

Guidance for ERA1 Grantees - Federal Tangible Personal Property Reports

All ERA1 grantees must submit a Federal Tangible Personal Property Report (SF-428) form and relevant attachments within the ERA1 Final Report on Treasury's Portal.

Tangible personal property includes equipment and supplies. It does not include copyrights, patents or securities.

Consistent with the Uniform Guidance, [2 CFR 200.313\(e\)\(1\)](#), **equipment acquired with ERA1 award funds with a current per unit fair market value of \$5,000 or less at the end of the award period of performance may be retained, sold, or otherwise disposed of by grantees with no further responsibility to Treasury. Supplies acquired with ERA1 award funds with the total aggregate value of \$5,000 or less at the end of the award period of performance may also be retained by grantees.**

SF-428 Forms and Attachments

The SF-428 form and attachments, along with detailed instructions for each, are linked below and available for download from both the [Treasury ERA Reporting Guidance](#) page and the ERA1 Final Report "Performance and Financial Reporting" tab on Treasury's Portal.

- [Tangible Personal Property Report with standard instructions \(SF-428\)](#)
- [Tangible Personal Property Report Final Report \(SF-428-B Attachment\)](#)
- [Tangible Personal Property Report- Supplemental Sheet \(SF-428-S Attachment\)](#)
- [SF-428 and Attachments B and S Combined](#)

Guidance on SF-428 Reporting for ERA1

- 1) All ERA1 grantees that **did not use ERA1 funds** to either acquire equipment that cost \$5,000 or more or acquire supplies and have residual unused supplies exceeding \$5,000 in total aggregate value at the end of the period of performance, must:
 - Complete and submit the SF-428 and SF-428-B forms as described here:
 - On the SF-428 form (as shown in Figure 1 below):
 - Complete Boxes 1 through 9; and
 - In Box 6, check "Final (Award Closeout) Report (SF-428-B)".
 - On the SF-428-B for (as shown in Figure 2 below):
 - Provide the ERA1 award number in the box at the top of the form;
 - In Box 1 check item "d – None of the above";
 - In Box 2a check "(iii) Other"; and
 - In Box 3, provide a brief comment such as "no equipment acquired."
 - Submit both completed forms via the upload function on the ERA1 Final Report "Performance and Financial Reporting" tab on Treasury's Portal.
- 2) All ERA1 grantees that **did use ERA1 funds** to acquire equipment at a cost of \$5,000 or more or acquire supplies and have residual unused supplies exceeding \$5,000 in total aggregate value at the end of the period of performance, and such supplies are not needed for another federal

program or project, must:

- Complete and submit the SF-428, SF-428-B, and SF-428-S forms as described here:
 - On the SF-428 form (as shown in Figure 1 below):
 - Complete Boxes 1 through 9; and
 - In Box 6 check “Final (Award Closeout) Report (SF-428-B)”.
 - On the SF-428-B form (as shown in Figure 3 below):
 - Provide the ERA1 award number in the box at the top of the form;
 - In Box 1 check item 1.b and/or 1c. as applicable;
 - In Box 2a check all applicable boxes;
 - In Box 2b check all applicable boxes (if equipment was acquired);
 - In Box 2c provide applicable information (if there are residual supplies); and
 - In Box 3, provide a brief comment, if needed.
 - On the SF-428-S form (if equipment was acquired) (as shown in Figure 4 below):
 - Provide the ERA1 award number in the box at the top of the form;
 - On the “Attachment Type” box, check “Final (Award Closeout) Report (SF-428-B)”;
 - Provide the required information about each item of property acquired, as applicable and as explained on the SF-428-S instructions page.
 - Submit the SF-428, SF-428-B and SF-428-S forms separately or in the combined format via the upload function on the ERA1 Final Report “Performance and Financial Reporting” tab on Treasury’s portal.

Figure 1

Screenshot of Tangible Personal Property Report SF-428

Be sure to complete the fields in Box 6 as instructed above.

