

PHASE 4 GENERAL DISTRIBUTION AND ARP RURAL PAYMENTS APPLICATION INSTRUCTIONS

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APPLICATION REVIEW PROCESS

DEFINITIONS

OVERVIEW

The U.S. Department of Health and Human Services (HHS) is making \$25.5 billion in new provider relief funding available to healthcare providers. The Health Resources and Services Administration (HRSA), an agency of HHS, administers the provider relief programs on behalf of HHS. HRSA is using a single application portal to make \$8.5 billion in American Rescue Plan Act (ARP) Rural payments and \$17 billion in Provider Relief Fund (PRF) Phase 4 General Distribution payments.

These instructions will guide you through how to apply. The sample application form is available at <https://www.hrsa.gov/sites/default/files/hrsa/provider-relief/phase4-arp-sample-application-form.pdf>.

Please note that payments are subject to the availability of funds.

Requirements

The applicant must adhere to the requirements below:

Filing TIN and Subsidiaries: In general, applications must be submitted at the parent or filing tax identification number (TIN) level (i.e., the entity that files federal income taxes). In some cases, entities that are within a parent entity's filing TIN may wish to apply. These entities must include additional requirements at Field 17 Annual Revenues from Patient Care Worksheet and Field 18 Organizational Structure Documentation. HRSA will review these exceptions on a case-by-case basis.

Multiple Applications: Applicants must not submit multiple applications with the same filing TIN(s). HRSA will not pay duplicate providers.

Comprehensive Listing of Billing and Subsidiary TINs: Applicants must include all billing TINs under the filing TIN that provide patient care. Applicants must include an exhaustive list of TINs and must ensure that all TINs included in the application belong to the filing TIN that is applying. HRSA will calculate the ARP Rural and a portion of Phase 4 payments based on the submitted billing TINs. Failure to include an exhaustive list of billing TINs that provide patient care will affect the amount of the applicant's ARP Rural payment and Phase 4 bonus payment.

Failure to adhere to these requirements and the following instructions may result in HRSA deeming your application ineligible for payment.

Technical Assistance

Please review the following Technical Assistance documents prior to applying:

Application Resources

- [Sample Application Form](#)
- [“How to Apply” Flow Chart](#)
- [Annual Revenues from Patient Care Worksheet](#)
- [Annual Revenues Adjustments Worksheet](#)

General Program Information

- [Fact Sheet - General](#)
- [Fact Sheet - Complex Organizational Structures](#)
- [Frequently Asked Questions \(FAQs\)](#)
- [PRF Webpage](#)

Terms and Conditions

- [Phase 4 - Terms and Conditions](#)
- [ARP Rural - Terms and Conditions](#)

How will Payments be Calculated?

- [Phase 4 and ARP Rural - Payment Calculation Methodologies](#)

APPLICATION INSTRUCTIONS

Field 1

Contact Person Name

Enter the first and last name of a contact person who is authorized to submit the application and who can be contacted if HRSA has additional questions or needs to follow up. The application must be completed by an authorized representative of the applicant entity.

Field 2

Contact Person Title

Enter the title of the contact person listed in Field 1. If the applicant is an individual, enter “Individual.”

Field 3

Contact Person Phone Number

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

Field 4

Contact Person Email

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

Tip: This will be the primary way that HRSA will contact you about next steps for the application, including urgent requests for additional information. Ensure that the email address is correct and the contact person will be responsive.

Field 5

Applicant/Provider Type

Select the single provider type that best describes your organization.

Fields 6-8 intentionally removed

Field 9

CMS Certification Number (CCN), if applicable

Enter the applicant's CMS Certification Number (CCN). The applicant may enter more than one CCN.

Field 10

Total Annual Revenues

Enter the dollar amount of applicant's total annual revenues number from its most recently filed federal income tax return of 2018, 2019, or 2020. If the applicant is not required to file a tax return, enter the amount from its most recent audited financial statements. If audited financial statements are not available for those periods, enter the amount from the entities most recent management-prepared financial statements, as applicable.

In general, the Total Annual Revenues may be found in the supporting documents at the location below.

