

# INSTRUCTIONS FOR PHASE 3 – GENERAL DISTRIBUTION APPLICATION VIA PROVIDER RELIEF FUND APPLICATION AND ATTESTATION PORTAL

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## Overview

The sample application form is available at:

<https://www.hhs.gov/sites/default/files/provider-distribution-application-form.pdf>.

If you began filling out an application before October 5, 2020, the previous instructions are available at:

<https://www.hhs.gov/sites/default/files/provider-distribution-instructions-phase-2.pdf>.

**If you began filling out an application before October 5, 2020, you may request a new application link through the Provider Relief Fund Application and Attestation Portal.**

## Definitions

“Applicant” means an individual or entity eligible to apply.

“Included subsidiary” means an entity that (i) is a disregarded entity for federal income tax purposes and (ii) reports its revenues on the applicant’s federal income tax return’s line for “gross receipts or sales” or “program service revenue.”

“Patient care” means health care, services and support, as provided **in a medical setting, at home, or in the community** to individuals who may currently have or be at risk for COVID-19, whereby HHS broadly views every patient as a possible case of COVID-19.

“Applicant with revenue adjustments” means an applicant that acquired or disposed of (whether by sale, termination, or otherwise) included subsidiaries such that its revenue as calculated in the table above is more than 20% larger or smaller than the adjusted revenue number as calculated using the Revenue Worksheet in Field 15.

“Operating revenues from patient care” means revenues that represent amounts received for the delivery of health care services directly to patients. Operating revenues from patient care includes revenues for patient services delivered and pharmacy revenue derived through the 340B program. This amount should exclude non-patient care revenue such as insurance, retail, or real estate revenues (exception for nursing and assisted living facilities’ real estate revenue where resident fees are allowable); pharmacy revenues

(exception when derived through the 340B program); grants or tuition; contractual adjustments from all third party payors; charity care adjustments; bad debt; any gains and/or losses on investments, and any prior Provider Relief Funds received.

“Operating expenses from patient care” means the operating expenses incurred as part of the delivery of care, including salaries, benefits, medical supplies, contracted and/or employed physicians, and interest and depreciations on building and equipment used in the provision of patient care. Operating expenses should exclude any non-operating expense such as costs incurred on any rental property (exception for nursing and assisted living facilities’ real estate costs where resident costs are allowable), contributions made, and gains and/or losses on investments.

“Q1” refers to January 1 – March 31.

“Q2” refers to April 1 – June 30.

“New 2019 Provider” refers to a new entity, with a corresponding new TIN, established in 2019 which began delivering patient care for the first time during the period of January 1, 2019 to December 31, 2019.

“New 2020 Provider” refers to a new entity, with a corresponding new TIN, established in 2020 which began delivering patient care for the first time during the period of January 1, 2020 to March 31, 2020.

## **Application Requirements**

### **Who is eligible to apply?**

To be eligible to apply, the applicant must meet all of the following requirements:

1. Either
  - a. Must have either (i) directly billed their state **Medicaid/CHIP programs or Medicaid managed care plans** for healthcare-related services during the period of January 1, 2018 to March 31, 2020, or (ii) own (on the application date) an included subsidiary that has either directly billed their state **Medicaid/CHIP programs or Medicaid managed care plans** for healthcare-related services during the period of January 1, 2018 to March 31, 2020; or
  - b. Must be a dental service provider who has either (i) directly billed health insurance companies for oral healthcare-related services as of March 31, 2020, or (ii) owns (on the application date) an included subsidiary that has directly billed health insurance companies for oral healthcare-related services as of March 31, 2020;
  - c. Must be a licensed dental service provider who does not accept insurance and has either (i) directly billed patients for oral healthcare-related services as of March 31, 2020, or (ii) who owns (on the application date) an included subsidiary that does not accept insurance and has directly billed patients for oral healthcare-related services as of March 31, 2020;
  - d. Must have billed Medicare fee-for-service during the period of January 1, 2019 to March 31, 2020;
  - e. Must be a Medicare Part A provider that experienced a change in ownership that was approved by the Centers for Medicare & Medicaid Services by August 10, 2020 and billed Medicare fee-for-service during the period of January 1, 2019 and March 31, 2020;
  - f. Must be a state-licensed/certified assisted living facility as of March 31, 2020;
  - g. Must be a behavioral health provider who, as of March 31, 2020, has either (i) directly billed health insurance companies for health care-related services, or (ii) owns (on the application

