

October 2020

Provider Relief Fund (PRF) reporting requirements

What doctors of optometry need to know

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Paycheck Protection Program (PPP) and Health Care Enhancement Act appropriated funds to reimburse eligible healthcare providers for healthcare-related expenses or lost revenues attributable to the coronavirus. These funds were distributed through the CARES Act Provider Relief Fund (PRF) program. All recipients of PRF payments are required to comply with certain reporting requirements issued by the U.S. Department of Health and Human Services (HHS). The American Optometric Association has recommended since the initiation of this funding that doctors of optometry keep track of their spending and document anything they pay for using Provider Relief Funds.

For recipients of payments more than \$10,000

If you received PRF payments exceeding \$10,000, you must report certain information including the intent for and use of funds, as well as data elements including demographics, expenses attributable to coronavirus not reimbursed by other sources, lost revenues attributable to coronavirus and additional non-financial data.

If you do not spend PRF funds in full by the end of calendar year 2020, you will have an additional six months in which to use remaining amounts toward expenses attributable to coronavirus but not reimbursed by other sources, or to apply toward lost revenues in an amount not to exceed the 2019 net gain.

Key dates

Doctors of optometry should take note of these key dates related to PRF Reporting:

- Jan. 15, 2021: Reporting system opens for providers.
- Feb. 15, 2021: First reporting deadline for all providers on use of funds.
- July 31, 2021: Final reporting deadline for providers who did not fully expend PRF funds prior to Dec. 31, 2020.

What will I need to report?

Lost revenues:

- Revenue/net charges from patient care.
- Revenue by patient care payor mix.

Expenses attributable to coronavirus:

- General and administrative (G&A) expenses.
- Healthcare-related expenses.

*For recipients of over \$500,000 in aggregate PRF payments, providers must provide a further expense breakdown that includes:

- Mortgage/rent.
- Personnel.
- Utilities.
- Supplies.
- Equipment.
- Other high-level expense categories.

Basic organization information:

- Taxpayer Identification Number.
- National Provider Identifier (optional).
- Fiscal year end date.
- Federal tax classification.

Other assistance received in 2020:

- Paycheck Protection Program.
- FEMA CARES Act.
- CARES Act testing.
- Local/State/Tribal Government assistance.
- Business insurance.
- Other assistance.

Non-financial information:

- Employees.
- Patients.
- Facility.

To read full details on the Post-Payment Reporting Requirements click [here](#).

For additional details from the U.S. Department of Health and Human Services, visit hhs.gov/coronavirus/cares-act-provider-relief-fund/reporting-auditing/index.html