

This PDF document presents the information and questions currently expected to be included in the CERTS quarterly report (report), which will be made available to Grantees through the on-line CERTS portal after December 31, 2021.

The purpose of this PDF document is to allow Grantees to familiarize themselves with the expected reporting requirements, and to allow Grantees to submit questions to Treasury about the report before it goes live in the CERTS portal after December 31, 2021. Grantees may submit questions about completing this report to CERTS@treasury.gov.

To the extent that questions relate to CERTS program obligations and requirements, Treasury encourages Grantees to review their Grant Agreement and check the Frequently Asked Questions (FAQ) and guidance on the CERTS homepage on Treasury.gov before submitting questions.

Treasury may make changes or clarifications to the report based on Grantee questions, and prior to December 31, 2021 Treasury expects to publish a new FAQ document to address the most common issues raised by Grantees.

OMB Control Number: 1505-0273

PRA Burden Statement

The information collected in this application will be used by the U.S. Government to process requests for financial support. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB. The estimated burden associated with this collection of information is 1.5 hours per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency, and Records, U.S. Department of the Treasury, 1500 Pennsylvania

Section 1: Verification of Grantee Information

(Grantee Validation of Information that will be Presented to the Grantee by the System)

Please review the following information to verify that it is correct.

Official Grantee Name	<i>Grantee Name</i>
CERTS Number	<i>Grantee's CERTS Number</i>
Initial Payment Amount	\$\$\$
Amount Withheld from Initial Payment to Repay Debts to Government *	\$\$\$
Second Payment Amount	\$\$\$
Amount Withheld from Second Payment to Repay Debts to Government *	\$\$\$
Net Amount Paid to Grantee	\$\$\$
<p>* If the amount entered for this line on is more than "0," then the Grantee had a portion of its grant payment reduced or withheld through an offset process to collect delinquent debts owed to the Federal Government or a State Government. This process did not change the official amount of the grant award, but it did reduce the amount of the payment(s) sent to the Grantee. See Question #17 of the CERTS FAQ for more information.</p>	

Please use this text box to correct any information above that is inaccurate. Please clearly indicate what field is incorrect, provide the correct information, and explain why you think the information needs correction. Treasury will review proposed corrections and will accept them at Treasury's discretion.

Text box for Grantee to enter corrections to Grantee information

Section 2: Total Funds Used On or Before December 31, 2021
(Grantee to Enter One Total Number)

Out of the \$*[system will show amount paid to Grantee]* paid to the Grantee, please enter the total amount of funds that were used or spent for program purposes on or before December 31, 2021. Amounts spent for program purposes are any and all transactions representing an eligible use of funds under Sections 1 through 3 of the Grant Agreement, including funds spent by the Grantee for operating expenses, funds transferred to any subsidiary that used the funds for operating expenses, and funds paid to reimburse a subsidiary or affiliate for payroll costs or eligible services rendered.

Numeric box for Grantee to enter amount spent on or before December 31, 2021

Note: Amounts simply transferred to an account of a subsidiary or affiliate, but not yet expended by the subsidiary or affiliate for program purposes, should not be included in the amount entered. However, amounts paid to a subsidiary or affiliate as compensation for their actual payroll costs, or for eligible services or goods rendered to the Grantee, are considered to have been expended for program purposes and should be included in the amount entered.

Based on the amount Treasury paid to you, and the amount you spent for program purposes on or before December 31, 2021, you had \$*[system will calculate difference between net amount paid and amount Grantee entered above]* of grant funds remaining on January 1, 2022.

Section 3: Organizational Use of Funds

(Interactive Table for Grantee to Enter Names of Any Subsidiaries or Affiliates that Received Funds)

The CERTS grant agreement allows the Grantee to use funds for its own eligible operating expenses, or for eligible operating expenses related to certain activities of subsidiaries and affiliates. In this section, you must identify any subsidiaries or affiliates to whom the Grantee transferred or paid funds.

The following terms are defined in the CERTS Grant Agreement.

- The **Grantee** is the corporate entity that signed the CERTS Grant Agreement.
- There are two types of subsidiaries. A **Covered Subsidiary** of the Grantee is an entity controlled by the Grantee and whose items of income or deduction, if any, are reflected in the tax returns of the Grantee, including any entity that is disregarded from the Grantee for Federal income tax purposes. An **Independent Subsidiary** of the Grantee is an entity that is controlled by the Grantee but files its own Federal tax returns or whose income or deductions, if any, are reflected in the Federal tax return of a company other than the Grantee.
- An **Affiliate** of the Grantee (for purposes of CERTS) includes the Grantee's parent company and a corporate entity that is under a parent company's common control with the Grantee.