- date) an included subsidiary that has directly billed health insurance companies for health care-related services;
- h. Must be a behavioral health provider who does not accept insurance and has, as of March 31, 2020, either (i) directly billed patients for health care-related services, or (ii) who owns (on the application date) an included subsidiary that does not accept insurance and has directly billed patients for health care-related services;
  - i. Must have received a prior Targeted Distribution payment.
2. Must have (i) filed a federal income tax return for fiscal years 2017, 2018 or 2019 if in operation before January 1, 2020 or quarterly tax returns for fiscal year 2020 if operations began on or after January 1, 2020, or (ii) be an entity exempt from the requirement to file a federal income tax return and have no beneficial owner that is required to file a federal income tax return (e.g. a state-owned hospital or healthcare clinic); and
  3. Must have provided patient care after January 31, 2020; and
  4. Must not have permanently ceased providing patient care directly, or indirectly through included subsidiaries; and
  5. If the applicant is an individual, have gross receipts or sales from providing patient care reported on Form 1040, Schedule C, Line 1, excluding income reported on a W-2 as a (statutory) employee.

Providers who have previously received a payment under Phase 1 or Phase 2 of the General Distribution are eligible to apply for a payment even if they have previously received a disbursement of 2% of annual revenue from patient care. Providers who have not previously received a General Distribution payment may also apply for funds if they meet the above eligibility criteria.

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**APPLICANTS MUST MEET ALL FIVE REQUIREMENTS IN ORDER TO SUBMIT THIS APPLICATION.**

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**Which documentation must be uploaded to the application form?**

1. The applicant's most recent federal income tax return for 2017, 2018 or 2019 if in operation before January 1, 2020 or quarterly tax returns for fiscal years 2020 if operations began on or after January 1, 2020, or a written statement explaining why the applicant is exempt from filing a federal income tax return (e.g., a state-owned hospital or healthcare clinic).
2. If required by Field 15, the Revenue Worksheet, provided by HHS and available at: <https://hhs.gov/sites/default/files/prf-gross-revenues-worksheet.xlsx>
3. Supporting documents for 2019 calendar Q1-Q2 operating revenues and expenses from patient care
4. Supporting documents for 2020 calendar Q1-Q2 operating revenues and expenses from patient care

See the sections "Additional Instructions for New 2019 Providers" and "Additional Instructions for New 2020 Providers" at the end of this document for additional instructions specific to providers who started operating in Calendar Year 2019 or 2020.

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**APPLICANTS MUST HAVE ALL REQUIRED DOCUMENTATION IN ORDER TO SUBMIT THIS APPLICATION.**

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**When is the deadline to submit an application?**

The application portal opens on October 5, 2020 and closes on November 6, 2020 at 11:59 p.m. ET. Providers are encouraged to submit their applications as soon as possible to expedite calculation and distribution of payments.

**Who should fill out the application form?**

Any person authorized by the provider organization may complete this form. We recommend it be completed by an organization's corporate office, or personnel familiar with the corporate financial documents necessary to complete that application, specifically, the Chief Financial Officer or other accounting professional.

**What are the terms and conditions for this distribution?**

The Terms & Conditions are available at: <https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/for-providers/index.html#terms-and-conditions>.

**Am I able to edit or resubmit my application?**

You should only submit one application. You can edit the data on the application form, until the form is submitted. You cannot edit the application form once it is submitted. You should not apply until you have available all of the information and documentation required by the application form.

