

#1 FAQ: I got a check from the state but I don't remember what the program name was or the amount. How can I get this information?

Answer: The contact person you identified in your application will receive an e-mail with your application registration number for each award that you received that will include the name of the program. You can also look up your name on the GOFERR interactive map for award information at <https://www.goferr.nh.gov/welcome>.

#2 FAQ: What will happen if I do not submit a report?

Answer: The State will not be able to verify that the actual information justifies the award and will have to seek to recoup the full amount of the award.

#3 FAQ: My business received more than one award, how many reports do I have to submit?

Answer: You must submit a separate, complete report for each award, even though the information may be the same for each.

#4 FAQ: What is the due date for my final report?

Answer: Different programs have different final reporting deadlines for recipients. The Table below lists the funds, sub-programs, reporting due dates and the agency or entity that you will report to. (Organized alphabetically by Fund/Program name) If the program that you received an award from is not listed in this Table, then it most likely did not have a final reporting requirement because the awards were not based on projections, or required reporting before payment. A link to the reporting portal if available, or contact, is listed under Agency or entity. The reporting portal to the GOERR templates will be added here as soon as it is available. The name of which template your program needs to complete is listed. The reporting requirement for non-state state agencies that received awards in order to make sub-awards, as well as a contact for the awardees of those entities is also listed. If your award is from an agency or entity other than GOFERR, please send questions to the contact listed.

| Program Names | DATE REQUIRED | AGENCY |
|--|------------------|---|
| Access to Justice Funds <ul style="list-style-type: none"> • Judicial Council Programs (Public Defenders and Brighter Futures (CASA)) | January 15, 2021 | Judicial Council sarah.blodgett@jc.nh.gov |
| Childcare Recovery and Stabilization Program (CCRSP) and Emergency Childcare Program (ECCP) | January 15, 2021 | DHHS CCCAS and CCRSP - Dianne Chase at ECCP@dhhs.nh.gov NHEYYP - Dianne Chase at NHEYYP@dhhs.nh.gov |

| Program Names | DATE REQUIRED | AGENCY |
|--|---|---|
| Connecting New Hampshire - Emergency Broadband Expansion Program | December 15, 2020 | Office of Strategic Initiatives lisa.cota-robles@osi.nh.gov |
| Domestic and Sexual Violence Relief Program | January 30, 2021 | DHHS Michael.Donati@dhhs.nh.gov |
| Economy Restart Fund COVID-19 Chamber Partnership Program | January 5, 2021 | BEA lori.harnois@livefree.nh.gov |
| Equity Response Team Program NH COVID-19 Community Support T1 | January 31, 2021 | GOFERR Revenue loss/Expense Report |
| NH COVID-19 Community Support T2 | January 31, 2021 | GOFERR Expanded or New Program Report |
| Food Bank Grant | January 15, 2021 | GOFERR Expanded or New Program Report |
| General Assistance & Preservation (GAP) Fund | January 31, 2021 | GOFERR Revenue loss/Expense Report |
| Healthcare Provider Relief Fund: <ul style="list-style-type: none"> • Round 1 Loan Conversions – providers and Hospitals • Round 2 (supplemental application and LTC) and Round 3 Grants –Standard Providers and Long Term Care • Hospitals – Grants Round 2 announced June 30, 2020 and Grants Round 3 announced Sept. 2020 | January 30, 2021 January 30, 2021 January 30, 2021 GOFERR Revenue loss/Expense Report | |
| Higher Education COVID-19 Response Fund <ul style="list-style-type: none"> • Community College System of New Hampshire (CCSNH) Tuition Assistance Program • Public Higher Education System Relief Program – CCSNH • Public Higher Education System Relief Program – USNH + amendment • Safer Scholars - COVID-19 Campus Modification Program | December 15, 2020 January 15, 2021 January 15, 2021 January 15, 2021 GOFERR Expanded or New Program Report GOFERR Expanded or New Program Report GOFERR Expanded or New Program Report GOFERR Expanded or New Program Report | |
| Housing Relief Fund –CAP’s | December 30, 2020 | DHHS Melissa.L.Hatfield@dhhs.nh.gov |

