



CLIENT DETAIL

1) Does the business owner own any other entities? If yes, you must aggregate them.

Yes	No
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2) Gross Revenue for the following periods for all aggregated entities is required:

GROSS REVENUE	2019	2020	2021
QUARTER 1			
QUARTER 2			
QUARTER 3			
QUARTER 4			

3) Form 941 & State Unemployment Return with Continuation Pages showing each employee and their quarterly earnings for the following periods, and employer portion of health insurance premiums if applicable:

- 2020: Q2, Q3, and Q4
- 2021: Q1, Q2, and Q3

4) PPP Forgiveness Application (Form 3508) for Draw 1 and Draw 2 (if applicable):

	I did not receive a PPP loan or if I did it was not forgiven
	I received only one round of the PPP
	I received both rounds of the PPP





CLIENT DETAIL

5) Did you receive Restaurant Revitalization funding? Provide the post award report if so.

Yes	No
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6) Did your business claim Research & Development tax credits during 2020 and/or 2021?

Yes	No
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7) List all owners, their percentages, and if they are related to each other or not:

8) List any other family members, or related parties to the owner(s), on payroll:

9) Full-Time Employee Count during calendar year 2019:

	Less than 100
	Between 100-500
	More than 500





IMPACT DETAIL

If any of the below apply to you and nominally (10%) impacted your business operations, please place a checkmark next to it. Qualified restrictions must have been the result of governmental restrictions and not a personal choice (such as fear).

<input type="checkbox"/>	Full shutdowns
<input type="checkbox"/>	Partial shutdowns
<input type="checkbox"/>	Interrupted operations
<input type="checkbox"/>	Supply chain interruptions
<input type="checkbox"/>	Inability to access equipment and repair parts
<input type="checkbox"/>	Limited occupancy capacity
<input type="checkbox"/>	Inability to work with vendors
<input type="checkbox"/>	Reduction in services or goods offered to customers
<input type="checkbox"/>	Reduction in hours of operation
<input type="checkbox"/>	Altering hours to increase sanitation of your business
<input type="checkbox"/>	Challenged finding and retaining skilled labor
<input type="checkbox"/>	Delayed production timelines and project delays
<input type="checkbox"/>	Delayed permit timelines and inspections
<input type="checkbox"/>	Extended lead times for supplies and equipment

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IMPACT DETAIL

Scenario Questions	Yes	No
Do you perform any services with/for hospitals?		
Do you perform services in any other states?		
Did you miss opportunities to attend normal tradeshows & vendor events?		
Were you able to transition your business to be virtual based?		
Were there any significant pieces of equipment that experienced failures, but you were unable to obtain the necessary repair parts to fix them?		
Was your business impacted by supply chain disruption? If yes, complete the "Supplier Based Suspension Questionnaire" on the following pages.		

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Supplier Based Suspension Questionnaire

The IRS has provided details in Notice 2021-20 regarding a supplier based disruption that can rise to the level of becoming an eligible employer for the ERC.

As outlined in the Generic Legal Advice Memorandum GLAM, released on July 21st, 2023, the guidance provided by section III.D., Q/A-12 of Notice 2021-20 allows the employer to "step into the shoes" of its supplier for purposes of the suspension test. To meet the terms of this exception, as explained in Q/A-12, the supplier must have been subject to a governmental order that causes the supplier to suspend its operations. In addition to having a governmental order, the employer must substantiate its eligibility for the credit by providing records or documentation demonstrating that (i) the governmental order caused the supplier to suspend operations, (ii) the inability to obtain the supplier's goods or materials caused a full or partial suspension of the employer's business operations, and (iii) the employer was not able to obtain these critical goods or materials from an alternate supplier.

Specifically:

- Incurring a higher cost alone for critical goods does not result in a full or partial suspension of operations.
- If you could use, and had access to, like-kind alternatives, then supply chain disruption would not rise to the level of a full or partial suspension of operations.
- If you were able to continue normal operations and not lose out on opportunities due to your supply chain disruption, then supply chain disruption would not rise to the level of a full or partial suspension.
- If you cannot document the impact that your supply chain disruption had on your business, then you may not have the necessary documentation to support your supply chain ERC claim.





Supplier Based Suspension Questionnaire

Given that Supply Chain Disruption is such a broad and loosely analyzed term, the IRS recently (July 21, 2023) posted a Memorandum that contained some key details into what would NOT meet the standards of an eligible employer due to supply chain disruption. Please complete the following scenarios to see if any of them applied to your business.

Scenario	Yes	No
Did you continue to operate normally because you had a surplus of the critical goods normally provided in your inventory?		
Were you prevented from operating your trade or business at any point during 2020 or 2021 due to a lack of critical goods or supplies?		
Were you able to purchase comparable goods and therefore did not have a supply chain disruption because you found an alternative product?		
Did you experience extended lead-times for critical goods?		
Did you miss contractual deadlines due to being unable to obtain the critical goods in a timely manner?		
Did you suffer an inability to keep major products in stock?		
Did you have any major construction and/or expansion projects delayed due to subcontractor supply chain issues?		
Do you have proper internal documentation showing the impact of the supply chain disruption on your business?		





Supplier Based Suspension Questionnaire

It is important to document who your key suppliers were during 2020 and 2021, please provide this information below:

Name of Supplier	Location	What do they supply you with?

What did your suppliers tell you, throughout 2020 and 2021, in regards to what the cause of your supply chain disruption was?

Description of Causation	Yes	No
Reduced workforce in manufacturing plants to satisfy distancing requirements?		
Lack of raw materials from your suppliers supplier?		
Did your suppliers cite any of the container ship issues at federal ports as a reason?		
Did your suppliers cite any foreign governmental orders?		
Other:		

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Time Period of Impact

Each quarter is analyzed on its own. During the following quarters the above referenced issues were experienced.

Quarter 2 2020	
Quarter 3 2020	
Quarter 4 2020	
Quarter 1 2021	
Quarter 2 2021	
Quarter 3 2021	





EXTENDED DETAIL

Eligibility for the ERC is a facts and circumstances analysis, please provide as much detail as possible to help document your Covid-19 related impact. The time to document is now, please spend time on this.

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