**What provider types are eligible to apply?**

Providers that meet the five eligibility criteria are eligible to apply. This may include, but is not limited to, hospitals, health systems, physician practices, behavioral health providers, residential facilities, nursing service providers, home- and community-based services providers, and intermediate care facilities for individuals with intellectual disabilities.

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**Application Field Instructions**



Unless otherwise specified, all fields require the total number for the applicant and its included subsidiaries, if any.

**Field 1**

**Contact Person Name**

Enter the first and last name of a contact person who is authorized to submit the application and who can be contacted if HHS has additional questions or needs to follow up.

**Field 2**

**Contact Person Title**

Enter the title of the contact person listed in Field 1.

If the applicant is an individual, enter "Individual."

### **Field 3**

#### **Contact Person Phone Number**

Enter the phone number where the contact person listed in Field 1 can best be reached. Do not include any extensions.

### **Field 4**

#### **Contact Person Email**

Enter the email address where the contact person listed in Field 1 can best be reached.

### **Field 5**

#### **Applicant Type**

Select the single provider type that best describes your organization from the following list, as included on the drop down menu:

- Ancillary Services - Chiropractors
- Ancillary Services – Dental Service Providers
- Ancillary Services – Diagnostics (e.g., independent imaging, radiology, labs)
- Ancillary Services – Eye and Vision Service Providers
- Ancillary Services – Respiratory, Developmental, Rehabilitative, and Restorative Service Providers (e.g., physical therapy, occupational therapy)
- Ancillary Services – Other Ancillary Service Providers (e.g., speech and language pathologists)
- DME / Suppliers
- Emergency Medical Service Providers
- Facilities – Acute Care Hospital
- Facilities – Assisted Living Facilities
- Facilities – Hospice Providers
- Facilities – Inpatient Behavioral Health Facilities (e.g., inpatient psychiatric facilities, inpatient substance abuse treatment centers)
- Facilities – Nursing Homes (e.g., skilled nursing facilities)
- Facilities – Residential Treatment Facilities
- Facilities – Other Inpatient Facilities ( e.g., inpatient rehabilitation facilities, long-term acute care hospitals, other residential facilities)
- Home and Community – Home Health Agencies
- Home and Community – Home and Community-based Support Providers (e.g., housing services, care navigators, case management)
- Home and Community – Other Services (e.g., foster care, developmental disability services)
- Outpatient and Professional – Ambulatory Surgical Center
- Outpatient and Professional – Behavioral Health Providers (e.g., substance use disorder, counseling, psychiatric services)
- Outpatient and Professional – Multi-specialty Practice
- Outpatient and Professional – Other Outpatient Clinic (e.g., urgent care, dialysis center)
- Outpatient and Professional – Other Single Specialty Practice
- Outpatient and Professional – Pediatrics Practice
- Outpatient and Professional – Primary Care Practice
- Outpatient and Professional – Podiatric Medicine and Surgery Practice
- Other

## Fields 6-8 intentionally removed

### Field 9

#### CMS Certification Number (CCN)

If applicable, enter the applicant's CMS Certification Number (CCN). If the applicant has more than one CCN, enter only one CCN.

### Field 10

#### Revenues

Enter the applicant's revenue number from its most recent federal income tax return of 2017, 2018, or 2019 if in operation before January 1, 2020. If the applicant for tax purposes is a:

sole proprietor or disregarded entity owned by an individual:	Enter Line 3 from IRS Form 1040, Schedule C <u>excluding</u> any income reported on W-2.
partnership:	Enter Line 1c <u>minus</u> Line 12 from IRS Form 1065.
C corporation:	Enter Line 1c <u>minus</u> Line 15 from IRS Form 1120.
S corporation:	Enter Line 1c <u>minus</u> Line 10 from IRS Form 1120-S.
tax-exempt organization:	Enter Line 9 from IRS Form 990 <u>minus</u> any joint venture income, if included in Part VIII lines 2a – 2f .
trust or estate:	Enter Line 3 from IRS Form 1040, Schedule C.
entity not required to file any of the previously mentioned IRS forms:	Enter a “net patient service revenue” number or equivalent from the applicant's most recent audited financial statements (or management-prepared financial statements)



