



H B S

Healthcare Business Specialists

**Provider Relief Funds & Cost Reporting Update for RHCs
Healthcare Business Specialists
Sponsored by Azalea Health and ChartSpan
November 20, 2020 - 12:00 PM Central**



MEET OUR SPEAKERS





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Healthcare Business Specialists

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Healthcare Business Specialists

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www.ruralhealthclinic.com

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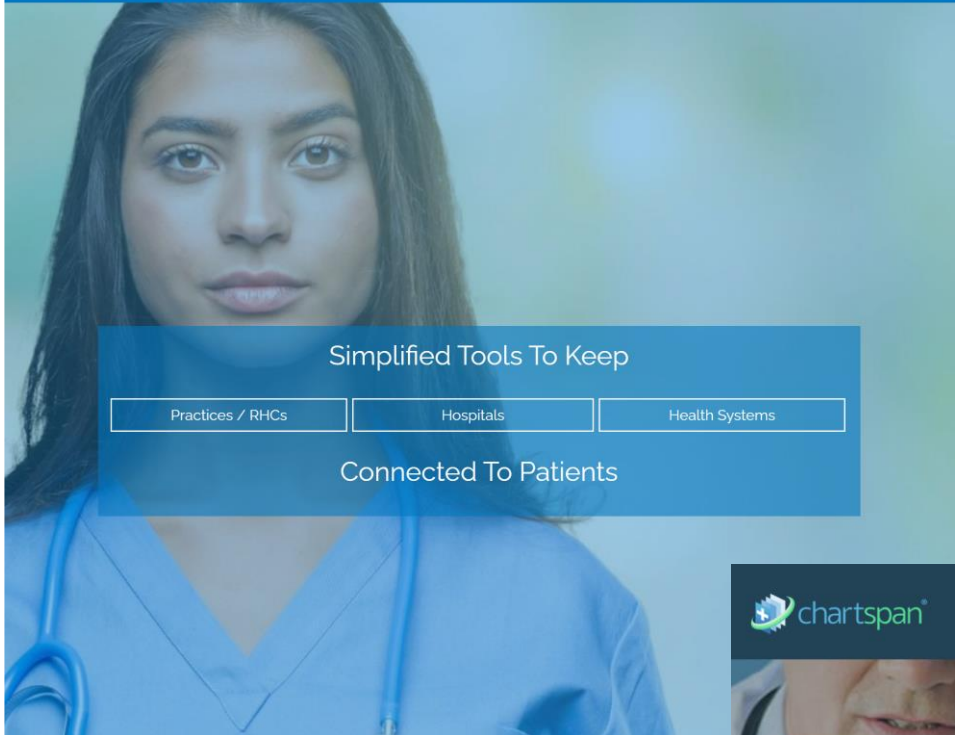
HBS

Healthcare Business Specialists

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[RHC Information Exchange Group on Facebook](#)

• *"A place to share and find information on RHCs."*



Simplified Tools To Keep

Practices / RHCs

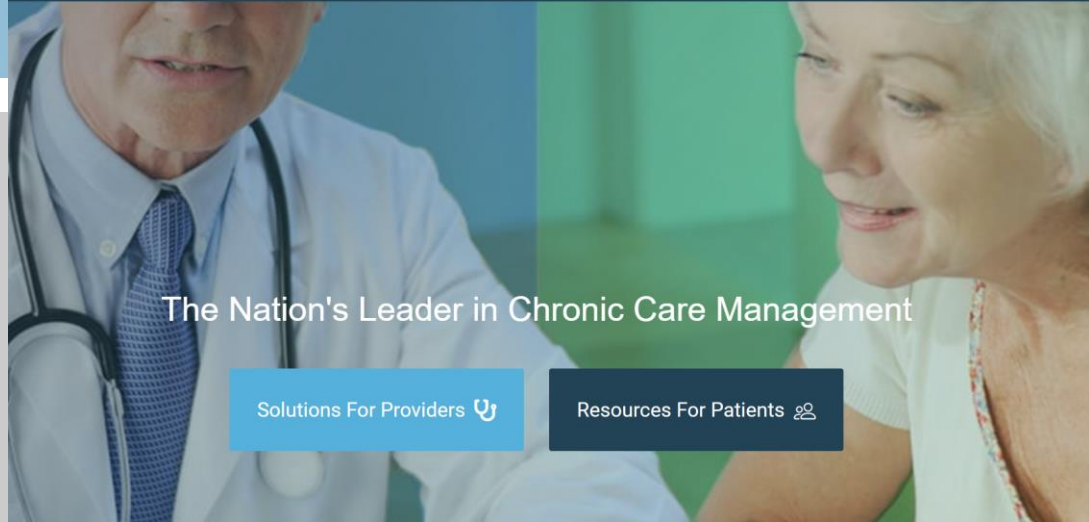
Hospitals

Health Systems

Connected To Patients

<https://www.chartspan.com/>

<https://www.azaleahealth.com/>



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Solutions For Providers

Resources For Patients

HBS

Healthcare Business Specialists



- What does Healthcare Business Specialists do?
- Listing of Services

<https://tinyurl.com/w63xbp9>

- We prepare Medicare and Medicaid Cost Reports for Rural Health Clinics.
- We prepare Program evaluations of RHCs.
- We help clinics startup as RHCs.
- Emergency Preparedness for RHCs.
- We prepare TennCare Quarterly Reports
- Our Cost Reporting Brochure can be found at the following link:
- [RHC Cost Report Brochure](#)

Rural Health Clinics Information Exchange

Public group

Interacting as Healthcare Business Specialist

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Shortcuts

Rural Health Clinics Inf... Healthcare Business ... WSOP – Texas Holdem... Lipscomb in London Fantasy Football T... Nametests Lipscomb in Vienna RCM and Practice Man... If you grew up in or... HIPAA for Small & Pr... Coffee County Centr... OMG Hamilton The Musi...

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FROM NOTIFICATIONS

Olivia Rivera Morris 3 hrs
I just want to thank you all. Your Facebook page is the most helpful page.

Like Comment Share

InQuiseek Consulting Mark has a great page here and brings all's of us together. You can also like and follow our page for more info, too.
<https://m.facebook.com/InQuiseek/>

InQuiseek Consulting
Like Reply 52m

Healthcare Business Specialist Patty Golf Harper Thank you for all you do for RHCs and answering a lot of these questions. We appreciate you very much. We look forward to seeing you in Saint Louis next week. If you are at the NARHC meeting next week stop by Patty's booth and thank her and Jeff for all they do for RHCs.

Like Reply Commented on by Mark Lynn 36m

InQuiseek Consulting Healthcare Business Specialist, we are looking forward to being in St. Louis at NARHC. It's not too late—late registrations are still available. We look forward to seeing everyone! Thanks, Mark!

Like Reply 33m

INVITE MEMBERS 850 Members

DESCRIPTION
The Rural Health Clinics Information Exchange was created to dis... See More

GROUP TYPE
General

UPCOMING GROUP EVENTS See All

Free RHC Update Seminar - Nashville
Wednesday, October 30, 2019 at 9 AM
5201 Virginia Way, Brentwood, TN 37027
Hosted by Mark Lynn

Free RHC Update Seminar in Somerset, Kentucky
Wednesday, November 6, 2019 at 9 AM
2292 US-27 #300, Somerset, KY 42501
Hosted by Mark Lynn

RECENT GROUP PHOTOS See All

English (US) Español Português (Brasil) Français (France) Deutsch

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RHC Information Exchange Group on Facebook

Join this group to post or ask questions regarding RHCs. Anyone is welcome to post about meetings, seminars, or things of interest to RHCs

<https://www.facebook.com/groups/1503414633296362/>



Disclaimer

Due to COVID-19 Healthcare Policy is changing rapidly, waivers are being issued, guidance is being backdated, issued and retracted, official documents are out of date almost as soon as they are issued, so proceed with caution. Some of our resources will contain outdated information, but most of the information is still relevant. The trick and frustrating part is knowing what changed and when. This presentation was prepared on November 20, 2020 and we believe it to be current as of that date, but we could have missed something. If you know of an omission or change, please let us know and we will correct it.

For Updates, a recording of this webinar, slide presentations, and lots of information on RHCs and COVID-19 go to our COVID-19 Website

<http://www.ruralhealthclinic.com/covid19>

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COVID-19 RESOURCES FOR RHCs

Healthcare Business Specialists is using this COVID-19 website to provide resources for our RHCs. We have provided links to valuable information as you deal with this world-wide pandemic.

Vast amounts of ever-changing information must be assimilated by RHCs regarding the COVID-19 Public Health Emergency (PHE) at a dizzyingly fast pace. It is difficult, even impossible, to keep up with all the changes affecting the operation of a medical clinic or hospital during this unprecedented time. Information has always been a perishable asset, but, never so much as in this time of constant change and guidance from our government. While not getting political, one can not help but be impressed by the dedication and commitment from our governmental agencies in fighting this war with COVID-19 and the government's resolve to win this war without completely sacrificing the financial future of those that survive this war.

In order to help you process, organize, and locate information related to COVID-19 we have organized this site into Topics, so you find information much faster. If you click the links below you will find a chronological list of resources dated from the latest to the oldest. We at Healthcare Business Specialists hope this helps you find the answers you need during this difficult time.

[Telehealth](#) [State Medicaid and Regulations](#) [Financial](#) [Laws and Regulations](#) [Other Resources](#)

November 20, 2020: Healthcare Business Specialists will conduct a webinar on Provider Relief Funds Reporting Requirements for RHCs. Please find the Slide presentation and links to resources cited in the Presentation.

- [2020 Required Data for RHC COVID Reporting on October 7 2020](#)
- [2020 Provider Relief Funds Questionnaire](#)



Please type your questions in the Question box and submit them. We will not be answering questions on this webinar due to time constraints but will prepare an FAQ with the answers if possible or email us directly.

Slides and Recording of this session will be posted to the Facebook Group and on the HBS COVID-19 Website.

Agenda

- Mandatory RHC COVID-19 Lab Reporting Requirements
- Updated Guidance on Provider Relief Fund Reporting
- Cost Reporting Changes due to Covid-19 and Telehealth



RHC Cost Reporting Update for 2020

In this webinar, Mark Lynn, CPA (Inactive), CRHCP and Dani Gilbert, CPA, CRHCP will go over Rural Health Clinic Cost Reporting and the information requirements, timing of the filing, and steps to take before year-end to maximize reimbursement as well as why so many RHCs are having to pay back Medicare monies as a part of settlements.