If the applicant for tax purposes is a...	Supporting documentation (upload in Field 15)	Total Annual Revenues location:
Sole proprietor or disregarded entity owned by an individual	IRS Form 1040 including Schedule C	Enter Line 7
Trust or estate	IRS Form 1041 including Schedule C	Enter Line 7
Partnership	IRS Form 1065	Enter Line 8
C corporation	IRS Form 1120	Enter Line 11
S corporation	IRS Form 1120-S	Enter Line 6
Tax-exempt organization	IRS Form 990	Enter Line 12
Not required to file federal income taxes (e.g. Government entities)	Most recent audited financial statements (or management-prepared financial statements).	Enter a "Total Annual Revenue" number or equivalent

REQUIREMENT: Applicants must complete Field 16 [Annual Revenues Adjustments Worksheet](#) and Documentation if the applicant reports Total Annual Revenues (Field 10) that are **more than 5% greater than or 50% less than** the revenues on its most recent federal income tax return or financial statement (required in Field 15).

Field 11

Fiscal Year of Revenues

Enter the fiscal year of the source document for the Total Annual Revenues reported in Field 10.

Field 12

Annual Net Patient Care Revenues

Of the Total Annual Revenues entered in Field 10, enter dollar amount of the revenues for the delivery of services to patients. The amount reported must not include non-patient care revenues. In general, the net patient revenues may be found in the supporting documents at the location below.

If the applicant for tax purposes is a...	Supporting documentation (<i>upload in Field 15</i>)	Annual Net Patient Care Revenues Location
Sole proprietor or disregarded entity owned by an individual	IRS Form 1040 including Schedule C	Enter Line 3, <u>excluding</u> any income reported on W-2.
Trust or estate	IRS Form 1041 including Schedule C	Enter Line 3, <u>excluding</u> any income reported on W-2.
Partnership	IRS Form 1065	Enter Line 1c <u>minus</u> Line 12.
C corporation	IRS Form 1120	Enter Line 1c <u>minus</u> Line 15.
S corporation	IRS Form 1120-S	Enter Line 1c <u>minus</u> Line 10.
Tax-exempt organization	IRS Form 990	Enter Line 9 <u>minus</u> any joint venture and any other non-patient care revenue included in Part VIII lines 2a – 2f.
Not required to file federal income taxes (e.g. state and local governments)	Most recent audited financial statements (or management-prepared financial statements)	Enter the dollar amount of Annual Net Patient Care Revenues
Applicant that files multiple tax returns or audited financial statements	N/A	Enter the dollar amount of annual patient care revenues <u>for the applicant (including subsidiaries) only</u> . See <i>additional requirements at Field 17 Annual Revenues from Patient Care Worksheet and Field 18 Organizational Structure Documentation</i> .
Applicant is part of a consolidated tax return or consolidated audited financial statements	N/A	Enter dollar amount of net patient care revenues <u>for the applicant only</u> . See <i>additional requirements at Field 17 Annual Revenues from Patient Care Worksheet and Field 18 Organizational Structure Documentation</i> .

In calculating Field 12 Annual Net Patient Care Revenues, applicants must eliminate all non-patient care revenues from Field 10 Total Annual Revenues.

REQUIREMENT: Applicants must complete and upload Field 16 [Annual Revenues Adjustments Worksheet](#) if the applicant reports Annual Net Patient Care Revenues (Field 12) that is **more than 5% greater than or 50% less than** the patient revenues on its most recent federal income tax return or financial statement (required in Field 15).

Field 12.1

Type of Annual Revenues Documentation

From the drop down menu, select the type of federal income tax return, audited financial statements, and/or internally-generated financial statements uploaded in Field 15.

Fields 13.1 – 13.6

Operating Revenues from Patient Care

Enter the applicant's operating revenues from patient care for each required time period.

By entering data in these fields, the applicant certifies that all operating expenses entered in 13.1 – 13.6 are attributable to patient care according to [the definition of patient care revenue](#) below.

Fields 14.1 – 14.6

Operating Expenses from Patient Care

Enter the applicants operating expenses from patient care for each required time period.

By entering data in these fields, the applicant certifies that all operating expenses entered in Fields 14.1 – 14.6, are attributable to patient care according to [the definition of patient care expenses](#) below.

