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Valued Client,

Due to recent legislation, businesses owners could qualify for the <u>sick and family leave credit</u> and/or <u>employee retention credit</u>. We plan to analyze businesses with employees to determine which credits they may qualify for. We will then amend payroll reports to claim these payroll credits.

The new legislation requires certain government employers and private employers with fewer than 500 employees to provide paid sick leave to employees unable to work or telework after March 31, 2020, because the employee:

1. Is subject to a federal, state, or local quarantine or isolation order related to COVID-19.

2. Has been advised by a health care provider to self-quarantine due to concerns related to COVID-19.

3. Is experiencing symptoms of COVID-19 and seeking a medical diagnosis.

4. Is caring for someone subject to an order described in (1) or who has been advised as described in (2)

5. Is caring for a child if the school or place of care has been closed, or the childcare provider is unavailable, due to COVID-19 precautions.

The following survey is voluntary. Submission of your answers will lead to our analysis of your business and payroll and will result in a 50% or 100% payroll credit for qualifying wages and payroll taxes. We hope to provide you with the best available advice.

- Do you have employees of which any of the above scenarios apply?
- Did you pay an employee for any of the scenarios listed above?
- Was your business shut down temporarily by mandate and paid wages to employees while they were not working? If so, please provide dates of closure.
- Did you receive a PPP Loan and if so, for how much and when was it deposited in your account?
- Do you believe that your revenues have decreased noticeably during COVID vs. before COVID? Note: Revenue decrease will be analyzed in a quarter-to-quarter comparison. For example, we will compare 1st Quarter 2020 (January-March 2019) to 1st Quarter 2020 (January-March 2020).