Please register for RHC Cost Reporting Update for 2020 on Dec 10, 2020 12:00 PM CST at:

<https://attendee.gotowebinar.com/register/7605161811737073166>

After registering, you will receive a confirmation email containing information about joining the webinar.

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Mandatory RHC COVID-19 Lab Reporting Requirements

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Mandatory RHC COVID-19 Lab Reporting Requirements

TECHNICAL ASSISTANCE WEBINARS

The National Association of Rural Health Clinics is dedicated to bringing the most current and up to date information to those in the rural health clinic arena. All webinars are offered free of charge and available to both members and non-members alike. Please feel free to share the information from the webinars with those you feel would benefit most from it. We advertise upcoming webinars through our Technical Assistance Forum in which you can [subscribe](#) for updates. .

[CLICK HERE](#) to view a complete list of past TA Calls including recordings

CRHCP Recipients: For details on how to receive your CEU for the TA Webinar you attended [Click Here](#).

(listed from newest to oldest)

Navigating RHC Covid Reporting Requirements

Tuesday October 6, 2020

- [Webinar Recording](#)
- [Slide Presentations \(PDF\)](#)
- [Webinar Transcript](#)

https://www.narhc.org/narhc/TA_Webinars1.asp

Report this information on a Monthly Basis to
<https://www.rhccovidreporting.com/>

Required Data for RHC COVID Reporting RHCCOVIDReporting.com			
Please Check One			
Independent	<input type="checkbox"/>		
Provider Based	<input type="checkbox"/>		
Tax Identification Number			
TIN			
CCN Numbers of all RHCs owned by your TIN organization			
CCN #1			
CCN #2			
CCN #3			
Any addresses where your TIN organization provides (or provided testing)			
Address			
Address Line 2			
City, State, Zip			
<i>Second Address of Provided Testing (if any)</i>			
Address			
Address Line 2			
City, State, Zip			
<i>Third Address of Provided Testing (if any)</i>			
Address			
Address Line 2			
City, State, Zip			

Excel Spreadsheet

[2020 Required Data for RHC COVID Reporting on October 7 2020](#)

Number of COVID Tests performed across your entire TIN organization by month			
May			
June			
July			
August			
September			
October			
November			
December			
Number of positive results from those tests by month			
May			
June			
July			
August			
September			
October			
November			
December			
For what purpose(s) has your TIN organization used or plan to use RHC COVID-19 testing program funds? (select all that apply)			
Building or construction of temporary structures			<input type="checkbox"/>
Leasing of properties			<input type="checkbox"/>
Retrofitting facilities to support COVID-19 testing			<input type="checkbox"/>
planning for implementation of a COVID-19 testing program			<input type="checkbox"/>
Procuring supplies to provide testing			<input type="checkbox"/>
Training providers and staff on COVID-19 testing procedures			<input type="checkbox"/>
Items and/or services furnished to an individual that results in an order or the administration of COVID-19 testing			<input type="checkbox"/>
Staff time and salary associated with COVID-19 testing			<input type="checkbox"/>
Other (please specify)			<input type="checkbox"/>

Kentucky Numbers

267 RHCs received funding!!
\$13,206,199.14

Reporting Date	# of RHCs who reported	# of RHCs not reporting
10/21/2020	49	218
10/28/2020	124	143
10/31/2020	203	64
11/9/2020	212	55

A pink piggy bank is the central focus, wearing a white surgical mask. It is being held gently by two hands wearing blue nitrile gloves. In the background, a person in blue scrubs is visible, with a stethoscope around their neck. The scene is set against a dark blue background.

GENERAL AND TARGETED DISTRIBUTION
POST-PAYMENT NOTICE OF REPORTING REQUIREMENTS



Me, Deciding to do this webinar



Too Many Chefs in the Kitchen – HHS, CMS, IRS, NARHC
Not all of these always agree and sometime conflict each other



A Lot of Moving Parts – Terms & Conditions, Reporting Requirements, FAQs, Portals
Timing is an issue as well. Guidance is ever changing. Sometimes Inconsistent
If you use an FAQ to justify a major expenditure, screenshot it and save it.

General and Targeted Distribution Post-Payment Notice of Reporting Requirements

On November 2, 2020, the US Department of Health & Human Services released **“Final”** the General and Targeted Distribution Post-Payment Notice of Reporting for the Provider Relief Fund (PRF), which was authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

The six pages of instructions include:

1. Reporting Guidance on Use of Funds
2. Data Elements
 1. Demographic Information
 2. Expenses Attributable to COVID-19 not reimbursed by other sources
 1. General and Administrative Expenses Attributable to COVID-19
 2. Healthcare Related Expenses attributable to COVID-19
3. Lost Revenues attributable to COVID-19
4. Additional non-financial data to be collected (quarterly)

HHS: <https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/reporting-auditing/index.html>

Source: <https://www.hhs.gov/sites/default/files/post-payment-notice-of-reporting-requirements-november-2020.pdf>

HHS.gov U.S. Department of Health & Human Services
Coronavirus

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HHS > Coronavirus Home > CARES Act Provider Relief Fund

Coronavirus (COVID-19) Text Resize Print Share

CARES Act Provider Relief Fund

The Provider Relief Funds supports American families, workers, and the heroic healthcare providers the battle against the COVID-19 outbreak. HHS is distributing \$175 billion to hospitals and healthcare providers on the front lines of the coronavirus response.

For Providers

Sign an attestation, accept or refuse funds, agree to terms and conditions, submit revenue information, and request reimbursement.


About the Provider Relief Fund

Learn about how HHS is allocating the funds to reach those on the front lines and protecting patients' access to health care.





COVID-19 | 5 Things About the Provider Relief Fund

<https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/index.html>







HHS.gov U.S. Department of Health & Human Services
 Coronavirus

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CARES Act Provider Relief Fund

For Providers

- General Information
- Data
- Reporting and Auditing
- FAQs
- For Patients

Operation Warp Speed

Testing

- Community-Based Testing Sites
- Testing Plans
- Rapid Test Distribution
- Laboratory Developed Tests
- National Testing Implementation Forum
- Testing & Diagnostics Working Group

Diagnostics Design-A-Thon

Grant Opportunities and Guidance

COVID-19 News

Telehealth

Mental Health and Coping


Optimizing Ventilators

CARES Act Provider Relief Fund: For Providers

On this page:

- [What is the Provider Relief Fund?](#)
- [How To Apply for Phase 3 General Distribution](#)
- [How To Attest to the Payment](#)
- [Request Reimbursement for COVID-19 Testing and Treatment of the Uninsured](#)
- [Terms and Conditions](#)

The application deadline for the Provider Relief Fund Phase 3 General Distribution was Nov. 6, 2020. You must have submitted your Taxpayer Identification Number (TIN) for validation by 11:59 p.m. ET on Nov. 6, 2020 for Phase 3 relief funds. If you submitted your TIN for validation by the deadline and your TIN is validated by Nov. 13, you will be able to proceed with submitting your revenue documentation to complete your application by 11:59 p.m. ET on Nov. 27, 2020.


- [Watch a recorded webcast](#)  Register/log in to watch the session.

What is the Provider Relief Fund?





The Provider Relief Fund supports healthcare providers in the battle against the COVID-19 pandemic. Through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Paycheck Protection Program and Health Care Enhancement Act (PPPCHHE), the federal government has allocated \$175 billion in payments to be distributed through the Provider Relief Fund (PRF).

Qualified providers of health care, services, and support may receive Provider Relief Fund payments for healthcare-related expenses or lost revenue due to COVID-19. Separately, the COVID-19 Uninsured Program reimburses providers for testing and treating uninsured individuals with COVID-19.

These distributions do not need to be repaid to the US government, assuming providers comply with the terms and conditions.

[What does "provider" mean?](#) 

How to Apply for Phase 3 General Distribution

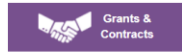
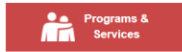
- [1. Determine Eligibility](#) 
- [2. Validate Tax ID Number \(TIN\)](#) 
- [3. Apply for Funding](#) 
- [4. Receive Payment](#) 

https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/for-providers/index.html

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HHS A-Z Index



HHS > Coronavirus Home > CARES Act Provider Relief Fund > Reporting Requirements & Auditing

Coronavirus (COVID-19)

CARES Act Provider Relief Fund

For Providers

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For Patients

Operation Warp Speed

Testing

Community-Based Testing Sites

Testing Plans

Rapid Test Distribution

Laboratory Developed Tests

National Testing Implementation Forum

Testing & Diagnostics Working Group

Diagnostics Design-A-Thon

Grant Opportunities and Guidance

COVID-19 News

Telehealth

Mental Health and Coping

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Reporting Requirements and Auditing

All recipients of Provider Relief Fund (PRF) payments are required to comply with the reporting requirements described in the [Terms and Conditions](#) and specified in future directions issued by the Secretary.

Update: [HHS issues policy decisions on reporting requirements revisions](#)

- [Read the policy memo - PDF*](#)

For Recipients of Payments more than \$10,000

Recipients of Provider Relief Fund (PRF) payments exceeding \$10,000 in the aggregate must report required information, including intent, use of funds, and other data elements. For more details:

- Download the [Final Reporting Data Elements - PDF](#).
This document updates and supplements the October 22, 2020 Post-Payment Notice of Reporting Requirements notice: [General and Targeted Distribution Post-Payment Notice of Reporting Requirement - PDF](#), and the September 19, 2020 [General and Targeted Distribution Post-Payment Notice of Reporting Requirement - PDF](#).
This document also supplements the July 20, 2020 Post-Payment Notice of Reporting Requirements notice: [General and Targeted Distribution Post-Payment Notice of Reporting Requirement - PDF](#).

- View the [summary of reporting guidelines for payments exceeding \\$10,000 - PDF](#).

These final reporting requirements **do not apply to**:

- Nursing Home Infection Control distribution recipients
- Rural Health Clinic Testing distribution recipients
- Health Resources and Services Administration (HRSA) Uninsured Program reimbursement recipients

Separate reporting requirements may be announced in the future.

