April 25, 2020

ILLINOIS HEALTH AND HOSPITAL ASSOCIATION
MEMORANDUM

TO: Chief Financial Officers, Member Hospitals and Health Systems
Other Finance Staff

FROM: Cassie Yarbrough, Director, Medicare Policy

SUBJECT: CARES Act General Distribution Portal User Guide

On April 24, the US Department of Health and Human Services (HHS) began distributing the remaining $20 billion of the general distribution fund from the CARES Act provider relief fund. The April 24 distribution went to providers for whom the Centers for Medicare & Medicaid Services (CMS) had adequate cost report data.

All providers, regardless of whether they received money on April 24, must submit their revenue information to HHS through the General Distribution Portal in order to receive and/or verify the payments they receive from the general distribution fund. HHS has published a user guide for providers, outlining the process of requesting or confirming additional funds.

The user guide states that HHS is asking providers to supply information from IRS tax filings and to supply estimates of lost revenues in March and April of 2020. In order to complete the application in the General Distribution Portal, providers will need to have the following information:

- Taxpayer Identification Number (TIN) of the facilities that have received prior provider relief fund payments;
- TINs of subsidiary organizations that have received prior provider relief funds but do not file separate tax forms (i.e., subsidiary organizations that are accounted for in the parent organization’s tax filing);
- Amount of payments received;
- Relief fund payment transaction numbers/check numbers; and
- A copy of your most recently filed tax forms.

HHS provides the following table regarding the information from a provider’s most recently filed tax forms that would be necessary for completing the General Distribution Portal application:
### Federal Tax Classification

<table>
<thead>
<tr>
<th>Federal Tax Classification</th>
<th>Provide</th>
<th>From</th>
<th>On IRS Form</th>
<th>Upload IRS Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sole Proprietor/Disregarded Entity (LLC)</td>
<td>Gross receipts or Sales</td>
<td>Box 1</td>
<td>1040, Schedule C</td>
<td>1040 and Schedule C</td>
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<tr>
<td>C Corporation</td>
<td>Gross receipts or Sales</td>
<td>Box 1a</td>
<td>1120</td>
<td>1120</td>
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<tr>
<td>S Corporation</td>
<td>Gross receipts or Sales</td>
<td>Box 1a</td>
<td>1120-S</td>
<td>1120-S</td>
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<tr>
<td>Partnership</td>
<td>Gross receipts or Sales</td>
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<td>1065</td>
<td>1065</td>
</tr>
<tr>
<td>Trust</td>
<td>Gross receipts or Sales</td>
<td>Box 1</td>
<td>1041, Schedule C</td>
<td>1041 and Schedule C</td>
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<tr>
<td>Tax-Exempt Organization</td>
<td>Program Service Revenue</td>
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<td>990</td>
<td>990</td>
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</tbody>
</table>

For more information, visit the [CARES Act Provider Relief Fund website](https://www.caresact.gov) or call the CARES Provider Relief line at 1-866-569-3522.

If you have any questions or comments, please contact Cassie Yarbrough, director of Medicare Policy, at 630-276-5516 or [cyarbrough@team-iha.org](mailto:cyarbrough@team-iha.org).