

FOR SELF-EMPLOYED AND SOLE PROPRIETORS WITHOUT W-2 EMPLOYEES

- 1) 3508 Schedule A. *NOTE: This is not required if filing 3508 EZ.*
- 2) 3508 or 3508 EZ PPP Loan Forgiveness Application Form.
- 3) 3508 PPP Borrower Demographic Form (Optional)
- 4) Provide a bank statement or other evidence of any EIDL advance received.
- 5) Additional Supporting Documents
 - a. Cancelled checks or evidence of transfers from business to personal account to support the payment of 3508 Form Line 1 payroll costs to the owner.
 - b. Loan history or amortization statement showing interest payments made on eligible business mortgage loans during the covered period. Include evidence that the obligation existed prior to 2/15/20.
 - c. Copies of eligible business lease agreement(s) on real or personal property along with receipts or cancelled checks for any eligible payments made during the covered period.
 - d. Copy of eligible business utility bills paid during the covered period along with cancelled checks or bank statements evidencing payment was made during the covered period. Include evidence that the service agreement existed prior to 2/15/20.

FOR BUSINESSES WITH W-2 EMPLOYEES

- 1) 3508 Schedule A and Schedule A Worksheet (or the equivalent from a third party payroll provider). *NOTE: This is not required if filing form 3508 EZ.*
- 2) 3508 or 3508 EZ PPP Loan Forgiveness Application Form.

DOCUMENTS TO SUPPORT PAYROLL PAYMENTS:

Include all that apply for the covered period or the alternative covered period.

- Third party payroll provider reports
- Bank statements showing payroll payments
- Payroll tax forms (941)
- Unemployment insurance tax filings
- Receipts or cancelled checks for any employer contributions to employee health insurance and retirement plans made during the covered period.

DOCUMENTS TO SUPPORT REFERENCE PERIOD FTE CALCULATIONS:

Include documentation showing the number of FTEs (40 hours/week) per month on the payroll during the selected reference period of either 2/15/19 -6/30/19, or 1/01/20 – 02/29/20, or for seasonal employers, any 12 week period between 5/01/19 and 09/15/19. The reference period used must be the same as that listed on Schedule A, line 11.

- Payroll tax forms for the reference period (941)
- Unemployment insurance tax filings for the reference period
- Provide a document showing your conversion calculation from gross employees to FTEs during the reference period using one of the two allowable methods.

3) DOCUMENTS TO SUPPORT NON-PAYROLL EXPENSES:

- Loan histories or amortization schedules showing interest payments on eligible business mortgage loans during the covered period. Include evidence that the obligation was incurred before 2/15/20.

- Copy of current business lease agreement(s) along with receipts or cancelled checks for any eligible lease payments made during the covered period.
 - Copy of eligible business utility bills paid during the covered period along with cancelled checks or bank statements evidencing payment was made during the covered period. Include evidence that the service agreement existed prior to 2/15/20.
- 4) 3508 Borrower Demographic Form (optional)
 - 5) Copy of bank statement or other evidence of any EIDL advance received.