Key dates

- January 15, 2021: reporting system opens for providers
- February 15, 2021: first reporting deadline for all providers on use of funds
- July 31, 2021: final reporting deadline for providers who did not fully expend PRF funds prior to December 31, 2020

[What information can I expect to provide for the reporting requirements?](#)



Auditing

The recipients of Provider Relief Fund payments may be subject to auditing to ensure the accuracy of



Summary reporting requirements for recipients of the Provider Relief Fund (PRF)

Providers that receive PRF payments exceeding \$10,000 in aggregate are required to report their use of funds, as per the program Terms and Conditions



Key dates and actions required:

- **Jan. 15, 2021:** reporting portal opens for providers
- **Feb. 15, 2021:** first reporting deadline for all providers on use of PRF funds
- **July 31, 2021:** final reporting deadline for providers who did not fully expend PRF funds prior to December 31, 2020



Guidelines for use of PRF funds:

- PRF funds can be used in the following manner and order:
 - Expenses attributable to coronavirus that are not reimbursed or obligated to be reimbursed from other sources
 - Lost revenues, as represented by a change in net patient care operating income from 2019 to 2020 (revenue less expenses)

Required reporting data elements



Lost revenues:

- Revenue/net charges from patient care
- Revenue by patient care payor mix



Expenses attributable to coronavirus:

- General and administrative (G&A) expenses
- Healthcare-related expenses

For recipients of over \$500,000 in aggregate PRF payments, providers must provide a further expense breakdown that includes:

- Mortgage/rent
- Personnel
- Utilities
- Supplies
- Equipment
- ...and other high-level expense categories



Basic organization information:

- Taxpayer Identification Number
- National Provider Identifier (*optional*)
- Fiscal year end date
- Federal tax classification



Other assistance received in 2020:

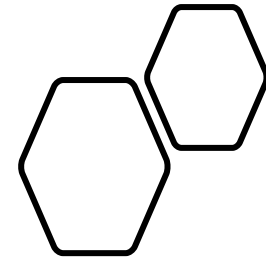
- Paycheck Protection Program
- FEMA CARES Act
- CARES Act Testing
- Local/State/Tribal Government assistance
- Business insurance
- Other assistance



Non-financial information:

- Employees (i.e. total, re-hires)
- Patients (i.e. visits, admissions)
- Facility (i.e. staffed beds)

Please visit the [PRF website](https://www.hhs.gov/sites/default/files/reporting-requirements-summary.pdf) for complete reporting guidance and details, as well as FAQs and other program information



WHEN?

Key Dates for Provider Relief Funding Reporting

2021

- ◆ January 15, 2021: Portal opens for providers
- ◆ February 15, 2021: first reporting deadline for all providers on funds spent during 2020
- ◆ **June 30, 2021: All Funds must be expended by this date.**
- ◆ July 31, 2021: final reporting deadline for providers who did not fully expend PRF funds prior to December 31, 2020. Spending from January 1, 2021 to June 30, 2021.

2021	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M						
JAN						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
FEB		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28							
MAR		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				
APR					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		
MAY						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
JUN		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30					
JUL				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
AUG	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31					
SEP			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30				
OCT					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
NOV		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30					
DEC			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			

Portal opens for providers on January 15, 2021 to report funds used in 2020.



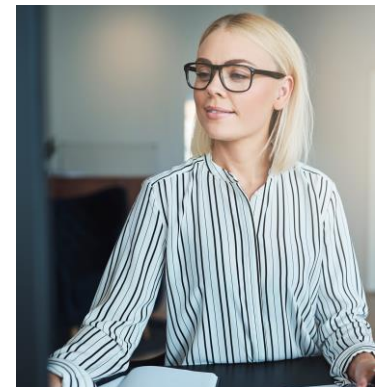
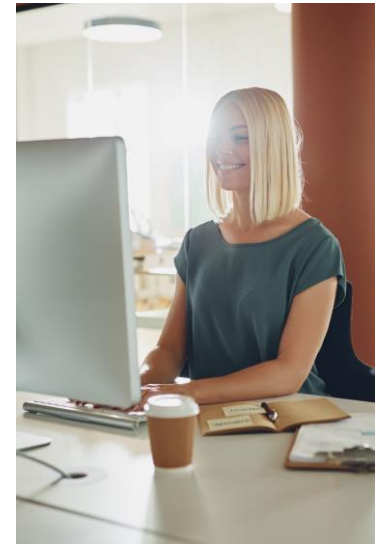
JANUARY 2021

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15 HHS Portal Opens	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

The first reporting deadline for all providers for use of funds during 2020 is February 15, 2021

FEBRUARY 2021

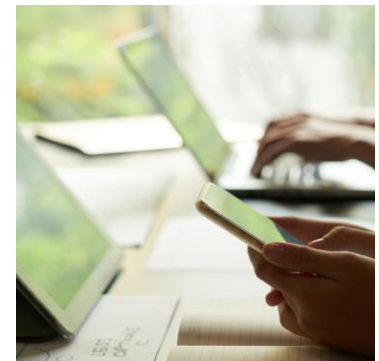
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15 Reporting Deadline	16	17	18	19	20
21	22	23	24	25	26	27
28	1	2	3	4	5	6
7	8	9	10	11	12	13



The final reporting deadline for providers who did not fully expend PRF funds prior to December 31, 2020 (Expended funds from January 1, 2021 to June 30, 2021) is July 31, 2021

JULY 2021

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
27	28	29	30 Funds must be spent by June 30, 2021	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31 Final Reporting Deadline
1	2	3	4	5	6	7



HHS FAQ on when Funds must be Expended

Is there a set period of time in which providers must use the funds to cover allowable expense or lost revenues attributable to COVID-19? *(Modified 10/28/2020)*

As explained in the notice of reporting requirements on the Provider Relief Fund website, funds must be expended no later than June 30, 2021. HHS will provide directions in the future about how to return unused funds. HHS reserves the right to audit Provider Relief Fund recipients in the future and collect any Relief Fund amounts that were used inappropriately. All payment recipients must attest to the Terms and Conditions, which require the submission of documentation to substantiate that these funds were used for increased health care-related expenses or lost revenue attributable to coronavirus.

A vibrant, stylized graphic featuring a large yellow speech bubble with a thick black outline. Inside the bubble, the word "WHAT?" is written in a bold, blue, sans-serif font, slanted upwards from left to right. The background is a complex composition of red and blue elements. In the upper portion, there are various orange and red icons including a crown, a key, a house, a truck, and a circular arrow with the number '2'. The lower portion features a red field with a pattern of small white dots, overlaid with blue lines and shapes. The overall aesthetic is reminiscent of mid-century modern pop art.

WHAT?

The Guidance keeps Changing

General and Targeted Distribution Post-Payment Notice of Reporting Requirements September 19, 2020

Post-Payment Reporting Requirements

Purpose

The purpose of this notice is to inform Provider Relief Fund (PRF) recipients who received one or more payments exceeding \$10,000 in the aggregate of the data elements that they will be required to report as part of the post-payment reporting process. This is a supporting document to the July 20, 2020 Post-Payment Notice of Reporting Requirements.

Please note that these reporting requirements do not apply to the Nursing Home Infection Control distribution or the Rural Health Clinic Testing distribution. Reporting requirements will be announced for these distributions. Reporting requirements do not apply to reimbursement from the Health Resources and Services Administration (HRSA) Uninsured Program. Additional reporting may be announced in the future for these payments.

Overview

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) and the Paycheck Protection Program (PPP) and Health Care Enhancement Act (P.L. 116-139), appropriated funds to reimburse eligible healthcare providers for healthcare related expenses or lost revenues attributable to the coronavirus. These funds were distributed by HRSA through the CARES Act PRF program. Recipients of these funds agreed to Terms & Conditions, which require compliance with reporting requirements as specified by the Secretary of Health and Human Services in program instructions.

On July 20, 2020, HRSA released a public notice informing PRF recipients of the timing of future reporting requirements for those providers that accepted one or more payments exceeding \$10,000 in the aggregate. The reporting notice advised recipients that additional details regarding data elements would be provided by August 17, 2020; HRSA subsequently revised this date to allow for additional time to consider provider feedback.

This notice informs recipients of the categories of data elements that recipients must submit for calendar years 2019 and 2020 as part of the reporting process. HRSA plans to offer Question & Answer Sessions via webinar in advance of the reporting deadline, and as needed, HRSA will also issue Frequently Asked Questions to aid in the reporting process.

Reporting Guidance on Use of Funds

Recipients will report their use of PRF payments by submitting the following information:

1. Healthcare related expenses attributable to coronavirus that another source has not reimbursed and is not obligated to reimburse, which may include General and Administrative (G&A) or healthcare related operating expenses (further defined within the data elements section below).
2. PRF payment amounts not fully expended on healthcare related expenses attributable to coronavirus are then applied to lost revenues, represented as a negative change in year-over-year net patient care operating income (i.e., patient care revenue less patient care related expenses for the Reporting Entity, defined below, that received funding), net of the healthcare related expenses attributable to coronavirus

General and Targeted Distribution Post-Payment Notice of Reporting Requirements October 22, 2020

Purpose

The purpose of this notice is to inform Provider Relief Fund (PRF) recipients who received one or more payments exceeding \$10,000 in the aggregate of the data elements that they will be required to report as part of the post-payment reporting process. This is a supporting document to the July 20, 2020 Post-Payment Notice of Reporting Requirements.

Please note that these reporting requirements do not apply to the Nursing Home Infection Control distribution or the Rural Health Clinic Testing distribution. Reporting requirements will be announced for these distributions. Reporting requirements do not apply to reimbursement from the Health Resources and Services Administration (HRSA) Uninsured Program. Additional reporting may be announced in the future for these payments.

Overview

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) and the Paycheck Protection Program (PPP) and Health Care Enhancement Act (P.L. 116-139), appropriated funds to reimburse eligible healthcare providers for healthcare related expenses or lost revenues attributable to the coronavirus. These funds were distributed by HRSA through the CARES Act PRF program. Recipients of these funds agreed to Terms & Conditions, which require compliance with reporting requirements as specified by the Secretary of Health and Human Services in program instructions.

