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## Provider Relief Fund General Information

### Overview

**My hospital has not been eligible for any of the Targeted Distributions. Will the hospital be eligible for future funding in an effort to create parity between hospitals? (Added 8/7/2020)**

Future General Distributions will take into account previous allocations, including General Distributions and Targeted Distributions. HHS may consider providers that have only received a Provider Relief Fund General Distribution for priority under future General Distributions.

**Who is eligible to receive payments from the Provider Relief Fund? (Modified 7/14/2020)**

Provider Relief Fund payments are being disbursed via both “General” and “Targeted” Distributions.

To be eligible for the General Distribution, a provider must have billed Medicare fee-for-service in 2019, be a known Medicaid and CHIP or dental provider and provide or provided after January 31, 2020 diagnoses, testing, or care for individuals with possible or actual cases of COVID-19, or prevented in the spread of COVID-19. HHS broadly views every patient as a possible case of COVID-19.

A description of the eligibility for the announced Targeted Distributions can be found [here](#). U.S. health care providers may be eligible for payments from future Targeted Distributions. Information on future distributions will be shared when publicly available.

All providers retaining funds must sign an attestation and accept the Terms and Conditions associated with payment.

**Is this a loan or a grant that I will need to pay back?**

Retention and use of these funds are subject to certain terms and conditions. If these terms and conditions are met, payments do not need to be repaid at a later date. These Terms and Conditions can be found [here](#).

**I received an email, voicemail, or letter stating that I have not taken appropriate action to update financial information in order to receive a payment that I am eligible to receive.**

**Are my funds still available? (Added 9/3/2020)**

If you received a notice from the Provider Relief Fund that you had funds available, but did not take action within 90 days of the original payment issuance date, the payment is no longer available to you. If it is past the 90-day period for a General Distribution payment, you may apply for a Phase 2 – General Distribution payment through the [Provider Relief Attestation and Application Portal](#). If it is within 90 days of the original payment issuance date, you must contact the Provider Support Line to reinitiate your ACH payment. In order to distribute the funds in a timely manner, it is important to maintain current ACH information.

**How should providers classify the Provider Relief Fund payments in terms of revenue type for cost reports? (Modified 9/3/2020)**

Please refer to CMS [FAQs](#) on how Provider Relief Fund payments should be reported on cost reports.

**How can a health care provider find more information on the status of their Provider Relief Fund payment or application? (Added 7/8/2020)**

Providers should contact the Provider Support Line at (866) 569-3522 (for TTY, dial 711), if they have questions about the status of their payment or application. When calling, providers should have ready the last four digits of the recipient's or applicant's Tax Identification Number (TIN), the name of the recipient or applicant as it appears on the most recent tax filing, the mailing address for the recipient or applicant as it appears on the most recent tax filing, and the application number (begins with either "DS" or "CR") if they have submitted an application in the Provider Relief Fund Payment Portal.

**Are hospitals and health systems in all states and territories eligible for a Provider Relief Fund payment? (Modified 8/4/2020)**

Yes. Hospitals and health systems in all states and territories eligible for Provider Relief Fund payments.

**Will health care providers that experienced a change in ownership that disqualified them from receiving a Provider Relief Fund payment be able to receive a payment that was returned by the previous owner? (Added 7/8/2020)**

In order to ensure program integrity and transparency, HHS made Provider Relief Fund payments to health care providers based on the latest data available for a TIN. As previous owners are not permitted to transfer funds to the new owner, they were instructed to return the funds to HHS. At this time, HHS will not reissue returned payments to the new owners. Providers that have not received payments under the Provider Relief Fund due to issues related to change of ownership will be eligible to apply for future allocations. Additional information will be posted as available at <https://www.hhs.gov/provider-relief/index.html>.

**Can providers who have ceased operation due to the COVID-19 pandemic still receive this funding? (Added 5/29/2020)**

If a provider ceased operation as a result of the COVID-19 pandemic, they are still eligible to receive Provider Relief Fund payments so long as they provided on or after January 31, 2020, diagnoses, testing, or care for individuals with possible or actual cases of COVID-19. HHS broadly views every patient as a possible case of COVID-19, therefore, care does not have to be specific to treating COVID-19. Recipients of funding must still comply with the Terms and Conditions related to permissible uses of Provider Relief Fund payments.

**If a provider secures COVID-19-related funding separate from the Provider Relief Fund, such as the Small Business Administration's Paycheck Protection Program, does that affect how they can use the payments from the Provider Relief Fund? Does accepting Provider Relief Fund payments preclude a provider organization from seeking other funds authorized under the CARES Act? (Added 5/29/2020)**

There is no direct ban under the CARES Act on accepting a payment from the Provider Relief Fund and other sources, so long as the payment from the Provider Relief Fund is used only for permissible purposes and the recipient complies with the Terms and Conditions. By attesting to the Terms and Conditions, the recipient certifies that it will not use the payment to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse.

**Are Provider Relief funds accessible in whole or in part to bankruptcy creditors and other creditors in active litigation? (Added 6/8/2020)**

Payments from the Provider Relief Fund shall not be subject to the claims of the provider's creditors and providers are limited in their ability to transfer Provider Relief Fund payments to their creditors. A provider may utilize Provider Relief Fund payments to satisfy creditors' claims, but only to the extent that such claims constitute eligible health care related expenses and lost revenues attributable to coronavirus and are made to prevent, prepare for, and respond to coronavirus, as set forth under the Terms and Conditions.

**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)? (Added 7/10/2020)**

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. For more information, visit the Internal Revenue Services' website at <https://www.irs.gov/newsroom/frequently-asked-questions-about-taxation-of-provider-relief-payments>.

**Is a tax-exempt health care provider subject to tax on a payment it receives from the Provider Relief Fund? (Added 7/10/2020)**

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. For more information, visit the Internal Revenue Services' website at <https://www.irs.gov/newsroom/frequently-asked-questions-about-taxation-of-provider-relief-payments>.

**What is HHS doing with payments that are returned to the Provider Relief Fund? (Added 6/30/2020)**

HHS will allocate returned payments to future distributions of the Provider Relief Fund.

**Attestation**

**What action does a provider need to take after receiving a Provider Relief Fund payment? (Modified 5/26/2020)**

The CARES Act requires that providers meet certain terms and conditions if a provider retains a Provider Relief Fund payment. If a provider chooses to retain the funds, it must attest that it meet these terms and conditions of the payment. The [CARES Act Provider Relief Fund Payment Attestation Portal](#) will guide you through the attestation process to accept or reject the funds. Not returning the payment within 90 days of receipt will be viewed as acceptance of the [Terms and Conditions](#). A provider must attest for each of the Provider Relief Fund distributions received.

**Does the Provider Relief Fund Payment Attestation Portal require payment recipients to attest that the payment amount was received? (Added 5/12/2020)**

Yes. The Payment Attestation Portal requires payment recipients to (1) confirm they received a payment and the specific payment amount that was received; and (2) agree to the Terms and Conditions of the payment.

**What if I attested and accepted a Provider Relief Fund payment, but would now like to reject the funds and retract my attestation? (Added 6/3/2020)**

If you affirmatively attested to a Provider Relief Fund payment already received and later wish to reject those funds and retract your attestation, you may do so by calling the provider support line at (866) 569-3522; for TTY dial 711. Note, HHS is posting a public list of providers and their payments once they attest to receiving the payment and agree to the Terms and Conditions.

**Rejecting Payments**

**How can I return a payment I received under the Provider Relief Fund? (Modified 8/10/2020)**

Providers may return a payment by going into the attestation portal within 90 days of receiving payment and indicating they are rejecting the funds. The [CARES Act Provider Relief Fund Payment Attestation Portal](#) or the [Provider Relief Fund Application and Attestation Portal](#) will guide providers through the attestation process to reject the funds. Providers must return the payment within 15 calendar days of rejecting the payment.

To return the money, the provider needs to contact their financial institution and ask the institution to refuse the received Automated Clearing House (ACH) credit by initiating an ACH return using the ACH return code of "R23 - Credit Entry Refused by Receiver." If a provider received the money via ACH they must return the money via ACH. If a provider was paid via paper check, after rejecting the payment in the Payment Attestation Portal, the provider should destroy the check if not deposited or mail a paper check to UnitedHealth Group with notification of their request to return the funds.

**How should a provider return a payment it received via check? (Modified 6/12/2020)**

If the provider received a payment via check and has not yet deposited it, destroy, shred, or securely dispose of it. If the provider has already deposited the check, mail a refund check for the full amount, payable to "UnitedHealth Group" to the address below. Please list the check number from the original Provider Relief Fund check in the memo.

UnitedHealth Group  
Attention: CARES Act Provider Relief Fund  
PO Box 31376  
Salt Lake City, UT 84131-0376

**How does a provider who received an electronic payment return funding if their financial institution will not allow them to return the payment electronically? (Added 5/12/2020)**

Contact UnitedHealth Group's Provider Support Line at (866) 569-3522 (for TTY, dial 711).

**If I changed my mind after I rejected a Provider Relief Fund payment through the Attestation Portal and returned the payment, can I receive a new payment? (Modified 8/4/2020)**

No, HHS will not issue a new payment to a provider that received and then subsequently rejected and returned the original payment. The provider may be considered for future distributions if it meets the eligibility criteria for that distribution.

## **Terms and Conditions**

### **For how long are the Terms and Conditions of the Provider Relief Fund applicable? (Added 6/19/2020)**

All recipients receiving payments under the Provider Relief Fund will be required to comply with the [Terms and Conditions](#). Some Terms and Conditions relate to the provider's use of the funds, and thus they apply until the provider has exhausted these funds. Other Terms and Conditions apply to a longer time period, for example, regarding maintaining all records pertaining to expenditures under the Provider Relief Fund payment for three years from the date of the final expenditure.

### **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 7/30/2020)**

As explained in the notice of reporting requirements on the Provider Relief Fund website, reports on the use of Provider Relief Fund money must be submitted no later than July 31, 2021, and accordingly HHS expects that providers will fully expend their payments by that date. 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.

### **What is the definition of individuals with possible or actual cases of COVID-19? (Added 5/6/2020)**

Unless the payment is associated with specific claims for reimbursement for COVID-19 testing or treatment provided on or after February 4, 2020 to uninsured patients, under the Terms and Conditions associated with payment, providers are eligible only if they provide or provided after January 31, 2020, diagnoses, testing or care for individuals with possible or actual cases of COVID-19. HHS broadly views every patient as a possible case of COVID-19.

Not every possible case of COVID-19 is a presumptive case of COVID 19.

### **What oversight and enforcement mechanisms will HHS use to ensure providers meet the Terms and Conditions of the Provider Relief Fund payments? (Added 5/6/2020)**

Failure by a provider that received a payment from the Provider Relief Fund to comply with any term or condition can subject the provider to recoupment of some or all of the payment. Per the Terms and Conditions, all recipients will be required to submit documents to substantiate that these funds were used for increased health care-related expenses or lost revenue attributable to coronavirus, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them. HHS will have significant anti-fraud monitoring of the funds distributed, and the Office of Inspector General will provide oversight as required in the CARES Act to ensure that Federal dollars are used appropriately.

### **Does HHS intend to recoup any payments made to providers not tied to specific claims for reimbursement, such as the General or Targeted Distribution payments? (Added 5/6/2020)**

The Provider Relief Fund and the Terms and Conditions require that recipients be able to demonstrate that lost revenues and increased expenses attributable to COVID-19, excluding expenses and losses that have been reimbursed from other sources or that other sources are

obligated to reimburse, exceed total payments from the Relief Fund. Generally, HHS does not intend to recoup funds as long as a provider's lost revenue and increased expenses exceed the amount of Provider Relief funding a provider has received. HHS reserves the right to audit Relief Fund recipients in the future to ensure that this requirement is met and collect any Relief Fund amounts that were made in error or exceed lost revenue or increased expenses due to COVID-19. Failure to comply with the Terms and Conditions may be grounds for recoupment.

**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.

**How will HHS recoup funds from providers that are required to repay all or part of a Provider Relief Fund payment? (Added 5/29/2020)**

HHS has not yet detailed how recoupment or repayment will work. However, the Terms and Conditions associated with payment require that the Recipient be able to certify, among other requirements, that it was eligible to receive the funds (e.g., provides or provided after January 31, 2020, diagnoses, testing, or care for individuals with possible or actual cases of COVID-19) and that the funds were used in accordance with allowable purposes (e.g., to prevent, prepare for, and respond to coronavirus). Additionally, recipients must submit all required reports as determined by the Secretary. Non-compliance with any term or condition is grounds for the Secretary to direct recoupment of some or all of the payments made. HHS will have significant anti-fraud monitoring of the funds distributed, and the Office of Inspector General will provide oversight as required in the CARES Act to ensure that Federal dollars are used appropriately.

**The Terms and Conditions state that Provider Relief Fund payments will only be used to prevent, prepare for, and respond to coronavirus and shall reimburse the Recipient only for health care-related expenses or lost revenues that are attributable to coronavirus.**

**What expenses or lost revenues are considered eligible for reimbursement? (Modified 6/19/2020)**

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.