To ensure compliance with the grant agreement, the Grantee (insert name and TIN) must enter into the table below the name and TIN of any Covered Subsidiary, Independent Subsidiary, or Affiliate in its corporate family that used or received any CERTS funds under the following circumstances:

- **Grantee Transferred Funds to Subsidiary:** provide the name and TIN of any subsidiary to whom the Grantee transferred funds for use by the subsidiary for the subsidiary's own eligible operating expenses, such as the subsidiary's own payroll or operations and maintenance expenses.
- **Grantee Pays or Reimburses Subsidiary or Affiliate for Payroll Costs:** provide the name and TIN of any subsidiary or affiliate to whom the Grantee paid or reimbursed funds for payroll costs related to employees of the subsidiary or affiliate that performed necessary operating functions for the Grantee.
- **Grantee Paid Funds to Subsidiary or Affiliate for Services Rendered:** provide the name and TIN of any subsidiary or affiliate to whom the Grantee paid funds for the acquisition of services or goods sold by the subsidiary or affiliate to the Grantee under ordinary course terms.

Later in this report you will be required to enter the amount of funds transferred or paid to each subsidiary or affiliate. In the table below, simply provide the name and TIN of each subsidiary and affiliate that received any funds. Enter the name and TIN of a subsidiary or affiliate only once in the table, even if it received multiple types of transfers or payments.

If you are a Grantee that is a stand-alone company that does not have any subsidiaries or affiliates, or if you are a Grantee that did not transfer or pay any funds to any subsidiary or affiliate, please check this box *[box check]* and move to the next section without entering anything into the table below.

Interactive table for Grantee to enter names and TINs of subsidiaries and affiliates receiving funds from the Grantee

ENTITY	ENTITY TIN
<i>Subsidiary / Affiliate 1</i>	<i>TIN</i>
<i>Subsidiary / Affiliate 2</i>	<i>TIN</i>
<i>+ Button to add rows to table for additional names</i>	

Section 4: Detail on Use of Funds

(Interactive Table for Grantee to Enter Amounts for Each Eligible Use Category)

Under the CERTS statute, there are seven categories of eligible operating expenses.

1. Employee Payroll
2. Independent Contractor Payroll
3. Sole Proprietor Payroll
4. Repayment of Debt Accrued to Maintain Payroll During the Pandemic
5. Services and Equipment to Protect Workers and Customers from COVID-19
6. Operations and Maintenance of Existing Facilities and Equipment
7. Restored Compensation of Lost Pay and Benefits for Rehired Employees

In the table below, for each of the seven eligible categories, you must enter the amount of funds spent by the Grantee itself for its own eligible operating expenses on or before December 31, 2021, and the amount of funds transferred to, paid to, or used by each subsidiary and affiliate you identified in Section 3 “Organizational Use of Funds,” on or before December 31, 2021.

Please make sure you do not “double count” any amounts by entering the same dollars under both the Grantee and a subsidiary or affiliate. To be clear, if the Grantee transferred or paid funds to a subsidiary or affiliate, those funds should be reported by the name of the subsidiary or affiliate and should not be reported by the name of the Grantee. Amounts listed for the Grantee should include only operating expenses that did not involve a payment or transfer to a subsidiary or affiliate.

Further, amounts simply transferred to an account of a subsidiary or affiliate, but not yet expended by the subsidiary or affiliate for program purposes by December 31, 2021, should not be included in any amounts entered, since the funds were not spent. However, amounts paid as compensation to a subsidiary or affiliate for its actual payroll costs or for services or goods rendered to the Grantee are considered to have been expended for program purposes and should be included in the amounts entered.

If the Grantee or a subsidiary or affiliate does not have expenditures related to a particular category or column, you may leave the field blank or enter “0.”

The grand total for all amounts in the table should equal \$*[system will insert Grantee’s answer to the first question on amount spent on or before Dec 31]*, which you entered in response to the first question in Section 1 “Funds Used On or Before December 31, 2021.”

Interactive table for Grantee to enter amounts for eligible spending categories by the Grantee and any subsidiaries and affiliates receiving funds. Table will be pre-populated with the names of any subsidiaries and affiliates identified by the Grantee in Section 2 “Organizational Use of Funds.” If the Grantee has no subsidiaries or affiliates, or indicated it did not transfer or pay any funds to any subsidiary or affiliate, table will show only one row for the Grantee.

