Services and Support
- Injuries and Violence
- Access to and Use of Prenatal Care
- Prevention of Infant and Maternal Mortality
- Preventive Services for Chronic Disease Prevention and Control
- Oral Health Care
- Preventive Services
- Early Intervention
- Childhood Behavioral Health
- Health and Wellness Promoting Schools
- Opportunities for Continued Education

Please detail how this category is aligned with supporting Prevention Agenda priorities.



Provide details on how the community benefit were calculated:

Other relevant information to the hospital's Community Benefit Reporting not otherwise captured, provide a brief narrative:

Best Practices/Lessons Learned

The Department seeks to continually improve the quality of community engagement. The following questions are not required but can help the Department in identifying ways to continually improve the quality of community engagement.

What community engagement practices are you most proud of?

(150-word limit)

What lessons have you learned from your community engagement experience?



(150-word limit)

Submit

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