Supporting Documentation: Total Annual Revenues and Annual Net Patient Care Revenues

Failure to submit the correct supporting documentation may result in HRSA deeming your application ineligible for payment.

Field 15

Annual Revenues Documentation

All applicants must upload the supporting documentation from the list below to justify the amounts reported in Field 10 Total Annual Revenues and Field 12 Annual Net Patient Care Revenues.

- If the applicant is required to file a federal income tax return, the applicant's most recently **filed federal income tax return** for 2018, 2019, or 2020.
- If the applicant is exempt from filing a federal income tax return (e.g., a state-owned hospital or health care clinic), most recent **audited financial statements**.
- If the applicant does not have tax filings or audited financial statements, internally-generated **financial statements** such as:
 - Entities receiving Federal grants, the most recent four quarters of SF-425 forms; or
 - Eligible federal entities, the most recent annual report submitted to Unified Financial Management System (UFMS).

If the applicant for tax purposes is a...	The applicant must submit:
Sole proprietor or disregarded entity owned by an individual	IRS Form 1040 including Schedule C
Trust or estate	IRS Form 1041 including Schedule C
Partnership	IRS Form 1065
C corporation	IRS Form 1120
S corporation	IRS Form 1120-S
Tax-exempt organization	IRS Form 990
Not required to file federal income taxes (e.g. Government entities)	Most recent audited financial statements (or management-prepared financial statements) and a statement explaining why the entity is not required to file a federal income tax form.

In uploading documentation in Field 15, the applicant must ensure:

- The federal income tax return, audited financial statements, or internally-generated financial statements is **submitted in its entirety and clearly identifies** the total annual revenues and Annual Net Patient Care Revenues attributable to the applicant TIN.
- The applicant TIN **matches** the TIN in the federal income tax return, audited financial statements, or internally-generated financial statements.

REQUIREMENTS: Failure to meet the following requirements may result in the application being deemed ineligible and HRSA will not make a payment.

The applicant must upload an [Annual Revenues Adjustments Worksheet](#) and associated documentation in Field 16 if:

- The Total Annual Revenues (Field 10) is **more than 5% greater than or 50% less than** the total annual revenues in the supporting documentation uploaded in this field.
- The Annual Net Patient Care Revenues (Field 12) is **more than 5% greater than or 50% less than** the annual patient care revenues in the supporting documentation uploaded in this field.

The applicant must upload an [Annual Revenues from Patient Care Worksheet](#) in Field 17 if, based on the supporting documentation uploaded in this field:

- The annual revenues are not entirely related to patient care.
- The Annual Net Patient Care Revenues versus non-patient care are not clearly identifiable.
- The supporting documentation does not identify that revenues are clearly attributable to the applicant.
- The parent entity is applying on behalf of multiple subsidiaries.
- The applicant TIN does not match the TIN in the federal income tax return, audited financial statements, or internally-generated financial statements.

The applicant must upload Organizational Structure Documentation in Field 18 if the applicant's TIN does not match TIN in the supporting documentation uploaded in this field.

Field 16

Annual Revenues Adjustments Worksheet

Applicants must complete and upload the [Annual Revenues Adjustments Worksheet](#) if the applicant reports Total Annual Revenues (Field 10) that is **more than 5% greater or 50% less than** the annual revenues on its most recent federal income tax return or financial statement (uploaded in Field 15). The applicant must:

1. Complete and upload Annual Revenues Adjustments Worksheet reporting on acquisitions or dispositions from the date of sale through the Phase 4 application deadline;
2. Include supporting documentation for any adjustments reflected on the worksheet (e.g., internally-generated financial statements, valuation reports that would reflect revenue, and budget-to-actual revenues comparisons); and
3. Ensure that Field 10 Total Annual Revenues equals the adjusted revenues amount on line 4 of the Annual Revenues Adjustments Worksheet.