| Program Names | DATE REQUIRED | AGENCY |
|--|---|--|
| Inter-City Transportation Program | January 15, 2021 | DOT Michael.G.Pouliot@dot.nh.gov |
| Internet Crimes Against Children Taskforce Grant | January 15, 2021 | DOJ Thomas.Kaempfer@doj.nh.gov |
| Invest in the Future Fund <ul style="list-style-type: none"> • Governor's Youth Council Prog. • Empowering Youth Program • Special Ed Provider Grants • Educational Enrichment Prog. • ESL & Remote Learning | January 15, 2021 January 15, 2021 January 15, 2021 January 15, 2021 January 15, 2021 | GOFERR Expanded or New Program Report DHHS Dianne.R.Chase@dhhs.nh.gov DOE Larissa.N.Petersen@doe.nh.gov DOE Larissa.N.Petersen@doe.nh.gov DOE Larissa.N.Petersen@doe.nh.gov |
| Live Venue Relief Program | January 31, 2021 | GOFERR Revenue loss/Expense Report |
| Main Street Relief Fund 1.0 and 2.0 | April 15, 2021 | DRA MSRF@dra.nh.gov |
| Mental Health and Substance Use Disorder (SUD) Support and Relief Fund For Adults <ul style="list-style-type: none"> • Granite Way - Recovery Friendly Workplace and Nonprofit SUD-Related Sub-awards • Health Strategies of NH • Respite Care Services • Recovery Housing • Public Health Networks, and Harm Reduction Services • Additional Substance Use Disorder (SUD) Associated Programs – rental assistance | January 15, 2021 January 15, 2021 January 15, 2021 December 30, 2020 December 30, 2020 December 30, 2020 | GW to GOFERR Expanded or New Program Report Sub-awardees to GW susan.howland@graniteuw.org HS to GOFERR Expanded or New Program Report Sub-awardees to HS sue@endowmentforhealth.org DHHS Shannon.Y.Quinn@dhhs.nh.gov DHHS Shannon.Y.Quinn@dhhs.nh.gov DHHS Neil.W.Twitchell@dhhs.nh.gov DHHS Melissa.L.Hatfield@dhhs.nh.gov |

| Program Names | DATE REQUIRED | AGENCY |
|---|--|---|
| Nonprofit Emergency Relief Fund (NERF) Nonprofit Emergency Relief Fund Nonprofit Emergency Relief Fund T2 | January 30, 2021 January 30, 2021 | GOFERR Revenue loss/Expense Report GOFERR Expanded or New Program Report |
| Supplemental Public School Relief Fund (SPSRF) <ul style="list-style-type: none"> • \$200 per student Supplemental Public School Support • Emergency Supplemental Public School Support (SPSRF #2) | No report January 15, 2021 | DOE DOE Larissa.N.Petersen@doe.nh.gov |
| Safer Spaces – COVID-19 Shelter Modification Program | January 15, 2021 | NHHFA to GOFERR Expanded or New Program Report Sub-awardees to NHHFA rdapice@nhhfa.org |
| Self Employed Livelihood Fund (SELF) | April 15, 2021 | DRA SELF@dra.nh.gov |
| Snowmobile Clubs Grants | January 31, 2021 | GOFERR Revenue loss/Expense Report |
| Veterans COVID-19 Relief and Support Fund <ul style="list-style-type: none"> • SWAM -Veterans Homeless and Substance Use Disorder Support and Relief Program • Traditional Veterans Services Support Program and Veteran Service Organizations (VSO) Support Program • NH Charities for Veterans | January 15, 2021 January 31, 2021 January 31, 2021 | SWAM to GOFERR Expanded or New Program Report Sub-awardees to SWAM Kristyn Van Ostern at kvo@brookhollowadvisory.com GOFERR Revenue loss/Expense Report GOFERR Revenue loss/Expense Report |
| Virtual Learning Academy Charter School (VLACS) Program | January 15, 2021 | DOE Larissa.N.Petersen@doe.nh.gov |
| Volunteers COVID-19 Response Program Volunteer NH | January 15, 2021 | Volunteer NH to GOFERR Expanded or New Program Report Sub-awardees to VNH Lesley@volunteernh.org |

#5 FAQ: The NERF program lists both template names. Which do I complete?

Answer: Most NERF recipients must complete the “Revenue loss/Expense Report. However,

some NERF recipients also received funding to expand or offer new programming to fill needs created by COVID-19. Those recipients had to complete a “long form”(i.e more than 4 page) grant agreement. If your grant agreement is more than 4 pages, you must complete the “Expanded or New Programs Report”.

