



## COVID-19 FAQ

***7. Regarding the CARES Act Round 2 funding, can a municipality or local government apply for this since they do not have a tax return? They do have a Comprehensive Annual Financial Report (CAFR). Are they able to submit the CAFR in lieu of the tax return or 990 form?***

Date Added: 04/29/20

Answer: According to the [HHS General Distribution Portal FAQs](#), for a municipal entity that does not file a federal income return, the applying entity should select "Tax-Exempt Organization" in the dropdown menu for "Federal Tax Classification" and then use Net Patient Revenues from its most recent audited annual financial statements as a substitute for "Program Services Revenue." The most recent audited annual financial statement (such as "CAFR") can then be used as a substitute for the Form 990.