The term “lost revenues that are attributable to coronavirus” means any revenue that you as a health care provider lost due to coronavirus. This may include revenue losses associated with fewer outpatient visits, canceled elective procedures or services, or increased uncompensated care. Providers can use Provider Relief Fund payments to cover any cost that the lost revenue otherwise would have covered, so long as that cost prevents, prepares for, or responds to coronavirus. Thus, these costs do not need to be specific to providing care for possible or actual coronavirus patients, but the lost revenue that the Provider Relief Fund payment covers must have been lost due to coronavirus. HHS encourages the use of funds to cover lost revenue so that providers can respond to the coronavirus public health emergency by maintaining health care delivery capacity, such as using Provider Relief Fund payments to cover:

- Employee or contractor payroll
- Employee health insurance
- Rent or mortgage payments
- Equipment lease payments
- Electronic health record licensing fees

You may use any reasonable method of estimating the revenue during March and April 2020 compared to the same period had COVID-19 not appeared. For example, if you have a budget prepared without taking into account the impact of COVID-19, the estimated lost revenue could be the difference between your budgeted revenue and actual revenue. It would also be reasonable to compare the revenues to the same period last year.

All providers receiving Provider Relief Fund payments will be required to comply with the reporting requirements described in the [Terms and Conditions](#) and specified in future directions issued by the Secretary. HHS will provide guidance in the future about the type of documentation we expect recipients to submit. Additional guidance will be posted at <https://www.hhs.gov/provider-relief/index.html>.

**In order to accept a payment, must the provider have already incurred eligible expenses and losses higher than the Provider Relief Fund payment received? *(Added 6/8/2020)***

No. Providers do not need to be able to prove, at the time they accept a Provider Relief Fund payment that prior and/or future lost revenues and increased expenses attributable to COVID-19 (excluding those covered by other sources of reimbursement) meet or exceed their Provider Relief Fund payment. Instead, HHS expects that providers will only use Provider Relief Fund payments for permissible purposes and if, at the conclusion of the pandemic, providers have leftover Provider Relief Fund money that they cannot expend on permissible expenses or losses,



then they will return this money to HHS. 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.

**The Terms and Conditions set forth a list of “statutory provisions” that “also apply” to the Provider Relief Fund payment. Do these requirements apply to any government funding received by the recipient, or only the Provider Relief Fund payment associated with those Terms and Conditions? (Added 6/8/2020)**

The “statutory provisions” listed in the Terms and Conditions apply to the Provider Relief Fund payment associated with those Terms and Conditions. Those statutory provisions may also independently apply to other government funding that you receive.

**What if my payment is greater than expected or received in error? (Modified 8/4/2020)**

Providers that have been allocated a payment must sign an attestation confirming receipt of the funds and agree to the Terms and Conditions within 90 days of payment. In accordance with the Terms and Conditions, if you believe you have received an overpayment and expect that you will have cumulative lost revenues and increased costs that are attributable to coronavirus during the COVID-19 public health emergency that exceed the intended calculated payment, then you may keep the payment.

If a provider does not have or anticipate having these types of COVID-19-related eligible expenses or lost revenues equal to or in excess of the Provider Relief Fund payment received, it should reject the payment in [Provider Relief Fund Attestation Portal](#) and return the entire payment. Please call the Provider Support Line at (866) 569-3522 (for TYY, dial 711) for step-by-step instructions on returning the payment and receive the correct payment when relevant.

### **Ownership Structures and Financial Relationships**

**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 9/3/2020)**

Yes. The parent entity must transfer a Provider Relief Fund Targeted Distribution payment to any or all subsidiaries that qualified for a Targeted Distribution payment. Control and use of the funds must be delegated to the entity that was eligible for the Targeted Distribution payment if a parent entity received the Targeted Distribution payment on the behalf of an eligible subsidiary, unless the funds were received as part of the Skilled Nursing Facility Targeted Distribution or Nursing Home Infection Control Distribution, in which case parent entities may distribute funds among those subsidiaries that were eligible for payment at its discretion. The purpose of Targeted Distribution payments is to support the specific financial needs of the eligible healthcare provider.

**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? (Added 8/27/2020)**

The parent entity should 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 entity must transfer a Provider

Relief Fund Targeted Distribution payment to any or all subsidiaries that qualified for a Targeted Distribution (i.e., Skilled Nursing Facility, Safety Net Hospital, Rural, Tribal, High Impact Area) payment. Control and use of the funds must be delegated to the entity that was eligible for the Targeted Distribution payment if a parent entity received the Targeted Distribution payment on the behalf of an eligible subsidiary.

**How should an organization currently undergoing a change in ownership to purchase a practice report revenue in its application? (Added 5/20/2020)**

Until the purchase is complete, the organization should only report current gross receipts in its application and should exclude the practice it is intending to purchase. Any changes in ownership that have not occurred should not be included in your revenue submission. Submissions must be based on the organization that exists at the time of application, not a projection of expected lost revenue from the practice that is being acquired.

**If a seller receives Provider Relief Fund money prior to the completion of a sale, can the seller transfer some or all of the Provider Relief Fund money to the buyer? (Modified 6/22/2020)**

If the transaction is a purchase of the recipient entity (e.g., a purchase of its stock or membership interests), then the Provider Relief Fund recipient may continue to use the funds, regardless of its new owner. But if the transaction is an asset purchase (whether for some or all of the Provider Relief Fund recipient's assets), then the original recipient must use the funds for its eligible expenses and lost revenues and return any unused funds to HHS. In these circumstances, the Provider Relief Fund money does not transfer to the buyer, however, buyers in these circumstances will be eligible to apply for future Provider Relief Fund payments. If a bankrupt recipient is liquidated, it must similarly use the funds for its eligible expenses and lost revenues and return any unused funds to HHS.

**If, as a result of the sale of a practice/hospital, the TIN that received a Provider Relief Fund payment is no longer providing health care services as of January 31, 2020, is it required to return the payment? (Modified 6/12/2020)**

Yes. If, as a result of the sale of a practice/hospital, the TIN that received a Provider Relief Fund payment did not provide diagnoses, testing, or care for individuals with possible or actual cases of COVID-19 on or after January 31, 2020, the provider must reject the payment. The [Provider Relief Fund Payment Attestation Portal](#) will guide you through the attestation process to reject the payment.

**Can an organization that sold its only practice or facility under a change in ownership in 2019 and is no longer providing services accept payment and transfer it to the new owner? (Added 5/19/2020)**

No. A provider that sold its only practice or facility must reject the Provider Relief Fund payment because it cannot attest that it was providing diagnoses, testing, or care for individuals with possible or actual cases of COVID-19 on or after January 31, 2020, as required by the Terms and Conditions. Seller organizations should not transfer a payment received from HHS to another entity. If the current TIN owner has not yet received any payment from the Provider Relief Fund, it may still receive funds in other distributions.

**Can a provider that purchased a TIN in 2019 accept a Provider Relief Fund payment from a previous owner and complete the attestation for the Terms and Conditions? (Added 6/12/2020)**

No. The new TIN owner cannot accept the payment from another entity nor attest to the Terms and Conditions on behalf of the previous owner in order to retain the Provider Relief Fund payment. However, the new TIN owner may still receive funds in other distributions.

**Can an organization that received a Provider Relief Fund payment and provided care on or after January 31, 2020 that sold, terminated, transferred, or otherwise disposed of a provider accept the payment (received via ACH or check) associated with the sold provider? (Modified 6/12/2020)**

If an organization that sold, terminated, transferred, or otherwise disposed of a provider that was included in its most recent tax return gross receipts or sales (or program services revenue) figure can attest to meeting the Terms and Conditions, it may accept the funds. The Terms and Conditions place restrictions on how the funds can be used. In particular, all recipients will be required to substantiate that these funds were used for increased health care-related expenses or lost revenue attributable to coronavirus, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them.

**Can a provider that purchased a TIN in 2019 accept a Provider Relief Fund payment from a previous owner and complete the attestation for the Terms and Conditions? (Modified 8/4/2020)**

No. The new TIN owner cannot accept the payment from another entity nor attest to the Terms and Conditions on behalf of the previous owner in order to retain the Provider Relief Fund payment. If the new TIN owner did not receive a direct payment under the Provider Relief Fund, it is not eligible to receive a payment under the General Distribution. However, the new TIN owner may still receive funds in other distributions.

**An organization that sold part of a practice in 2019 or January 2020 received a payment under the General Distribution that reflected the 2019 Medicare fee-for-service billing of that part of the practice. Can it return a portion of the payment for the part of the practice it no longer owns? (Added 5/20/2020)**

No. A provider may not return a portion of a Provider Relief Fund payment. If a provider that sold a practice that was included in its most recent tax return gross receipts or sales (or program services revenue) figure can attest to meeting the Terms and Conditions, it may accept the funds. The Terms and Conditions place restrictions on how the funds can be used. In particular, all recipients will be required to substantiate that these funds were used for increased health care-related expenses or lost revenue attributable to coronavirus, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them.

**A vertically-integrated organization has both patient care revenues as well as revenues that are not directly related to patient care (e.g. insurance, retail, real estate). How should this scenario be addressed with respect to the application? (Added 5/21/2020)**

The applying organization should complete an application by listing the Billing TINs of the eligible subsidiaries that provide or provided after January 31, 2020, diagnoses, testing or care for individuals with possible or actual cases of COVID-19. In the application, the parent entity should enter the sum of all “gross sales or receipts” or “program service revenue” of all eligible subsidiary entities that provide or provided after January 31, 2020, diagnoses, testing or care for

individuals with possible or actual cases of COVID-19 and enter the subsidiaries' Billing TINs in the applicable fields in the application form. Further, the parent entity should submit a statement on the first page of the uploaded tax return file stating (i) the parent entity's Filing TIN and (ii) a schedule of the eligible subsidiaries, their Billing TINs, and gross sales or receipts. Any revenues from subsidiaries that are not directly providing diagnoses, testing, or care for individuals with possible or actual cases of COVID-19 may not be included.

**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? (Added 7/22/2020)**

No. The parent entity may not transfer a Provider Relief Fund Targeted Distribution payment from the recipient subsidiary to a subsidiary that did not receive the payment. Control and use of the funds must remain with the entity that received the Targeted Distribution payment. The purpose of Targeted Distribution payments is to support the specific financial needs of the payment recipient.

**Can a parent organization transfer General Distribution Provider Relief Fund payments to its subsidiaries? (Modified 7/23/2020)**

Yes, a parent organization can accept and allocate General Distribution funds at its discretion to its subsidiaries. The Terms and Conditions place restrictions on how the funds can be used. In particular, the parent organization will be required to substantiate that these funds were used for increased health care-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them.

**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 7/23/2020)**

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. If the parent organization would like to control and allocate Provider Relief Fund payments to its subsidiaries, the parent organization must attest to accepting its subsidiaries' payments and agreeing to the Terms and Conditions.

**Can a parent organization allocate Provider Relief Fund General Distribution to subsidiaries that do not report income under their parent's employee identification number (EIN)? (Added 7/22/2020)**

Yes. The Terms and Conditions place restrictions on how the funds can be used. In particular, the parent organization will be required to substantiate that these funds were used for increased health care-related expenses or lost revenue attributable to COVID-19, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them.

## **Auditing and Reporting Requirements**

### **Are Provider Relief Fund payments fund payment to non-Federal entities (states, local governments, Indian tribes, institutions of higher education, and nonprofit organizations) subject to Single Audit? (Modified 7/30/2020)**

Provider Relief Fund General and Targeted Distribution payments (CFDA 93.498) and Uninsured Testing and Treatment reimbursement payments (CFDA 93.461) to non-Federal entities are Federal awards and must be included in determining whether an audit in accordance with 45 CFR Part 75, Subpart F is required (i.e., annual *total federal awards expended* are \$750,000 or more).

Audit reports must be submitted to the Federal Audit Clearinghouse electronically at <https://harvester.census.gov/facides/Account/Login.aspx>.

(Requirements for audit of payments to commercial organizations are discussed in a separate question.)

### **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](mailto:AuditResolution@hhs.gov).

### **Can my organization get an extension to the submission due date for audits? (Modified 7/30/2020)**

Yes. The Office of Management and Budget (OMB) in OMB M-20-26, Extension of Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations, dated June 18, 2020, provided non-Federal entities extensions beyond the normal due date to submit audit reports. Please see the OMB website for more details:

<https://www.whitehouse.gov/omb/information-for-agencies/memoranda/>. Commercial organizations with questions about their ability to obtain extensions should email HRSA's Division of Financial Integrity at [SARFollowup@hrsa.gov](mailto:SARFollowup@hrsa.gov).

**The Terms and Conditions for all Provider Relief Fund payments require recipients who receive at least \$150,000 in the aggregate from any statute primarily making appropriations for the coronavirus response to submit quarterly reports to HHS and the Pandemic Response Accountability Committee. This requirement is from section 15011 of**

**the CARES Act. What do providers need to do in order to be in compliance with this provision in the Terms and Conditions? (Added 6/13/2020)**

Recipients of Provider Relief Fund payments do not need to submit a separate quarterly report to HHS or the Pandemic Response Accountability Committee. HHS will develop a report containing all information necessary for recipients of Provider Relief Fund payments to comply with this provision. For all providers who attest to receiving a Provider Relief Fund payment and agree to the Terms and Conditions (or retain such a payment for more than 90 days), HHS is posting the names of payment recipients and their payment amounts on its [public website here](#). HHS is also working with the Department of Treasury to reflect the aggregate total of each recipient's attested to Provider Relief Fund payments on USAspending.gov. Posting these data meets the reporting requirements of the CARES Act. See Appendix A of OMB Memo M-20-21 [Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)].

However, the Terms and Conditions for all Provider Relief Fund payments also require recipients to submit any reports requested by the Secretary that are necessary to allow HHS to ensure compliance with payment Terms and Conditions. HHS will be requiring recipients to submit future reports relating to the recipient's use of its PRF money. HHS will notify recipients of the content and due date(s) of such reports in the coming weeks.