#6 FAQ: Can I get an extension on submitting the report?

Answer: No, due to our reporting and close out requirements to the federal government, we will not be able to grant extensions. Even if you obtain an extension on filing your taxes, your reporting for these awards will still be due on the date indicated.

#7 FAQ: How do I submit the report?

Answer: It will depend on which program:

1. For programs that must report to GOFERR: There is a reporting template for revenue loss/expense grants and a separate report for grants that required providing expanded or new programs that you will need to access by going to the portal which will be added here as soon as possible. You will complete the report online. You must hit “SUBMIT” in order to submit it. Mailed reports will not be accepted and will be returned with a request that you submit it electronically. It is recommended that you print a copy of the report for your own records before hitting “SUBMIT”.
2. For programs that must report to the Department of Revenue Administration: The DRA will published instructions and the reporting form on March 1, 2021. **The link for the DRA portal is <https://gtc.revenue.nh.gov/CAR/>.**
3. For programs administered by a different State Agency, such as DHHS, Education, or the NHHFA: As each agency develops instructions they will be added here, with links.
4. For programs administered directly by a non-state agency entity such as Swimming with a Mission, Granite United Way, Volunteer NH or Health Strategies, you will report to the entity that made the award to you.

#8 FAQ: Can I save the report and finish it later or must I do it all at one time?

Answer: For GOFERR reports, you can save your work, and make changes or corrections as you go, until you click the “SUBMIT” button. It is highly recommended to SAVE often by scrolling to the bottom of the page and clicking the “SAVE: button. There is also a “timing out” feature that will log you off the reporting portal if you are inactive for more than 15 minutes. You will receive a prompt to “SAVE” before you are logged off, but if no response is received, your data will be lost and you will be logged off. Once you have submitted the report, you cannot go back and change that report. If you discover that you made an error after submitting, you will have to complete the entire form again, and submit it a second time. If GOFERR receives more than one report from you for each award, we will assume the one that is submitted last in time is the correct one.

#9 FAQ: What will I need in order to submit the report for my business?

Answer: You will need the following:

- Application registration number;

- State Vendor Number (GOFERR only – not DRA);
- Federal Taxpayer Identification Number and type;
- Principal NH office address;
- Primary and alternate contact information;
- Actual calendar year 2019 total gross receipts;
- Actual calendar year 2020 total gross receipts;
- All COVID-19 assistance – grants and/or loans – received or expected to be received from all sources, since March 1, 2020 (e.g., the initial round of MSRF, GAP Fund, Healthcare, Childcare, Paycheck Protection Program, and Emergency Injury Disaster Loan/advance amounts);
- Any documents that you want GOFERR to consider regarding why your projections were different than your actual reported losses or expenses.

For DRA reports for Main Street Relief Fund (MSRF)1.0 or 2.0 or Self Employed Livelihood Fund (SELF) you will **not** need your state vendor number.

#10 FAQ: How do I know what the term and conditions of my award where?

Answer: The terms and conditions for some programs were incorporated into the application that you signed electronically which became the grant agreement. They are posted online on the GOFERR website under each program. For example, the “GAP” program terms are at <https://www.goferr.nh.gov/sites/g/files/ehbemt366/files/inline-documents/2020-09/gap-fund-agreement.pdf>. Alternatively, if you had to sign and return a paper grant agreement, the terms and conditions are in that document.

#11 FAQ: My business did better than I anticipated when I filled out the application. Will I have to pay back the award?

Answer: To be clear, the State does not want or intend to penalize success. For that reason and in accordance with CARES Act and related guidance, the State will recoup grant awards, in whole or in part, only in the following instances:

- If the sum of 2020 revenue plus the value of awarded state/federal COVID relief funds exceeds a recipient’s 2019 revenue, the State will recoup the difference.
- If there is fraud, intentional misrepresentation of projected losses, or a failure to submit all required final reporting, the State will recoup the full award amount.

#12 FAQ: We are a non-profit and received an award from the NERF program or other lost revenue support program. Our projections for our losses for the award were not based on total income or gross receipts for our entire entity for the calendar year. Comparison of our total 2019 income or gross receipts and total 2020 income or gross receipts will not accurately show our loss due to COVID-19. We were told we would have an opportunity to demonstrate that in the final report. How do we do that?