Applicants with revenue adjustments should enter an adjusted revenue number as calculated using the Revenues Worksheet in Field 15. The revenue amount entered in Field 10 should equal the adjusted revenue amount on line 4 of the revenue worksheet. The Revenues Worksheet in Field 15 is available at: <https://hhs.gov/sites/default/files/prf-gross-revenues-worksheet.xlsx>.

See the sections “Additional Instructions for New 2019 Providers” and “Additional Instructions for New 2020 Providers” at the end of this document for additional instructions for fields 10-17 specific to providers who started operating in Calendar Year 2019 or 2020.

### Field 11

#### Fiscal Year of Revenues

Enter the fiscal year of the applicant's most recent federal income tax return (i.e., 2017, 2018, or 2019) if in operation before January 1, 2020.

Applicants that do not file a federal income tax return and have no ultimate parent entity filing a federal income tax return (e.g., state entities) should submit the fiscal year of the revenue information reported in Field 10.

## **Field 12**

### **Percentage of Revenues from Patient Care**

Enter the percentage of the applicant's revenues entered in Field 10 that represents amounts received for the delivery of services to patients rendered for the same fiscal year selected in Field 11. This percentage includes revenues for patient services delivered and pharmacy revenue derived through the 340B program. This percentage should exclude non-patient care revenue, such as the following:

- Insurance, retail, or real estate revenues (exception for nursing and assisted living facilities' real estate revenue where resident fees are allowable)
- Pharmacy revenues (exception when derived through the 340B program)
- Grants or tuition
- Contractual adjustments from third party payors
- Charity care adjustments
- Bad debt
- Gains and/or losses on investments
- Any prior Provider Relief Funds received

## **Fields 13.1 – 13.4**

### **Operating Revenues from Patient Care**

Enter the applicant's operating revenues from patient care for each required time period. Operating revenues from patient care means revenues that represent amounts received for the delivery of health care services to patients. Operating revenues from patient care includes revenue for patient services delivered and pharmacy revenue derived through the 340B program. This percentage should exclude non-patient care revenue, such as the following:

- Insurance, retail, or real estate revenues (exception for nursing and assisted living facilities' real estate revenue where resident fees are allowable)
- Pharmacy revenues (exception when derived through the 340B program)
- Grants or tuition
- Contractual adjustments from all third party payors
- Charity care adjustments
- Bad debt
- Any prior Provider Relief Fund payments received

## **Fields 14.1 – 14.4**

### **Operating Expenses from Patient Care**

Enter the applicants operating expenses from patient care for each required time period. Operating expenses from patient care should include operating expenses incurred as part of the delivery of care, including:

- Salaries and benefits
- Medical supplies
- Contracted and/or employed physicians
- Interest and depreciation on building and equipment used in the provision of patient care

Operating expenses from patient care should exclude any non-operating expense, such as the following:

- Costs incurred on any rental property (exception for nursing and assisted living facilities' real estate costs where resident costs are allowable)
- Contributions made, gains, and/or losses on investments

## Field 15

### Revenues Worksheet

Any applicant with revenue adjustments, including those that experienced a change in ownership in 2019 or 2020, who enters an adjusted revenue number different from the applicable number shown on its most recent federal income tax return must upload the Revenue Worksheet. Applicants that experience a change in ownership should report the revenue, along with the proportion of revenue from patient care, for the acquisition or dispositions from the date of sale through the date of application in the Provider Relief Fund Application and Attestation Portal. Applicants should provide their own most recent tax return and fill out the Revenue Worksheet to reflect the change in revenue as a result of the acquisition or disposition. The worksheet is provided by HHS and is available at:

<https://hhs.gov/sites/default/files/prf-gross-revenues-worksheet.xlsx>.

