



1. Form 3508 (standard, EZ, or S), must be complete.

2. Payroll Documentation

Documentation must overlap with the covered period.

Cash Compensation to Employees	Tax Forms Which have been reported or will be reported	Employer Contributions to Employee Health Insurance and Retirement Plans if applicable
Bank Account Statements	Payroll tax filings (for example, Form 941) and	Account Statements or
or	State quarterly business and individual employee wage reporting and	Cancelled Checks or
Third-Party Payroll Service Provider Reports	Unemployment insurance tax filings	Payment Receipts

3. Non-Payroll Documentation

Business Mortgage Interest Payments	Business Rent or Lease Payments To:		Business Utility Payments
Lender Amortization Schedule and Receipts or Cancelled Checks verifying eligible payments OR Lender Account Statements From February 2020 and from the covered period to one month after the end of the covered period	An Unrelated Party	A Related Party*	Invoices from February 2020 and Invoices paid during the covered period and Receipts, Cancelled Checks, or Account Statements Verifying Eligible Payments
	Current Lease Agreement and Receipts or Cancelled Checks		
	or Lessor Account Statements from February 2020 and from one month after the end of the covered period.	and Mortgage Interest Documentation To substantiate payments	

*Any ownership in common between the borrower and lessor is a related party. For related party rent payments, there are two forgiveness restrictions: (1) the amount of loan forgiveness request for rent or lease cannot be more than the mortgage interest owed on the property, and (2) the Lease and Mortgage were entered into prior to February 15, 2020 (see IFR 24).

4. FTE Documentation (none required for 3508S)

Standard 3508	3508EZ
Per-week documentation (may include Tax Forms above) showing: The average number of FTE employees on payroll between any of the following: <ul style="list-style-type: none"> - February 15, 2019 to June 30, 2019 - January 1, 2020 to February 29, 2020 - [seasonal employers only can also choose] any consecutive 12-week period between May 1, 2019 and September 15, 2019 	If you checked only Box 2 on the EZ form instructions , you must also provide the following documentation showing the: Average number of FTE employees on payroll on January 1, 2020 and at the end of the covered period