Answer: Step 3 in the reporting template invites and allows awardees to submit documentation of any further information you want GOFERR to consider that explains why the reported actual income, receipts, revenue or COVID-19 related expenditures in this report are different than the projections that the award was based on. You should submit a summary of your explanation and supporting documents. You may submit multiple documents.

#13 FAQ: We are a non-profit and received an award from the NERF program or other lost revenue support program. In 2020, we received one or more gifts required to be held in a restricted endowment or other restricted fund. As a result, comparison of our total 2019 income or gross receipts and total 2020 income or gross receipts will not accurately show our loss due to COVID-19. We were told we would have an opportunity to demonstrate that in the final report. How do we do that?

Answer: Step 3 in the reporting template invites and allows awardees to submit documentation of any further information you want GOFERR to consider that explains why the reported actual income, receipts, revenue or COVID-19 related expenditures in this report are different than the projections that the award was based on. You should submit a summary of your explanation and supporting documents. You may submit multiple documents.

#14 FAQ: Can my business receive additional money if the report shows I had more losses than I projected in my application?

Answer: No, the State has allocated all of the CARES Act CRF funds that were the source of these awards. If there are any future funds available from future federal action, they will be subject to different terms and will require different processes.

#15 FAQ: Do I have to report this award as income on my state and federal taxes?

Answer: Yes. The IRS has issued guidance stating that these awards should be reported as income. See <https://www.irs.gov/newsroom/cares-act-coronavirus-relief-fund-frequently-asked-questions>.

#16 FAQ: My business received an award from MSRF 1.0, MSRF 2.0, SELF, GAP or the Healthcare System Relief Fund but the business has been sold prior to December 30, 2020. What impact does the sale have on the reporting and recoupment obligation in the award?

Answer: In general, the reporting and recoupment obligation are subject to the same legal principles as other legal obligations of the business and depend on the type of business and how the sale is structured. You will need to seek legal advice from your own legal counsel if you have further questions in this regard. This is general information and not a statement of position. The State makes no waivers and reserves all rights with respect to any of its claims and defenses in regard to any particular circumstances, however, the following general principles should apply:

1. Business A, a sole proprietor (does business in own name or dba only) sells the assets of the

business (including any dba name) to Business B (sole proprietor or business entity).

Result: Business A remains responsible for the reporting and recoupment on the award, if any. The sale of the assets will reflect inclusion of the benefit of the award, therefore the purchase price of the sale of the assets must be included in the 2020 business revenue reported.

2. Business C, a legal entity (partnership, LLC, S Corp, PLLC or corporation) sells all assets, but not the legal entity, to Business D (sole proprietor or legal entity). Business C then dissolves the entity.

Result: Business C remains responsible for the reporting and recoupment on the award, if any. The sale of the assets, will reflect inclusion of the benefit of the award, therefore the purchase price of the sale of the assets must be included in the 2020 business revenue reported.

3. Business E, a legal entity (partnership, LLC, S Corp PLLC or corporation) sells the legal entity to Business F. Business F either continues business as the Business E legal entity, or absorbs the Business E into another Business F, and dissolves Business E.

Result: The responsibility for the reporting and recoupment is a legal obligation of Business E that passes to Business F when the sale is completed. Business F must complete the reporting and is responsible for recoupment, if any.

#17 FAQ: My business received an award from MSRF 1.0, MSRF 2.0, SELF, GAP or the Healthcare System Relief Fund but the business has been permanently closed and ceased operation prior to December 30, 2020. What impact does the closure have on the reporting and recoupment obligation in the award?

Answer: The sole proprietor, self-employed individual or legal business entity remains responsible for the reporting and recoupment on the award, if any. However the report would only cover income from the business that received the award, not subsequent employment.

#18 FAQ: How do I return my award to the state if I determine I no longer need the money?

Answer: For MSRF 1.0, MSRF 2.0 or SELF awards can be returned by sending a check payable to “State of NH” to Department of Revenue Administration, Taxpayer Services, PO Box 3306, Concord, NH, 03302-3306 along with a brief letter explaining the reason the grant is returned.

For all other programs for which you received an award from GOFERR, you may return an award by sending a check payable to “New Hampshire State Treasury” to GOFERR, 1 Eagle Square, Concord, NH, 03301. Please include the following information on the check: Name of entity that received the award, the program the award was issued in (example: Emergency Healthcare System Relief Fund) and your State Vendor number.