“Applicant with revenue adjustments” means an applicant that acquired (whether as stock or asset purchase) or disposed of (whether by sale, termination, or otherwise) included subsidiaries such that its revenue as calculated in the table of Field 10 is more than 20% larger or smaller than the adjusted revenue number as calculated using the Revenues Worksheet in Field 15.

For dispositions, enter revenue included in the tax return uploaded in Field 16 of included subsidiaries that were disposed of. For acquisitions, enter revenue not included in the tax return uploaded in Field 16 of included subsidiaries that were acquired.

In addition to completing the Revenue Worksheet for any adjustments to revenue, please include supporting documentation for any adjustments reflected on the worksheet. Examples of supporting document could include internally-generated financial statements, valuation reports that would reflect revenue, or budget-to-actual revenue comparisons.

*Example 1: Applicant A with its 2018 tax return covering the period of January 31 to December 31, 2018, had revenues of \$5,000,000 during that year. Applicant A acquired a provider with annual revenues of \$1,500,000 on March 20, 2019. This applicant should add the acquired provider's annual revenues of \$1,500,000 to its revenue number to arrive at the applicant's adjusted revenue number of \$6,500,000 to be entered in Field 10.*

*Example 2: Applicant B with its 2018 tax return covering the period of January 31 to December 31, 2018, had revenues of \$2,000,000 during that year. Applicant A acquired a provider with annual revenues of \$1,200,000 on August 1, 2018. This applicant should add the pro-rated portion of the acquired provider's annual revenues not included in the applicant's revenue number as reported on its tax return. This pro-rated portion is calculated using the number of months during the taxable year before the acquisition, i.e. 7 (January to July, 2018). Thus, the pro-rated portion of the acquired provider's annual revenues is  $7/12 * \$1,200,000 = \$700,000$ . As a result, the applicant's adjusted revenues to be entered in Field 10 are \$2,700,000.*

*Example 3: Applicant B of Example 2 also sold a provider with annual revenues of \$300,000 in June 2018. Thus, the months of January through June, 2018 (6 months), are still included in Applicant B's revenues as reported on the tax return. Therefore, the applicant should subtract  $6/12 * \$300,000 = \$150,000$  from the revenues number to arrive at \$2,650,000 to enter in Field 10.*

## **Field 16**

### **Federal Tax Form**

Upload the applicant's most recent filed federal income tax return for fiscal years 2017, 2018, or 2019 if in operation before January 1, 2020.

If the applicant for tax purposes is a

sole proprietor or disregarded entity owned by an individual:	Upload IRS Form 1040 including Schedule C.
partnership:	Upload IRS Form 1065.
C corporation:	Upload IRS Form 1120.
S corporation:	Upload IRS Form 1120-S.
tax-exempt organization:	Upload IRS Form 990.
trust or estate:	Upload IRS Form 1041 including Schedule C.
entity not required to file any of the previously mentioned IRS forms:	Upload a statement explaining why the entity is not required to file a federal tax form.

## **Field 17**

### **Supporting Documents for 2019 Q1-Q2 Operating Revenues and Expenses from Patient Care**

Upload supporting documents substantiating operating revenues and expenses reported in Fields 13.3, 13.4, 14.3, and 14.4. Examples of supporting document could include internally-generated financial statements.

## **Field 18**

### **Supporting Documents for 2020 Q1-Q2 Operating Revenues and Expenses from Patient Care**

Upload supporting documents substantiating operating revenues and expenses reported in Fields 13.1, 13.2, 14.1, and 14.2. Examples of supporting document could include internally-generated financial statements.

