



**PAYCHECK PROTECTION PROGRAM**  
**LOAN NECESSITY QUESTIONNAIRE (NON-PROFIT BORROWERS)**

The purpose of this form is to facilitate the collection of supplemental information that will be used by SBA loan reviewers to evaluate the good-faith certification that you made on your PPP Borrower Application (SBA Form 2483 or Lender's equivalent form) that economic uncertainty made the loan request necessary. Each non-profit Borrower that, together with its affiliates,<sup>1</sup> received PPP loans with an original principal amount of \$2 million or greater is required to complete this form and submit it, along with the required supporting documents, to the Lender servicing Borrower's PPP loan. **The completed form is due to the Lender servicing your PPP loan within ten business days of receipt from your Lender.**

SBA is reviewing these loans to maximize program integrity and protect taxpayer resources. The information collected will be used to inform SBA's review of your good-faith certification that economic uncertainty made your loan request necessary to support your ongoing operations. Receipt of this form does not mean that SBA is challenging that certification. After this form is submitted, SBA may request additional information, if necessary, to complete the review. SBA's determination will be based on the totality of your circumstances.

Failure to complete the form and provide the required supporting documents may result in SBA's determination that you were ineligible for either the PPP loan, the PPP loan amount, or any forgiveness amount claimed, and SBA may seek repayment of the loan or pursue other available remedies.

Within five business days after you provide a complete form with all required responses, supporting documents, and signatures and certifications, the Lender servicing your loan is required to upload the form and documents to the SBA PPP Forgiveness Platform ([forgiveness.sba.gov](https://forgiveness.sba.gov)) and separately input your responses to each question into the web form available in the platform.

**Additional instructions are set forth on the next page.**

---

**Paperwork Reduction Act** – You are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. The estimated time for completing this questionnaire, including gathering data needed, is 90 minutes. Comments about this time or the information requested should be sent to Small Business Administration, Director, Records Management Division, 409 3rd St., SW, Washington DC 20416, and/or SBA Desk Officer, Office of Management and Budget, New Executive Office Building, Washington DC 20503. **PLEASE DO NOT SEND FORMS TO THESE ADDRESSES.**

---

<sup>1</sup> See [85 FR 20817](https://www.federalregister.gov/documents/2020/04/15/2020-0817) (April 15, 2020) regarding application of SBA's affiliation rules.

**Part A – Borrower Information**

|   |   |                       |
|---|---|-----------------------|
| <b>Business Legal Name (“Borrower”)</b> | <b>DBA or Tradename, if applicable</b>            |                       |
|   |   |                       |
| <b>Business Address</b>                 | <b>Business TIN (EIN, SSN)</b>                    | <b>Business Phone</b> |
|   |   |                       |
|   | <b>Primary Contact</b>                            | <b>E-mail Address</b> |
|   |   |                       |
| <b>SBA PPP Loan Number</b>              | <b>Original Principal Amount of PPP Loan (\$)</b> |                       |
|   |   |                       |

**Part B – Non-Profit Borrower Questionnaire**

Eligible types of non-profit borrowers include 501(c)(3) non-profits; 501(c)(19) veterans organizations; non-profit hospitals owned by governmental entities if they are described in Internal Revenue Code (IRC) § 501(c)(3) (or otherwise adhere to the parameters of IRC § 501(c)(3) and rely on the income exclusion under IRC § 115) and receive less than 50 percent of their funding from state or local government sources, exclusive of Medicaid; and churches (including temples, mosques, synagogues, and other houses of worship), conventions or associations of churches, and integrated auxiliaries of churches that meet the requirements of IRC § 501(c)(3) (even if they have not applied to the IRS to receive recognition of tax-exempt status).

**Instructions:**

- For the Non-Profit Activity Assessment section below, you must include supporting documentation for your answers to questions #1, 2, and 3 as part of your submission.
- For the Liquidity Assessment section below, you must include supporting documentation for your answers to questions #1, 2.B, 3.C, and 5.B as part of your submission.
- For each question, in the right-hand column (labeled “Confidential?”), select “YES” or “NO” to indicate whether your answers or information provided in response to the question are customarily kept confidential.
- SBA may request additional supporting documentation as part of the loan review.

| <b>Non-Profit Activity Assessment</b>  | <b>Confidential?</b> |
|--|----------------------|
| 1. Provide answers and supporting documentation for questions 1.A <b>and either</b> 1.B or 1.C:<br>A. What were Borrower’s gross receipts <sup>2</sup> in the second calendar quarter (Q2) of 2020?<br><i>Seasonal borrowers may provide gross receipts in the third calendar quarter (Q3) of 2020 instead of Q2 2020.</i> | \$<br><br>Select     |