If you received an award from a program administered by a different state agency than GOFERR or a private entity, please ask the contact listed in the Table in Question #4 how to return the award.

19 FAQ: We received a sub-award to run an expanded or new program, or provide

services to address COVID-19 related needs. We understand that the sub-award funds can be used to cover the cost of the federal single audit, if required, however that will not occur until sometime in 2021. Our final report to GOFERR is due in January 2021. How do we account for the funds for the audit if they have not been spent yet when the report is due?

Answer: Unless you have a federally approved audit cost recovery rate, you should obtain an estimate from the accounting firm that you intend to use to perform the required audit. If this award is the only grant that your entity received that triggers the federal single audit requirement you may claim 100% of the estimated audit cost as a direct expense in your final report and retain that amount to cover the cost. If your entity has received multiple grants that also are subject to the federal single audit requirement you may claim in your final report for this award a pro rata share of the estimated cost of the audit in the final report, and retain that amount. (Example: GOFERR CRF funds sub-award \$100,000., other grants and awards with federal money, \$900,000., Total federal money received in 2020, \$1 million. Audit cost estimate \$5,000. You may claim 10% of the total audit cost estimate as a direct cost against this grant). If you have a federally approved audit cost recovery rate, it can be applied in the final report.

#20 FAQ: What definitions apply to the terms used in the questions in the report and these FAQs?

Answer: The following definitions apply to all reporting:

“Lost revenue” for purposes of the GOFERR revenue loss template Question #18 is defined as income, revenue or receipts from New Hampshire business operations that was reasonably anticipated during the 2020 year, but did not occur between 3/1/20 – 12/30/20 and must be due to COVID-19. Lost revenue can be experienced in a variety of ways including, but not limited to, the loss of: sales, services performed, fundraising opportunities, charitable contributions, or charitable events. This amount must be calculated using the formula in **FAQ #24**. A number greater than zero indicates no lost revenue and must be entered as zero. A negative number indicates the amount of loss and should be entered without any symbol or minus designation.

“Unanticipated expenses” are defined, for the purpose of this report, as expenses incurred that were not anticipated and are directly due to COVID-19 **between 3/1/20 – 12/30/20**. Examples of “unanticipated expenses” may include, but are not limited to: personal protective equipment, extra or extraordinary cleaning services, cleaning supplies, and special equipment to facilitate social distancing. Examples of expenses that do not qualify as unanticipated are regular payroll, rent and utilities.

“Gross receipts” is defined as the total amount the GOFERR fund recipient received from all sources for New Hampshire based operations, excluding all COVID assistance received for New Hampshire based operations, during the applicable calendar year without subtracting any costs or expenses.

“Revenue recognition” an entity’s revenue-earning activities involve delivering or producing goods, rendering services, or other activities that constitute its ongoing major or central operations, and revenues are considered to have been earned when the entity has substantially accomplished what it must do to be entitled to the benefits represented by the revenues

“Permanently closed” A business that is closed and will not reopen has permanently closed. However, if a business is closed due to COVID-19 but will reopen, it has not permanently closed.

“Calendar Year” means January 1 to December 31.

“Fiscal Year” means a full twelve month period that a business uses for all tax and reporting purposes that begins and ends on any dates other than January 1 to December 31.

ACRONYMS

“CARES” is defined as Coronavirus Aid, Relief, and Economic Security (CARES) Act.

“CRF” is defined as the Coronavirus Relief Fund (CRF) established by the CARES Act, H.R. 748, Section 5001 on March 27, 2020.

“DHHS” is defined as the New Hampshire Department of Health and Human Services.

“DMAVS” is defined as the New Hampshire Department of Military and Veterans Services.

“DOE” is defined as the New Hampshire Department of Education.

“DOJ” is defined as the New Hampshire Department of Justice.

“DOT” is defined as the New Hampshire Department of Transportation.

“DRA” is defined as the New Hampshire Department of Revenue.

“GAP” is defined as the General Assistance and Preservation Fund.

“GOFERR” is defined as the Governor’s Office for Emergency Relief and Recovery.

“IRS” is defined as the Internal Revenue Service.

“MSRF” is defined as the Main Street Relief Fund.

“NERF” is defined as the Nonprofit Emergency Relief Fund.

“NHHFA” is defined as the New Hampshire Housing Finance Authority.

“SELF” is defined as the Self Employed Livelihood Fund.