TANGIBLE PERSONAL PROPERTY REPORT SF- 428			OMB Number: 4040-0018 Expiration Date: 11/30/2024
1. Federal Agency and Organizational Element to Which Report is Submitted [Redacted]			
2. Federal Grant or Other Identifying Number Assigned by Federal Agency [Redacted]	3a. UEI [Redacted]	3b. EIN [Redacted]	
4. Recipient Organization (Name and complete address including zip code)			
Recipient Organization Name: [Redacted]			
Street1: [Redacted]			
Street2: [Redacted]			
City: [Redacted]		County: [Redacted]	
State: [Redacted]		Province: [Redacted]	
Country: USA: UNITED STATES		ZIP / Postal Code: [Redacted]	
5. Recipient Account or Identifying Number [Redacted]	6. Attachment (Check applicable) <input type="checkbox"/> Annual Report (SF-428-A) <input checked="" type="checkbox"/> Final (Award Closeout) Report (SF-428-B) <input type="checkbox"/> Disposition Report/Request (SF-428-C)		7. Supplemental Sheet <input type="checkbox"/> Yes <input type="checkbox"/> No
8. Comments [Redacted] Add Attachment Delete Attachment View Attachment			
9a. Typed or Printed Name and Title of Authorized Certifying Official			
Prefix: [Redacted] First Name: [Redacted] Middle Name: [Redacted]			
Last Name: [Redacted] Suffix: [Redacted]			
Title: [Redacted]			
9b. Signature of Authorized Certifying Official [Redacted]			
9c. Telephone (area code, number, extension) [Redacted]			
9d. E-Mail Address [Redacted]			
9e. Date report submitted (MM/DD/YYYY) [Redacted]		10. Agency use only	

Figure 2
Screenshot of Tangible Personal Property Report SF-428-B Attachment

Be sure to complete the fields in Boxes 1, 2b and 3 as instructed above, when no equipment was acquired and there are no residual supplies.

TANGIBLE PERSONAL PROPERTY REPORT Final Report SF-428-B		OMB Number: 4040-0018 Expiration Date: 11/30/2024															
Federal Grant or Other Identifying Number Assigned by Federal Agency (Block 2 on SF-428). <div style="border: 1px solid black; height: 15px; width: 100%; background-color: yellow; margin-top: 5px;"></div>																	
1. Report (Select all that apply) <div style="margin-top: 5px;"> <input type="checkbox"/> a. Federally-owned Property (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2a below) <input type="checkbox"/> b. Acquired Equipment with acquisition cost of \$5,000 or more for which the awarding agency has reserved the right to transfer title (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2b below). <input type="checkbox"/> c. Residual Unused Supplies with total aggregate fair market value exceeding \$5,000 not needed for any other Federally sponsored programs or projects (Complete Section 2c below). <input type="checkbox"/> d. None of the above </div>																	
2. Complete relevant section(s) 2a. Federally-owned Property (Select one or more). <div style="margin-top: 5px;"> <input type="checkbox"/> (i) Request transfer to Award <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 2px;"></div> <input type="checkbox"/> (ii) Request Federal Agency disposition instructions <input type="checkbox"/> (iii) Other (Provide detail in Block 3 or attach request) </div> 2b. Acquired Equipment with current fair market value of \$5,000 or more: (Select one or more and attach Supplemental Sheet SF-428S or recipient equivalent) <div style="margin-top: 5px;"> <input type="checkbox"/> (i) Acknowledge equipment acquired under this federal award will be retained for use as originally approved. <input type="checkbox"/> (ii) Request Federal Agency disposition instructions. </div> <div style="border: 1px solid black; height: 15px; width: 100%; margin-top: 5px;"></div>	For Agency Use Only Agency response to requested disposition of Federally owned property: <input type="checkbox"/> (i) Recipient request approved <input type="checkbox"/> denied <input type="checkbox"/> (ii) Dispose in accordance with attached instructions: Agency response to requested disposition of acquired equipment: <input type="checkbox"/> (i) Recipient request approved <input type="checkbox"/> denied <input type="checkbox"/> (ii) Dispose in accordance with attached instructions: Authorized Awarding Agency Official: <table border="1" style="width:100%; border-collapse: collapse; font-size: x-small;"> <tr> <td style="width: 50%;">Signature:</td> <td style="width: 50%;">Date:</td> </tr> <tr> <td>Name:</td> <td>Phone:</td> </tr> <tr> <td>Title:</td> <td>E-Mail:</td> </tr> </table>	Signature:	Date:	Name:	Phone:	Title:	E-Mail:										
Signature:	Date:																
Name:	Phone:																
Title:	E-Mail:																
<div style="display: flex; justify-content: space-between; align-items: center;"> Add Attachment Delete Attachment View Attachment </div>																	
2c. Reportable Residual Unused Supplies <table style="width:100%; font-size: x-small;"> <tr> <td>(i) <input type="checkbox"/> Sale proceeds or <input type="checkbox"/> Estimate of current fair market value</td> <td style="text-align: right;">\$</td> <td style="border: 1px solid black; width: 100px;"></td> </tr> <tr> <td>(ii) Percentage of Federal participation</td> <td></td> <td style="text-align: right;">%</td> </tr> <tr> <td>(iii) Federal share</td> <td style="text-align: right;">\$</td> <td style="border: 1px solid black; width: 100px;"></td> </tr> <tr> <td>(iv) Selling and handling allowance</td> <td style="text-align: right;">\$</td> <td style="border: 1px solid black; width: 100px;"></td> </tr> <tr> <td>(v) Amount remitted to the Federal Government.....</td> <td style="text-align: right;">\$</td> <td style="border: 1px solid black; width: 100px;"></td> </tr> </table>			(i) <input type="checkbox"/> Sale proceeds or <input type="checkbox"/> Estimate of current fair market value	\$		(ii) Percentage of Federal participation		%	(iii) Federal share	\$		(iv) Selling and handling allowance	\$		(v) Amount remitted to the Federal Government.....	\$	
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(iii) Federal share	\$																
(iv) Selling and handling allowance	\$																
(v) Amount remitted to the Federal Government.....	\$																
3. Comments <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 5px;"> Add Attachment Delete Attachment View Attachment </div>																	
FINAL REPORT ATTACHMENT TO SF-428		Agency Use Only															