<sup>2</sup> The amount of gross receipts provided to questions 1.A, 1.B, and 1.C must include gross receipts from gifts, grants, contributions, and similar amounts.

|  |    |        |
|--|----|--------|
| <p>B. If Borrower existed in Q2 2019, what were Borrower's gross receipts in Q2 2019?<br/> <i>Seasonal borrowers that entered gross receipts in Q3 2020 for question 1.A must enter gross receipts in Q3 2019.</i></p>   | \$ | Select |
| <p>C. If Borrower did not exist in Q2 2019, what were Borrower's gross receipts in the first calendar quarter (Q1) of 2020?<br/> <i>Seasonal borrowers that entered gross receipts in Q3 2020 for question 1.A must enter gross receipts in Q3 2019.</i></p>                           | \$ | Select |
| <p>2. Provide answers and supporting documentation for questions 2.A <b>and either</b> 2.B or 2.C:</p>   |    |        |
| <p>A. What were Borrower's gross receipts from gifts, grants, contributions, and similar amounts in Q2 2020?<br/> <i>Seasonal borrowers may provide gross receipts in Q3 2020 instead of Q2 2020.</i></p>  | \$ | Select |
| <p>B. If Borrower existed in Q2 2019, what were Borrower's gross receipts from gifts, grants, contributions, and similar amounts in Q2 2019?<br/> <i>Seasonal borrowers that provided gross receipts in Q3 2020 for question 2.A must provide gross receipts in Q3 2019.</i></p>       | \$ | Select |
| <p>C. If Borrower did not exist in Q2 2019, what were Borrower's gross receipts from gifts, grants, contributions, and similar amounts in Q1 2020?<br/> <i>Seasonal borrowers that provided gross receipts in Q3 2020 for question 2.A must provide gross receipts in Q3 2019.</i></p> | \$ | Select |
| <p>3. Provide answers and supporting documentation for questions 3.A <b>and either</b> 3.B or 3.C:</p>   |    |        |
| <p>A. What were Borrower's expenses in Q2 2020?<br/> <i>Seasonal borrowers may enter expenses in Q3 2020 instead of Q2 2020.</i></p>   | \$ | Select |
| <p>B. If Borrower existed in Q2 2019, what were Borrower's expenses in Q2 2019?<br/> <i>Seasonal borrowers that provided expenses in Q3 2020 for question 3.A must provide expenses in Q3 2019.</i></p>  | \$ | Select |
| <p>C. If Borrower did not exist in Q2 2019, what were Borrower's expenses in Q1 2020?<br/> <i>Seasonal borrowers that provided expenses in Q3 2020 for question 3.A must provide expenses in Q3 2019.</i></p>  | \$ | Select |

|  |  |        |
|--|--|--------|
| 4. A. Since the COVID-19 National Emergency Declaration issued by President Trump on March 13, 2020, has Borrower been ordered to shut down by a state or local authority due to COVID-19? | <input type="checkbox"/> YES <input type="checkbox"/> NO | Select |
| B. If the answer to 4.A is YES, which state or local authority issued the shutdown order?  |  | Select |
| C. If the answer to 4.A is YES, provide start and end dates of the shutdown order (if ongoing, write "present" under "End").   | Start _____ End _____                                    | Select |
| 5. A. At any time since March 13, 2020, has Borrower been ordered to significantly alter its operations by a state or local authority due to COVID-19?                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO | Select |
| B. If the answer to 5.A is YES, provide start and end dates of the order to alter its operations (if ongoing, write "present" under "End").  | Start _____ End _____                                    | Select |
| C. If the answer to 5.A is YES, describe how Borrower's operations were altered [1,000 character max].   |  | Select |
| D. If the answer to 5.A is YES, what were Borrower's approximate additional cash outlays for these mandatory alterations?  | \$ _____   | Select |
| 6. A. At any time since March 13, 2020, has Borrower voluntarily ceased or reduced its operations due to COVID-19?   | <input type="checkbox"/> YES <input type="checkbox"/> NO | Select |
| B. If the answer to 6.A is YES, provide start and end dates when Borrower voluntarily ceased or reduced operations (if ongoing, write "present" under "End").                              | Start _____ End _____                                    | Select |