Entity	Employee Payroll	Independent Contractor Payroll	Sole Proprietor Payroll	Debt Accrued for Payroll	COVID-19 Protection	Operations & Maintenance	Restored Compensation	TOTAL
Grantee								Calculated Sum
Subsidiary								Calculated Sum
Affiliate								Calculated Sum
Etc. as needed								Calculated Sum
TOTAL	Calculated Sum	Calculated Sum	Calculated Sum	Calculated Sum	Calculated Sum	Calculated Sum	Calculated Sum	Calculated Sum

Based on the information you entered in the table above, payroll costs represent [system calculated percent] % of the total amount spent through December 31, 2021.

Section 5: Recalls & Rehires Certification

The CERTS statute provides that, 30 days after a Grantee first receives funds from Treasury, a Grantee must recall or rehire any employees laid off, furloughed, or terminated after March 27, 2020, to the extent warranted by increased service levels. More information on this requirement is available here: <https://home.treasury.gov/system/files/136/CERTS-Employee-Recall-and-Rehire-Information.pdf>

This recall or rehire provision does not apply to employees terminated for cause, or to seasonal employees that were terminated after the season.

Under the terms of the CERTS Grant Agreement, this recall and rehire provision applies to the Grantee, Covered Subsidiaries of the Grantee (if any), and Independent Subsidiaries of the Grantee that received CERTS funds from the Grantee (if any). Please remember the definitions for these terms included in the previous section:

- The **Grantee** is the corporate entity that signed the CERTS Grant Agreement.
- A **Covered Subsidiary** of the Grantee is an entity controlled by the Grantee whose income or deductions, if any, are reflected in the tax returns of the Grantee, including any entity that is disregarded from the Grantee for Federal income tax purposes.
- An **Independent Subsidiary** of the Grantee is an entity controlled by the Grantee but files its own Federal tax return or whose income or deductions, if any, are reflected in the Federal tax return of a company other than the Grantee. (Independent Subsidiaries that did not receive CERTS funds from the Grantee are NOT subject to this recall and rehire certification; only Independent Subsidiaries that received CERTS funds from the Grantee are subject to this certification).

An authorized company official must certify the Grantee's recall and rehire activities, consistent with the CERTS Act. Therefore, please select one of the three certification options below that matches your recall and rehire activities. In making your selection and certification, remember that your certification covers the Grantee, all Covered Subsidiaries of the Grantee (if any), and any Independent Subsidiaries of the Grantee that received CERTS funds from the Grantee (if any).

1. My company did not involuntarily terminate or furlough employees after March 27, 2020. [*check box*]
2. My company deemed that its service levels did not warrant the recall of any employees involuntarily terminated or furloughed after March 27, 2020. [*check box*]
3. My company deemed that its service levels warranted the recall of some or all the employees it involuntarily terminated or furloughed. [*check box*]

Note that only one of the three check boxes can be selected by the system.

Below are two additional questions that will be shown ONLY by Grantees that certified to option 3.

Please enter the total number of U.S.-based employees re-hired after signing the Grant Agreement.

Numeric box for Grantee to enter number of employees

Please enter the total number of U.S.-based employees to whom recall notices were issued after signing the Grant Agreement but who decided not to return to work.

Numeric box for Grantee to enter number of employees

Section 6: Other Certifications

An authorized company official must certify compliance with the statements in this Section. Certify your compliance by selecting the “YES” option next to a statement. If you cannot certify your compliance with any of the statements in this section, you may select the “NO” option next to the relevant statement, and Treasury will contact you to for additional facts and information.

Some of these certification statements make reference to the Grantee, Covered Subsidiaries of the Grantee (if any), Independent Subsidiaries of the Grantee (if any), and Affiliates of the Grantee (if any). Once again, please remember the definitions of these terms from previous sections:

- The **Grantee** is the corporate entity that signed the CERTS Grant Agreement.
- A **Covered Subsidiary** of the Grantee is an entity controlled by the Grantee whose items of income or deduction, if any, are reflected in the tax returns of the Grantee, including any entity that is disregarded from the Grantee for Federal income tax purposes.
- An **Independent Subsidiary** of the Grantee is an entity that is controlled by the Grantee but files its own Federal tax returns or whose income or deductions, if any, are reflected in the Federal tax return of a company other than the Grantee. (Only Independent Subsidiaries that received CERTS funds from the Grantee may be subject to a certification below. Independent Subsidiaries that did not receive CERTS funds from the Grantee are NOT subject to any certifications.)
- An **Affiliate** of the Grantee includes the Grantee’s parent company and a corporate entity that is under a parent company’s common control with the Grantee. (Only Affiliates that received CERTS funds from the Grantee may be subject to a certification below. Affiliates that did not receive CERTS funds from the Grantee are NOT subject to any certifications.)