Figure 3
Screenshot of Tangible Personal Property Report SF-428-B Attachment

Be sure to complete all relevant boxes as instructed above when equipment was acquired and/or there are applicable residual supplies.

TANGIBLE PERSONAL PROPERTY REPORT Final Report SF-428-B		OMB Number: 4040-0018 Expiration Date: 11/30/2024															
Federal Grant or Other Identifying Number Assigned by Federal Agency (Block 2 on SF-428). <div style="border: 1px solid black; height: 15px; width: 150px; background-color: yellow; margin-top: 5px;"></div>																	
1. Report (Select all that apply) <div style="margin-top: 5px;"> <input type="checkbox"/> a. Federally-owned Property (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2a below) </div> <div style="margin-top: 5px;"> <input type="checkbox"/> b. Acquired Equipment with acquisition cost of \$5,000 or more for which the awarding agency has reserved the right to transfer title (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2b below). </div> <div style="margin-top: 5px;"> <input type="checkbox"/> c. Residual Unused Supplies with total aggregate fair market value exceeding \$5,000 not needed for any other Federally sponsored programs or projects (Complete Section 2c below). </div> <div style="margin-top: 5px;"> <input type="checkbox"/> d. None of the above </div>																	
2. Complete relevant section(s) 2a. Federally-owned Property (Select one or more). <div style="margin-top: 5px;"> <input type="checkbox"/> (i) Request transfer to Award <div style="border: 1px solid black; height: 15px; width: 150px; margin-top: 5px;"></div> </div> <div style="margin-top: 5px;"> <input type="checkbox"/> (ii) Request Federal Agency disposition instructions </div> <div style="margin-top: 5px;"> <input type="checkbox"/> (iii) Other (Provide detail in Block 3 or attach request) </div>	For Agency Use Only Agency response to requested disposition of Federally owned property: <input type="checkbox"/> (i) Recipient request approved <input type="checkbox"/> denied <input type="checkbox"/> (ii) Dispose in accordance with attached instructions: Agency response to requested disposition of acquired equipment: <input type="checkbox"/> (i) Recipient request approved <input type="checkbox"/> denied <input type="checkbox"/> (ii) Dispose in accordance with attached instructions: Authorized Awarding Agency Official: <table border="1" style="width:100%; border-collapse: collapse; font-size: x-small;"> <tr> <td style="width: 50%;">Signature:</td> <td style="width: 50%;">Date:</td> </tr> <tr> <td>Name:</td> <td>Phone:</td> </tr> <tr> <td>Title:</td> <td>E-Mail:</td> </tr> </table>		Signature:	Date:	Name:	Phone:	Title:	E-Mail:									
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2b. Acquired Equipment with current fair market value of \$5,000 or more: (Select one or more and attach Supplemental Sheet SF-428S or recipient equivalent) <input type="checkbox"/> (i) Acknowledge equipment acquired under this federal award will be retained for use as originally approved. <input type="checkbox"/> (ii) Request Federal Agency disposition instructions.	Add Attachment Delete Attachment View Attachment																