|   |               |
|---|---------------|
| <p>C. If the answer to 6.A is YES, please describe how and why Borrower's operations were voluntarily ceased or reduced [1,000-character max].</p>  | <p>Select</p> |
| <p>7. A. At any time since March 13, 2020, has Borrower voluntarily altered its operations due to COVID-19 (other than ceasing or reducing operations)? <input type="checkbox"/> YES <input type="checkbox"/> NO</p>                          | <p>Select</p> |
| <p>B. If the answer to 7.A is YES, provide start and end dates when the voluntary alterations were in place (if ongoing, write "present" under "End"; if staggered, provide multiple start and end dates).</p> <p>Start _____ End _____</p>   | <p>Select</p> |
| <p>C. If the answer to 7.A is YES, describe how Borrower's operations were voluntarily altered [1,000-character max].</p>   | <p>Select</p> |
| <p>D. If the answer to 7.A is YES, what were Borrower's approximate cash outlays for these voluntary alterations? \$ _____</p>  | <p>Select</p> |
| <p>8. A. Between March 13, 2020 and the end of the loan forgiveness covered period of the PPP loan, did Borrower begin any new capital improvement projects not due to COVID-19? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> | <p>Select</p> |
| <p>B. If the answer to 8.A is YES, what were Borrower's approximate cash outlays for those projects? \$ _____</p>   | <p>Select</p> |
| <p>9. What is Borrower's primary six-digit NAICS code?</p>  | <p>Select</p> |

|   |               |
|---|---------------|
| <p>10. Optional – provide additional comments on any question in this Non-Profit Activity Assessment section [1,000-character max]:</p>   | <p>Select</p> |
| <p><b>Liquidity Assessment</b> <span style="float: right;"><b>Confidential</b></span></p>   |               |
| <p>1. As of the last day of the calendar quarter immediately before the date of Borrower’s PPP loan application, how much did Borrower own in cash, savings, and temporary cash investments? Provide supporting documentation. \$</p>   | <p>Select</p> |
| <p>2. A. Between March 13, 2020 and the end of the loan forgiveness covered period of the PPP loan, has Borrower prepaid any outstanding debt (i.e., paid before contractually due)? <input type="checkbox"/> YES <input type="checkbox"/> NO</p>   | <p>Select</p> |
| <p>B. If the answer to 2.A is YES, what was the total amount of all debt prepayments between March 13, 2020 and the end of the loan forgiveness covered period of the PPP loan? Provide supporting documentation. \$</p>  | <p>Select</p> |
| <p>3. A. During the loan forgiveness covered period of the PPP loan, were any of Borrower’s employees compensated in an amount that exceeds \$250,000 on an annualized basis? (Compensation for this purpose covers gross salary, gross wages, gross tips, gross commissions, and allowances for dismissal or separation.) <input type="checkbox"/> YES <input type="checkbox"/> NO</p> | <p>Select</p> |
| <p>B. If the answer to 3.A is YES, how many employees?</p>  | <p>Select</p> |
| <p>C. If the answer to 3.A is YES, what was the total amount of compensation during the loan forgiveness covered period of all of those employees included in the answer to 3.B? Provide supporting documentation. \$</p>   | <p>Select</p> |
| <p>4. A. Are there any restrictions on Borrower using net income or cash, savings, and temporary cash investments for payroll and other costs such as mortgage interest, rent, and utilities payments? <input type="checkbox"/> YES <input type="checkbox"/> NO</p>   | <p>Select</p> |

|  |                  |
|--|------------------|
| <p>B. If the answer to 4.A is YES, describe those restrictions [1,000-character max].</p>  | <p>Select</p>    |
| <p>5. A. Does Borrower, directly or through a related organization (as defined in IRS Form 990 Instructions), hold assets in any endowment funds (as defined in IRS Form 990 Instructions)? <input type="checkbox"/> YES <input type="checkbox"/> NO</p>   | <p>Select</p>    |
| <p>B. If the answer to 5.A is YES, detail below the types of endowment funds (including donor-restricted endowments, quasi-endowments, or similar) and the value of the assets held in each endowment as of the last day of the calendar quarter immediately before the date of Borrower's PPP loan application. Provide supporting documentation.</p> |                  |
| <p>Endowment A (type):</p>   | <p>\$ Select</p> |
| <p>Endowment B (type):</p>   | <p>\$ Select</p> |
| <p>Endowment C (type):</p>   | <p>\$ Select</p> |
| <p>Endowment D (type):</p>   | <p>\$ Select</p> |
| <p>C. If the answer to 5.A is YES, describe any restrictions that apply to the use of the endowment assets for payroll and other costs such as mortgage interest, rent, and utilities payments [1,000-character max].</p>  | <p>Select</p>    |
| <p>6. As of the last day of the calendar quarter immediately before the date of Borrower's PPP loan application, what was the value of Borrower's non-cash investments (such as equity, bond, and real estate holdings)?</p>   | <p>\$ Select</p> |
| <p>7. A. Is Borrower a school, college, or university? <input type="checkbox"/> YES <input type="checkbox"/> NO</p>  | <p>Select</p>    |
| <p>B. If the answer to 7.A is YES, what was Borrower's median tuition paid per student for the 2019-2020 academic year?</p>  | <p>\$ Select</p> |

