

# PPP Not-for-Profit Documentation List

## PAYROLL

- Payroll Registers**
  - 2019
  - Q1 2020, if available
- Forms 941 or 944 and Form 940**
  - 2019 – Q1, Q2, Q3 and Q4
  - 2020 – Q1, if available
- List of 2019 employees with annual gross pay exceeding \$100,000 – include name and gross pay**
- Employee count by month, for 2019 and 2020**
  - Include hours worked per week for part time employees
- Gross wages and names for any employee(s) with a principal residence outside of the US**
- Listing of 2019 organization paid retirement benefits, by month**
  - Do not include employee paid portion
- Listing of 2019 organization paid health insurance, by month**
  - Do not include employee paid portion

## EXPENSES

- Expected rent to be incurred during the 8 weeks following loan disbursement**
- Expected interest on debt to be incurred during the 8 weeks following loan disbursement**
  - Broken down separately by mortgage interest and other interest on debt
- Expected payroll costs to be incurred during the 8 weeks following loan disbursement**
- Expected utilities to be incurred during the 8 weeks following loan disbursement**

## MISC. ITEMS

- IRS Determination Letter designating organization as 501(c)(3), 501(c)(19), or Tribal business**
- Board approval to pursue loan**
- Support verifying authorized signor-ex: Board minutes, operating agreement, etc.**
- Most recent filed organizational tax return**
- Most recent income statement and balance sheet**

## SPECIAL CIRCUMSTANCES

- If the organization was not in operation for all of 2019, additional documentation will be required to support dates of operation and expenses.**
- If the organization received an Economic Injury Disaster Loan/Economic Injury Grant between 1/31/20 and the date of the PPP loan application, there are implications to consider during loan calculation.**
- If refundable tax credits are received for qualified sick and family leave paid under sections 7001 & 7003 of the Families First Coronavirus Response Act, those wages are not included in loan forgiveness.**