Field 17

Annual Revenues from Patient Care Worksheet

The applicant must complete and upload an [Annual Revenues from Patient Care Worksheet](#) if the information in the Annual Revenues Documentation (uploaded in Field 15):

- Includes revenues that is not completely and clearly related to patient care.
- Does not clearly identify patient care versus non-patient care revenues.
- Does not clearly identify revenues attributable to the applicant.
- Indicates a complex parent entity applying on behalf of multiple subsidiaries.
- The applicant TIN does not match the TIN in the federal income tax return, audited financial statements, or internally-generated financial statements.

The applicant must ensure that the worksheet:

- Breaks out the proportion of revenues from non-patient and patient care by billing TIN.
- Breaks out the patient care revenues from other revenues such as tuition, prescription sales, etc.
- Equals the total annual revenues reflected in the applicant's federal income tax return, audited financial statements, or internally-generated financial statements, as applicable.
- Includes subsidiaries that are pharmacies or durable medical equipment (DME) suppliers in order to ensure the applicant is accurately reporting non-patient care revenues and expenses.

Field 18

Organizational Structure Documentation

The applicant must upload documentation to clarify the applicant's organizational structure if:

- The applicant TIN does not match the TIN in the supporting documentation uploaded in Field 15 Annual Revenues Documentation.
- The applicant believes their organizational structure or supporting documentation may impact their eligibility for payment.

The applicant must submit supporting documentation to clarify the nature of their organizational structure, including but not limited to:

- Documentation of the legal relationship between the applicant and the federal income tax return, audited financial statements, or internally-generated financial statements uploaded in Field 15.
- CMS change of ownership tie-in notification.
- Purchase or disposition documents.

Supporting Documentation: Operating Revenues and Expenses from Patient Care

Guidelines for Supporting Documentation: For Fields 19 and 20, applicants must upload supporting documents substantiating operating revenues and expenses reported in Fields 13.1 – 13.6 and 14.1 – 14.6, respectively. Examples of supporting documents include internally-generated financial statements or a classified trial balance groupings report.

The applicant must conform to the guidelines for supporting documentation:

- The applicant verifies that all operating expenses and revenues included in the uploaded supporting documentation is attributable to patient care according to [the definition of patient care revenue](#) below.
- Internally-generated financial statements or a classified trial balance groupings report must clearly reconcile themselves to the claimed amounts in the application and include the following:
 - Patient Care Operating Revenues
 - Net patient service revenues (gross charges minus contractual adjustments)
 - Exclude “other operating revenue” and non-operating revenue, such as investment income, joint venture income, etc.
 - Patient Care Operating Expenses:
 - Salaries and benefits
 - Supplies
 - Professional services
 - Administrative
 - Depreciation
 - Interest
 - If support is broken down by individual months within a quarter, applicants must ensure the total is equal to the respective quarterly amount.
- If the applicant is applying on behalf of subsidiaries, the applicant must submit quarterly financial information by TIN:
 - Quarterly net patient revenues and quarterly patient care operating expenses must be clearly identifiable to each individual TIN that is part of the application.
 - Prescription sales revenues must be identified by quarter by TIN.
- Applicants should not include quarterly payroll reports.

Failure to submit the correct supporting documentation may result in HRSA deeming your application ineligible for payment.

Field 19

Supporting Documents for 2020 Q3 and Q4 and 2021 Q1 Operating Revenues and Expenses from Patient Care

Upload supporting documents substantiating operating revenues and expenses reported in Fields 13.4, 13.5, 13.6, 14.4, 14.5, and 14.6 in accordance with the [guidelines for supporting documentation above](#).

Field 20

Supporting Documents for 2019 Q1, Q3, and Q4 Operating Revenues and Expenses from Patient Care

Upload supporting documents substantiating operating revenues and expenses reported in Fields 13.1, 13.2, 13.3, 14.1, 14.2., and 14.3 in accordance with the [guidelines for supporting documentation above](#).

Field 21

Rural Provider Application

Select “Yes” if your organization would like to be considered for an ARP Rural payment.

In order to be considered for an ARP Rural payment, you must list all billing entity TINs that may have provided services to rural patients with Medicare, Medicaid, and/or Children’s Health Insurance Program coverage. HRSA will only review TINs for eligibility that are submitted in the Application Portal. Please see the Federal Office of Rural Health Policy [definition of rural](#) for additional information.

