

Excerpts of Key [CARES Act Provider Relief Fund Frequently Asked Questions](#)

February 1, 2021

What are the required timelines for reporting? (Modified 1/15/2021) All recipients of aggregated Provider Relief Fund payments greater than \$10,000 may register to report on use of funds as of December 31, 2020 starting January 15, 2021. The opening of the portal for reporting on use of funds is being delayed past January 15. In the near future, HRSA will announce the window for submitting the first report on a recipient's use of funds. Recipients with funds unexpended after December 31, 2020, have six more months from January 1 – June 30, 2021 to use remaining funds, and then must submit a second and final report no later than July 31, 2021.

Should providers include fundraising revenues, grants or donations when determining patient care revenue? (Added 12/4/2020) To calculate lost revenues attributable to coronavirus, providers are required to report revenues received from Medicare, Medicaid, commercial insurance, and other sources for patient care services. Other sources include fundraising revenues, grants or donations if they contribute to funding patient care services.

Can I use 2020 budgeted revenues as a basis for reporting lost revenues? (Modified 1/28/2021) Yes. When reporting use of Provider Relief Fund money toward lost revenues attributable to coronavirus, Reporting Entities may use budgeted revenues if the budget(s) and associated documents covering calendar year 2020 were established and approved on or before March 26, 2020. To be considered an approved budget, the budget must have been ratified, certified, or adopted by the Reporting Entity's financial executive or executive officer as of that date, and the Reporting Entity will be required to attest that the budget was established and approved on or before March 26, 2020. Documents related to the budget, including the approval, must be maintained in accordance with the Terms and Conditions.

Must a parent organization that received a Provider Relief Fund Targeted Distribution on behalf of a subsidiary in which it has a direct ownership relationship remit the payment to the subsidiary? (Modified 1/28/2021) No. The parent organization may allocate the Targeted Distribution to any of its subsidiaries that are eligible health care providers in accordance with the Coronavirus Response and Relief Supplemental Appropriations Act.

If a parent organization received a Provider Relief Fund Targeted Distribution on behalf of a subsidiary, which organization should attest to the Terms and Conditions for the payment? (Modified 1/28/2021) The parent entity must attest to the Terms and Conditions for the Targeted Distribution payment if it is the entity that received the payment. It may attest on behalf of any or all subsidiaries that qualified for a Targeted Distribution (i.e., Skilled Nursing Facility, Safety Net Hospital, Rural, Tribal, High Impact Area) payment. The parent organization may allocate the Targeted Distribution to any of its subsidiaries that are eligible health care providers in accordance with the Coronavirus Response and Relief Supplemental Appropriations Act.

Can a parent organization with a direct ownership relationship with a subsidiary that received a Provider Relief Fund Targeted Distribution payment control and allocate that Targeted Distribution payment among other subsidiaries that were not themselves eligible

and did not receive a Targeted Distribution (i.e., Skilled Nursing Facility, Safety Net Hospital, Rural, Tribal, High Impact Area) payment? (Modified 1/28/2021) Yes, in accordance with the Coronavirus Response and Relief Supplemental Appropriations Act. The parent organization may allocate the Targeted Distribution up to its pro rata ownership share of the subsidiary to any of its other subsidiaries that are eligible health care providers. To determine whether an entity is the parent organization, the entity must follow the methodology used to determine a subsidiary in their financial statements. If none, the entity with a majority ownership (greater than 50 percent) will be considered the parent organization.

In the case of a parent organization with multiple billing TINs that may have each received a General Distribution payment, may the parent organization attest to the Terms and Conditions and keep the payments? (Modified 1/28/2021) Yes, the parent organization with subsidiary billing TINs that received General Distribution payments may attest and keep the payments as long as providers associated with the parent organization were providing diagnoses, testing, or care for individuals with possible or actual cases of COVID-19 on or after January 31, 2020 and can otherwise attest to the Terms and Conditions. The parent organization can allocate funds at its discretion to its subsidiaries.

A parent TIN with multiple subsidiary TINs each received a General Distribution payment. The subsidiary TINs attested to and accepted the General Distribution payments they received. Can the subsidiary TINs allocate the General Distribution payments up to the parent TIN or to another subsidiary TIN? How does the parent TIN formally acknowledge acceptance of those payments that were attested and accepted by the subsidiary TIN? (Added 10/28/2020) HHS initially advised providers that once a subsidiary TIN attested to and accepted a General Distribution payment, the money must stay with, and be used by, the subsidiary TIN. However, HHS has received feedback indicating that some subsidiary TINs accepted a General Distribution payment prior to the release of this guidance, and that they would have had their parent TIN accept the money, had they known earlier of HHS's position. In light of these timing concerns, HHS is revising its prior guidance and clarifying that, for General Distribution payments only, a subsidiary TIN can transfer its General Distribution payment to a parent TIN; this is true even if a subsidiary TIN initially attested to accepting a General Distribution payment. Consistent with other longstanding guidance, the parent TIN may use the money and/or allocate the money to other subsidiary TINs, as it deems appropriate. Regardless of which entity (the parent or subsidiary) attested to the receipt of the General Distribution payments, the parent entity can report on the use of the General Distribution payment as part of the HHS reporting process.

If a parent organization received a Provider Relief Fund Targeted Distribution on behalf of a subsidiary, which organization should report on the use? (Added 1/28/2021) The parent organization as the original recipient of the payment must report on the use of funds in accordance with the Coronavirus Response and Relief Supplemental Appropriations Act.

If a subsidiary organization received a Provider Relief Fund Targeted Distribution, and subsequently transferred it to its parent organization, which organization should report on the use? (Added 1/28/2021) The subsidiary as the original recipient of the payment must report

on the use of funds in accordance with the Coronavirus Response and Relief Supplemental Appropriations Act.