Please read each statement carefully before making your certification.

1. **Only Eligible Use of Funds:** I certify that all CERTS funds were used for eligible purposes only and were NOT used for ineligible expenses including, but not limited to, capital expenditures, any Federal payroll taxes, compensation to any individual in excess of annual rate of \$100,000, any bonuses, and raises above the rate of inflation. [YES / NO Selection]
2. **Adherence to Grant Agreement.** I certify that the Grantee has been in compliance with the terms and conditions of the Grant Agreement from the effective date of the Grant Agreement (the date of Treasury’s signature on the Grant Agreement) through and including December 31, 2021. [YES / NO Selection]

3. Prohibited Practices: I certify that neither the Grantee nor any Covered Subsidiaries, Independent Subsidiaries that received any funds from the Grantee, or Affiliates that received funds for payroll costs imposed any involuntary terminations or furloughs or imposed a reduction in the rate of pay of salary and wages or in benefits in violation of paragraphs 9 and 10 of the Grant Agreement. [YES / NO Selection]

Certification 4 will be presented ONLY to Grantees that reported using funds for the restoration of lost pay and benefits to employees that had been previously furloughed.

4. Restored Pay (Offset): I certify that, in using CERTS funds to compensate returning employees for lost pay and benefits during the COVID-19 pandemic, the Grantee or its Covered Subsidiary, as applicable, offset the compensation provided to the returning employees for lost pay and benefits by (1) any amounts Grantee or its Covered Subsidiary paid the employee furlough pay, severance pay, or separation pay as a result of the layoff, furlough, or termination of the employee or any failure to hire the employee for seasonal employment during calendar year 2020, and (2) any amounts the employee received from unemployment insurance. [YES / NO Selection]

Certification 5 will be presented ONLY to Grantees that reported transferring funds to Affiliates.

5. Compliance by Affiliates that Received Funds: I certify that each Affiliate of the Grantee that has received funds as payment or reimbursement for its payroll costs in support of the Grantee has agreed with the Grantee that the Affiliate will (a) comply with the provisions of paragraphs 9 through 11 of the Grant Agreement with respect to employees whose payroll costs were covered using the funds, (b) provide the Grantee with the information necessary to complete the Grantee's quarterly reports to Treasury, (c) maintain records as required by the Grant Agreement, and (d) provide the Grantee with such other information as necessary for the Grantee to comply with the terms of the Grant Agreement. [YES / NO Selection]

Certification 6 will be presented ONLY to Grantees that reported less than 60% of their eligible expenditures were for payroll costs.

6. Priority Use of Funds for Payroll. Based on the amounts you entered for the different categories of eligible expenses, the Grantee and its subsidiaries used less than 60 percent of the funds on payroll costs. In accordance with paragraph 6 of the Grant Agreement, you may use less than 60 percent of funds for payroll costs if you certify to the following statement. I certify that, after making any adjustments required for retirement or voluntary employee separation, the Grantee and its Covered Subsidiaries:

- Have rehired, or offered to rehire, any nonseasonal employee on the payroll on January 1, 2020, that was laid off, furloughed, or terminated after March 27, 2020, at no less than 100 percent of the employee's previous salary; and
- Have re-established, at no less than 100 percent of the previous salary, the salary of any employee that was first laid off, furloughed, or terminated after March 27, 2020, and subsequently rehired at a reduced salary before the date on which the Grantee first receives Funds from Treasury under this Grant Agreement; and

- Are staffed at a level of full-time equivalent, seasonal employees, on a monthly basis, that is equal to or greater than the level at which the Grantee and its Covered Subsidiaries were staffed with full-time equivalent, seasonal employees on a monthly basis during calendar year 2019; and
- Have offered priority in rehiring to any seasonal employee that was laid off, furloughed, terminated, or not offered rehire in calendar year 2020, as the Grantee achieves staffing that is equal to greater than the level of fulltime equivalent, seasonal employees, on a monthly basis during calendar year 2019; and
- Have offered no less than 100 percent of previous salary to any seasonal employee (a) that is rehired after being laid off, furloughed, terminated, or not offered rehire in calendar year 2020, or (b) that was subject to a reduction in salary before the date on which the Grantee first receives Funds from Treasury under this Grant Agreement; and
- Will fully pay, until all CERTS funds have been expended, all Payroll Costs associated with any seasonal and nonseasonal employees described in this certification. [YES / NO Selection]

Section 7: Changes in Control, Bankruptcy, and Legal Actions
(Grantees Answer YES or NO Questions About Corporate Events)

To ensure compliance with the Grant Agreement, Treasury needs current information on the ownership and control of the Grantee, and current information on whether the Grantee is involved in any new criminal cases or certain civil lawsuits. Any change in ownership or control, and certain new legal actions, involving the Grantee after entering into the Grant Agreement could affect or change the official corporate entity or entities that are subject to the terms of the Grant Agreement. In addition, Treasury needs to know if the Grantee or any subsidiaries or affiliates of the Grantee have become a debtor in a bankruptcy proceeding after the Grantee entered into the Grant Agreement and received funds, which could affect the terms and conditions of the Grant Agreement.