“SPSRF” is defined as the Supplemental Public School Relief Fund.

“SWAM” is defined as Swimming with a Mission.

#21 FAQ: I have heard there was new federal legislation extending the deadline for CRF funds to be used by states. Does that extend the time I have to complete my grant

or the report deadline?

Answer: Unfortunately, legislative changes made by Congress related to the Coronavirus Relief Fund will have no effect on the deadlines included in current GOFERR funding. The vast majority of grant recipients will have expended their funds by December 30, 2020 consistent with the requirements of their contract. Given the late signing of the new relief bill and the need to be fair to all grant recipients, the deadlines and reporting obligations contained within current GOFERR contracts must remain the same.

#21 FAQ: I can't login to the portal because it will not allow me to create an account or password?

Answer: You must be using current version of Mozilla Firefox or Google Chrome. And, ensure you are following password requirements when creating your password. Your password must be at least 10 characters long (and no more than 12) and must include numbers, uppercase and lowercase letters, and at least one of these special characters: !@\$%^&()_+={ }[]\|;:'.?/~><.

#22 FAQ: The report will not save, seems to be missing drop-down boxes or menus and I cannot submit it?

Answer: Awardees are not using a compatible browser. They must use Google Chrome or the most current version of Mozilla Firefox. Old versions of Firefox have known issues and cannot be used. You may need to update your browser.

#23 FAQ: Who do I contact for questions or further assistance?

Answer: To submit questions or request further assistance email details to GOFERR.Reporting@goferr.nh.gov.

#24 FAQ: I received a grant or grants for my organization's lost revenue. My revenues were higher than expected. How do I determine if and how much my business must pay back to the state as required by federal government?

Answer: As noted in FAQ #11: If the sum of 2020 revenue plus the value of awarded state/federal COVID relief funds exceeds a recipient's 2019 revenue, the Federal government requires the State to recoup the difference.

GOFERR and DRA cannot provide tax advice or answer questions before the reports are received about how the formula will apply to a specific entity's calculation. However if your business was an awardee under a lost revenue program, please utilize the formula below to help determine if any funds must be returned to the State¹:

¹ This formula only applies to grantees that received grants for revenue loss. If your program allowed awards to be based on both revenue loss and allowable COVID expenses, expenses will be considered after applying the formula. Repayment of sub-awards to deliver new or expanded programs cannot be subject to a formula. Instead, they will be reviewed based on an evaluation of whether the program objectives were completed. A small number of recipients may have received both a revenue loss award and a sub-award to provide a new or expanded programs which have resulted in an unanticipated increase in revenue. This small group will not be able to use the formula to determine if recoupment applies. [See FAQ #27]

Formula:

$$A + B - C = E$$

$$E - 2019 \text{ Revenue} = F$$

- If “F” is less than or equal to 0, no amount must be repaid.
- If “F” is greater than 0, the calculated amount must be repaid.

Definitions:

(A) 2020 Revenue: Revenue must exclude all COVID-19 assistance received from 2020 revenue, including the grant being reported on.

(B) Total Amount of All COVID-19 Assistance: Total all COVID-19 assistance originally received, including the full amount of each grant, direct payment, advance payment, and/or loan, regardless of whether any portion can later be subtracted as provided in paragraph C. This includes COVID-19 Assistance that may have been repaid, or will be repaid in the future.

Please note: Self-Employed Livelihood Fund (SELF) recipients must include the total amount of all COVID-19 unemployment benefits they received through December 31, 2020, including all extended federal benefits. Other types of businesses are not required to include unemployment benefits that their employees received.

(C) Total Amount of COVID-19 Assistance Repaid and/or Required to be Repaid: Insert any COVID-19 assistance that meets one or both of the following criteria:

- Assistance that was repaid on or before December 31, 2020.* Only the amount that was repaid on or before December 31, 2020 can be subtracted.
- Assistance that must be repaid².* Only subtract the amount that is required to be repaid. Any amount of a loan or grant that is forgivable, even if forgiveness has not yet occurred, should not be subtracted.

Please note: A Paycheck Protection Program (PPP) loan cannot be subtracted as it is fully forgivable, unless forgiveness has been formally denied or it has been repaid. An Economic Injury Disaster Loan (EIDL) is generally not forgivable, except if an advance payment of up to \$10,000 was received. If an advance was received that can be forgiven, that amount cannot be subtracted. However, the balance that must be repaid can be subtracted.