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This notice informs recipients of the categories of data elements that recipients must submit for calendar years 2019 and 2020 as part of the reporting process. HRSA plans to offer Question & Answer Sessions via webinar in advance of the reporting deadline, and as needed, HRSA will also issue Frequently Asked Questions to aid in the reporting process.

Reporting Guidance on Use of Funds

Recipients will report their use of PRF payments using their normal method of accounting (cash or accrual basis), by submitting the following information:

1. Healthcare related expenses attributable to coronavirus that another source has not reimbursed and is not obligated to reimburse, which may include General and Administrative (G&A) or healthcare related operating expenses (further defined within the data elements section below).
2. PRF payment amounts not fully expended on healthcare related expenses attributable to coronavirus are then applied to patient care lost revenues, net of the healthcare related expenses attributable to coronavirus calculated under step 1. Recipients may apply PRF payments toward lost revenue, up to the amount of the difference between their 2019 and 2020 actual patient care revenue.

General and Targeted Distribution Post-Payment Notice of Reporting Requirements November 2, 2020

Purpose

The purpose of this notice is to inform Provider Relief Fund (PRF) recipients who received one or more payments exceeding \$10,000 in the aggregate of the data elements that they will be required to report as part of the post-payment reporting process. This is a supporting document to the July 20, 2020 Post-Payment Notice of Reporting Requirements.

Please note that these reporting requirements do not apply to the Nursing Home Infection Control distribution or the Rural Health Clinic Testing distribution. Separate reporting requirements will be announced for these distributions. These reporting requirements also do not apply to reimbursement from the Health Resources and Services Administration (HRSA) Uninsured Program. Additional reporting may be announced in the future for these payments.

Overview

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) and the Paycheck Protection Program (PPP) and Health Care Enhancement Act (P.L. 116-139), appropriated funds to reimburse eligible healthcare providers for healthcare related expenses or lost revenues attributable to the coronavirus. These funds were distributed by HRSA through the CARES Act PRF program. Recipients of these funds agreed to Terms & Conditions, which require compliance with reporting requirements as specified by the Secretary of Health and Human Services in program instructions.

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This notice informs recipients of the categories of data elements that recipients must submit for calendar years 2019 and 2020 as part of the reporting process. HRSA plans to offer Question & Answer Sessions via webinar in advance of the reporting deadline, and as needed, HRSA will also issue Frequently Asked Questions to aid in the reporting process.

Reporting Guidance on Use of Funds

Recipients will report their use of PRF payments using their normal method of accounting (cash or accrual basis), by submitting the following information:

1. Healthcare related expenses attributable to coronavirus that another source has not reimbursed and is not obligated to reimburse, which may include General and Administrative (G&A) or healthcare related operating expenses (further defined within the data elements section below).
2. PRF payment amounts not fully expended on healthcare related expenses attributable to coronavirus are then applied to patient care lost revenues. Recipients may apply PRF payments toward lost revenue, up to the amount of the difference between their 2019 and 2020 actual patient care revenue.

<https://www.hhs.gov/sites/default/files/post-payment-notice-of-reporting-requirements-november-2020.pdf>

General and Targeted Distribution
Post-Payment Notice of Reporting Requirements

November 2, 2020

Purpose

The purpose of this notice is to inform Provider Relief Fund (PRF) recipients who received one or more payments exceeding \$10,000 in the aggregate of the data elements that they will be required to report as part of the post-payment reporting process. This is a supporting document to the July 20, 2020 Post-Payment [Notice](#) of Reporting Requirements.

Please note that these reporting requirements do not apply to the Nursing Home Infection Control distribution or the Rural Health Clinic Testing distribution. Separate reporting requirements will be announced for these distributions. These reporting requirements also do not apply to reimbursement from the Health Resources and Services Administration (HRSA) Uninsured Program. Additional reporting may be announced in the future for these payments.

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The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136) and the Paycheck Protection Program (PPP) and Health Care Enhancement Act (P.L. 116-139), appropriated funds to reimburse eligible healthcare providers for healthcare related expenses or lost revenues attributable to the coronavirus. These funds were distributed by HRSA through the CARES Act PRF program. Recipients of these funds agreed to Terms & Conditions, which require compliance with reporting requirements as specified by the Secretary of Health and Human Services in program instructions.

On July 20, 2020, HRSA released a [public notice](#) informing PRF recipients of the timing of future reporting requirements for those providers that accepted one or more payments exceeding \$10,000 in the aggregate. The reporting notice advised recipients that additional details regarding data elements would be provided by August 17, 2020; HRSA subsequently revised this date to allow for additional time to consider provider feedback.

This notice informs recipients of the categories of data elements that recipients must submit for calendar years 2019 and 2020 as part of the reporting process. HRSA plans to offer Question & Answer Sessions via webinar in advance of the reporting deadline, and as needed, HRSA will also issue Frequently Asked Questions to aid in the reporting process.

Reporting Guidance on Use of Funds

Recipients will report their use of PRF payments using their normal method of accounting (cash or accrual basis), by submitting the following information:

1. Healthcare related expenses attributable to coronavirus that another source has not reimbursed and is not obligated to reimburse, which may include General and Administrative (G&A) or healthcare related operating expenses (further defined within the data elements section below).
2. PRF payment amounts not fully expended on healthcare related expenses attributable to coronavirus are then applied to patient care lost revenues. Recipients may apply PRF payments toward lost revenue, up to the amount of the difference between their 2019 and 2020 actual patient care revenue.

If recipients do not expend PRF funds in full by the end of calendar year 2020, they will have an additional six months in which to use remaining amounts toward expenses attributable to coronavirus but not reimbursed by other sources, or to apply toward lost revenues in an amount not to exceed the difference between 2019 and 2021 actual revenue. For example, the reporting period January – June 2021 will be compared to the same period in 2019, or January – March 2021 will be compared to the same quarter in 2019.

Data Elements

The following data elements in the PRF Reporting System will allow HRSA and the U.S. Department of Health and Human Services (HHS) to assess whether recipients properly used PRF payments, consistent with the Terms & Conditions associated with payment.

1. Demographic Information

- a. **Reporting Entity:** Entity (at the Tax Identification Number (TIN) level) that received one or more PRF payments, or an entity that meets the following three criteria: 1) is the parent of one or more subsidiary billing TINs that received General Distribution payments, 2) has providers associated with it that were providing diagnoses, testing, or care for individuals with possible or actual cases of COVID-19 on or after January 31, 2020, and 3) is an entity that can otherwise attest to the Terms and Conditions. If the entity has subsidiary TINs that received General Distribution payments, regardless of whether the subsidiary or Reporting Entity formally attested to accepting the payment within the provider portal, the Reporting Entity may report on and direct the use of General Distribution payments. However, if a subsidiary TIN received a Targeted Distribution payment,¹ the subsidiary TIN must report use of funds for that payment, and the parent organization that reports on a subsidiary's General Distribution payment cannot also report on (or transfer) the subsidiary's Targeted Distribution payment.
- b. **Tax Identification Number (TIN):** Reporting Entity's primary TIN associated with the provider who received the funds and accepted the PRF payment during attestation (the recipient). For some recipients, this may be analogous to Social Security number (SSN) or Employer Identification Number (EIN).
- c. **National Provider Identifier (NPI) [optional]:** The unique 10-digit numeric identifier for covered healthcare providers.
- d. **Fiscal Year-End Date:** Month in which the recipient reports its fiscal year-end financial results.
- e. **Federal Tax Classification:** Designated business type associated with the Reporting Entity's primary TIN used for filing taxes. Classifications include Sole Proprietor, Limited Liability Corporation (LLC), Partnership, C Corporation, S Corporation, Trust or Estate, or a tax-exempt organization or entity.

2. Expenses Attributable to Coronavirus Not Reimbursed by Other Sources (2020 only)

Expenses attributable to coronavirus may be incurred both in treating confirmed or suspected cases of coronavirus, preparing for possible or actual coronavirus cases, maintaining healthcare delivery capacity, etc.

¹ Rural Distribution; COVID-19 High-Impact Distributions; Skilled Nursing Facilities Allocation and Distribution; Allocation for Tribal Hospitals, Clinics, and Urban Health Centers; Safety Net Hospitals Distributions; Certain Children's Hospitals Distribution Link to [Targeted Distribution Timeline](#)

In this section, Reporting Entities that received **between \$10,000 and \$499,999 in aggregated PRF payments** are required to report healthcare related expenses attributable to coronavirus, net of other reimbursed sources (e.g., payments received from insurance and/or patients, and amounts received from federal, state or local governments, etc.) in two aggregated categories: (1) G&A expenses and (2) other healthcare related expenses. These are the actual expenses incurred over and above what has been reimbursed by other sources.

Recipients who received **\$500,000 or more in PRF payments** are required to report healthcare related expenses attributable to coronavirus, net of other reimbursed sources, and they must do so by reporting more detailed information within the two categories of G&A expenses and other healthcare related expenses, according to the following sub-categories of expenses:

General and Administrative Expenses Attributable to Coronavirus²

The actual G&A expenses incurred over and above what has been reimbursed by other sources.

- a. **Mortgage/Rent:** Monthly payments related to mortgage or rent for a facility.
- b. **Insurance:** Premiums paid for property, malpractice, business insurance, or other insurance relevant to operations.
- c. **Personnel:** Workforce-related actual expenses paid to prevent, prepare for, or respond to the coronavirus during the reporting period, such as workforce training, staffing, temporary employee or contractor payroll, overhead employees, or security personnel.³
- d. **Fringe Benefits:** Extra benefits supplementing an employee's salary, which may include hazard pay, travel reimbursement, employee health insurance, etc.
- e. **Lease Payments:** new equipment or software lease.
- f. **Utilities/Operations:** Lighting, cooling/ventilation, cleaning, or additional third party vendor services not included in "Personnel".
- g. **Other General and Administrative Expenses:** Costs not captured above that are generally considered part of overhead structure.

Healthcare Related Expenses Attributable to Coronavirus²

The actual healthcare related expenses incurred over and above what has been reimbursed by other sources.

- a. **Supplies:** Expenses paid for purchase of supplies used to prevent, prepare for, or respond to the coronavirus during the reporting period. Such items could include: personal protective equipment (PPE), hand sanitizer, or supplies for patient screening.
- b. **Equipment:** Expenses paid for purchase of equipment used to prevent, prepare for, or respond to the coronavirus during the reporting period, such as ventilators, updates to HVAC systems, etc.

