

April 17, 2026

Johanne Morne
Executive Deputy Commissioner
New York State Department of Health
Corning Tower, Empire State Plaza
Albany, NY 12237

Douglas G. Fish, MD
Deputy Commissioner
Office of Health Care Delivery
New York State Department of Health
Corning Tower, Empire State Plaza
Albany, NY 12237

Dear Ms. Morne and Dr. Fish:

The Healthcare Association of New York State, Greater New York Hospital Association, Suburban Hospital Alliance of New York State, Iroquois Healthcare Association and Healthcare Association of Western and Central New York write to respectfully **request a phased-in approach to implementing the new community benefit reporting requirements adopted as part of the state fiscal year 2026 enacted budget.**

In late March, DOH shared with the hospital associations its intent to issue guidance in late spring or early summer to implement this law that would require hospitals to, at a minimum, submit their Form 990 Schedule H and, through some form of electronic reporting, provide additional yet-to-be-determined data elements and narrative descriptions of community benefit activities and expenditures. As required by statute, this information is due to DOH by July 1 – less than three months from today.

We appreciate DOH's leadership in developing this guidance and recognize both the policy and technical complexities associated with implementing this new requirement within an aggressive timeframe. This implementation comes as hospitals, already under tremendous fiscal and workforce pressures, are currently responding to and planning for H.R. 1's escalating impacts – projected to reduce hospital funding by at least \$8 billion annually statewide when fully implemented.

To help address these challenges and support successful implementation, the hospital associations strongly urge DOH to adopt a phased-in approach, as outlined below.

Phase I – first reporting year (July 2026; 2024 data)

Approach for private, nonprofit hospitals: For the first reporting year, we recommend allowing private, nonprofit hospitals that already file IRS Form 990 to satisfy the requirements of the enacted law by submitting to DOH their most recent Form 990, Schedule H, as filed with the IRS – without additional state-specific formatting or supplemental reporting. Schedule H is not only rich with data in parts I through IV, but parts V and VI also provide extensive narratives on hospitals' community engagement and prevention work.

Leveraging these existing federal filings would enable DOH to focus on the exploration of data and information while identifying areas where New York-specific guidance may be appropriate in future years. This approach would facilitate timely implementation and align with the statute's reporting requirements.

Approach for public hospitals: Because public hospitals are not required to file IRS Form 990, Schedule H, we strongly urge DOH to treat the first reporting year as a pilot and learning period – an approach that fulfills the statute’s reporting intent while allowing time to ensure data are sufficiently developed and validated before any public release. During this period, DOH could assess the feasibility of collecting data elements comparable to Schedule H and solicit structured feedback from public hospitals and the hospital associations on definitions, data availability, administrative burden and accounting challenges.

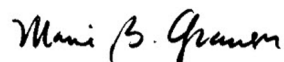
This approach would advance DOH’s data collection objectives while allowing public hospitals a reasonable transition period to develop the systems needed to collect, aggregate and report the required data for future submissions (and future DOH reports).

Phase II – second year and beyond (July 2027)

For the second reporting year, DOH would be well positioned to work collaboratively with the hospital associations to build on lessons learned from the first year (Phase I). This effort could focus on identifying which Schedule H concepts and other existing reporting (e.g., Community Service Plans, Community Health Needs Assessments, cost reports, etc.) translate effectively to a statewide reporting framework. This phase could also be leveraged to refine definitions and guidance to promote efficient and consistent reporting.

The hospital associations strongly believe that a phased approach is essential to the thoughtful and effective implementation of the community benefit reporting requirements. We are confident that our collective expertise in community benefit policy and reporting can serve as a valuable resource to DOH, and that a collaborative partnership on implementation will promote successful implementation for all stakeholders.

Sincerely,



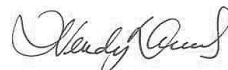
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