Applicants must also acknowledge the [ARP Rural Terms and Conditions](#) in the event that the applicant receives ARP Rural Payments.

Fields 22-32 intentionally removed

Field 33 to Field 36

Banking Information

Enter the applicant’s banking information necessary to receive an electronic payment.

TIP: HRSA requires entities receiving payments greater than \$100,000 to set up an ACH account. HRSA recommends that applicants sign up for an Automated Clearing House (ACH) account at the same time they submit an application. This will prevent delays in issuing payment once an application has been approved.

Field 37

Terms and Conditions Acknowledgement

Applicants must acknowledge the [Phase 4 Terms and Conditions](#) in the event that the applicant receives funds under this distribution.

Fields 38-48 intentionally removed

Additional Instructions for New 2019 Providers

This section is only relevant for new provider entities, with corresponding new TINs, that began delivering patient care for the first time during the period of January 1, 2019 to December 31, 2019.

Unless otherwise specified below, new 2019 providers should follow the same guidance outlined above for other applicants.

Failure to submit the correct information may result in HRSA deeming your application ineligible for payment.

Fields 13.1-13.6

Operating Revenues from Patient Care

If the applicant began delivering patient care for the first time during the period of January 1, 2019 to March 31, 2019, enter \$0 for Field 13.1. Follow the general instructions above for Fields 13.2, 13.3, 13.4, 13.5, and 13.6.

If the applicant began delivering patient care for the first time during the period of July 1, 2019 to December 31, 2019, enter \$0 for Fields 13.1 and 13.2. Follow the general instructions above for Fields 13.3, 13.4, 13.5, and 13.6.

Fields 14.1-14.6

Operating Expenses from Patient Care

If the applicant began delivering patient care for the first time during the period of January 1, 2019 to December 31, 2019, enter \$0 for Field 14.1. Follow the general instructions above for Fields 14.2, 14.3, 14.4, 14.5, and 14.6.

If the applicant began delivering patient care for the first time during the period of July 1, 2019 to December 31, 2019, enter \$0 for Fields 14.1 and 14.2. Follow the general instructions above for Fields 14.3, 14.4, 14.5, and 14.6.

Field 20

Supporting Documents for 2019 Q1, Q3, and Q4 Operating Revenues and Expenses from Patient Care

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

See above for [Guidelines for Supporting Documentation](#).

Additional Instructions for New 2020 Providers

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

Failure to submit the correct information may result in HRSA deeming your application ineligible for payment.

Field 10

Total Annual Revenues

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

Field 11

Fiscal Year of Revenues

Enter "2020" as the most recent fiscal year.

Fields 13.1-13.6

Operating Revenues from Patient Care

Enter \$0 for Fields 13.1, 13.2, and 13.3.

For Fields 13.4 and 13.5, enter operating revenues from patient care for the portion of time during which the applicant was delivering patient care (e.g., if a provider began delivering patient care on September 1, 2020, include 1 month of operating revenues from patient care in Field 13.4).

Follow the general instructions above for Field 13.6.

Fields 14.1-14.6

Operating Expenses from Patient Care

Enter \$0 for Fields 14.1, 14.2, and 14.3.

For Fields 14.4 and 14.5, enter operating expenses from patient care for the portion of time during which the applicant was delivering patient care (e.g., if a provider began delivering patient care on September 1, 2020, include 1 month of operating expenses from patient care in Field 14.4).

Follow the general instructions above for Field 14.6.

Field 15

Annual Revenues Documentation

Upload a cover letter stating the reason for not including an annual federal tax form (e.g., stating that the applicant is a New 2020 Provider that began delivering patient care for the first time during the period of January 1, 2020 to December 31, 2020).

Field 20

Supporting Documentation for 2019 Q1, Q3, and Q4 Operating Revenues and Expenses from Patient Care

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

See above for [Guidelines for Supporting Documentation](#).

TIPS AND RECOMMENDATIONS

The following recommendations are intended to help applicants avoid common errors.