² As noted above, expenses attributable to coronavirus may be incurred in both direct patient care and overhead activities related to treatment of confirmed or suspected cases of coronavirus, preparing for possible or actual coronavirus cases, maintaining healthcare delivery capacity which includes operating and maintaining facilities, etc.

³ The Terms and Conditions associated with each PRF payment do not permit recipients to use PRF money to pay any salary at a rate in excess of Executive Level II which is currently set at \$197,300. For the purposes of the salary limitation, the direct salary is exclusive of fringe benefits and indirect costs. The limitation only applies to the rate of pay charged to PRF payments and other HHS awards. An organization receiving PRF may pay an individual's salary amount in excess of the salary cap with non-federal funds.

- c. **Information Technology (IT):** Expenses paid for IT or interoperability systems to expand or preserve care delivery during the reporting period, such as electronic health record licensing fees, telehealth infrastructure, increased bandwidth, and teleworking to support remote workforce.
- d. **Facilities:** Expenses paid for facility-related costs used to prevent, prepare for, or respond to the coronavirus during the reporting period, such as lease or purchase of permanent or temporary structures, or to modify facilities to accommodate patient treatment practices revised due to coronavirus.
- e. **Other Healthcare Related Expenses:** Any other actual expenses, not previously captured above, that were paid to prevent, prepare for, or respond to the coronavirus.

3. Lost Revenues Attributable to Coronavirus

In this section Reporting Entities provide information used to calculate lost revenues attributable to coronavirus, represented as a negative change in year-over-year actual revenue from patient care related sources. Revenues and expenses in this section include all lost patient care revenues and patient care cost/expense impacts.

Total Revenue⁴/Net Charges⁴ from Patient Care⁵ Related Sources (2019 and 2020): Revenue/net charges from patient care (prior to netting with expenses) for the calendar years 2019 and 2020. Calendar year actual revenues will be entered by quarter (e.g., January–March 2019, April–June 2019, etc.).

Note: Reporting Entities with unused funds after December 31, 2020, must submit a second and final report no later than July 31, 2021 that includes patient care related revenue amounts earned January 1–June 30, 2021.

Revenue from Patient Care Payer Mix (2019 and 2020)

- a. **Medicare Part A+B:** Actual revenues/net charges received from Medicare Part A+B for patient care for the calendar year.
- b. **Medicare Part C:** Actual revenues/net charges received from Medicare Part C for patient care for the calendar year.
- c. **Medicaid:** Actual revenues/net charges received from Medicaid/Children's Health Insurance Program (CHIP) for patient care for the calendar year.
- d. **Commercial Insurance:** Actual revenues/net charges from commercial payers for patient care for the calendar year.
- e. **Self-Pay (No Insurance):** Actual revenues/net charges received from self-pay patients, including the uninsured or individuals without insurance who bear the burden of paying for healthcare themselves, for the calendar year.
- f. **Other:** Actual gross revenues/net charges from other sources received for patient care services and not included in the list above for the calendar year.

Other Assistance Received (2020)

- a. **Treasury, Small Business Administration (SBA) and the CARES Act/Paycheck Protection Program (PPP):** Total amount of coronavirus-related relief received from Treasury, SBA, and CARES Act/PPP by the Reporting Entity as of the reporting period end date.

⁴ Net of uncollectible patient service revenue recognized as bad debts.

⁵ "Patient care" means health care, services and supports, as provided in a medical setting, at home, or in the community. It should not include: 1) insurance, retail, or real estate values (except for SNFs, where that is allowable as a patient care cost), or 2) grants or tuition.

- b. **FEMA CARES Act:** Total amount of coronavirus-related relief received from FEMA by the Reporting Entity as of the reporting period end date.
- c. **CARES Act Testing:** Total amount of relief received from HHS for coronavirus testing-related activities.
- d. **Local, State, and Tribal Government Assistance:** Total amount of coronavirus-related relief received from other Local, State, or Tribal government sources by the recipient and its included subsidiaries as of the reporting period end date.
- e. **Business Insurance:** Paid claims against insurance policies intended to cover losses related to various types of healthcare business interruption as of the reporting period end date.
- f. **Other Assistance:** Total amount of other federal and/or coronavirus-related assistance received by the recipient and the other TINs included in its report as of the reporting period end date.

Total Calendar Year Expenses for 2019 and 2020, in the following categories, with quarterly break down (e.g., January–March 2019, April–June 2019, etc.):

General and Administrative Expenses (2019 and 2020)

G&A expenses may include items such as monthly payments related to mortgage or rent for facility where reporting entity provides patient care services, other monthly finance charges for real property and/or property taxes, insurance premiums for property, employee health insurance, or malpractice insurance, overhead salaries, healthcare and contractor salaries, fringe benefits, lease payments, lighting, cooling/ventilation, cleaning, vendor services purchased from third party vendors, consulting support, legal fees, audit and accounting services, food preparation and supplies, logistics and transport or other costs not captured above, such as debt financing, for the relevant calendar year.⁶

Healthcare Related Expenses (2019 and 2020)

Healthcare related expenses may include items such as supplies, equipment, IT, facilities, employees, and other healthcare related costs/expenses for relevant calendar year.

4. Additional non-financial data will also be collected (per quarter):

Facility, Staffing and Patient Care

- a. **Personnel Metrics:** Total personnel by labor category (full-time, part-time, contract, other: recipient must define), total re-hires, total new hires, and total personnel separations by labor category.
- b. **Patient Metrics:** Total number of patient visits (in-person or telehealth), total number of patients admitted, and total number of resident patients.
- c. **Facility Metrics:** Total available staffed beds for medical/surgical, critical care, and other beds.

Change in Ownership

Reporting Entities that acquired or divested of related subsidiaries indicate the change in ownership, whether the related TIN was acquired or divested, providing the following data points for each relevant TIN:

- a. Date of acquisition/divestiture
- b. TIN(s) included in the acquisition/divestiture
- c. Percent of ownership for acquisition/divestiture
- d. Did/do you hold a controlling interest in this entity? (Y/N)

Note: If the Reporting Entity itself was acquired or divested, it should self-report the change in ownership to HRSA.

Single Audit Status

Reporting Entities that expended \$750,000 or more in aggregated federal financial assistance in 2020 (including PRF payments and other federal financial assistance) are subject to Single Audit requirements, as set forth in the regulations at 45 CFR 75.501. Recipients must indicate if they are subject to Single Audit requirements in 2020, and if yes, whether the auditors selected PRF payments to be within the scope of the Single Audit (if known at the time the Reporting Entity submits report).

⁶ **Note:** The Terms and Conditions associated with each PRF payment do not permit recipients to use PRF money to pay any salary at a rate in excess of Executive Level II which is currently set at \$197,300. For the purposes of the salary limitation, the direct salary is exclusive of fringe benefits and indirect costs. The limitation only applies to the rate of pay charged to PRF payments and other HHS awards. An organization receiving PRF may pay an individual's salary amount in excess of the salary cap with non-federal funds.

November 2, 2020 Guidance - Yet another moving target

“HHS’s newest clarification came from its response to a FAQ, in which it said that healthcare-related expenses are no longer netted against the patient care lost revenue amount cited in the second portion. HHS indicated that a revised notice would be posted to remove the “net of the healthcare-related expenses” language in the guidance. Of course, as of now, we have no guidance regarding when this clarification is to be put into place officially. Yet another moving target for auditors.”



<https://www.racmonitor.com/provider-relief-funds-the-hottest-rac-audit-subject>

Lost Revenues - RHCs still can not use Budgeted Revenues

September 19 Lost Revenues Calculation

*“represented as a negative change in **year-over-year net patient care operating income** (i.e., patient care revenue less patient care related expenses for the Reporting Entity....”*

“represented as a negative change in year-over-year net operating income from patient care related sources. Once revenue information is provided, cost/expense impacts will be calculated based upon a calendar year comparison of 2019 to 2020 healthcare expenses to determine net operating income”

October 22 Lost Revenues Calculation

“PRF payment amounts not fully expended on healthcare related expenses attributable to coronavirus are then applied to patient care lost revenues, net of the healthcare related expenses attributable to coronavirus calculated under step 1. Recipients may apply PRF payments toward lost revenue, up to the amount of the difference between their 2019 and 2020 actual patient care revenue.”

*“represented as a negative change in **year-over-year actual revenue from patient care related sources**”*

Reporting Requirements and Auditing Summary

All recipients of Provider Relief Fund (PRF) payments are required to comply with the reporting requirements described in the [Terms and Conditions](#) and specified in future directions issued by the Secretary.

1. The guidance is ever changing, confusing, and contradictory.
 - September 19 Guidance would have led to most RHCs paying back the majority of the Provider Relief funds (limited funds to net margin, year over year)
 - October 22, 2020 is better, but still confusing.
 - November 2, 2020 – Yet another change. Not sure of the impact.
 - The September 19 guidance on expenses is quoted as saying “expenses maintaining healthcare capacity” while the October 22nd guidance says “Direct Incremental Expenses not otherwise reimbursed” i.e. PPP loan or Federal Disaster loan.
 - Cost Report reimbursement is back to being a little fuzzy with the October 22, 2020 guidance.