**Balance Billing**

**The Terms and Conditions require recipients to attest that for all care for a presumptive or actual case of COVID-19 the recipient will not seek to collect from the patient out-of-pocket expenses in an amount greater than what the patient would have otherwise been required to pay if the care had been provided by an in-network recipient. How should dental providers comply with this requirement? (Added 7/22/2020)**

The prohibition on balance billing applies to "all care for a presumptive or actual case of COVID-19." A presumptive case of COVID-19 is a case where a patient's medical record documentation supports a diagnosis of COVID-19, even if the patient does not have a positive in vitro diagnostic test result in his or her medical record. Dental providers who are not caring for patients with presumptive or actual cases of COVID-19 would not be subject to this provision.

**Do the Terms and Conditions for the General and Targeted Distributions require attesting to a ban on balance billing for all patients and/or all care, because "HHS broadly views every patient as a possible case of COVID-19"? (Added 5/6/2020)**

No. As set forth in the Terms and Conditions, the prohibition on balance billing applies to "all care for a presumptive or actual case of COVID-19."

**The Terms and Conditions provision related to balance billing suggests that providers that provide out-of-network care to an insured, presumptive or actual COVID-19 patient can bill the patient's insurer any amount, as long as they do not bill the patient directly. Is that correct? (Added 5/6/2020)**

The Terms and Conditions do not impose any limitations on the ability of a provider to submit a claim for payment to the patient's insurance company. However, an out-of-network provider delivering COVID-19-related care to an insured patient may not seek to collect from the patient out-of-pocket expenses, including deductibles, copayments, or balance billing, in an amount

greater than what the patient would have otherwise been required to pay if the care had been provided by an in-network provider.

**The Terms and Conditions require that “for all care for a presumptive or actual case of COVID-19, Recipient certifies that it will not seek to collect from the patient out-of-pocket expenses in an amount greater than what the patient would have otherwise been required to pay if the care had been provided by an in-network Recipient.” How does HHS define a presumptive case of COVID-19? (Modified 6/12/2020)**

A presumptive case of COVID-19 is a case where a patient’s medical record documentation supports a diagnosis of COVID-19, even if the patient does not have a positive in vitro diagnostic test result in his or her medical record.

**How will a provider know the in-network rates to be able to comply with the requirement to bill a presumptive or actual COVID-19 patient for cost-sharing at the in-network rate? (Added 5/6/2020)**

Providers accepting the Provider Relief Fund payment should submit a claim to the patient’s health insurer for their services. Most health insurers have publicly stated their commitment to reimbursing out-of-network providers that treat health plan members for COVID-19-related care at the insurer’s prevailing in-network rate. If the health insurer is not willing to do so, the out-of-network provider may seek to collect from the patient out-of-pocket expenses, including deductibles, copayments, or balance billing, in an amount that is no greater than what the patient would have otherwise been required to pay if the care had been provided by an in-network provider.

## **Appeals**

**Who determines the amount my organization will receive?**

HHS will apportion relief funds to US health care providers with the intention of optimizing the beneficial impact of the funds.

**Who can I talk to at HHS about my distribution payment?**

HHS is not taking direct inquiries from providers, and no remedy or appeals process will be available. For additional information, please call the Provider Support Line at (866) 569-3522 (for TTY, dial 711).

**How do I appeal or dispute a decision made?**

There is no appeals or dispute process.

## **Publication of Payment Data**

**Is there a publicly available list of providers and the payments they received through the Provider Relief Fund? (Modified 6/12/2020)**

HHS has posted a [public list](#) of providers and their payments once they attest to receiving the money and agree to the Terms and Conditions. All providers that received a payment from the Provider Relief Fund and retain that payment for at least 90 days without rejecting the funds are deemed to have accepted the Terms and Conditions. Providers that affirmatively attest through the Payment Attestation Portal or that retain the funds past 90 days, but do not attest, will be included in the public release of providers and payments. The list includes current total amounts

attested to by providers from each of the Provider Relief Fund distributions, including the General Distribution and Targeted Distributions.

**What providers are included in the Provider Relief Fund data file on the CDC website? (Modified 6/12/2020)**

The data that are posted in the [public list](#) represent providers that received one or more payments from the Provider Relief Fund and that have attested to receiving at least one payment and agreed to the associated Terms and Conditions. If a provider has received more than one payment but has not accepted all of the payments (by attesting and agreeing to the Terms and Conditions), only the dollar amount associated with the accepted payment or payments will appear. These data displayed on the website will be updated biweekly.

**Why might a provider not be listed or listed with a different address than their service location? (Added 5/12/2020)**

Provider Relief Fund payments are being made to providers or groups of providers that are organized within a Tax Identification Number (TIN). The information displayed is of providers by billing TIN that have received at least one payment, which they have attested to, and the address associated with that billing TIN. Providers will not be listed if they have not yet attested to the payment terms and conditions or if they are within a larger billing entity that received payment. In addition, the address listed for the billing TIN often corresponds with the billing location (based on the Center for Medicare & Medicaid Services' Provider Enrollment, Chain, and Ownership System (PECOS)), and may not align with the physical location of a health care practice site. Updated data will be made available on the Center for Disease Control and Prevention's (CDC) website.

**Will HHS release additional data elements, such as provider types, payment amount per distribution, or payment recipients' NPIs, on the public list of providers and payments? (Added 5/12/2020)**

HHS does not have plans to include additional data fields in the [public list](#) of providers and payments.

**Can a provider choose to have its payment data omitted from the [Provider Relief Fund public list](#) on the CDC's website? (Added 5/20/2020)**

No. To ensure transparency, HHS will publish the names of payment recipients and the amounts accepted and attested to by the payment recipient.

## **General Distribution**

### **Phase 1**

#### ***Overview and Eligibility***

**Which types of providers are eligible to receive a Phase 1 – General Distribution Provider Relief Payment? (Modified 6/12/2020)**

To be eligible for a Phase 1 – General Distribution payment, providers must have billed Medicare fee-for-service (Parts A or B) in Calendar Year 2019. Additionally, under the Terms and Conditions associated with payment, these providers are eligible only if they provide or



provided after January 31, 2020, diagnoses, testing, or care for individuals with possible or actual cases of COVID-19. HHS broadly views every patient as a possible case of COVID-19.

All providers retaining funds must sign an attestation and accept the Terms and Conditions associated with payment.

**Why am I receiving an email requesting that I submit my financial information in response to the payment I received as part of Phase 1 of the General Distribution? (Added 9/3/2020)**

The [Terms and Conditions](#) for payments received on or around April 24, 2020, as part of the additional \$20 billion under Phase 1 of the General Distribution require that recipients submit their revenue information. Based on HHS's records, due in some instances to system issues, the Department did not receive your required revenue information necessary for program integrity purposes and consideration for additional payments. In order to be considered for an additional payment, recipients must submit this revenue information by September 13, 2020. If a health care provider rejected the funds received on or around April 24 and does not want to keep any additional funds received as a result of submitting revenue, they may return a payment by going into the attestation portal within 90 days of receiving payment and indicating they are rejecting the funds. Providers must return the payment within 15 calendar days of rejecting the payment.

**I received an email from the Provider Relief Fund's DocuSign application web portal informing me that my CARES Act Provider Relief Fund Application DocuSign submission ("envelop") has expired. Does this mean I am not eligible to receive a General Distribution payment? (Modified 7/14/2020)**

No. You received an automated email sent by DocuSign to providers who initiate one or more entries that were not completed or submitted. A number of providers opened duplicate entries in the DocuSign web portal, resulting in one or more of the entries (referred to as "envelopes" by DocuSign) becoming "orphaned" and incomplete. The expiration status of one DocuSign entry does not affect any other submissions by that provider. If an application was completed and submitted, no further action is required on the healthcare provider's part.

**I am a health care provider that received a previous Phase 1 – General Distribution payment and I submitted my revenue information through the Provider Relief Fund Payment Portal. Why am I not receiving an additional payment? (Modified 6/12/2020)**

HHS is distributing an additional \$20 billion of the General Distribution to providers to augment their initial allocation so that \$50 billion is allocated proportional to providers' share of 2018 gross receipts or sales/program service revenue. Payments are determined based on the lesser of 2% of a provider's 2018 (or most recent complete tax year) gross receipts or the sum of incurred losses for March and April. If the initial General Distribution payment you received between April 10 and April 17 was determined to be at least 2% of your annual gross receipts or sales/program service revenue, you may not receive additional General Distribution payments. There may be additional distributions in the future for which providers are eligible.

**Why might a provider that bills Medicare fee-for-service not have received a payment from the initial \$30 billion Phase 1 – General Distribution? (Added 6/15/2020)**

To be eligible for the General Distribution, a provider must have billed Medicare fee-for-service in CY2019. Phase 1 – General Distribution payments were made to the billing organization according to its Taxpayer Identification Number (TIN). Payments to providers and practices that are part of larger medical groups went to the group's central billing office.

Some providers who did bill Medicare fee-for-service in CY2019 were not eligible for payment because either the provider is terminated from participation in Medicare or precluded from receiving payment through Medicare Advantage or Part D; is currently excluded from participation in Medicare, Medicaid, and other Federal health care programs; or currently has Medicare billing privileges revoked as determined by either the Centers for Medicare & Medicaid Services or the HHS Office of Inspector General.

If the provider's TIN that was intended for payment identifies both a social security number of an individual Medicare provider and another Medicare provider's employer identification number, that TIN was excluded from the General Distribution. Providers were also excluded from the General Distribution if there was incomplete banking information and/or personal contact information. HHS is working to determine eligibility for a General Distribution payment for those affected providers.

### ***Determining Additional Payments***

#### **How can I estimate the total payment amount I can anticipate through the Phase 1 – General Distribution? (Modified 6/12/2020)**

In general, providers can estimate payments from the Phase 1 – General Distribution of approximately 2% of 2018 (or most recent complete tax year) gross receipts or sales/program service revenue. To estimate your payment, use this equation:

$(\text{Individual Provider Revenues}/\$2.5 \text{ Trillion}) \times \$50 \text{ Billion} = \text{Expected Combined General Distribution.}$

Providers should work with a tax professional for accurate submission.

This includes any payments under the first \$30 billion General Distribution as well as under the \$20 billion General Distribution allocations. Providers may not receive a second distribution payment if the provider received a first distribution payment of equal to or more than 2% of gross receipts.

### ***Provider Relief Fund Payment Portal – Phase 1 - General Distribution***

**A new organization that did not bill Medicare fee-for-service in 2019, and thus did not receive a payment under the Phase 1 – General Distribution, purchased in 2019 or January 2020 all or part of a practice (i.e., a full or partial change in ownership) that did bill Medicare fee-for-service in 2019. Can the new organization submit documentation through the Provider Relief Fund Payment Portal to receive payment? (Modified 7/17/2020)**

If a provider that purchased a practice or facility in 2019 or January 2020 did not bill Medicare fee-for-service in 2019 and did not receive any Provider Relief Fund payment, it is not eligible for payments under the General Distribution and may not submit its revenue in [the Provider Relief Fund Payment Portal](#). However, the provider may still receive funds in future distributions.

**An organization has prescription sales as part of its revenue. Can these sales be captured in the data submitted as “gross sales or receipts” or “program service revenue?” (Modified 6/22/2020)**

Generally no. Only patient care revenues from providing diagnoses, testing, or care for

individuals with possible or actual cases of COVID-19 may be included. Patient care revenues do include savings obtained by providers through enrollment in the 340B Program.

### **What information is HHS collecting for Phase 1 – General Distribution in the Provider Relief Fund Payment Portal?**

The Provider Relief Fund Payment Portal has been deployed to collect information from providers who received Phase 1 – General Distribution payments prior to April 24, 2020 at 5:00 pm EST.

The Provider Relief Fund Payment Portal collects four pieces of information to allocate remaining Phase 1 – General Distribution funds:

1. A provider’s “Gross Receipts or Sales” or “Program Service Revenue” as submitted on its federal income tax return;
2. The provider’s estimated revenue losses in March 2020 and April 2020 due to COVID;
3. A copy of the provider’s most recently filed federal income tax return;
4. A listing of the TINs for any of the provider’s subsidiary organizations that received relief funds but DO NOT file separate tax returns.

This information may also be used to allocate other Provider Relief Fund distributions.

HHS is collecting: the “gross receipt or sales” or “program service revenue” data to have an understanding of a provider’s usual operations; the revenue loss information to have an understanding of COVID impact; and, tax forms to verify the self-reported information. HHS is collecting information about organizational structure and subsidiary TINs so that we do not overpay or underpay providers who file tax returns covering multiple legal entities (e.g. consolidated tax returns).

Providers meeting the following criteria are required to submit a separate portal application:

- (a) Provider has received Provider Relief Fund payments as of 5:00pm EST Friday April 24, 2020 **AND**
- (b) Provider has filed a federal income tax return for 2017, 2018, or 2019.

As such, each entity that files a federal income tax return is required to file an application even if it is part of a provider group. However, a group of corporations that files one consolidated return will have only the tax return filer apply.

Each provider submitting an application is required to list the TINs of each subsidiary that (a) has received Provider Relief Fund payments as of 5:00 EST Friday April 24, 2020 **AND** (b) **has not filed** federal income tax returns for 2017, 2018, or 2019.

Do not list any subsidiary’s TIN that has filed a federal income tax return, because such subsidiary is required to submit a separate application.