|     |   |  |        |
|-----|---|--|--------|
| C.  | If the answer to 7.A is YES, did Borrower offer additional financial assistance to students for the 2019-2020 academic year due to COVID-19?  | <input type="checkbox"/> YES <input type="checkbox"/> NO | Select |
| D.  | If the answer to 7.A is YES, did Borrower's revenues from tuition decrease for the 2019-2020 academic year due to COVID-19 relative to the 2018-2019 academic year?   | <input type="checkbox"/> YES <input type="checkbox"/> NO | Select |
| E.  | If the answer to 7.D is YES, what was the amount of the decline in revenue from tuition due to COVID-19?  | \$   | Select |
| 8.  | A. Does Borrower provide health care services?  | <input type="checkbox"/> YES <input type="checkbox"/> NO | Select |
|     | B. If the answer to 8.A is YES, provide answers for 8.B.i <b>and either</b> 8.B.ii or 8.B.iii:  |  |        |
|     | i. What was Borrower's program service revenue related to patient care in Q2 2020?<br><i>Seasonal borrowers may enter revenue in Q3 2020 instead of Q2 2020.</i>  | \$   | Select |
|     | ii. If Borrower existed in Q2 2019, what was Borrower's program service revenue related to patient care in Q2 2019?<br><i>Seasonal borrowers that entered revenue in Q3 2020 for question 8.B.i must enter revenue in Q3 2019.</i>        | \$   | Select |
|     | iii. If Borrower did not exist in Q2 2019, what was Borrower's program service revenue related to patient care in Q1 2020?<br><i>Seasonal borrowers that entered revenue in Q3 2020 for question 8.B.i must enter revenue in Q3 2019.</i> | \$   | Select |
| C.  | If the answer to 8.A is YES, did Borrower offer a discount on its patient care services due to COVID-19?  | <input type="checkbox"/> YES <input type="checkbox"/> NO | Select |
| 9.  | If the answers to 7.A and 8.A are NO, did Borrower offer a discount on its services due to COVID-19?  | <input type="checkbox"/> YES <input type="checkbox"/> NO | Select |
| 10. | A. Did Borrower directly receive any funds from any CARES Act program other than PPP, excluding tax benefits?   | <input type="checkbox"/> YES <input type="checkbox"/> NO | Select |
|     | B. If the answer to 10.A is YES, please provide funding amount:   | \$   | Select |



|   |               |
|---|---------------|
| <p>C. If the answer to 10.A is YES, please provide the program name or describe the funding source [1,000-character max].</p> | <p>Select</p> |
| <p>11. Optional – provide additional comments on any question in this Liquidity Assessment section[1,000-character max].</p>  | <p>Select</p> |

**CERTIFICATIONS**

The Authorized Representative of Borrower must certify to all of the below by initialing next to each item:

\_\_\_\_\_ I certify that I have the authority to sign and submit this questionnaire on behalf of the Borrower.

\_\_\_\_\_ I certify that the information provided in this questionnaire and in all supporting documentation is true and correct in all material respects. I make this certification after reasonable inquiry of people, systems, and other information available to the Borrower.

\_\_\_\_\_ I understand that knowingly making a false statement to obtain a guaranteed loan or forgiveness of an SBA-guaranteed loan is punishable under the law, including under 18 U.S.C. 1001 and 3571 by imprisonment of not more than five years and/or a fine of up to \$250,000; under 15 U.S.C. 645 by imprisonment of not more than two years and/or a fine of not more than \$5,000; and, if submitted to a federally insured institution, under 18 U.S.C. 1014 by imprisonment of not more than thirty years and/or a fine of not more than \$1,000,000.

\_\_\_\_\_  
Signature of Authorized Representative of Borrower

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date