Reporting Requirements and Auditing Summary (2)

- a. FAQ released on October 28, 2020 indicates that only depreciation expense is allowable for capital projects and expenditures. November 18, 2020 FAQ says you can claim capital expenditures. Take snapshots of any FAQ you use to justify making a large expenditure because HHS and CMS is changing guidance daily. If you buy a building relying on HHS guidance, you need a way to prove it existed when you made the decision.
 - b. Definitions are not clear and ever changing.
 - c. Some RHCs will be paying back some Provider Relief Funds.
 - d. Keep good records of expenditures and how you used the monies.
 - e. Start working on gathering the information required per the October 22, 2020 guidance.
 - f. Time studies to justify incremental Covid expenses.
1. The time frame for reporting is unreasonably short.
 - a. For Provider Relief Funds disbursed in 2020, the report is due February 15, 2021
 - b. RHCs have until June 30, 2021 to spend all the funds or they must give them back.
 - c. The report for 6/30/2021 is due July 31, 2021

— FAQs —



HHS FAQ Updated November 18, 2020 (56 Pages)

CARES Act Provider Relief Fund Frequently Asked Questions

Provider Relief Fund General Information

Overview

Attestation

Rejecting Payments

Terms and Conditions

Ownership Structures and Financial Relationships

Auditing and Reporting Requirements

Use of Funds

Supporting Data

Change of Ownership

Non-Financial Data

Miscellaneous

Balance Billing

Appeals

Publication of Payment Data

General Distribution

Phase 1

Overview and Eligibility

Determining Additional Payments

Provider Relief Fund Payment Portal – Phase 1 - General Distribution

Data Sharing

Phase 2

Overview and Eligibility

Tax Identification Number (TIN) Validation Process

Application Process

Phase 3

Overview and Eligibility

Tax Identification Number (TIN) Validation Process

Application Process

Targeted Distributions

Rural Targeted Distribution

COVID-19 High Impact Area Targeted Distribution

Skilled Nursing Facilities Targeted Distribution

Indian Health Service Targeted Distribution

Safety Net Hospitals Targeted Distribution

Nursing Home Infection Control Distribution

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Use of Funds

Will the Provider Relief Fund limit qualifying expenses for capital equipment purchases to 1.5 years of depreciation, or can providers fully expense capital equipment purchases? (Added 11/18/2020)

Expenses for capital equipment and inventory may be fully expensed only in cases where the purchase was directly related to prevent, prepare for and respond to the coronavirus. Examples

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of these types of equipment and inventory expenses include:

- Ventilators, computerized tomography scanners, and other intensive care unit- (ICU) related equipment put into immediate use or held in inventory
- Masks, face shields, gloves, gowns
- Biohazard suits
- General personal protective equipment
- Disinfectant supplies

Can providers include the entire cost of capital facilities projects as eligible expenses, or will eligible expenses be limited to the depreciation expense for the period? (Added 11/18/2020)

Expenses for capital facilities may be fully expensed only in cases where the purchase was directly related to preventing, preparing for and responding to the coronavirus. Examples of these types of facilities projects include:

- Upgrading a heating, ventilation, and air conditioning (HVAC) system to support negative pressure units
- Retrofitting a COVID-19 unit
- Enhancing or reconfiguring ICU capabilities
- Leasing or purchasing a temporary structure to screen and/or treat patients
- Leasing a permanent facility to increase hospital or nursing home capacity

Do providers report total purchase price of capital equipment or only the depreciated value? (Modified 11/18/2020)

Providers who use accrual or cash basis accounting may report the relevant depreciation amount based on the equipment useful life, purchase price and depreciation methodology otherwise applied.

Providers may report an expense for items purchased with a useful life of 12 months or less if in accordance with their existing accounting policies.

For additional information on capital depreciation, please refer to the other Frequently Asked Questions related to capital equipment and capital facility projects.

<https://www.hhs.gov/sites/default/files/provider-relief-fund-general-distribution-faqs.pdf>

What expenses or lost revenues are considered eligible for reimbursement? (Modified 10/28/2020)

The term “healthcare related expenses attributable to coronavirus” is a broad term that may cover a range of items and services purchased to prevent, prepare for, and respond to coronavirus, including:

- supplies used to provide health care services for possible or actual COVID-19 patients;
- equipment used to provide health care services for possible or actual COVID-19 patients;
- workforce training;
- developing and staffing emergency operation centers;
- reporting COVID-19 test results to federal, state, or local governments;
- building or constructing temporary structures to expand capacity for COVID-19 patient care or to provide health care services to non-COVID-19 patients in a separate area from where COVID-19 patients are being treated; and
- acquiring additional resources, including facilities, equipment, supplies, health care practices, staffing, and technology to expand or preserve care delivery.

Providers may have incurred eligible health care related expenses attributable to coronavirus prior to the date on which they received their payment. Providers can use their Provider Relief Fund payment for such expenses incurred on any date, so long as those expenses were attributable to coronavirus and were used to prevent, prepare for, and respond to coronavirus. HHS expects that it would be highly unusual for providers to have incurred eligible expenses prior to January 1, 2020.

Will the Provider Relief Fund limit qualifying expenses for capital equipment purchases to 1.5 years of depreciation, or can providers fully expense capital equipment purchases?

(Added 11/18/2020)

Expenses for capital equipment and inventory may be fully expensed only in cases where the purchase was directly related to prevent, prepare for and respond to the coronavirus. Examples

of these types of equipment and inventory expenses include:

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For additional information on capital depreciation, please refer to the other Frequently Asked Questions related to capital equipment and capital facility projects.

CMS FAQs updated November 12, 2020 (150 Pages)



COVID-19 Frequently Asked Questions (FAQs) on Medicare Fee-for-Service (FFS) Billing

The FAQs in this document supplement the previously released FAQs: 1135 Waiver FAQs, available at <https://www.cms.gov/About-CMS/Agency-Information/Emergency/Downloads/MedicareFFS-EmergencyQsAs1135Waiver.pdf>.

We note that in many instances, the general statements of the FAQs referenced above have been superseded by COVID-19-specific legislation, emergency rules, and waivers granted under section 1135 of the Act specifically to address the COVID-19 public health emergency (PHE). The policies set out in this FAQ are effective for the duration of the PHE unless superseded by future legislation.

A few answers in this document explain provisions from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law No. 116-136 (March 27, 2020). CMS is thoroughly assessing this new legislation and new and revised FAQs will be released as implementation plans are announced.

The interim final rule with comment period (IFC), CMS-1744-IFC, Medicare and Medicaid Programs; Policy and Regulatory Revisions in Response to the COVID-19 Public Health Emergency, is available at the following link: <https://www.federalregister.gov/documents/2020/04/06/2020-06990/medicare-and-medicaid-programs-policy-and-regulatory-revisions-in-response-to-the-covid-19-public>

The interim final rule with comment period (IFC2), CMS-5531-IFC, Medicare and Medicaid Programs, Basic Health Program, and Exchanges; Additional Policy and Regulatory Revisions in Response to the COVID-19 Public Health Emergency and Delay of Certain Reporting Requirements for the Skilled Nursing Facility Quality Reporting Program, is available at the following link: <https://www.federalregister.gov/documents/2020/05/08/2020-09608/medicare-and-medicaid-programs-basic-health-program-and-exchanges-additional-policy-and-regulatory>

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EXAMPLE

There is still
confusion on what
HHS will be doing
with the information.



PRF Funds retained is the **greater of lost revenue or Direct or Incremental COVID-19 Expenses **not the sum** of lost revenue and COVID-19 Expenses.**

If we have not maintained capacity due to staffing shortages is it correct to allocate G&A to COVID expenses? Plenty of lost revenue to support the payments.

The 10.22.2020 Post Payment Notice has retained that the Provider Relief Funds is first applied to healthcare related expenses attributed to coronavirus that another source has not reimbursed and is not obligated to reimburse then PRF payment amounts not fully expended on healthcare related expenses attributed to coronavirus are then applied to patient care lost revenues. Within the HHS 10.28.2020 issued FAQs, the FAQ did clarify that PRF payments retained is the greater of lost revenue or COVID-19 expense formula, NOT the sum of lost revenue and COVID-19 expenses.

Provider Relief Funds Calculations - 2020 Example

<u>Line</u>	<u>Description</u>	<u>2020</u>
1	Total Provider Relief Funds Received	\$100,000
Step 1	Compute Net COVID-19 Expenses	
2	Expenses Attributable to COVID-19	\$75,000
3	Expenses reimbursed by other sources	(11,000)
4	Net unreimbursed COVID-19 Expenses	<u>64,000</u>
Step 2	Compute "Lost Revenues"	
5	Net Patient Revenue in 2019	\$ 900,000
6	Net Patient Revenue in 2020	800,000
7	Additional Assistance Received	50,000
8	Net Patient Revenue & Assistance Received in 2020	<u>850,000</u>
9	Lost Revenues	<u>50,000</u>
Result		
10	Income recognized as earned during the period	<u>64,000</u>
11	Amount to be recognized as income and drawn down in 2021	<u><u>36,000</u></u>

Provider Relief Funds Calculations - 2021 Example

Line	Description	2021
1	Total Provider Relief Funds Available	\$36,000
Step 1	Compute Net COVID-19 Expenses	
2	Expenses Attributable to COVID-19	\$20,000
3	Expenses reimbursed by other sources	-
4	Net unreimbursed COVID-19 Expenses	20,000
Step 2	Compute "Lost Revenues"	
5	Net Patient Revenue in 2019 (first six months of 2019)	\$ 450,000
6	Net Patient Revenue in 2021	400,000
7	Additional Assistance Received	-
8	Net Patient Revenue & Assistance Received in 2021	400,000
9	Lost Revenues	50,000
Result		
10	Income recognized as earned during the period	36,000
11	Balance of Provider Relief Funds	-

Provider Relief Funds Calculations - 2021 Example - Payback

Line	Description	2021
1	Total Provider Relief Funds Available	\$36,000
Step 1	Compute Net COVID-19 Expenses	
2	Expenses Attributable to COVID-19	\$20,000
3	Expenses reimbursed by other sources	-
4	Net unreimbursed COVID-19 Expenses	20,000
Step 2	Compute "Lost Revenues"	
5	Net Patient Revenue in 2019 (first six months of 2019)	\$ 450,000
6	Net Patient Revenue in 2021	450,000
7	Additional Assistance Received	-
8	Net Patient Revenue & Assistance Received in 2021	450,000
9	Lost Revenues	-
Result		
10	Income recognized as earned during the period	20,000
11	Balance of Provider Relief Funds to be paid back to HHS	16,000

[When reporting my organization's healthcare expenses attributable to coronavirus, how do I calculate the "expenses attributable to coronavirus not reimbursed by other sources?" \(Added 10/28/2020\)](#)



Healthcare related expenses attributable to coronavirus may include items such as supplies, equipment, information technology, facilities, employees, and other healthcare related costs/expenses for the calendar year. The classification of items into categories should align with how Provider Relief Fund recipients maintain their records. Providers can identify their healthcare related expenses, and then apply any amounts received through other sources, such as direct patient billing, commercial insurance, Medicare/Medicaid/Children's Health Insurance Program (CHIP), or other funds received from the Federal Emergency Management Agency (FEMA), the Provider Relief Fund COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured, and the Small Business Administration (SBA) and Department of Treasury's Paycheck Protection Program (PPP) that offset the healthcare related expenses. Provider Relief Fund payments may be applied to the remaining expenses or cost, after netting the other funds received or anticipated to offset those expenses. The Provider Relief Fund permits reimbursement of marginal increased expenses related to coronavirus. For example, assume the following:

A \$5 increase in expense or cost to provide an office visit is calculated by pre-pandemic cost vs. post-pandemic cost, regardless of reimbursement source:

- Pre-pandemic average expense or cost to provide an office visit = \$80
- Post-pandemic average expense or cost to provide an office visit = \$85

Examples of reimbursed amounts may include, but not be limited to:

- **Example 1**
Medicaid reimbursement: \$70 (Report $\$85 - \$80 = \$5$ as expense attributable to coronavirus but unreimbursed by other sources)
- **Example 2**
Medicare reimbursement: \$80 (Report $\$85 - \$80 = \$5$ as expense attributable to coronavirus but unreimbursed by other sources)
- **Example 3**
Commercial Insurance reimbursement: \$85 (Report \$5, commercial insurer did not reimburse for \$5 increased cost of post-pandemic office visit)
- **Example 4**
Commercial Insurance reimbursement: $\$85 + \5 insurer supplemental coronavirus-related reimbursement (Report zero since insurer reimbursed for \$5 increased cost of post-pandemic office visit)
- **Example 5**
COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured: \$80 (Report \$5 as expense attributable to coronavirus but unreimbursed by other sources)



RHCs must maintain documentation for at least 3 years.

What documentation is required for reporting? (Added 10/28/2020)

No external documentation is required at the time information is submitted via the reporting portal. Supporting worksheets (for providers who received \$500,000 or above in Provider Relief Fund payments) will be included to assist providers within the reporting tool.

What are the documentation retention requirements for the Provider Relief Fund? (Added 10/28/2020)

Providers need to retain original documentation for three years after the date of submission of the final expenditure report, in accordance with 2 CFR 200.333.



Can Provider Relief Fund payments be used to support COVID-19 vaccine distribution?

(Added 10/28/2020)

Yes. Provider Relief Fund payments may be used to support distribution of a COVID-19 vaccine licensed or approved by the Food and Drug Administration (FDA). Funds may also be used ahead of an FDA-licensed or approved vaccine becoming available. This may include using funds to purchase additional refrigerators, personnel costs to provide vaccinations, and acquiring doses of a vaccine (including transportation costs not otherwise reimbursed).





Tools to Help RHC Accumulate Required Information

Provider Relief Fund Reporting

Demographic Information

Reporting Entity	Tax Identification Number (TIN)
National Provider Identifier (NPI) <i>[Optional]</i>	Fiscal Year-End Date
Federal Tax Classification	
Sole Proprietor	<input type="checkbox"/>
Limited Liability Corporation (LLC)	<input type="checkbox"/>
Partnership	<input type="checkbox"/>
C-Corporation	<input type="checkbox"/>
S-Corporation	<input type="checkbox"/>
Trust or Estate	<input type="checkbox"/>
Tax Exempt Organization/Entity	<input type="checkbox"/>

Expenses Attributable to Coronavirus Not Reimbursed by Other Sources (2020 Only)

How much did you receive in aggregated PRF Payments?

Between \$10,000 and \$499,999	<input type="checkbox"/>
\$500,000 or more	<input type="checkbox"/>

If between \$10,000 and \$499,999 continue to "Aggregated Expenses" sheet. If \$500,000 or more, continue to "Detailed Expenses" sheet.

Step 1 for RHCs receiving less than \$500,000 in aggregated PRF Payments

Aggregated Expenses

Please Provide Expense Information for both 2019 and 2020 broken down by quarter. Only complete this page if you received between \$10,000 and \$499,999 in aggregated PRF Payments. If you received \$500,000 or more, please complete the "Detailed Expenses" page instead.

General and Administrative Expenses Attributable to Coronavirus

2019

Jan-Mar 2019	Apr-June 2019	July-Sept 2019	Oct-Dec 2019	Total
				\$ -

2020

Jan-Mar 2020	Apr-June 2020	July-Sept 2020	Oct-Dec 2020	Total
				\$ -

Healthcare Related Expenses Attributable to Coronavirus

2019

Jan-Mar 2019	Apr-June 2019	July-Sept 2019	Oct-Dec 2019	Total
				\$ -

2020

Jan-Mar 2020	Apr-June 2020	July-Sept 2020	Oct-Dec 2020	Total
				\$ -



Question?
Wouldn't
2019 be
Zero?



Remove Salaries above \$197,300 from these numbers and report expense net of other funding sources (ie. PPP)

Health Care Related Expenses

Supplies	Expenses paid for purchase of supplies used to prevent, prepare for, or respond to the coronavirus during the reporting period. Such items could include: personal protective equipment (PPE), hand sanitizer, or supplies for patient screening.
Equipment	Expenses paid for purchase of equipment used to prevent, prepare for, or respond to the coronavirus during the reporting period, such as ventilators, updates to HVAC systems, etc.
Information Technology (IT)	Expenses paid for IT or interoperability systems to expand or preserve care delivery during the reporting period, such as electronic health record licensing fees, telehealth infrastructure, increased bandwidth, and teleworking to support remote workforce.
Facilities	Expenses paid for facility-related costs used to prevent, prepare for, or respond to the coronavirus during the reporting period, such as lease or purchase of permanent or temporary structures, or to modify facilities to accommodate patient treatment practices revised due to coronavirus.
Any Other Healthcare Related Expense	Any other actual expenses, not previously captured above, that were paid to prevent, prepare for, or respond to the coronavirus.

General & Administrative

Mortgage/Rent	Monthly payments related to mortgage or rent for a facility.
Insurance	Premiums paid for property, malpractice, business insurance, or other insurance relevant to operations.
Personnel	Workforce-related actual expenses paid to prevent, prepare for, or respond to the coronavirus during the reporting period, such as workforce training, staffing, temporary employee or contractor payroll, overhead employees, or security personnel.
Fringe Benefits	Extra benefits supplementing an employee's salary, which may include hazard pay, travel reimbursement, employee health insurance, etc.
Lease Payments	New equipment or software lease.
Utilities/Operations	Lighting, cooling/ventilation, cleaning, or additional third party vendor services not included in "Personnel".
Other General and Administrative Expenses	Costs not captured above that are generally considered part of overhead structure

RHCs can only claim up to \$197,300 of salary per Full-time FTE for Provider Relief Funding Purposes

What is the definition of Executive Level II pay level, as referenced in the Terms and Conditions? (Added 5/29/2020)

The Terms and Conditions state that none of the funds appropriated in this title shall be used to pay the salary of an individual, through a grant or other mechanism, at a rate in excess of Executive Level II. The salary limitation is based upon the Executive Level II of the Federal Executive Pay Scale. Effective January 5, 2020, the Executive Level II salary is \$197,300. For the purposes of the salary limitation, the direct salary is exclusive of fringe benefits and indirect costs. The limitation only applies to the rate of pay charged to Provider Relief Fund payments and other HHS awards. An organization receiving Provider Relief Fund payments may pay an individual's salary amount in excess of the salary cap with non-federal funds.

Step 1 for RHCs receiving more than \$500,000 in aggregated PRF Payments

Detailed Expenses

Please Provide Expense Information for both 2019 and 2020 for the listed expense areas broken down by quarter. Only complete this page if you received more than \$500,000 in aggregated PRF payments. If you received between \$10,000 and \$499,999, please complete the "Aggregated Expenses" page instead.

2019

General and Administrative Expenses Attributable to Coronavirus		Jan-Mar	Apr-June	July-Sept	Oct-Dec
Mortgage/Rent	\$ -				
Insurance	\$ -				
Personnel	\$ -				
Fringe Benefits	\$ -				
Lease Payments	\$ -				
Utilities/Operations	\$ -				
Other General and Administrative Expenses	\$ -				
Healthcare Related Expenses Attributable to Coronavirus		Jan-Mar	Apr-June	July-Sept	Oct-Dec
Supplies	\$ -				
Equipment	\$ -				
Information Technology (IT)	\$ -				
Facilities	\$ -				
Other Healthcare Related Expenses	\$ -				

2020

General and Administrative Expenses Attributable to Coronavirus		Jan-Mar	Apr-June	July-Sept	Oct-Dec
Mortgage/Rent	\$ -				
Insurance	\$ -				
Personnel	\$ -				
Fringe Benefits	\$ -				
Lease Payments	\$ -				
Utilities/Operations	\$ -				
Other General and Administrative Expenses	\$ -				
Healthcare Related Expenses Attributable to Coronavirus		Jan-Mar	Apr-June	July-Sept	Oct-Dec
Supplies	\$ -				
Equipment	\$ -				
Information Technology (IT)	\$ -				
Facilities	\$ -				
Other Healthcare Related Expenses	\$ -				

Step 2: Lost Revenue – Net Patient Revenues for 2019 and 2020

Please include the actual revenues/net charges received from each listed payer for calendar year 2019 and calendar year 2020

	2019	2020
Medicare Part A & B		
Medicare Part C		
Medicaid		
Commercial Insurance		
Self-Pay (No Insurance)		
Other		

Please provide net patient revenues for 2019 and 2020 broken down by quarter. This information will be used to determine lost revenues due to coronavirus.