For example:

- 1) A parent entity and two subsidiaries received Provider Relief Fund payments. The parent filed a federal income tax return, but the two subsidiaries did not as they are consolidated with the parent.

The parent should submit an application and list the subsidiary TINs therein. The subsidiaries cannot submit an application as they did not file a tax return.

- 2) A parent entity and two subsidiaries A and B received Provider Relief Fund payments. The parent and subsidiary A filed a federal income tax return, but the subsidiary B did not as it is consolidated with the parent.

The parent and subsidiary A should submit separate applications. The parent would list the TIN subsidiary B in its application.

### **What information do I need before I start the application process?**

#### Eligibility

To enter the Provider Relief Fund Payment Portal you must meet two criteria:

1. You must have already received a Provider Relief Fund Payment by 5:00 pm EST, Friday April 24, 2020
2. You must attest to having received the payment via the Provider Attestation Portal, and you must agree to the Terms and Conditions on the Attestation Portal.

#### Data

Before you initiate your application via the Provider Relief Fund Payment Portal, please collect the following data

1. The Taxpayer Identification Number for the organization applying for Provider Relief Fund payments. (“Application TIN”)
2. The Taxpayer Identification Number(s) of any subsidiary organizations if, and only if, those organizations do not file separate tax returns, but rather consolidate into the returns of the “Application TIN.” If your organization has subsidiaries that file separate tax returns, a separate application must be made for each subsidiary that files a separate return.
3. An estimate of the organization’s lost revenue for March 2020 and April 2020. Lost revenue can be estimated by comparing year-over-year revenue or by comparing budgeted revenue to actual revenue. For April 2020, an estimate of the total monthly loss based on data from the first few weeks in April or by extrapolation from March data is acceptable.
4. A copy of the most recent tax form filed by the organization associated with the Application TIN.

### **Who should fill out this form?**

Any person authorized by the provider organization may complete this form. We recommend it be completed by an organization’s corporate office, specifically, the chief financial officer or other accounting professional.

### **Will I be penalized if I take several days to collect the necessary information?**

No. HHS will be processing applications in batches every week. Funds will not be disbursed on a first-come-first-served basis, which is to say, an applicant will be given equal consideration regardless of when they apply.

### **Why does the website say my TIN is not eligible?**

HHS is collecting tax and financial loss data from *providers who have already received payments* under the General Distribution. If you have not already received a Provider Relief

Fund payment, you are not eligible to submit your tax and financial loss information to the Provider Relief Fund Payment Portal. However, this does not mean that you are ineligible for future allocations of the Provider Relief Fund.

If you received a General Distribution payment by 5:00 pm EST, Friday April 24, 2020 and are being told that your TIN is ineligible, please check to see if you entered your TIN correctly and check to see that the TIN matches the TIN for the organization that received a Provider Relief Fund payment.

**Are TINs that did not receive initial General Distribution payment eligible?**

Organizations that have not received any General Distribution payments as of April 24, 2020 may be eligible for relief funds in future distributions. The Provider Relief Fund Payment Portal is only collecting TINs from providers who have received a General Distribution payment.

**I submitted my revenue information in the Provider Relief Fund Payment Portal. Why am I being asked by HHS to resubmit my information? (Added 6/2/2020)**

During the HHS review of the data submitted through the Provider Relief Fund Payment Portal, a number of health care providers that submitted their information for payments from the Phase 1 – General Distribution were flagged for data verification, and may require additional follow-up and communication prior to receiving funds. Common issues that prompted a submission to be flagged for further review include information entered not matching tax documentation, providers with significantly lower than expected Medicare revenue, and apparent data entry errors.

**What action should I take if HHS has asked me to resubmit my revenue information? (Added 6/2/2020)**

Please resubmit your revenue information on the [General Distribution Provider Relief Fund Payment Portal](#) for HHS verification. Resubmissions have the same instructions and requirements as the original DocuSign submission, which can be found [here](#). Please review these instructions and requirements to ensure that you are submitting the correct information.

**Will the amount of the potential payment be affected if my submission has been identified by HHS for resubmission? (Modified 6/12/2020)**

No. Potential payment is not affected by a requirement to resubmit additional information. HHS is working to process all providers' submissions as quickly as possible. HHS is distributing an additional \$20 billion of the Phase 1 – General Distribution to providers to augment their initial allocation so that \$50 billion is allocated proportional to providers' share of 2018 gross receipts or sales/program service revenue. Payments are determined based on the lesser of 2% of a provider's 2018 (or most recent complete tax year) gross receipts or the sum of incurred losses for March and April 2020. If after further review of your resubmitted revenue information, the initial General Distribution payment you received between April 10 and April 17 was determined to be at least 2% of your annual gross receipts, you may not receive additional General Distribution payments.

**Do all providers who submitted revenue information in the Provider Relief Fund Payment Portal have to resubmit their information? (Added 6/2/2020)**

No. HHS reached out directly to those providers who need to resubmit their revenue information. If you did not receive an email from HHS requesting resubmission, you do not need to take any action at this time.

**I was not able to submit my revenue information to the Provider Relief Fund Payment Portal by June 3, 2020 to be considered for a portion of the \$20 billion General Distribution. Can I still be considered for these funds? (Added 6/3/2020)**

No. The application process for the \$20 billion General Distribution closed on June 3, 2020. Providers will still be considered for future Provider Relief Fund payments. Information on future distributions will be shared when publicly available.

***Data Sharing***

**Why am I being redirected to DocuSign to fill out certain elements?**

HHS is using DocuSign to securely pass encrypted data to HHS. Neither DocuSign nor UnitedHealth Group will have access to your data.

**What is DocuSign doing with my data?**

DocuSign is securely passing your data to HHS in encrypted files. Neither DocuSign nor UnitedHealth Group will have access to your data.

**What information is shared with UnitedHealth Group, UnitedHealthcare, Optum, or any other subsidiary of UnitedHealth Group?**

UnitedHealth Group and its subsidiaries will not have access to any information collected from providers, nor do they participate in determining the methodology used to allocate Provider Relief Fund payments. UnitedHealth Group will know the amounts of relief funding paid to providers as UnitedHealth Group is processing the payments.

**Who has access to my revenue data?**

HHS will have access to your revenue data to optimally allocate Provider Relief Fund payments. HHS will not share your revenue data with any other entities, in or outside of government, except as prescribed by law.

**Phase 2**

***Overview and Eligibility***

**Who is eligible for Phase 2 – General Distribution? (Modified 9/1/2020)**

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

1. Either
  - a. Must have either (i) directly billed their state **Medicaid/CHIP programs or Medicaid managed care plans** for health care-related services during the period of January 1, 2018, to December 31, 2019, or (ii) own (on the application date) an included subsidiary that has either directly billed their state **Medicaid/CHIP programs or Medicaid managed care plans** for health care-related services during the period of January 1, 2018, to December 31, 2019; or
  - b. Must be a dental service provider who has either (i) directly billed health insurance companies for oral health care-related services, or (ii) owns (on the application date) an included subsidiary that has directly billed health insurance companies for oral health care-related services; or
  - c. Must be a licensed dental service provider who does not accept insurance and has either (i) directly billed patients for oral health care-related services, or (ii) who owns (on the application date) an included subsidiary that does not accept

- d. Must have billed Medicare fee-for-service during the period of January 1, 2019 and December 31, 2019;
  - e. Must be a Medicare Part A provider that experienced a change in ownership and billed Medicare fee-for-service in 2019 and 2020 that prevented the otherwise eligible provider from receiving a Phase 1 - General Distribution payment; or
  - f. Must be a state-licensed/certified assisted living facility.
2. Must have either (i) filed a federal income tax return for fiscal years 2017, 2018 or 2019 or (ii) be an entity exempt from the requirement to file a federal income tax return and have no beneficial owner that is required to file a federal income tax return. (e.g. a state-owned hospital or health care clinic); and
  3. Must have provided patient care after January 31, 2020; and
  4. Must not have permanently ceased providing patient care directly, or indirectly through included subsidiaries; and
  5. If the applicant is an individual, have gross receipts or sales from providing patient care reported on Form 1040, Schedule C, Line 1, excluding income reported on a W-2 as a (statutory) employee.

Providers who have received a payment under Phase 1 of the General Distribution are no longer prohibited from submitting an application under Phase 2 of the General Distribution. Providers who received a previous Phase 1 – General Distribution payment are eligible to apply and, if they have not yet received a payment that is approximately 2% of annual revenue from patient care, may receive additional funds.

**How were assisted living facilities determined to be eligible for this Distribution? *(Added 9/1/2020)***

Some assisted living facilities have already successfully applied for funding under Phase 2 of the General Distribution. To support payments to assisted living facilities who may not bill Medicare or Medicaid, HHS has developed a curated list of assisted living facility TINs from third party sources and HHS datasets. Providers with TINs on the curated list must meet other eligibility requirements including operating in good standing and not be excluded from receiving federal payments. As a next step, HHS will work with states and its partners to authenticate assisted living facilities not on the curated list. Please note that it may take additional time to validate an applicant’s TIN. If they receive the results of that validation after September 13, they will still be able to complete and submit their application.

**What data sources did HRSA use to identify assisted living facilities on the curated list? *(Modified 9/3/2020)***

HHS developed the curated list of assisted living facilities from state licensing boards/organizations, the American Seniors Housing Association (ASHA), the American Health Care Association (AHCA), National Center for Assisted Living (NCAL), Argentum, Brookdale, Leading Age, and other assisted living groups.

**What was the methodology/formula used to calculate provider payment? *(Modified 9/1/2020)***

The Phase 2 – General Distribution methodology will be based upon 2% of (revenues \* percent of revenues from patient care) from the applicant’s most recent federal income tax return for 2017, 2018 or 2019 and with accompanying submitted tax documentation. Payments will be

made to applicant providers who are on the filing TIN curated list submitted by state/territory Medicaid or CHIP agencies, HHS-developed lists of dental providers and assisted living facilities, the list of providers who received a Phase 1 – General Distribution payment, or the list of approved CMS-approved Medicare Part A providers who experienced a change in ownership as of August 10, 2020 or whose applications underwent additional validation by HHS.

**If a health care provider was asked to resubmit revenue information as part of Phase 1 of the General Distribution and has not yet received a final determination or payment, can the provider enter the Provider Relief Fund Application and Attestation Portal to apply for funds as part of the Phase 2 – General Distribution? (Added 8/27/2020)**

Yes, a health care provider may enter the Provider Relief Fund Application and Attestation Portal and enter their TIN for validation and submit a new application for Phase 2 even if there is an application still under consideration as part of Phase 1 of the General Distribution. Please note that Phase 2 applications will not be considered until all applications submitted for a Phase 1 – General Distribution payment have been adjudicated, either by receiving an additional payment or being determined ineligible for a Phase 1 payment. The payment amount received under Phase 2 will reflect total payments received under Phase 1 General Distribution.

**How should an applicant set up an Optum ID if it is applying for Phase 2 – General Distribution payment on behalf of multiple subsidiaries? (Modified 8/27/2020)**

If the applicant is a parent entity applying on behalf of multiple subsidiaries and it would like each subsidiary to receive its own payment, the applicant should create an Optum ID account and submit an application for each TIN that should receive its own payment. The applicant should include the unique banking information for each subsidiary’s application.

If the applicant is a parent entity applying on behalf of multiple subsidiaries and it would like a single payment for all of the included subsidiaries, the applicant should create one Optum ID account for the parent entity and submit a single application with the filing TIN.

The parent entity that is applying on behalf of subsidiaries will have the opportunity to enter multiple subsidiary TINs for the parent organization TIN. The parent entity only needs to add one “Organizational TIN” on their dashboard. After adding the “organizational TIN, the applicant should click “Get Started” once they arrive on the “Practice Detail” page, under the “Group/Individual Information” heading. The applicant can enter up to 1,200 subsidiary TINs into the “List of Subsidiary TINs Associated with This Entity” field. The applicant may paste a list of TINs directly into this field. Next, the applicant should review their information and click “Submit TIN.” Once the TINs are verified, the applicant will progress to the DocuSign form, where they can submit the applicable tax information that accounts for each TIN included in the application.

**For providers who are now eligible for the Phase 2 - General Distribution that had received a payment in the Phase 1 - General Distribution, which eligibility, application requirements and portal should applicants use? (Added 8/10/2020)**

Providers who received a Phase 1 - General Distribution payment that was less than 2% of revenue from patient care must meet the revised eligibility requirements for the Phase 2 - General Distribution and follow the application instructions available for the distribution. Applicants should use the Provider Relief Fund Application and Attestation Portal to apply for funds.



**Will Phase 2 - General Distribution payments be made to the billing TIN or filing TIN for those who received a payment that was less than 2% of revenue as part of the Phase 1 - General Distribution? (Added 8/10/2020)**

In line with the policies established for the Phase 2 - General Distribution, HHS will be making payments to applicants based on filing TIN for all those who apply as part of this newer distribution.

**Will practices or facilities that experienced a change in ownership that disqualified them from receiving a Targeted Distribution payment, such as a Skilled Nursing Facility payment or Safety Net Hospital payment, be eligible for more than 2% of revenue from patient care? (Added 8/10/2020)**

At this time, HHS is only expanding eligibility to the Phase 2 - General Distribution to those health care providers that experienced a change in ownership that prevented them from receiving a Phase 1 - General Distribution payment. Providers that experienced a change in ownership may be eligible for future Targeted Distributions.

