

PPP Supporting Documentation Requirements: This is intended to serve as a reference guide to assist with the various documentation you will be required to provide as part of the PPP application process to support your Payroll Costs, Revenue Reduction (part of PPP 2nd Draw requirements) and Entity Type. This document is organized by Entity Type.

Corporation

• Payroll documents

- At least one of the following (in priority order)
 - 2019 or 2020 940 Employers FUTA Tax Return, and/or
 - 2019 or 2020 W3 Transmittal Wage & Tax Statement, and/or
 - All 4 2019 or 2020 Quarterly 941 Tax Reports and State Quarterly Wage Unemployment Insurance Tax reporting forms
- Payroll reports that show:
 - 2019 or 2020 Employer contributions for health insurance (including employer contribution to HSA)
 - 2019 or 2020 Employer contributions to retirement benefits (including 401k plans, Simple IRAs, SEP IRAs)
 - *(If applicable)* List of employees (w/salaries) with total compensation > \$100,000
 - *(If applicable)* List of employees (w/salaries) with total compensation whose principal residence is outside the U.S.
 - *(If applicable)* If seasonal business, total payroll costs for any 12-week period between 2/15/2019 to 2/15/2020
- If the borrower uses a professional employment organization (PEO) they will need to provide one of the following:
 - a relationship letter from the PEO
 - the co-employment agreement between the PEO and borrower
 - The borrower's payroll report provided by the PEO for 2019 or 2020

• Revenue Reduction documents

- At least one of the following (in priority order)
 - 2019 & 2020 Business Tax Return, and/or
 - Quarterly Financial Statement for 2019 & 2020 (the borrower's quarterly selection shall remain the same for both years), and/or
 - Bank Statements from 2019 & 2020

• Entity documents

- Formation Documents filed with SOS
- Name changes (if applicable)

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- **Payroll documents**
 - At least one of the following (in priority order)
 - 2019 or 2020 940 Employers FUTA Tax Return, and/or
 - 2019 or 2020 W3 Transmittal Wage & Tax Statement, and/or
 - All 4 2019 or 2020 Quarterly 941 Tax Reports and State Quarterly Wage Unemployment Insurance Tax reporting forms
 - Payroll reports that show:
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 - If the borrower uses a professional employment organization (PEO) they will need to provide one of the following:
 - a relationship letter from the PEO
 - the co-employment agreement between the PEO and borrower
 - The borrower's payroll report provided by the PEO for 2019 or 2020
- **Revenue Reduction documents**
 - At least one of the following (in priority order)
 - 2019 & 2020 Business Tax Return, and/or
 - Quarterly Financial Statement for 2019 & 2020 (the borrower's quarterly selection shall remain the same for both years), and/or
 - Bank Statements from 2019 & 2020
- **Entity documents**
 - Formation Documents filed with SOS
 - Name changes (if applicable)

Limited Partnership

- **Payroll documents**
 - At least one of the following (in priority order)
 - 2019 or 2020 940 Employers FUTA Tax Return, and/or
 - 2019 or 2020 W3 Transmittal Wage & Tax Statement, and/or
 - All 4 2019 or 2020 Quarterly 941 Tax Reports and State Quarterly Wage Unemployment Insurance Tax reporting forms

- Payroll reports that show:
 - 2019 or 2020 Employer contributions for health insurance (including employer contribution to HSA)
 - 2019 or 2020 Employer contributions to retirement benefits (including 401k plans, Simple IRAs, SEP IRAs)
 - *(If applicable)* List of employees (w/salaries) with total compensation > \$100,000
 - *(If applicable)* List of employees (w/salaries) with total compensation whose principal residence is outside the U.S.
 - *(If applicable)* If seasonal business, total payroll costs for any 12-week period between 2/15/2019 to 2/15/2020
- If the borrower uses a professional employment organization (PEO) they will need to provide one of the following:
 - a relationship letter from the PEO
 - the co-employment agreement between the PEO and borrower
 - The borrower's payroll report provided by the PEO for 2019 or 2020
- **Revenue Reduction documents**
 - At least one of the following (in priority order)
 - 2019 & 2020 Business Tax Return, and/or
 - Quarterly Financial Statement for 2019 & 2020 (the borrower's quarterly selection shall remain the same for both years), and/or
 - Bank Statements from 2019 & 2020
- **Entity documents**
 - Formation Documents filed with SOS
 - Name changes (if applicable)

Non-Profits

- **Payroll documents**
 - At least one of the following (in priority order)
 - 2019 or 2020 940 Employers FUTA Tax Return, and/or
 - 2019 or 2020 W3 Transmittal Wage & Tax Statement, and/or
 - All 4 2019 or 2020 Quarterly 941 Tax Reports and State Quarterly Wage Unemployment Insurance Tax reporting forms
 - Payroll reports that show:
 - 2019 or 2020 Employer contributions for health insurance (including employer contribution to HSA)
 - 2019 or 2020 Employer contributions to retirement benefits (including 401k plans, Simple IRAs, SEP IRAs)
 - *(If applicable)* List of employees (w/salaries) with total compensation > \$100,000

- *(If applicable)* List of employees (w/salaries) with total compensation whose principal residence is outside the U.S.
 - *(If applicable)* If seasonal business, total payroll costs for any 12-week period between 2/15/2019 to 2/15/2020
 - If the borrower uses a professional employment organization (PEO) they will need to provide one of the following:
 - a relationship letter from the PEO
 - the co-employment agreement between the PEO and borrower
 - The borrower's payroll report provided by the PEO for 2019 or 2020
- **Revenue Reduction documents**
 - At least one of the following (in priority order)
 - 2019 & 2020 Business Tax Return
 - Quarterly Financial Statement for 2019 & 2020 (the borrower's quarterly selection shall remain the same for both years), and/or
 - Bank Statements from 2019 & 2020
- **Entity documents**
 - IRS Determination Letter for non-profit status

Sole Proprietor / Independent Contractor

- **Payroll documents**
 - 2019 or 2020 Personal Tax Return
 - At least one of the following (in priority order)
 - 2019 or 2020 IRS Form 1099-Misc, and/or
 - Invoice, and/or
 - Bank Statement, and/or
 - Book of record that establishes that the applicant is self-employed
 - At least one of the following (in priority order)
 - 2020 Invoice, and/or
 - Bank Statement, and/or
 - Book of record to establish the applicant was in operation on or around February 15, 2020.
- **Revenue Reduction documents**
 - At least one of the following (in priority order)
 - 2019 & 2020 Personal Tax Return, and/or
 - Quarterly Income Statement for 2019 & 2020 (the borrower's quarterly selection shall remain the same for both years), and/or
 - Bank Statements from 2019 & 2020