Net Patient Revenues for 2019 and 2020 Broken Down by Quarter				
2019				
Jan-Mar 2019	Apr-June 2019	July-Sept 2019	Oct-Dec 2019	Total
				\$ -
2020				
Jan-Mar 2020	Apr-June 2020	July-Sept 2020	Oct-Dec 2020	Total
				\$ -

Additional Information Required including Other Funding Sources

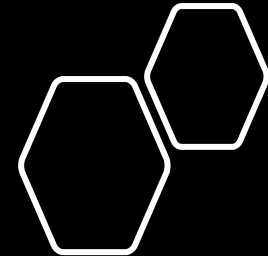
Please provide the following information regarding the total amount of Coronavirus related assistance received from each of the following categories.	
Coronavirus Related Assistance	2020
Treasury	
SBA	
CARES Act - PPP	
FEMA CARES Act	
CARES Act Testing	
Local, State, and Tribal Government Assistance	
Business Insurance	
Other Assistance	

Please provide the requested non-financial information below					
Personnel	Jan-Mar	Apr-June	July-Sept	Oct-Dec	Total
Full Time					-
Part Time					-
Contract					-
Other (must define)					-
Patients	Jan-Mar	Apr-June	July-Sept	Oct-Dec	Total
Total Visits	-	-	-	-	-
Telehealth					-
In Person					-
Total Patients Admitted					-
Total Resident Patients					-
Facility	Jan-Mar	Apr-June	July-Sept	Oct-Dec	Total
Medical/Surgical Beds					-
Critical Care Beds					-
Other Beds					-
Did the reporting entity expend \$750,000 or more in aggregated federal financial assistance in 2020? If so you are subject to Single Audit Requirements?					
Yes	<input type="checkbox"/>				
No	<input type="checkbox"/>				

Report any Change of Ownership

Please provide requested information regarding Changes in Ownership for 2020. Note: If the reporting entity itself was acquired or divested, it should self report the change in ownership to HRSA.

Did a change in ownership occur?			
Yes	<input type="checkbox"/>		
No	<input type="checkbox"/>		
<i>If No, do not complete the rest of this page</i>			
Was the related TIN aquired or divested?			
Acquired	<input type="checkbox"/>		
Divested	<input type="checkbox"/>		
What was the date of acquisition/divesture?			
Please list the TIN(s) included in the acquisition/divesture.			
1)			
2)			
3)			
4)			
5)			
What is the % of ownership for the acquisition/divesture?			
Did/do you hold a controlling interest in this entity?			
Yes	<input type="checkbox"/>		
No	<input type="checkbox"/>		





COVID-19 will impact RHC cost reports in the following ways:

1. The impact of telehealth on the cost report.
 - a. For Medicare Telehealth visits and costs are not included in the computation of the All-Inclusive rate.
 - b. How many total telehealth visits occurred during the fiscal year?
 - c. RHCs must be careful not to double count telehealth visits (Do not count both the G2025 and the 99213 for example – use modifier 95)
 - d. The cost of Telehealth must be excluded from the All-Inclusive rate calculation by including them in Line 79 of Worksheet A. (You will not get credit for this expense and the cost report will allocate overhead to this cost center)
 - e. The RHC will need to keep up with the provider time providing telehealth services and subtract that time from the FTE number on Worksheet B-1. (you will need a time study)
 - f. The RHC will need to keep up with staff telehealth time and reclassify salary to Line 79 of the RHC as Telehealth costs.
 - g. How will this information be presented on the P S and R and how do we get access to the information (ie 710, 71S, etc.)

[•Julie Quinn - HSA Time Study Document in Excel for keeping up with Telehealth time on the RHC Cost Report](#)

RHC Productivity Standards

The impact of lower volumes due to Covid and Telehealth on RHC productivity cost report screens.

- a. If the RHC has much lower volume of face to face encounters (not telehealth) due to Covid the clinic may not meet the minimum Medicare productivity standard on the cost report (computed in aggregate)
 - i. Physicians 4,200
 - ii. PAs 2,100
 - iii. NPs 2,100
- b. If the RHC does not meet the productivity standard, RHCs can ask for a waiver of this standard due to COVID. Contact your MAC for the form to request this waiver and the rules for the timing of the request.





COVID-19 Vaccine Costs

- The impact of the COVID-19 vaccine on the cost report. (most likely in the 2021 cost report)
 - The COVID-19 vaccine will be treated like flu and pne on the cost report.
 - CMS will have to modify the CMS-222-17 form to accommodate Covid-19.

How will RHCs be reimbursed for the COVID-19 Vaccine

Operator: Your next question comes from the line of Nathan Baugh with National Association of Rural Health Clinics. Your line is now open.

Nathan Baugh: Yes. I want to thank you for taking my call. I had a question. Can CMS confirm that they are working on a way for RHCs and FQHCs to bill for COVID vaccine administration? As you may know, we bill flu and pneumococcal a little differently than our fee schedule peers would. And so we are wondering if the COVID vaccine would be billed the same – a similar way or if some special reimbursement codes would be created for RHCs and FQHCs.

CMS - (Sarah Shirey): Hey, Nathan. This is (Sarah Shirey). We are not envisioning anything different for COVID-19 vaccines as RHCs are currently in the method that you're reimbursed today for flu and pneumococcal vaccines. So we're envisioning that that would work the same way.

Provider Relief Payments do not offset expenses on the RHC Medicare Cost Report?

4. **Question:** Should PRF payments offset expenses on the Medicare cost report?

Answer: No, providers should not adjust the expenses on the Medicare cost report based on PRF payments received. However, providers must adhere to HRSA's guidance regarding appropriate uses of PRF payments, in order to ensure that the money is used for permissible purposes (namely, to prevent, prepare for, or respond to coronavirus, and for health care related expenses or lost revenues that are attributable to coronavirus) and that the uses of the PRF payments do not violate the prohibition on using PRF money to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.

Updated: 11/12/2020


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How does cost reimbursement relate to my Provider Relief Fund payment? (*Added 10/28/2020*)

Recipient must follow CMS instructions for completion of cost reports. Under cost reimbursement, the payer agrees to reimburse the provider for the costs incurred in providing services to the insured population. In these instances, if the full cost was reimbursed based upon this method, there is nothing eligible to report as an expense attributable to coronavirus because the expense was fully reimbursed by another source. In cases where a ceiling is applied to the cost reimbursement and the reimbursed amount does not fully cover the actual cost due to unanticipated increases in providing care attributable to coronavirus, those incremental costs that were not reimbursed are eligible for reimbursement under the Provider Relief Fund.



<https://www.hhs.gov/sites/default/files/provider-relief-fund-general-distribution-faqs.pdf?language=es>

Crosswalk from RHC Independent Cost Report to Provider Relief Funding Report

Cost Report Description	Cost Report Line Number	Provider Relief Funding Reporting
Healthcare Staff Costs...	1-39	Medical
Facility and Administrative Costs	40-74	G & A
Other than RHC or Non-Reimbursable Costs	76-90	Most likely Medical – Could be G and A





Miscellaneous

Frequently Asked Questions about Taxation of Provider Relief Payments

Topics in the News

[Coronavirus Tax Relief](#)[Economic Impact Payments](#)

News Releases

Multimedia Center

Tax Relief in Disaster Situations

Tax Reform

Taxpayer First Act

Tax Scams/Consumer Alerts

The Tax Gap

Fact Sheets

IRS Tax Tips

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), enacted on March 27, 2020, appropriated \$100 billion for the Public Health and Social Services Emergency Fund (Provider Relief Fund). The Paycheck Protection Program and Health Care Enhancement Act, enacted on April 24, 2020, appropriated an additional \$75 billion to the Provider Relief Fund. This funding will be used to reimburse eligible health care providers for health care-related expenses or lost revenues that are attributable to the COVID-19 pandemic. See <https://www.hhs.gov/provider-relief/index.html> for more information about the Provider Relief Fund.

Q1: May a health care provider that receives a payment from the Provider Relief Fund exclude this payment from gross income as a qualified disaster relief payment under section 139 of the Internal Revenue Code (Code)?

A: No. A payment to a business, even if the business is a sole proprietorship, does not qualify as a qualified disaster relief payment under section 139. The payment from the Provider Relief Fund is includible in gross income under section 61 of the Code.

Q: Is a tax-exempt health care provider subject to tax on a payment it receives from the Provider Relief Fund?

A: Generally, no. A health care provider that is described in section 501(c) of the Code generally is exempt from federal income taxation under section 501(a). Nonetheless, a payment received by a tax-exempt health care provider from the Provider Relief Fund may be subject to tax under section 511 if the payment reimburses the provider for expenses or lost revenue attributable to an unrelated trade or business as defined in section 513.

Guidance on PPP Loan Forgiveness



November 19, 2020

As we approach the end of 2020, many taxpayers and tax practitioners have been pondering whether or not expenses that were incurred in 2020 and paid with Payroll Protection Program (PPP) proceeds would be deductible in the current year if the PPP loan wasn't forgiven until next year. On November 18, the IRS released much-awaited guidance in the form of [Revenue Procedure 2020-51](#) and [Revenue Ruling 2020-27](#) and clarified their position.

Let's refresh our memories on why this is so important.

Earlier this year, in an effort to help taxpayers combat the effects of the COVID-19 pandemic, the Small Business Act authorized loans which were guaranteed under the PPP and had the potential to be forgiven if the proceeds were used for certain qualifying expenses detailed in the [CARES Act](#). If taxpayers obtained a PPP loan and used the proceeds for these qualified expenses during their covered period, they could apply for loan forgiveness. Further, if the loan was forgiven, the proceeds wouldn't be considered taxable income to the taxpayer.

Reading these two pieces of guidance together, it's apparent the IRS believes that any expenses incurred by a taxpayer in connection with potential loan forgiveness should be disallowed on the taxpayer's 2020 income tax return. While this wasn't the answer that many were hoping for, it does provide us with the position that we can expect the IRS to take on this matter.

https://www.blueandco.com/guidance-on-ppp-loan-forgiveness/?utm_campaign=eBlast%3A%2011%2F19%2F2020%20Guidance%20on%20PPP%20Loan%20Forgiveness&utm_medium=email&utm_source=emfluence

Are Provider Relief Fund payments to commercial (for-profit) organizations subject to Single Audit in conformance with the requirements under 45 CFR 75 Subpart F?

(Modified 7/30/2020)

Commercial organizations that receive \$750,000 or more in annual awards have two options under 45 CFR 75.216(d) and 75.501(i): 1) a financial related audit of the award or awards conducted in accordance with Government Auditing Standards; or 2) an audit in conformance with the requirements of 45 CFR 75 Subpart F.

Provider Relief Fund General and Targeted Distribution payments (CFDA 93.498) and Uninsured Testing and Treatment reimbursement payments (CFDA 93.461) must be included in determining whether an audit in accordance with 45 CFR Subpart F is required (i.e., annual *total awards received* are \$750,000 or more).

Audit reports of commercial organizations must be submitted directly to the U.S. Department of Health and Human Services, Audit Resolution Division at AuditResolution@hhs.gov.

Thank You!!!