1. Data Entry Issues:
 - a. Dollar amounts are rounded to the nearest dollar (i.e., no “cents” are shown).
 - b. Check for transposed numbers, excluded digits, or additional digits.
2. Formatting Issues:
 - a. If submitting an Excel file that requires multiple pages, confirm that the submitted copy repeats all row labels and column labels on every page.

DEFINITIONS

“Applicant” means an individual or entity eligible to apply to Phase 4 and/or the ARP Rural Payment distributions.

“Operating revenues from patient care” means revenues that represent amounts received for the delivery of health care services directly to patients. Operating revenues from patient care include:

- Revenues for patient services delivered;
- Prescription sales Revenues derived through the 340B program; and
- Interest and depreciation on building and equipment used in the provision of patient care.

The following are not considered patient care revenues and must be excluded from the reported patient care revenues figures:

- insurance settlements;
- retail, or real estate revenues (exception for nursing and assisted living facilities’ real estate revenues where resident fees are allowable);
- prescription sales revenues (exception when derived through the 340B program);
- grants or tuition;
- contractual adjustments from all third-party payors;
- charity care adjustments;
- bad debt;
- any gains and/or losses on investments;
- prior PRF payments received; and
- other pandemic assistance received, including Rural Health Clinic COVID-19 Testing funds.

“Operating expenses from patient care” means the operating expenses incurred as part of the delivery of care, including:

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

The following are not considered patient care expenses and must be excluded from the reported patient expenses figures:

- Any non-operating expense such as costs incurred on any rental property not used for direct patient care (e.g., nursing and assisted living facilities’ real estate costs where resident costs are allowable),
- Contributions made; and
- Gains and/or losses on investments.

“Q1” refers to January 1 – March 31.

“Q3” refers to July 1 – September 30.

“Q4” refers to October 1 – December 31.

“Rural Provider” refers to an applicant’s billing TIN(s) that operate in or serve patients living in the Federal Office of Rural Health Policy’s definition of a rural area, which includes:

- a. All non-Metro counties.
- b. 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.
- c. 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.
- d. 295 outlying Metropolitan counties with no Urbanized Area population.

“Self-selected provider type” refers to the list of provider types in Field 5 Applicant Type:

- Ancillary Services - Chiropractors
- Ancillary Services – Dental Service Providers
- Ancillary Services – Diagnostics (e.g., independent imaging, radiology, labs)
- Ancillary Services – DME / Suppliers
- Ancillary Services – Eye and Vision Service Providers
- Ancillary Services – Pharmacy
- Ancillary Services – Respiratory, Developmental, Rehabilitative, and Restorative Service Providers (e.g., physical therapy, occupational therapy)
- Ancillary Services – Other Ancillary Service Providers (e.g., speech and language pathologists)
- Emergency Medical Service Providers
- Facilities – Acute Care Hospital
- Facilities – Acute Care Hospital, Academic Medical Center
- Facilities – Acute Care Hospital, Children’s Hospital
- Facilities – Assisted Living Facilities
- Facilities – Hospice Providers
- Facilities – Inpatient Behavioral Health Facilities (e.g., inpatient psychiatric facilities, inpatient substance abuse treatment centers)
- Facilities – Nursing Homes (e.g., skilled nursing facilities)

- Facilities – Residential Treatment Facilities
- Facilities – Other Inpatient Facilities (e.g., inpatient rehabilitation facilities, long-term acute care hospitals, other residential facilities)
- Home and Community – Home Health Agencies
- Home and Community – Home and Community-based Support Providers (e.g., housing services, care navigators, case management)
- Home and Community – Other Services (e.g., foster care, developmental disability services)
- Outpatient and Professional – Ambulatory Surgical Center
- Outpatient and Professional – Behavioral Health Providers (e.g., substance use disorder, counseling, psychiatric services)
- Outpatient and Professional – Federally Qualified Health Center
- Outpatient and Professional – Multi-specialty Practice
- Outpatient and Professional – Pediatrics Practice
- Outpatient and Professional – Primary Care Practice
- Outpatient and Professional – Podiatric Medicine and Surgery Practice
- Outpatient and Professional – Rural Health Clinic
- Outpatient and Professional – Other Outpatient Clinic (e.g., urgent care, dialysis center)
- Outpatient and Professional – Other Single Specialty Practice

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