

PRF Reporting Requirements Available; Reporting System Availability Delayed Until 2021

The Department of Health and Human Services (HHS) has finally released detailed [reporting requirements](#) for Provider Relief Fund (PRF) payments, while also advising that the availability of its reporting system—previously stated as opening no later than October 1, 2020—will be delayed until an unspecified date in early 2021.

Regardless of the delay, providers who received more than \$10,000 in PRF payments now have access to guidance outlining the categories of data elements they must submit for the 2019 and 2020 calendar years as part of the reporting process. Information submitted will be used by HHS to determine whether a recipient properly used their PRF payment(s) consistent with the terms and conditions associated with such payments.

At a high level, PRF recipients will be required to report to HHS on the following data elements:

- **Demographic Information** – Each recipient will submit demographic information including its Tax Identification Number (TIN), Social Security Number (SSN), or Employer Identification Number (EIN) (depending on the recipient's entity type), as well as its fiscal-year end date and federal tax classification.
- **Expenses Attributable to Coronavirus** – For the 2020 calendar year only, recipients must report all expenses attributable to the coronavirus that are not reimbursed by other sources. Note that recipients who received \$500,000 or more in PRF payments will have heightened reporting requirements in specified sub-categories. Reporting entities that expended \$750,000 or more in aggregate federal financial assistance, including PRF payments and other federal financial assistance (which we assume includes assistance from the Paycheck Protection Program) will be subject to single audit requirements.
- **Lost Revenues Attributable to Coronavirus** – Recipients will be required to provide revenue and expense information for HHS to calculate lost revenues attributable to coronavirus, represented as a negative change in year-over-year net operating income, net of those calendar year 2020 health care related expenses attributable to the coronavirus (as provided in the paragraph immediately above).
- **Non-financial Data (per quarter)** – Recipients will be required to provide certain non-financial data for each quarter, including facility, staffing and patient care metrics, change in ownership information, and whether the reporting entity is subject to single audit requirements in 2020.

HHS has given no indication that the delay of the availability of its reporting system until 2021 will extend reporting deadlines of February 15, 2021, and July 31, 2021, set forth in its first [Post-Payment Notice of Reporting Requirements](#). HHS does plan to offer a future question and answer session via webinar and issue FAQs to aid in the reporting process.

Our Chambliss team continues to monitor health care developments and other legal impacts of the COVID-19 pandemic. Please contact [Courtney Keehan](#), [Jed Roebuck](#), or your relationship attorney if you have questions or need additional information.

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