[3] Please see the Department's HEERF Lost Revenue FAQs (March 19, 2021) for more information regarding what may be appropriately included in an estimate of lost revenue.
[4] Please post additional documentation as appropriate and briefly explain in the "Explanatory Notes" section. Please note that funds for (a)(1) Institutional Portion may be used to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll).
[5] Please post additional documentation as appropriate and briefly explain in the "Explanatory Notes" section. Please note that funds for (a)(2) and (a)(3) may be used to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll).

According to the Paperwork Reduction Act of 1995 (PRA), no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1840-0849. Public reporting burden for this collection of information is estimated to average 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering, and maintaining the data needed, and completing and reviewing the collection of information. Under the PRA, participants are required to respond to this collection to obtain or retain benefit. If you have any comments concerning the accuracy of the time estimate or suggestions for improving this individual collection, or if you have comments or concerns regarding the status of your individual form, application, or survey, please contact HEERFreporting@ed.gov, U.S. Department of Education, 400 Maryland Avenue, SW, Washington, DC 20202.