The determination under this formula remains subject to audit and further investigation. No formula can be provided regarding what may trigger audit review for fraud and intentional misrepresentation. The State reserves the right to require full recoupment, regardless of the formula, if review and audit determines that the award was based on fraud or intentional misrepresentation or failure to submit required reports.

² An Awardee will need to submit adequate supporting documentation for PPP, EIDL, or any other federal support that must be repaid. Adequate supporting documentation consists of the assistance documentation with the terms and conditions of repayment and dollar amount, proof of repayment by cancelled check or electronic equivalent, or final forgiveness denial is required to be submitted with the report for any amount that should be subtracted.

#25 FAQ: Should I include my Paycheck Protection Program (PPP) under: “Total Amount of COVID-19 Assistance Repaid and/or Required to be Repaid?” What about an Economic Injury Disaster Loan (EIDL)?

Answer: A Paycheck Protection Program (PPP) loan cannot be subtracted as it is fully forgivable, unless forgiveness has been formally denied or it has been repaid. An Economic Injury Disaster Loan (EIDL) is generally not forgivable, except if an advance payment of up to \$10,000 was received. If an advance was received that can be forgiven, that amount cannot be subtracted. However, the balance that must be repaid can be subtracted.

An Awardee will need to submit adequate supporting documentation for PPP, EIDL, or any other federal support that must be repaid. Adequate supporting documentation consists of the assistance documentation with the terms and conditions of repayment and dollar amount, proof of repayment by cancelled check or electronic equivalent, or final forgiveness denial is required to be submitted with the report for any amount that should be subtracted in Paragraph C in the formula described in FAQ #24.

#26 FAQ: What types of COVID-19 assistance must I include in my report?

Answer: A non-exclusive list of the state and federal COVID-19 assistance funding that needs to be reported includes, but is not limited to the following:

| STATE programs | FEDERAL programs |
|---|--|
| NH Agriculture Covid-19 Relief Program | Paycheck Protection Program (PPP) |
| Health Care System Relief Fund | Economic Injury Disaster Loans |
| NH General Assistance & Preservation Fund | Small Business Administration Loans |
| Main Street Relief Fund 1.0 and 2.0 | Medicare or Medicaid Advance payments |
| Municipal & County Payments | Provider Relief payments |
| NH Self Employed Livelihood Fund | Public Health & Social Services Emergency Fund |
| NH Child Care Recovery & Stabilization | Nursing Home Incentive Programs |
| NH Nonprofit Emergency Relief Fund | |
| NH Veterans Relief Support Fund | |
| NH Snowmobile Club Relief Fund | |
| Equity grants | |
| Mental Health and Substance Abuse Grants | |
| Invest in the Future Education Grants | |
| ESSR funding | |
| Unemployment Compensation (SELF only) | |

#27 FAQ: My projections for revenue losses or expenses from regular operations were accurate, however because my organization agreed to stand up a new program or to expand and existing program to respond to the effects of COVID-19, we have more revenue than anticipated. Will we have to pay back the revenue loss award?

Answer: The state does not want to penalize Recipients that may have received both a revenue loss award and a sub-award to provide a new or expanded programs which have resulted in an unanticipated increase in revenue. For awards that report to GOFERR, an explanation of why the

sub-award revenue should be excluded should be submitted in the GOFERR reporting template, STEP 3 “Optional: Submit documentation for any further information you want GOFERR to consider that explains why the reported actual income, receipts, revenue or COVID-19 related expenditures in this report are different than the projections that the award was based on.” For awards that must report to DRA, sub-award revenue would have to be raised as an issue on appeal. These recipients will also not be able to calculate the amount of an award for revenue loss that may need to be returned based on the formula.

#28 FAQ: When will recoupment notices based on reporting go out?

Answer: GOFERR's goal is to continue supporting the needs of those receiving funding and seeks to limit recoupment requirements to the minimums required under federal law. GOFERR plans to make this process move as swiftly as possible given our goal to limit recoupments, but exact timelines are not yet possible to specify.

#29 FAQ: How can I reclaim any taxes paid due to the award on my 2020 tax returns if I have to pay recoupment in 2021?

Answer: Recipients will need to obtain advice from their accountant or tax advisor on how any adjustments in tax reporting due to recoupment will need to be managed as GOFERR cannot provide tax advice.