

April 25, 2020

**ILLINOIS HEALTH AND HOSPITAL ASSOCIATION
M E M O R A N D U M**

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) that has 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	Provide	From	On IRS Form	Upload IRS Form
Sole Proprietor/Disregarded Entity (LLC)	Gross receipts or Sales	Box 1	1040, Schedule C	1040 and Schedule C
C Corporation	Gross receipts or Sales	Box 1a	1120	1120
S Corporation	Gross receipts or Sales	Box 1a	1120-S	1120-S
Partnership	Gross receipts or Sales	Box 1a	1065	1065
Trust	Gross receipts or Sales	Box 1	1041, Schedule C	1041 and Schedule C
Tax-Exempt Organization	Program Service Revenue	Box 9	990	990

For more information, visit the CARES Act Provider Relief Fund website or call the CARES Provider Relief line at 1-866-569-3522. As a reminder, providers must attest to receiving both the first and second tranches of CARES Act funds. The attestation portal can be found [here](#).

If you have any questions or comments, please [contact IHA](#).