2c. Reportable Residual Unused Supplies <table style="width:100%; font-size: x-small;"> <tr> <td style="width: 60%;">(i) <input type="checkbox"/> Sale proceeds or <input type="checkbox"/> Estimate of current fair market value</td> <td style="width: 10%;">\$</td> <td style="width: 30%;"><div style="border: 1px solid black; height: 15px; width: 100%;"></div></td> </tr> <tr> <td>(ii) Percentage of Federal participation</td> <td></td> <td><div style="border: 1px solid black; height: 15px; width: 100%;"></div> %</td> </tr> <tr> <td>(iii) Federal share</td> <td>\$</td> <td><div style="border: 1px solid black; height: 15px; width: 100%;"></div></td> </tr> <tr> <td>(iv) Selling and handling allowance</td> <td>\$</td> <td><div style="border: 1px solid black; height: 15px; width: 100%;"></div></td> </tr> <tr> <td>(v) Amount remitted to the Federal Government.....</td> <td>\$</td> <td><div style="border: 1px solid black; height: 15px; width: 100%;"></div></td> </tr> </table>			(i) <input type="checkbox"/> Sale proceeds or <input type="checkbox"/> Estimate of current fair market value	\$	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>	(ii) Percentage of Federal participation		<div style="border: 1px solid black; height: 15px; width: 100%;"></div> %	(iii) Federal share	\$	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>	(iv) Selling and handling allowance	\$	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>	(v) Amount remitted to the Federal Government.....	\$	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>
(i) <input type="checkbox"/> Sale proceeds or <input type="checkbox"/> Estimate of current fair market value	\$	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>															
(ii) Percentage of Federal participation		<div style="border: 1px solid black; height: 15px; width: 100%;"></div> %															
(iii) Federal share	\$	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>															
(iv) Selling and handling allowance	\$	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>															
(v) Amount remitted to the Federal Government.....	\$	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>															
3. Comments <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> <div style="text-align: right; font-size: x-small; margin-top: 5px;"> Add Attachment Delete Attachment View Attachment </div>																	
<div style="display: flex; justify-content: space-between; font-size: x-small;"> FINAL REPORT ATTACHMENT TO SF-428 Agency Use Only </div>																	

Figure 4
Screenshot of Tangible Personal Property Report Supplemental Sheet SF-428-S

*If applicable, report information on equipment acquired as instructed above
and on the SF-428-S Instruction page.*

TANGIBLE PERSONAL PROPERTY REPORT
Supplemental Sheet SF-428-S

OMB Number: 4040-0018
Expiration Date: 11/30/2024

Federal Grant or Other Identifying Number Assigned by Federal Awarding Agency (Block 2 of SF-428) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>					Attachment Type <div style="display: flex; align-items: flex-start;"> <div style="display: flex; flex-direction: column; gap: 5px; margin-right: 10px;"> <div style="border: 1px solid black; width: 15px; height: 15px; background-color: yellow;"></div> <div style="border: 1px solid black; width: 15px; height: 15px; background-color: white;"></div> <div style="border: 1px solid black; width: 15px; height: 15px; background-color: white;"></div> </div> <div> Annual Report (SF-428-A) Final (Award Closeout) Report (SF-428-B) Disposition Report/Request (SF-428-C) </div> </div>			
Complete one row for each item:								
	Award Number (a)	GP or ACQ (b)	Description of Item (c)	Identification Number (d)	Acquired Date (e)	Condition Code (f)	Acquisition Cost (In Dollars) (g)	Disposition Request (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								