**Is a health care provider that did not deposit a check from the Phase 1 – General Distribution that was subsequently voided after 90 days, eligible to apply for the Phase 2 – General Distribution? (Added 8/10/2020)**

Yes. The health care provider is eligible to apply for a Phase 2 – General Distribution payment if it otherwise meets the eligibility criteria and has not yet received a General Distribution payment of approximately 2% of annual revenue from patient care.

**In the situation where the Medicaid provider is a management company that bills Medicaid, but the revenues from patient care are ultimately reflected on the property owner’s parent company’s tax returns (with the management company retaining a portion as a management fee), and the Medicaid provider/management company is not a subsidiary of the property owner or its parent company, which entity should apply for the Medicaid Provider Relief Fund Distribution? (Added 8/10/2020)**

The Medicaid provider/management company must apply, because neither the property owner nor its parent company is an eligible healthcare provider. The Medicaid provider/management company must use the funds for eligible healthcare related expenses or lost revenues attributable to coronavirus. However, the Medicaid provider/management company could, for example, purchase PPE from the property owner or its parent company.

**Can a health care provider that has not billed Medicaid/CHIP during the eligibility window (January 1, 2018 to December 31, 2019), but was enrolled as a Medicaid/CHIP provider prior to 2020, apply for a Phase 2 – General Distribution payment? (Modified 8/10/2020)**

Providers who are enrolled in Medicaid and did not receive a Phase 1 – General Distribution payment may apply for a payment through the Provider Relief Fund Application and Attestation Portal as long as they provided diagnoses, testing, or care for individuals with possible or actual cases of COVID-19 after January 31, 2020. HHS broadly views every patient as a possible case of COVID-19. Providers must meet all five eligibility criteria listed in the application guidance in order to be considered for a payment.

**What are the reasons that I would not be eligible for a Phase 2 – General Distribution payment? (Modified 8/10/2020)**

You must meet the five eligibility requirements for the Phase 2 – General Distribution; must not be currently terminated from participation in Medicare or precluded from receiving payment through Medicare Advantage or Part D; must not be currently excluded from participation in Medicare, Medicaid, and other Federal health care programs; and must not currently have Medicare billing privileges revoked. In addition, your billing TIN must be included in the State-provided list of eligible Medicaid and CHIP providers, the HHS-created list of dental providers, the list of providers who received a Phase 1 – General Distribution payment, the list of Medicare Part A providers that experienced a change in ownership in 2019 or 2020, or your application must pass additional validation by HHS.

**Can a health care provider that has a primarily Medicaid-focused practice that received a small initial General Distribution payment, but forewent applying for an additional General Distribution payment, now apply for the Phase 2 – General Distribution? (Modified 8/10/2020)**

If a health care provider was eligible for Phase 1 – General Distribution payment, it is now eligible for a Phase 2 – General Distribution payment if the provider has not yet received a payment that equals approximately 2% of revenue from patient care.

**Does payment from the Phase 1 – General Distribution affect what I may receive as a Phase 2 – General Distribution payment? (Modified 8/10/2020)**

Yes. Payments received as part of the Phase 1 - General Distribution will be taken into account when determining payment amounts for the Phase 2 - General Distribution. If a health care provider has not yet received a payment that equals approximately 2% of revenue from patient care, it may now be eligible for a Phase 2 - General Distribution payment.

Additionally, prior payment in a Provider Relief Fund Targeted Distribution (like the High Impact Area, Rural, Indian Health Service, and Skilled Nursing Facility Targeted Distributions) does not affect eligibility for, or amount of, a possible payment.

**If I rejected my Phase 1 – General Distribution payment, can I apply for a Phase 2 – General Distribution payment? (Modified 8/10/2020)**

Yes, if you were eligible for the Phase 1 – General Distribution and rejected the payment, you are now eligible to apply for Phase 2 – General Distribution payment that is approximately 2% of revenue from patient care.

**A subsidiary of ours received payments from the Phase 1 – General Distribution, but another subsidiary of ours did not and is a Medicaid provider – can I apply for this Phase 2 – General Distribution? (Modified 8/10/2020)**

Yes, if a provider is on the State-provided list of eligible Medicaid and CHIP providers or HHS-created list of dental providers, then they are eligible to apply. Medicaid or CHIP providers who are not on the State-provided list or dental provider who are not on the HHS-created list will undergo additional validation by HHS.

**Is a health care provider eligible to receive a payment from Phase 2 of the General Distribution for Medicaid, CHIP, and dental providers even if the provider received funding from the Small Business Administration’s (SBA) Payroll Protection Program or the Federal Emergency Management Agency (FEMA) or has received Medicaid HCBS retainer payments? (Modified 7/30/2020)**

Yes. Receipt of funds from SBA and FEMA for coronavirus recovery or of Medicaid HCBS retainer payments does not preclude a health care provider from being eligible for Phase 2 of the General Distribution to Medicaid, CHIP, and dental providers if the health care provider otherwise meets the criteria for eligibility and can substantiate that the Provider Relief Fund payments were used for increased health care related expenses or lost revenue attributable to COVID-19, so long as they are not reimbursed from other sources and other sources were not obligated to reimburse them.

**Are health care providers that only bill Medicaid or CHIP through a waiver eligible for Phase 2 of the General Distribution? (Modified 7/30/2020)**

Yes. Health care providers that bill for services in Medicaid or CHIP that are covered under either a waiver or state plan, including disability service providers and other providers of Medicaid-funded home and community-based services (HCBS) (e.g., day habilitation, HCBS waiver program services), are eligible for the General Distribution – Phase 2 if they otherwise meet the other eligibility criteria.

**I am a non-Medicare provider that serves a large proportion of Medicaid and uninsured patients, and therefore, have lower patient revenue compared to some other Medicaid or Medicare providers. Under the second phase of the General Distribution, can I receive any additional funding on top of the 2% of reported revenues from patient care? (Modified 7/17/2020)**

No. However, HHS is making payments to safety net hospitals that serve the nation’s most vulnerable citizens on the front lines in addition to the Phase 2 – General Distribution payments for Medicaid, CHIP, and dental providers. These hospitals serve a disproportionate number of Medicaid recipients and provide large amounts of uncompensated care and operate on thin profit margins. HHS may make further Provider Relief Fund payments to non-hospital safety net providers in the future.

**Are Programs of All-Inclusive Care for the Elderly (PACE) organizations eligible for the Phase 2 – General Distribution? (Added 7/8/2020)**

No. PACE organizations are not eligible to apply for second phase of the General Distribution. However, providers that participate in PACE may be eligible for this distribution if they meet the eligibility criteria and can attest to the Terms and Conditions.

**I am a provider that did not receive a Phase 1 – General Distribution payment and does not meet the eligibility criteria for the Phase 2 – General Distribution. Will I be eligible for a Provider Relief Fund payment? (Added 6/30/2020)**

HHS has not yet determined the methodology for subsequent Provider Relief Fund distributions at this time, but will share additional information in the future. Providers should not have the expectation that they will be advantaged by applying for funds from one distribution over another. Providers should apply for a Provider Relief Fund payment in the first distribution in which they are eligible.

**HHS’ [press release](#) indicated that the eligibility timeframe for billing Medicaid or CHIP was January 1, 2018 to May 31, 2020, but the Phase 2 – General Distribution Provider Relief Fund Payment Forms and Guidance’s instructions indicates the timeframe is January 1, 2018 to December 31, 2019. Are health care providers that started billing Medicaid or CHIP in 2020 eligible to apply for these fund? (Modified 6/30/2020)**

No, providers that enrolled in Medicaid or CHIP after January 1, 2020 are not eligible to apply under the second phase of the General Distribution. Providers who began billing Medicaid/CHIP between January 1 and May 31, 2020 may be eligible for future allocations of the Provider Relief Fund.

HHS collected 2018 and 2019 Medicaid and CHIP provider data from state and federal sources, including corporate names, TINs, and payment amounts, and is using this data to validate Portal submissions. Data is not yet available for new providers who submitted claims between January 1 and May 31, 2020.

**Providers of self-directed Home- and Community-based Services (HCBS), who do not work for provider agencies, often receive payment through a fiscal management service (FMS) organization who bills Medicaid and remits payment to the provider. Will the requirement that a provider either have directly billed their state Medicaid/CHIP programs or Medicaid managed care plans for health care-related services between January 1, 2018, to December 31, 2019 prevent these providers from being eligible for funding from the relief fund? (Added 6/25/2020)**

While the self-directed providers are eligible to receive Provider Relief Fund money, payments from the Provider Relief Fund will be made to the filing TIN entity. If the FMS organization is the filing TIN entity, it will need to apply on behalf of the self-directed providers and distribute the funds as appropriate to the providers. If self-directed providers were included in the provider files submitted by CMS from states or are included T-MSIS files, they might be eligible to apply directly for payment. Where a FMS organization receives the Provider Relief Fund payment, it has discretion in allocating the Provider Relief Fund payments among self-directed providers, to support the providers' health care related expenses or lost revenue attributable to COVID-19, so long as the payment is used to prevent, prepare for, or respond to coronavirus and those expenses or lost revenue are not reimbursed from other sources or other sources were not obligated to reimburse them.

**If a health care provider is paid through a certified public expenditure (CPE), will the provider be eligible for the second phase of the General Distribution? (Added 6/25/2020)**

These mechanisms do not impact eligibility for the Provider Relief Fund. Phase 2 – General Distribution payments will be paid to the filing TIN entity based on the entity's percentage of total revenue attributable to patient service revenue.

**Are health care providers that are paid through Organized Healthcare Delivery Systems (OHCDS) and voluntarily assign their direct payment rights to an OHCDS eligible for the Provider Relief Fund Phase 2 – General Distribution? (Added 6/25/2020)**

Phase 2 – General Distribution payments will be made to the filing TIN entities. If the OHCDS are the filing TIN entity, the payment will go to that entity, who has the sole discretion about how funds are distributed. The Provider Relief Fund payment recipient has discretion in allocating the Provider Relief funds to support its subsidiaries' health care related expenses or lost revenue attributable to COVID-19, so long as the payment is used to prevent, prepare for, or respond to coronavirus and those expenses or lost revenue are not reimbursed from other sources or other sources were not obligated to reimburse them.

**Are health care providers who bill for Medicaid or CHIP services through a county behavioral health provider network eligible for the Phase 2 – General Distribution?**

*(Added 6/25/2020)*

Yes. Health care providers that bill for Medicaid or CHIP services through a county behavioral health provider network are eligible for the Phase 2 – General Distribution if they otherwise meet the other eligibility criteria.

**What if I do not see Medicaid or CHIP patients, but my parent medical group does?**

*(Added 6/9/2020)*

Phase 2 – General Distribution payments will be paid to the Filing / Organizational TIN, and not directly to subsidiary TINs. The Provider Relief Fund payment recipient has discretion in allocating the Provider Relief funds to support its subsidiaries' health care related expenses or lost revenue attributable to COVID-19, so long as the payment is used to prevent, prepare for, or respond to coronavirus and those expenses or lost revenue are not reimbursed from other sources or other sources were not obligated to reimburse them.

**Are Federally Qualified Health Centers (FQHCs) and their providers eligible?** *(Added 6/9/2020)*

FQHCs are eligible for this distribution if they have not received a payment from the initial \$50 billion General Distribution. Most FQHC providers are paid by the FQHC as salaried or contracted employees and do not independently bill for services. However, if a provider who works at an FQHC bills under his or her TIN for FQHC out-of-scope patient services, that provider may also be eligible for a distribution.

**Will payments be sent at one time or disbursed in phases?** *(Added 6/9/2020)*

Payments will be disbursed on a rolling basis, as information is validated. HHS may seek additional information from providers as necessary to complete its review.

**What Medicaid/CHIP data sources did HHS use to inform policy and payment decisions?** *(Added 6/9/2020)*

HHS collected Medicaid and CHIP provider data from state and federal sources, including corporate names, TINs, and payment amounts, and is using this data to validate Portal submissions. The data collected from states was also used to help inform the overall payment methodology.

**Will the Provider Relief Fund prioritize any type of providers for quicker funding, such as those under imminent financial stress?** *(Added 6/12/2020)*

HHS intends to make Provider Relief Fund payments in a fair, transparent, and fast manner. HHS will distribute payments on a weekly basis according to submission date.

**Are Indian health care providers eligible for a Phase 2 – General Distribution payment if they otherwise meet the eligibility criteria, including not having received a Phase 1 – General Distribution payment and billing Medicaid or CHIP during the applicable time period?** *(Added 6/19/2020)*

Yes. Indian health care providers are eligible to apply for a payment from the Phase 2 – General Distribution if they meet all of the eligibility criteria. Prior payment from the Indian Health Service Targeted Distribution (or another targeted distribution) does not affect eligibility for the Phase 2 – General Distribution, i.e., providers who have received a Targeted Distribution may use this portal as long as they have not been paid in the \$50 billion General Distribution.

**Are health care providers that only bill Medicaid or CHIP through managed care arrangements eligible for the Phase 2 – General Distribution? (Added 6/19/2020)**

Yes. Health care providers that bill either fee-for-service or managed care in Medicaid or CHIP are eligible for the Phase 2 – General Distribution if they otherwise meet the other eligibility criteria.

**States have limited funds and want information so that they can better allocate state resources. Can HHS share information with states and state Medicaid and CHIP agencies on which providers received funds? (Added 6/19/2020)**

HHS is currently posting payment information for providers who have attested to receiving a payment from the Provider Relief Fund and accepted the associated Terms and Conditions.