Therefore, please answer the following three questions by selecting “YES” or “NO.” The first two questions apply to the Grantee, and the third question applies not only to the Grantee but also to any subsidiaries or affiliates of the Grantee.

If you select the “YES” option, you must provide additional information to explain each event that has occurred since signing the Grant Agreement. If you select the “NO” option indicating no event has occurred, you do not need to provide any additional information.

Change in Control: Since entering into the Grant Agreement, has the Grantee engaged in, or entered into an agreement to engage in, a merger transaction or a transaction involving the sale or transfer of all or substantially all of its assets to another company? [*YES / NO Selection*]

If “YES,” please briefly describe the change and whether it has or will result in a name change to the corporate entity that is party to the Grant Agreement. Treasury may contact you to request additional information and documentation.

If “YES,” text box for grantee to describe the change in control

Criminal or Civil Legal Actions: Since entering into the Grant Agreement, has any Federal or State government agency filed or resolved: (a) any criminal case or (b) a civil lawsuit based on allegations of false statements, fraud, or other untruthfulness against the Grantee or any owner or Executive Employee of the Grantee?

If “YES,” please briefly describe the status of the relevant criminal and/or civil proceedings and upload any relevant indictment, criminal information, plea agreement, civil complaint, settlement agreement, consent decree, or similar document. Treasury may contact you to request additional information and documentation. [*YES / NO Selection*]

If “YES,” text box for grantee to describe the bankruptcy proceeding

If “YES,” upload button for grantee to upload associated documents

Bankruptcy: Has the Grantee or any subsidiary or affiliate of the Grantee become a debtor in a proceeding filed under the United States Bankruptcy Code, whether the bankruptcy proceeding is voluntary or involuntary? [*YES / NO Selection*]

If “YES,” please briefly describe the status of the bankruptcy proceeding and explain whether the proceeding is voluntary or involuntary. Treasury may contact you to request additional information and documentation.

If “YES,” text box for grantee to describe the bankruptcy proceeding

Section 8: Feedback

Responses in this section will be used to evaluate the overall effectiveness of the CERTS program and *will not be used to evaluate the Grantee's compliance with the program's legal requirements*. Treasury values feedback from Grantees.

Please complete the following two feedback questions by selecting answers from the dropdown menus.

Overall, how effective was the CERTS program in helping the Grantee's organization to restore services reduced due to COVID-19, including, where applicable, covering payroll and operational expenses?

Dropdown menu options:

- *No Response*
- *Very Ineffective*
- *Ineffective*
- *Effective*
- *Very Effective*

How was the Grantee organization's overall experience using the CERTS on-line portal?

Dropdown menu options:

- *No Response*
- *Very Ineffective*
- *Ineffective*
- *Effective*
- *Very Effective*

Using your pre-pandemic levels of annual service activity in 2019 as the baseline, what was the peak level of transportation service activity that your company achieved in Q3/Q4 of calendar year 2021?

Dropdown menu options:

- *Less than 50% of the 2019 baseline level*
- *Between 50% and 75% of the 2019 baseline level*
- *Between 75% and 100% of the 2019 baseline level*
- *Above 2019 levels*
- *Significantly above 2019 levels*

Please use the space below to provide any other feedback or comments to Treasury about the CERTS program and your experience as a Grantee.

Text box for Grantee to enter any other feedback

Section 9: Certified Submission
(Authorized Official Signs Report)

Please enter the name, title, and email address of the authorized company official who is certifying the submission of this report, and who has authority to make the representations below on behalf of the Grantee

Text boxes to enter authorized company official information

Name
Title
Email

I certify, in my capacity as an authorized company official of the Grantee, that the data, documents, and other information submitted with this certification are true and correct and do not contain any materially false, fictitious, or fraudulent statement, nor any concealment or omission of any material fact. I make these certifications after reasonable inquiry of people and records available to the Grantee. I acknowledge that a materially false, fictitious, or fraudulent statement (or concealment or omission of material fact) in this certification may be the subject of criminal prosecution and also may subject the Grantee to civil penalties and/or administrative remedies for false claims or otherwise.

Button to Submit Report
