Provider Relief Fund
Phase 4 General Distribution and American Rescue Plan (ARP) Rural Distribution

Application Tool for Academic Medical Centers, Children's Hospitals, State and County Governments, and Other Providers with Complex Organizational Structures

Health care providers have different tax requirements, financial documentation, and organizational structures which impact the information needed to apply for Phase 4 and ARP Rural payments. The following table can help you identify the financial scenario, instructions, and required documentation needed to complete the application. Additional information may be found in the Application Instructions and via https://www.hrsa.gov/provider-relief/future-payments/phase-4-arp-rural.

Financial Scenario	Required Supporting Documentation
Applicant's **Tax Identification Number (TIN) does not match** TIN on its most recent federal income tax return or financial statement	☐ Upload **Organizational Structure Documentation** (*Field 18)* (see Application Instructions) to explain why the TINs do not match and clarify the relationship between the applicant's TIN and TIN listed in the federal income tax or financial statement uploaded in *Field 15* **Annual Revenues Documentation**. ☐ Use the **Annual Revenues from Patient Care Worksheet** (*Field 17*) to list the applicant's proportion of revenues from patient care and non-patient care. ★ Ensure that the revenues listed for the applicant matches the figures reported in **Total Annual Revenues** (*Field 10*) and **Annual Net Patient Care Revenues** (*Field 12*).
Federal income tax return or financial statement includes **revenues that are not clearly attributable** to the applicant	☐ Use the **Annual Revenues from Patient Care Worksheet** (*Field 17*) to list the proportion of revenues from patient care and non-patient care. ★ Ensure that the revenues listed for the applicant matches the figures reported in **Total Annual Revenues** (*Field 10*) and **Annual Net Patient Care Revenues** (*Field 12*).
Reported revenues are **more than 5% greater than or 50% less than** the amount on the applicant's most recent federal income tax return or financial statement	☐ Use the **Annual Revenues Adjustments Worksheet** (*Field 16*) to clarify the difference between the reported revenues (*Fields 10 and 12*) and what is reported in the federal income tax or financial statement uploaded in **Annual Revenues Documentation** *(Field 15)***.** ☐ Upload in *Field 16* internally-generated financial statements, valuation reports that reflect revenue, and budget-to-actual revenues comparisons. ★ Ensure that the documentation clarifies why reported revenues (*Fields 10 and 12*) varies from what is reported in the federal income tax or financial statement uploaded in **Annual Revenues Documentation** *(Field 15)*.
Annual **revenues are not entirely related to patient care** (e.g., academic medical centers with non-patient care research and tuition revenue)	☐ Use the **Annual Revenues from Patient Care Worksheet** (*Field 17*) to distinguish the proportion of revenues from patient care and non-patient care. ★ Ensure that the revenues listed match the figures reported in **Total Annual Revenues** (*Field 10*) and **Annual Net Patient Care Revenues** (*Field 12*).
Parent entity is **applying on behalf of multiple subsidiaries**	☐ Use the **Annual Revenues from Patient Care Worksheet** (*Field 17*) to list the proportion of revenues from patient care and non-patient care for all TINs included in the application. ★ Ensure that the revenues listed match the figures reported in **Total Annual Revenues** (*Field 10*) and **Annual Net Patient Care Revenues** (*Field 12*).
Provider is **not required to file federal income taxes** (e.g., state and county government entities)	☐ Upload in **Annual Revenues Documentation** (*Field 15)* (1) the entity's most recent audited financial statements (or management-prepared financial statements), and (2) statement explaining why entity is not required to file federal income tax.

Provider Support Line at (866) 569-3522, for TTY dial 711.
Hours of operation are 8 a.m. to 10 p.m. CT, Monday through Friday.