***Tax Identification Number (TIN) Validation Process***

**How can a health care provider find out if they are on the curated list? (Modified 9/1/2020)**

When a health care providers applies, the first step of the application process is to validate that their TIN is on curated lists of providers known to be in good standing and eligible under this phase. Applicants that are not on that list will be validated through an additional process with the state or other third party sources to determine if the provider is a known provider that was not captured initially. HRSA will be working directly with states and third party sources to authenticate providers not on the curated list and will not be reaching out to individual providers for validation. Please note that it may take additional time to validate an applicant's TIN. If they receive the results of that validation after August 28, they will still be able to complete and submit their application.

**What if an applicant's TIN is flagged as invalid because it is not on the filing TIN list submitted by states to CMS or the curated list of dental providers? (Modified 9/1/2020)**

Payments will be made to applicant providers who are in the filing TIN curated list from CMS if they are a Medicaid or CHIP provider. If a TIN is not on the curated list of state-submitted eligible Medicaid/CHIP providers or T-MSIS, it will be flagged as invalid. In these cases, HHS will work with the states to verify whether the TIN should be included as a valid Medicaid or CHIP provider in good standing.

If a TIN is not on the curated list of dental providers, HHS will conduct additional analysis related to the TIN and any active dental providers associated with the TIN.

If a TIN is not on a curated list of assisted living facilities, HHS will conduct additional analysis related to the TIN and any currently operating assisted living facilities associated with the TIN.

If the TIN is subsequently marked as valid, the provider will be notified to proceed submitting data into DocuSign even if validation occurs after the September 13, 2020 deadline. TINs that cannot be validated will not receive funding. Please note, the additional TIN validation may result in a delay in processing the application.

**When is the deadline to submit an application? (Modified 8/25/2020)**

The deadline to submit a TIN for validation for the Phase 2 – General Distribution is September 13, 2020. Applications must be completed in a timely manner once TIN validation is complete.

**Will health care providers that have not had their TINs validated by the application**

**deadline of September 13, 2020 be able to submit an application after that date? (Modified 8/25/2020)**

Yes. A health care provider must submit their TIN for validation by end of day September 13, 2020. If they receive the results of that validation after September 13, they will still be able to complete and submit their application.

**How were dental providers determined to be eligible for this Distribution? (Modified 8/25/2020)**

Many dental providers have already successfully applied for funding under Phase 2 of the General Distribution. To support payments to dental providers who may not bill Medicare or Medicaid, HHS has developed a curated list of dental practice TINs from third party sources and HHS datasets. Providers with TINs on the curated list must meet other eligibility requirements including operating in good standing and not be excluded from receiving federal payments. As a next step, HHS will work with states and its vendors to authenticate dental providers not on the curated list. Please note that it may take additional time to validate an applicant's TIN. If they receive the results of that validation after September 13, they will still be able to complete and submit their application.

**If my TIN will take more than 15 days to be validated, when will I be notified? (Modified 8/25/2020)**

If your TIN cannot be validated within 15 days of submission, you will receive an email 13 days after submission notifying you that additional verification is required by the State/Territory Medicaid or CHIP agency. If you do not receive an email, please contact the Provider Support Line at (866) 569-3522 (for TTY, dial 711). Please note that it may take additional time to validate your TIN in these instances, particularly when close to deadlines. If you receive the results of that validation after September 13, you will still be able to complete and submit your application.

**If a provider received a Phase 1 – General Distribution payment and submitted financial information in the Provider Relief Fund Payment Portal, but has not yet received a payment that is approximately 2% of patient care revenue, does the provider need to resubmit their financial information in the Provider Relief Fund Application and Attestation Portal? (Added 8/10/2020)**

Yes. The applicant must resubmit their financial information and fill out a new application in the Provider Relief Fund Application and Attestation Portal. Information submitted in the previous Payment Portal will not carry over into the new portal. Additionally, applications will not be considered until all applications submitted for a Phase 1 – General Distribution payment in the Provider Relief Fund Payment Portal have been adjudicated, either by receiving an additional payment or being determined ineligible for a Phase 1 payment.

**If a health care provider received a Phase 1 – General Distribution payment, but did not submit their financial information as required by the Terms and Conditions, which portal should the provider use to now submit their financial documents? (Added 8/10/2020)**

Providers should use the Provider Relief Fund Application and Attestation Portal to submit the required financial information. Providers will be considered for additional payment if they have not yet received funds that are approximately 2% of revenue from patient care. If a provider does not want additional funds, they may return the funds and reject the attestation within 90 days of receipt. The Application and Attestation Portal will guide providers through the

attestation process to reject the funds.

**How did HHS create the list of Medicaid and CHIP providers' TINs that are eligible for funding? (Modified 7/31/2020)**

CMS issued a data call to States that sought information on eligible Medicaid providers including Tax Identification Number (TIN). HRSA used the TINs from this CMS-developed list, coupled with federal T-MSIS data to establish the “curated” list of potentially eligible providers who are permitted to submit a full Phase 2 – General Distribution payment application. Providers with TINs on the “curated” list must meet other eligibility requirements including operating in good standing with States and CMS and not be excluded from receiving Medicaid, Medicare, or federal payments.

**What data sources did HRSA use to identify dental providers on the curated list? (Added 7/10/2020)**

HHS used third-party and HHS datasets to identify the eligible dental providers to populate the curated list of known dental providers.

**Some states have identified providers who may not have been included in their data submissions that should have been. May states correct these situations via an amended submission or some other mechanism to ensure that all eligible providers may receive relief? (Added 6/25/2020)**

If applicants are not on the curated list provided by state, HHS is using additional data, to validate a provider’s eligibility. We have accepted amended submissions from states as well.

**I received an email saying my Taxpayer Identification Number (TIN) was under review. What does that mean? (Added 6/30/2020)**

HRSA is validating provider eligibility using State-provided lists of eligible Medicaid and CHIP providers. If you are not on those lists, HHS is taking additional steps to validate your eligibility using T-MSIS data. In most instances, HHS will respond within 15 business days; however, this process may take up to several weeks.

***Application Process***

**How should a parent organization that files taxes on behalf of its subsidiaries report NPIs if the NPIs are associated with the subsidiaries' TINs, not the filing TIN? (Modified 9/4/2020)**

If the parent organization does not have an NPI, the applicant should insert the subsidiary Group NPI that is best representative of the health care services delivered by the parent organization’s subsidiaries. If the parent organization and its subsidiaries do not have an NPI, the applicant should enter “not applicable.” The field cannot be left blank.

**An organization has prescription sales as part of its revenue. Can these sales be captured in the data submitted as a part of revenue from patient care? (Added 9/3/2020)**

Generally no. Only patient care revenues from providing health care, services, and supports, as provided in a medical setting, at home, or in the community may be included. Patient care revenues do include savings obtained by providers through enrollment in the 340B Program. HHS is still reviewing potential exceptions to the rule as related to providers who provide



unreported health care services as a part of the furnishings of pharmaceuticals.

**How should assisted living facilities calculate revenue from patient care? (Added 9/1/2020)**

“Patient care” means health care, services and supports, as provided in a medical setting, at home, or in the community to individuals who may currently have or be at risk for COVID-19, whereby HHS broadly views every patient as a possible case of COVID-19. Assisted living facilities that are applying for Phase 2 – General Distribution funds may include patient care revenue that supports residents’ nutritional, housing, activities of daily living, and medical needs, including purchased services.

**The application instructions indicate that “real estate revenues” should be excluded from revenues from patient care. For residents that live in skilled nursing or assisted living facilities, are resident fees that cover their accommodations considered service revenue or real estate revenues? (Modified 9/1/2020)**

Resident fees that cover their accommodations can be considered patient service revenue.

**Many assisted living and memory care communities also offer independent living units within the same community and those independent living residents benefit from services and supports offered by the community. Does the revenue from independent living units fits within the definition of “patient care?” (Modified 9/1/2020)**

Yes. The revenue from independent living units as a part of larger assisted or skilled nursing facilities fits within the definition of “patient care” applying for the Phase 2 – General Distribution.

**How should applicants that experienced a change in ownership in 2019 or 2020 (if approved by CMS as of August 10, 2020) report their revenue? (Modified 8/27/2020)**

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

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

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

In addition to completing the Revenue Worksheet for any adjustments to revenue, please include supporting documentation for any adjustments reflected on the worksheet. Examples of

supporting document could include internally-generated financial statements, valuation reports that would reflect revenue, or budget-to-actual revenue comparisons.

**If an organization neither files taxes nor has audited financial statements, what financial documents should it submit with its application? *(Modified 8/27/2020)***

If an organization does not have tax filings, nor audited financial statements, it may submit internally-generated financial statements; in the case of federal grantees, the most recent four quarters of SF-425 forms, or for eligible federal entities, the most recent annual report submitted to Unified Financial Management System (UFMS).

**Will all Medicare Part A providers that experienced a change in ownership, and are otherwise eligible to apply for funds, receive additional payment through the Phase 2 – General Distribution? *(Added 8/18/2020)***

Medicare Part A providers that experienced a change in ownership and meet the other eligibility criteria for Phase 2 of the General Distribution may receive additional funds if the revenue from the included subsidiaries that were acquired is greater than 20% of the revenue figure on the most recent tax filings or audited financial statements.

**Why do I need to set up an electronic payment Automated Clearing House (ACH) account? *(Modified 7/17/2020)***

ACH payments are a secure and expeditious way to transfer money. The majority of payments will be made through bank transfer. Organizations with revenue greater than \$5,000,000 will be required to set up ACH accounts to allow the Department of Health and Human Services (HHS) to most effectively and quickly deliver funds to providers, as well as maximize program integrity and fraud avoidance.

**What is the difference between the first Provider Relief Fund Payment Portal and the Provider Relief Fund Application and Attestation Portal for the Phase 2 – General Distribution? *(Modified 7/17/2020)***

The first Provider Relief Fund Payment Portal was used for providers who received a General Distribution payment prior to Friday, April 24<sup>th</sup>. These providers were required to submit financial information in order to receive approximately 2% of revenues derived from patient care.

HHS has developed the new Provider Relief Fund Application and Attestation Portal for providers who bill Medicaid and CHIP (e.g., pediatricians, long-term care, and behavioral health providers) or are dental providers. HHS has since expanded eligibility to other providers, including those who may not have received additional funds as part of the Phase 1 – General Distribution.

**I have completed my application and submitted it in the portal, but the portal still says “Get Started” as if I have not submitted. Why is this? *(Added 7/30/2020)***

The portal currently will say “Get Started” until a final determination has been made on provider payment. If and when a payment has been made, you will be able to move on in the portal to attest to the payment.

**Should Fiscal Management Services (FMS) organizations count self-directed providers as FTEs in the relevant fields in the Provider Relief Fund Application and Attestation Portal? (Added 7/30/2020)**

The FMS organization should include an individual provider in the FTE count if the individual is an employee and receives a W-2. Contracted providers that are not employees should not be included in the FTE count. If the provider works without physician supervision, they should be counted as a primary provider FTE in field 27. If the provider works under physician supervision, they should be counted as a non-primary provider FTE in field 28.

**How can an individual Home- and Community-based Services (HCBS) self-directed provider determine whether they should be applying on their own behalf or relying on the FMS organization to apply for the Phase 2 – General Distribution? (Added 7/30/2020)**

In general, if the individual is being paid through an FMS organization, the organization is likely the filing and billing TIN and would be eligible to apply for the Phase 2 – General Distribution. In that situation, the self-directed provider should contact the FMS organization to confirm that the organization is submitting an application on their behalf or whether the provider should submit an application as an individual self-directed provider.

**FMS organizations typically have two Taxpayer Identification Numbers (TINs) to comply with Internal Revenue Service requirements. One TIN is used to submit claims and received payment from the state Medicaid program and the other is used to process payroll to pay participant-directed workers on behalf of Medicaid beneficiaries who receive participant-directed services. Can an FMS organization include both TINs and use the associated revenue from both TINs' tax returns in their application? (Added 7/30/2020)**

Yes. The FMS organization can include both TINs and associated revenues in their application for the Phase 2 – General Distribution, as long as the services delivered under both TINs qualify as “patient care” and the entity can meet the attestation requirements for both TINs.

**Can FMS organizations' revenue from administrative fees provided by the state Medicaid program be included as “patient care”? (Added 7/30/2020)**

Yes. Applicants may include administrative fees provided by the state Medicaid program in the reported revenue, as well as in the percentage of revenue from patient care reported in field 12.

**What if I am a health care provider that is not licensed by my state/territory? How should I fill out Medical/DOH/License Number field in the Group/Individual Information of the Provider Relief Fund Application and Attestation Portal? (Added 7/22/2020)**

If you are a provider that is not licensed by your state but otherwise meets the eligibility criteria for the second phase of the General Distribution, you should enter “not applicable” in the field. The field cannot be left blank.

**If a tax-exempt organization receives federal, state, and/or local grant funds, which is reported on line 8 of Form 990, can it include this revenue with the revenue reported in line 9 in field 10 of the application? (Added 7/22/2020)**

No. The applicant may only include patient care revenue in its application for Provider Relief Fund payments, which is found in line 9 of Form 990 for tax-exempt organizations.