## **Fields 19-32 intentionally removed**

## **Field 33 to Field 36**

### **Banking Information**

Enter the applicant's banking information necessary to receive an electronic Provider Relief Fund payment.

## **Fields 37-48 intentionally removed**

## **Additional Instructions for New 2019 Providers**



This section is only relevant for new provider entities, with corresponding new TINs, that began delivering patient care for the first time during the period of January 1, 2019 to December 31, 2019. Unless otherwise specified below, new 2019 providers should follow the same guidance outlined above for other applicants.

### **Fields 13.1-13.4**

#### **Operating revenues from patient care**

If the applicant began delivering patient care for the first time during the period of January 1, 2019 to March 31, 2019, enter \$0 for Field 13.3. Follow the general instructions above for Fields 13.1, 13.2, and 13.4.

If the applicant began delivering patient care for the first time during the period of April 1, 2019 to December 31, 2019, enter \$0 for Fields 13.3 and 13.4. Follow the general instructions above for Fields 13.1 and 13.2.

### **Fields 14.1-14.4**

#### **Operating expenses from patient care**

If the applicant began delivering patient care for the first time during the period of January 1, 2019 to December 31, 2019, enter \$0 for Field 14.3. Follow the general instructions above for Fields 14.1, 14.2, and 14.4.

If the applicant began delivering patient care for the first time during the period of April 1, 2019 to December 31, 2019, enter \$0 for Fields 14.3 and 14.4. Follow the general instructions above for Fields 14.1 and 14.2.

### **Field 17**

#### **Supporting documents for 2019 Q1-Q2 operating revenues and expenses from patient care**

If the applicant began delivering patient care for the first time during the period of January 1, 2019 to March 31, 2019, upload supporting documents substantiating operating revenues and expenses reported in Fields 13.4 and 14.4.

If the applicant began delivering patient care for the first time during the period of April 1, 2019 to December 31, 2019, upload a cover letter stating the reason for not including supporting documents (e.g., stating that the applicant is a New 2019 Provider that began delivering patient care for the first time during the period of April 1, 2019 to December 31, 2019).

## **Additional Instructions for New 2020 Providers**



This section is only relevant for new provider entities, with corresponding new TINs, that began delivering patient care for the first time during the period of January 1, 2020 to March 31, 2020. Unless otherwise specified below, new 2020 providers should follow the same guidance outlined above for other applicants.

### **Field 10**

#### **Revenues**

Enter \$0 as the applicant's revenue number.

### **Field 11**

#### **Fiscal Year of Revenues**

Enter "2020 – New Provider" as the most recent fiscal year.

### **Fields 13.1-13.4**

#### **Operating revenues from patient care**

Enter \$0 for Fields 13.3 and 13.4.

For Field 13.1, enter operating revenues from patient care for the portion of time during which the applicant was delivering patient care (e.g., if a provide began delivering patient care on March 1, 2020, include 1 month of operating revenues from patient care).

Follow the general instructions above for Field 13.2

### **Fields 14.1-14.4**

#### **Operating expenses from patient care**

Enter \$0 for Fields 14.3 and 14.4.

For Field 14.1, enter operating expenses from patient care for the portion of time during which the applicant was delivering patient care (e.g., if a provide began delivering patient care on March 1, 2020, include 1 month of operating expenses from patient care).

Follow the normal above instructions for Field 14.2.

### **Field 16**

#### **Federal Tax Form**

Upload a cover letter stating the reason for not including an annual federal tax form (e.g., stating that the applicant is a New 2020 Provider that began delivering patient care for the first time during the period of January 1, 2020 to March 31, 2020) and the applicant's Q1 and Q2 quarterly tax returns for fiscal year 2020.

**Field 17****Supporting documents for 2019 Q1-Q2 operating revenues and expenses from patient care**

Upload a cover letter stating the reason for not including supporting documents (e.g., stating that the applicant is a New 2020 Provider that began delivering patient care for the first time during the period of January 1, 2020 to March 31, 2020).