The Provider Relief Fund

List of Key Documents and Resources

PRF Website: https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/index.html

HHS <u>FAQ</u> (sub-regulatory guidance) PRF Phase 3 Terms & Conditions

HRSA PRF Guidance Document on Allowable Expenses

Summary Reporting Requirements (for recipients of \$10,000 or more from the PRF)

Statutes

Relevant excerpts are included with the course materials.

CARES Act (Mar. 27, 2020)

PPP and Health Care Enhancement Act (Apr. 24, 2020)

Consolidated Appropriations Act, 2021 (Dec. 27, 2020)

Other Resources

CDC Dataset on Provider Relief Fund

IRS FAQ on Taxation of Provider Relief Payments

HHS Press Release on Phase 3 Distributions

OIG Announcement on Audit of CARES Act PRF Funds

Additional relevant guidance will be posted as an Addendum to the 2020 Compliance Supplement, which is available here.