**What is meant by “applicant type” in field 5 on the Provider Relief Fund Application and Attestation Portal? (Added 7/22/2020)**

An Applicant Type Code is a two-character series of letters that generally summarizes an organization’s purpose. Enter the *single* code that *best* describes your organization from following list:

Applicant Type Code	Description
AG	Agencies (ex. foster care, PACE, developmental disabled services, etc.)
BE	Behavioral Health (Outpatient)
CA	Case Management
CL	Clinic/Center
CO	Community-based Social Support Providers
DE	Dental Services
EM	Emergency
HO	Home Health
HS	Hospital
NO	Non-emergency Medical Transport
NU	Nursing Service Providers
OB	Obstetrics / Gynecology
OP	Other Physician
PE	Pediatrics
PP	Primary Care Physician
RF	Residential Facilities
RB	Residential Facilities (Behavioral)
SA	Substance Abuse (Rehabilitation)
OT	Other

Home- and Community-Based Service (HCBS) provider applicants should categorize personal care services as “Other,” code OT. Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF/IID) applicants should categorize their services as “Residential Facilities,” code RF.

**For a filing/parent entity with at least one Medicaid/CHIP subsidiary eligible to apply under the Phase 2 – General Distribution, should it include all of its subsidiary TINs in its list of subsidiaries, only its Medicaid/CHIP subsidiaries and commercial subsidiaries, or only its Medicaid/CHIP subsidiaries? (Added 7/22/2020)**

An applicant should include all of its subsidiary TINs in application for the Phase 2 – General Distribution.

**The instructions require submission of “revenues” in field 15 as reflected on the filing TIN’s tax return and only permits adjustment of that number for acquisitions or dispositions having a greater than 20% impact on the gross revenues. Should the filing TIN subtract out any gross revenue attributable to Medicare subsidiaries (which already received Provider Relief Fund payment) and commercial subsidiaries (which have not yet received any HHS Provider Relief Funds)? (Added 7/22/2020)**

No. Applicants should include revenue in field 15 for all subsidiaries included in the application.

**What specific revenue information should I enter into the application portal? (Modified 7/17/2020)**

Applicants should enter the most recent revenues number from its federal tax return of 2017, 2018, or 2019. If the applicant for tax purposes is a:

- Sole proprietor or disregarded entity owned by an individual: Enter Line 3 from IRS Form 1040, Schedule C excluding any income reported on W-2.
- Partnership: Enter Line 1c minus Line 12 from IRS Form 1065.
- C corporation: Enter Line 1c minus Line 15 from IRS Form 1120.
- S corporation: Enter Line 1c minus Line 10 from IRS Form 1120-S.
- Tax-exempt organization: Enter Line 9 from IRS Form 990 minus any joint venture income, if included in Part VIII lines 2a – 2f.
- Trust or estate: Enter Line 3 from IRS Form 1040, Schedule C.
- Entity not required to file any of the previously mentioned IRS forms: Enter a “net patient service revenue” number or equivalent from the applicant’s most recent audited financial statements (or management-prepared financial statements)
- Applicants with gross revenue adjustments should enter an adjusted gross revenues number as calculated using the Gross Revenues Worksheet in Field 15 available at: <https://www.uhcprovider.com/content/dam/provider/docs/public/other/PRF-Gross-Revenues-Worksheet.xlsx>.

**I am a provider using financial statements to complete the application. In Field 10 where it asks for “gross revenue,” should I report net patient revenue, gross patient revenue, or total operating income from the financial statements? (Added 7/14/2020)**

The amount reported in Field 10 should be net patient revenue plus other operating income. Net patient revenue is gross patient revenue less contractual adjustments, charity care/financial assistance, and bad debt expense. Other revenues, such as rental income, grants and contributions, joint venture income, and investment income, should be excluded from the amount reported in Field 10.

**Can an applicant use Form 1120 or Form 1165 in place of Form 1040? (Added 6/30/2020)**

No. Applicants must use the forms referenced in the Phase 2 – General Distribution [application instructions](#) that correspond to the applicant’s tax filer status.

**Should I set up an electronic payment Automated Clearing House (ACH) account before my application is approved? (Added 6/30/2020)**

Yes, in order to most effectively and quickly deliver funds to providers, HHS recommends that applicants sign up for ACH at the same time they submit a Provider Relief Fund application. This will prevent delays in issuing payment once an application has been approved.

**Does the Provider Relief Fund Application and Attestation Portal require an applicant to include a license number from a state? If so, how are providers that certified, but not licensed in their state, able to apply? (Added 6/25/2020)**

State licensure is not an eligibility requirement for a Phase 2 – General Distribution payment from the Provider Relief Fund. HHS is currently assessing the system issue that is preventing eligible unlicensed providers from completing the application process and will resolve it as quickly as possible. We will share more information as it becomes available.

**If an applicant health care provider bills for care under a single TIN that provides care**

**across multiple different facilities, can the parent organization report patient revenue for every facility that bills underneath the TIN? (Added 6/25/2020)**

If an applicant health care provider bills for care under a single TIN that provides care across multiple different facilities, the parent organization may report patient revenue for every facility that bills underneath the TIN.

**Am I able to edit or resubmit my Phase 2 – General Distribution application in the Provider Relief Fund Application and Attestation Portal? (Modified 6/25/2020)**

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

**How long will it take from portal submission to payment decision or receipt? (Added 6/9/2020)**

HHS is working to process all providers' submissions as quickly as possible. HHS may seek additional information from providers as necessary to complete its review.

**What documentation must be uploaded to the application form? (Added 6/9/2020)**

- The applicant's most recent federal income tax return for 2017, 2018 or 2019 or a written statement explaining why the applicant is exempt from filing a federal income tax return (e.g. a state-owned hospital or health care clinic).
- If required by Field 15, the applicant's Gross Revenue Worksheet (provided by HHS).

**What should I do if I do not have the federal tax form to submit my information? (Added 6/9/2020)**

Upload a statement explaining why the entity is not required to file a federal tax form (note that non-profit entities should submit a Form 990) or is unable to provide the required information. In addition, provide the most recent audited financial statements (or management prepared financial statements) for the TIN entity. If the financial information of a TIN entity is reported as part of a parent organization, it may be necessary to provide consolidating audited financial statements that breakout the revenue and expenses for the TIN entity.

**If a health care provider has changed tax status between the most recent tax filing and the current year, which status should the practice use to apply? (Added 6/19/2020)**

The health care provider should use the status that was included in the most recent tax filing when applying for Provider Relief Fund payments. For example, if a practice was a C corporation in 2019 and is an S corporation in 2020, it should apply as a C corporation.

**When calculating lost revenue, can health care providers include portions of anticipated lost value-based payments (for example, due to quality measures that do not account for stay-at-home orders)? (Added 6/19/2020)**

Lost revenue estimates should be based on budget-to-actual or year-over-year, and should include revenue from all sources that can be attributed to COVID-19. This may include value-based payments, such as quality measure achievement payments.

## **Targeted Distributions**

## **Rural Targeted Distribution**

### **What was the formula used to make the Rural/Small Metropolitan Areas Targeted Distribution payments? (Added 7/10/2020)**

The payment formula varied depending on hospital location and Medicare designation. For hospitals with a special Medicare payment designation of Sole Community Hospitals (SCH) or Medicare Dependent Hospitals (MDH), and for hospitals in small metro areas with a designation of Rural Referral Center (RRC), the payment amount was based on 1% of operating expenses (calculated based on their most recent Medicare Cost Report) with a minimum payment of \$100,000, a supplement of \$50 for each rural inpatient day, and a maximum payment of \$4.5 million. HHS also provided a supplemental payment of \$1,000,000 for 10 isolated urban hospitals that are 40 or more miles away from another hospital open to the public. HHS estimated the number of inpatient days provided by these hospitals to rural residents by calculating the proportion of patient days attributed to Medicare patients from rural zip codes using the [Hospital Service Area File](#), calendar year 2018 (the most recent data available), multiplied by the total number of patient days as reported in the hospital's Medicare cost report.

For small metro area hospitals without a special Medicare designation, the payment amount was based on 1% of operating expenses (calculated based on their most recent Medicare cost report) with a minimum payment of \$100,000 and a maximum of \$2 million each.

The payment formula for rural specialty hospitals (Psychiatric, Rehabilitation, and Long Term Acute Care) used the previous Rural Targeted Distribution methodology (graduated base payment + approximately 2% of operating expenses) adjusted for the rural patient share (calculated as percent of inpatient days provided to rural patients) with a minimum payment of \$100,000 and a maximum of \$4.5 million. Operating expenses were determine based on the most recent Medicare Cost Report. Rural patient share was estimated using the proportion of patients from rural zip codes as reported in the Hospital Service Area File.

### **How was “small metropolitan area” and “rural” defined for these the Rural/Small Metropolitan Area Targeted Distribution payments? (Added 7/10/2020)**

“Small metropolitan” was defined as a metro area with less than 250,000 in population as identified by the county-level [Rural-Urban Continuum Codes](#) developed by the U.S. Department of Agriculture.

Eligible rural specialty hospitals included Inpatient Psychiatric Facilities (IPFs), Inpatient Rehabilitation Facilities (IRFs), and Long-Term Acute Care Hospitals (LTACHs) located in a geography that meets the following rural definition:

1. All non-Metro counties.
2. All Census Tracts 1 within a Metropolitan county that have a Rural-Urban Commuting Area (RUCA) code of 4-10. The RUCA codes allow the identification of rural Census Tracts in Metropolitan counties.
3. 132 large area census tracts with RUCA codes 2 or 3. These tracts are at least 400 square miles in area with a population density of no more than 35 people per square mile.

### **What types of health care providers received a payment under the Rural/Small Metropolitan Areas Targeted Distribution? (Added 7/10/2020)**

Rural/Small Metropolitan Areas Targeted Distribution payments were limited to hospitals in small cities and rural areas that had not previously received payment in the Rural Targeted Distribution.

**Which data source did HHS use for the Rural/Small Metropolitan Areas Targeted Distribution payments for hospitals? *(Added 7/10/2020)***

Payments were calculated based on hospitals' most recent Medicare cost reports and patient residence identified in the Hospital Service Area File.



**What was the formula used to make the Rural Targeted Distribution payment to rural hospitals? (Added 5/12/2020)**

Rural Targeted Distribution payments were made to rural acute care general hospitals and critical access hospitals (CAHs), rural health clinics (RHCs), and community health centers located in rural areas. Hospitals and RHCs will each receive a minimum base payment plus a percent of their annual expenses. This method accounts for operating cost and lost revenue incurred by rural hospitals for both inpatient and outpatient services. The base payment will account for RHCs with no reported Medicare claims, such as pediatric RHCs, and CHCs lacking expense data, by ensuring that all clinical, non-hospital sites receive a minimum level of support no less than \$100,000, with additional payment based on operating expenses. Rural acute care general hospitals and CAHs will receive a minimum level of support of no less than \$1,000,000, with additional payment based on operating expenses.

**How does HHS define rural for these payments? (Added 5/12/2020)**

For the Rural Targeted Distribution, HHS used the Federal Office of Rural Health Policy's definition of rural, which includes:

1. All non-Metro counties.
2. All Census Tracts within a Metropolitan county that have a Rural-Urban Commuting Area (RUCA) code of 4-10. The RUCA codes allow the identification of rural Census Tracts in Metropolitan counties.
3. 132 large area census tracts with RUCA codes 2 or 3. These tracts are at least 400 square miles in area with a population density of no more than 35 people per square mile.

**COVID-19 High Impact Area Targeted Distribution**

**How was the second round of COVID-19 High Impact Area funds allocated? (Added 7/22/2020)**

HHS made payments in this second round of COVID-19 High Impact Area Targeted Distribution based on a formula for hospitals with a COVID-19 admission count over 160 between January 1 and June 10, 2020, or the facility experienced an above average intensity of COVID admission per bed (at least 0.54864). Hospitals were paid \$50,000 per eligible admission from January 1 through June 10. HHS also took into account previous High Impact Area payments for those hospitals that received initial payments from this Targeted Distribution.

**How many payments did HHS make under the second COVID-19 High Impact Area Targeted Distribution? (Added 7/22/2020)**

HHS is distributing \$10 billion in payments to over 1,000 hospitals in areas heavily impacted by COVID-19 in this second round of targeted distribution payments.

**What was the rationale behind requiring a minimum number of admissions or intensity of COVID-19 to be eligible for the second High Impact Area payment? (Added 7/22/2020)**

This round of Targeted Distribution payments provides relief for over 83% of inpatient COVID-19 admissions through June 10 at \$50,000 per admission, taking into account previous High Impact Area payments. Those hospitals treating inpatient COVID-19 positive admissions have experienced a large increase in expenses due to staffing costs, personal protective equipment costs, protocol changes, re-training, and general system changes.

**How is the second round of the COVID-19 High Impact Area Targeted Distribution different from the initial distribution of High Impact Funding? (Modified 7/22/2020)**

The first round of funding was based on a formula that distributed funds to hospitals with 100 or more COVID-19 admissions between January 1 and April 10, 2020 and paid \$76,975 per eligible admission. The second round of funding was based on a formula for hospitals with over 161 COVID-19 admissions between January 1 and June 10, 2020, or one admission per day, or that experienced a disproportionate intensity of COVID admissions (exceeding the average ratio of COVID admissions/bed). Hospitals will be paid \$50,000 per eligible admission. This previous high impact payments were also taken into account when determining each hospital's payment in this second round distribution.

**Why is HHS targeting High Impact Areas for COVID-19 funding? (Added 5/12/2020)**

In allocating the funds, the Administration is working to address both the economic harm across the entire health care system due to COVID-19 and the economic impact on providers directly treating patients with COVID-19. The distribution takes into consideration the challenges faced by facilities serving a significantly disproportionate number of low-income patients and that inpatient admissions are a primary driver of costs to hospitals related to COVID-19.

