



An [IRS final rule](#) on December 31, 2014 adds requirements for hospitals to maintain exemption from federal income tax under Section 501(c)(3), as required under the Affordable Care Act (ACA) and outlined in Section 501(r) of the Internal Revenue Code. The rule addresses: Community Health Needs Assessments (CHNAs); Financial assistance policies; Limitation on charges; and Billing and collections.

[Click here](#) to read "IHA Update: IRS Notice to Clarify Section 501(r) Requirement for Tax Exempt Hospitals--Listing of Providers included in Hospital Financial Assistance Policies."

[Click here](#) to read "Summary of Section 501(r) Final Rule as published in the December 31, 2014 *Federal Register*."

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