**Should providers continue to update their High Impact data? (Modified 6/8/2020)**

Providers should update their capacity and COVID-19 census data to ensure that HHS can make timely payments in the event that the provider becomes a High Impact Area provider. Providers can continue to update their information through the same method they used previously.

**Skilled Nursing Facilities Targeted Distribution**

**What is the Skilled Nursing Facility funding amount and how did HHS determine the amount? (Added 5/26/2020)**

HHS will distribute \$4.9 billion in additional funding (over and above General Distributions received) to more than 13,000 skilled nursing facilities. Eligible facilities range in size between six and 1,389 beds. This represents a range of distributions between \$65,000 and \$3,255,500 and a national average distribution of ~\$315,600 per facility. Each Skilled Nursing Facility received a fixed distribution per facility of \$50,000 plus distribution of \$2,500 per bed.

**Which Skilled Nursing Facility providers received a payment under the SNF Targeted Distribution? (Added 5/26/2020)**

HHS allocated funding for certified Skilled Nursing Facilities with a capacity between six and 1,389 beds.

**How will HHS disperse the Skilled Nursing Facility Targeted Distribution payments? (Added 5/26/2020)**

Most SNF fund payments will be dispersed electronically based upon banking account information associated with the organization's billing TIN. If the organization's billing TIN does not have a bank routing number associated with it, the organization will most likely receive a paper check.

**What constituted a "certified" skilled nursing facility for purposes of the Targeted Distribution? (Added 6/8/2020)**

A "certified" skilled nursing facility must be certified under Medicare and/or Medicaid to be

eligible for this Targeted Distribution. All standalone and/or hospital-based skilled nursing facilities with at least six beds were eligible for this Targeted Distribution.

### **Indian Health Service Targeted Distribution**

#### **Which Indian Health Service (IHS) providers received a payment under the IHS Targeted Distribution? (Added 5/29/2020)**

HHS allocated funding for IHS, Tribal, and Urban Indian Health programs. This includes IHS and Tribal hospitals.

#### **How was IHS Targeted Distribution funding allocated across eligible entities? What was the formula used to make the IHS Targeted Distribution payment to IHS providers? (Added 5/29/2020)**

HHS allocated \$500 million to IHS, Tribal, and Urban Indian Health programs. Approximately 4% of the \$500 million in available funding was allocated for Urban Indian Health programs, consistent with the percent of patients served by Urban Indian Organizations (UIOs) in relation to the total IHS active user population, as well as prior allocations of IHS COVID-19 funding. IHS divided remaining funding equally between hospitals (48%) and clinics (48%).

HHS used different formulas for each of the different facility types.

- IHS Hospitals and Tribal Hospitals
  - *Per hospital allocation = \$2.815 million base + (Total Operating expenses \* 3%)*
- IHS and Tribal Clinics/Programs
  - *Per IHS clinic allocation = Base amount of \$187,000 + 5% of (estimated service population \* average cost per user)*
- IHS Urban Programs
  - *Per IHS Urban Indian health allocation = Base amount of \$181,250 + 6% of (estimated service population \* average cost per user)*

#### **Which data sources did HHS use for operating costs for IHS and tribal hospitals? How recent was the data used? (Added 5/29/2020)**

HHS analyzed the following files to determine the allocation for IHS Targeted Distribution to IHS and tribal hospitals:

- [Provider of Services Files](#), December 2019 update.
- [Healthcare Cost Report Information System](#) (HCRIS), 1/17/2020 update, contains the most recent cost report data available. For most hospitals, this is the 2018 fiscal year.
- Total operating expenses are reflected in Worksheet B PART I COL 26 of the cost report.

#### **How did HHS determine operating costs for IHS clinics and Urban Indian Health Organizations? (Added 5/29/2020)**

HHS identified the service population for most service units, and estimated an operating cost of \$3,943 per person per year based on actual IHS spending per user from a 2019 IHS Expenditures Per Capita and Other Federal Health Care Expenditures Per Capita.

## **Safety Net Hospitals Targeted Distribution**

### **What were the eligibility criteria for children’s hospitals in order to receive a payment under the latest round of this Targeted Distribution? *(Added 8/18/2020)***

To be eligible, a children’s hospital must meet the following criteria:

1. Be an inpatient prospective payment system (IPPS)-exempt facility as defined by the Centers for Medicare & Medicaid Services (CMS), or
2. Be a Children’s Hospital Graduate Medical Education (CHGME) facility.

Children’s hospitals that meet these criteria are free-standing facilities not affiliated with larger hospital systems. In contrast to affiliated children’s hospitals, these facilities have not, with minor exceptions, qualified for targeted relief to the same degree as system-affiliated children’s hospitals.

As the revenue from children’s hospitals was included in the calculations (particularly with regard to general distributions) when paying the larger hospital systems, HHS expects that in kind, the systems will ensure that resources are being provided to ensure patient access and care for parents seeking care for their children.

### **What was the methodology/formula used to calculate children’s hospital payments for this round of the Targeted Distribution of the Provider Relief Fund? *(Added 8/18/2020)***

Eligible facilities received a payment that equals 2.5% of the annualized net patient revenue. Facility’s calculated payment amount below \$5,000,000 were adjusted to \$5,000,000 and any values above \$50,000,000 were adjusted to \$50,000,000.

### **What data sources did HRSA use to determine payment for this round of the Safety Net Hospitals Targeted Distribution? *(Added 8/18/2020)***

HRSA used the children’s hospitals’ most recent CMS Cost Report to determine eligibility. HRSA used Worksheet G-3, line 3 of the cost report to determine payment amounts. Net patient revenues were annualized prior to payment calculation. For those hospitals that do not file Cost Reports, HRSA calculated net patient revenue from tax information and audited financial statements submitted by those affected children’s hospitals.

### **Why is HHS distributing a second round of payments under the Safety Net Hospitals Targeted Distribution? *(Added 7/10/2020)***

Working with stakeholders and Congress, HHS learned that certain acute care hospitals did not qualify for the initial Safety Net Targeted Distribution that HHS believed were the target of the allocation. To address this, community hospitals meeting an expanded profitability threshold will now be eligible for payment.

### **How were hospitals determined to be eligible for the purpose of this second round of Safety Net Hospitals Targeted Distribution? *(Added 7/10/2020)***

HHS is expanding the eligibility criteria for payment qualification under the second round of Safety Net Hospitals Targeted Distribution so that certain acute care hospitals that have (1) a profit margin threshold of less than or equal to 3% averaged consecutively over two or more of

the last five cost reporting periods and (2) an annualized uncompensated care cost (UCC) of at least \$25,000 per bed in the most recent cost report. The other criterion (Medicare Disproportionate Patient Percentage (DPP) of 20.2% or higher) for acute care hospitals remains the same.

**What was the methodology/formula used to calculate the payment for this second round of Safety Net Hospitals Targeted Distribution? (Added 7/10/2020)**

HHS used the same formula for determining payments from the previous Safety Net Hospitals Targeted Distribution.

**What data sources did HRSA use to determine eligibility for this second round of Safety Net Hospitals Targeted Distribution? (Added 7/10/2020)**

HHS used hospitals' last two to five Medicare cost report filings for determining eligibility based on profit margin and the latest Medicare cost report filing for determining eligibility based on annualized UCC per bed and Medicare DPP.

**How was a safety net hospital defined for the purpose of the first round of targeted distribution payments? (Modified 6/30/2020)**

Safety net payments are allocated to acute care and children's hospitals that serve a disproportionate number of Medicaid patients and provide large amounts of uncompensated care.

Qualifying acute care hospitals will have:

- Medicare Disproportionate Patient Percentage (DPP) of 20.2% or higher.
- Uncompensated Care (UCC) of at least \$25,000 per bed. (For example, a cost report would need to have 100 beds and \$2,500,000 in Uncompensated Care to meet this requirement.)
- Profit Margin of 3% or less.

Qualifying children's hospitals will have:

- A Medicaid-only Ratio of 20.2% or greater.
- Profit Margin of 3.0% or less.

**What was the methodology/formula used to calculate safety net hospital distributions from the Provider Relief Fund? (Modified 6/30/2020)**

The distribution amount for an eligible safety net hospital is the proportion of the individual facility score (number of facility beds multiplied by DPP for an acute care facility or number of facility beds multiplied by Medicaid-only ratio for a children's hospital) to the cumulative facility scores for all safety net hospitals, times the \$10 billion safety net distribution. Hospitals with a calculated distribution amount of less than \$5,000,000 received a minimum amount of \$5,000,000, and those with a calculated distribution amount of more than \$50,000,000 received a maximum amount of \$50,000,000.

HHS pulled the cost reports on May 27, 2020. The latest available cost report period available for a respective facility was used.

HHS pulled the data from the CMS Hospital Cost Reports:

DPP:	W/S E Part A, Line 32, Col. 1
Hospital Beds:	W/S S-3 Part I, Line 14, Col. 2
Net Patient Revenue:	W/S G-3, Line 3, Col. 1
Total Other Income:	W/S G-3, Line 25, Col. 1
Total Revenue:	Net Patient Revenue + Total Other Income
Net Income:	W/S G-3, Line 29, Col. 1
Profit Margin:	Net Income / Total Revenue
Medicaid Only Days:	Worksheet S-3, Part I, column 7, line 14, plus line 2 and line 32, minus the sum of lines 5 and 6.
Total Days:	Worksheet S-3, Part I, column 8, line 14; plus line 32; minus the sum of lines 5 and 6; plus employee discount days reported on line 30.
Medicaid Only %:	Medicaid Only Days / Total Days

**How did HHS calculate “Net Profit Margin”? (Modified 6/30/2020)**

Profit margin of 3.0% or less was used as one of the criteria to determine whether a hospital was eligible for payment. The calculations were based on total margins. The calculation is “Net Patient Revenue” plus “Total Other Income”, which equals “Total Revenue”. The calculation is “Net Patient Revenue” plus “Total Other Income”, which equals “Total Revenue”. The “Net Income” divided by “Total Revenue” is the “Net Profit Margin” percent.

**Which year’s Medicare cost report was used to calculate the Safety Net Hospital Targeted Distribution eligibility and payment? (Modified 6/25/2020)**

The most recent cost report was used to calculate eligibility for the Safety Net Hospital Targeted Distribution. For most hospitals, the 2018 Medicare cost report was used because the verified 2019 cost report was not yet available.

**Nursing Home Infection Control Distribution**

**What is the Nursing Home Infection Control Distribution? (Added 8/27/2020)**

Given their congregate nature and resident population of older adults – often with underlying chronic medical conditions – nursing homes are high risk environments that have been disproportionately affected by COVID-19. HHS is distributing \$5 billion to nursing homes and skilled nursing facilities to build skills and enhance response to COVID-19, including enhanced infection control. Of this amount, HHS will provide approximately \$2.5 billion in upfront funding to nursing homes to support increased testing, staffing, and personal protective equipment (PPE) needs. HHS plans on distributing another \$2 billion to nursing homes later this fall based on certain performance indicators that will be shared in the future.

**What is the funding amount for the Nursing Home Infection Control Distribution and how did HHS determine the amount? (Added 8/27/2020)**

HHS is distributing an initial \$2.5 billion of the Nursing Home Infection Control Distribution funding to support nursing homes and skilled nursing facilities in conducting appropriate testing,

acquiring necessary personal protective equipment (PPE), investing in staff, to improve infection control. Eligible nursing homes and skilled nursing facilities will receive a per-facility payment of \$10,000 plus a per-bed payment of \$1,450 in the first round of this distribution.

Additionally, \$2 billion in funding will be distributed at a later time for nursing home performance in improving safety and minimizing COVID-19 spread and COVID-19 related fatalities among residents and training, mentorship, and instruction on infection prevention and control in nursing homes across the country. Please check back on [www.hhs.gov/providerrelief](http://www.hhs.gov/providerrelief) for updates.

**Which nursing home providers received a payment under the Nursing Home Infection Control Targeted Distribution? *(Added 8/27/2020)***

Nursing homes and skilled nursing facilities that are not revoked, have an active CMS certification, and have at least 6 certified beds, were deemed eligible to receive payments.

**What are the permissible uses for this distribution? *(Added 8/27/2020)***

The Nursing Home Infection Control Distribution can only be used for the infection control expenses defined in the Terms and Conditions. These include costs associated with administering COVID-19 testing for both staff and residents; reporting COVID-19 test results to local, state, or federal governments; hiring staff to provide patient care or administrative support; incurring expenses to improve infection control, including activities such as implementing infection control “mentorship” programs with subject matter experts, or changes made to physical facilities; and providing additional services to residents, such as technology that permits residents to connect with their families if the families are not able to visit in person.

**How does this distribution differ from the Skilled Nursing Facility Targeted Distribution? *(Added 8/27/2020)***

This distribution supplements the \$4.9 billion that was previously distributed to skilled nursing facilities. This distribution provides nursing homes and skilled nursing facilities upfront funding to address critical needs in nursing homes including hiring additional staff, implementing infection control programs, increasing testing, and providing additional services, such as technology so residents can connect with their families if they are not able to visit. Because of the limits on use of funds, the Terms and Conditions for this distribution differ from those placed on the Skilled Nursing Facility Targeted Distribution and other Targeted Distributions payments under the Provider Relief Fund. The Terms and Conditions for the Nursing Home Infection Control Distribution specifically prohibit recipients from taking any actions inconsistent with the best interests of its patients in order to increase potential future outcomes-based payments based on the recipients’ successful infection control outcomes.