



Moskowitz LLP Presents:

- **Overcoming the Three Biggest Challenges with the Employee Retention Credit (ERC)**

333 Bush Street | FL 21 | San Francisco, CA 94104  
ph: (Toll Free) 888.829.3325 fax: 415.398.6501  
web: moskowitzllp.com

**M**OSKOWITZ LLP  
*a tax law firm*

## INTRODUCTION

The Employee Retention Credit (ERC) was established to provide financial relief to businesses impacted by the COVID-19 pandemic. However, many businesses are facing significant challenges in accessing these funds due to delayed checks, rejected claims, and audits. This eBook by Moskowitz LLP Tax Law Firm aims to guide you through overcoming these challenges and securing the funds your business deserves.

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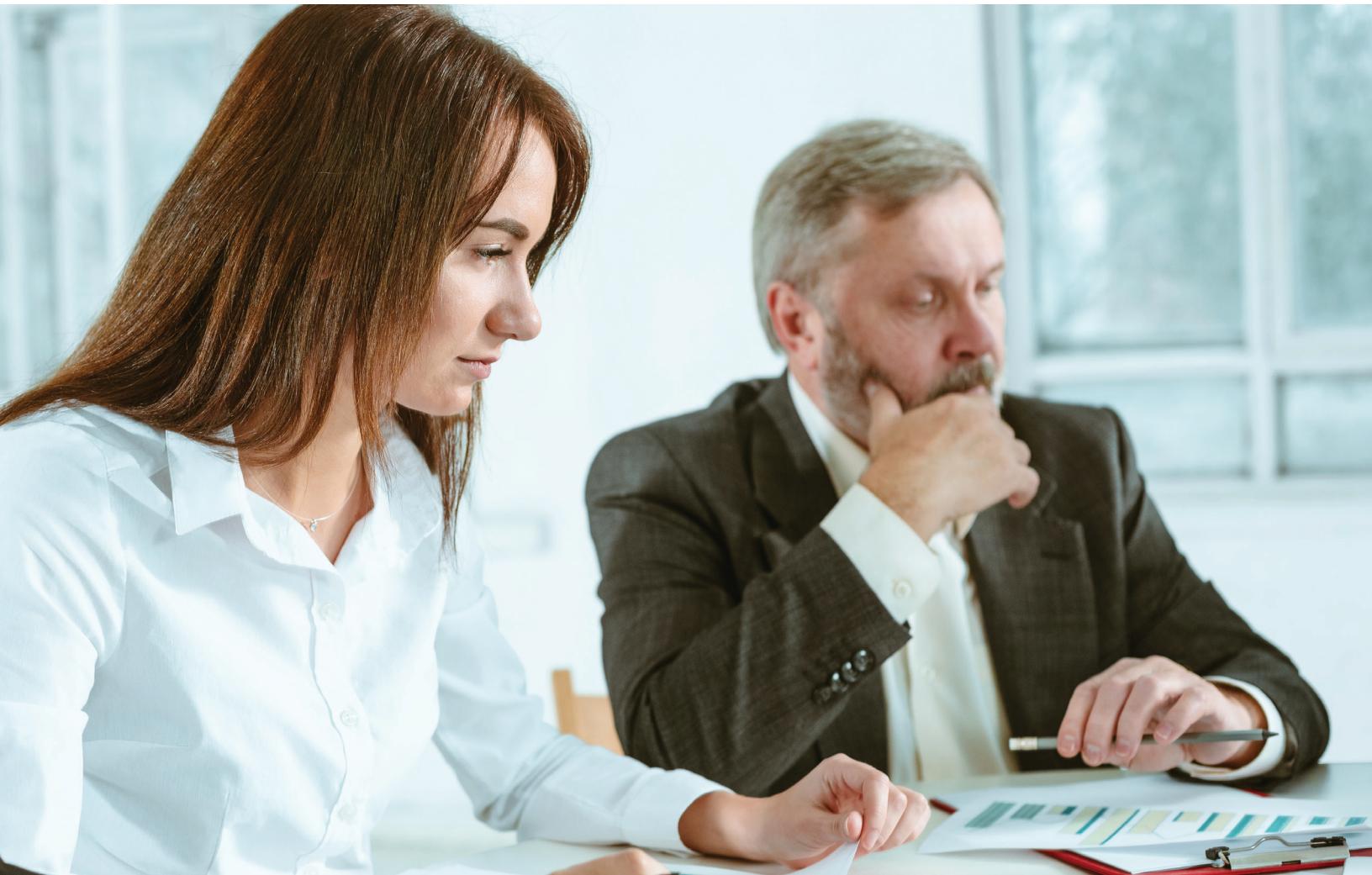
## ■ Chapter 1: Understanding the ERC

### What is the ERC?

The Employee Retention Credit is a payment from the government for businesses that employed people during the pandemic. It was designed to help businesses cope with financial hardship caused by COVID-19.

### Eligibility Criteria – YOU ONLY NEED ONE OR THE OTHER!

1. Businesses that experienced a significant decline in gross receipts—an objective mathematical test. OR
2. Businesses that were subject to a full or partial suspension of operations due to government orders—one of the MANY examples is only being allowed to use a certain percentage of the business, or not being allowed to do certain activities that you were doing before the Pandemic—a subjective test, that is greatly enhanced by a recent United States Supreme Court case.



## ■ Chapter 2: Delayed ERC Checks

### The Challenge

Many businesses are experiencing significant delays in receiving their ERC refunds, causing financial strain and uncertainty.

### How We Help

1. **Collaboration with the Taxpayer Advocate Service:** We work closely with the Taxpayer Advocate Service to address delays and expedite your refund. This group reports directly to Congress and has been **VERY helpful** in the past greatly expediting a rapid payment to our clients.
2. **Leveraging Congressional Inquiries:** By engaging with Congressional offices, we can bring attention to your case and advocate for faster payment by the government to the taxpayer.
3. **Pursuing Legal Action:** Bringing a lawsuit against the IRS asking for the prompt payment by the IRS to the taxpayer and also asking the Court to reimburse the taxpayer for their attorney fee and costs.



## ■ Chapter 3: Rejected ERC Claims

### The Challenge

Rejected ERC claims can leave businesses without the financial support they need, often due to misunderstandings or misapplications of the law. The IRS is currently being sued alleging that the IRS is using AI to make mass disallowances of ERC claims while not even knowing whether the taxpayer actually qualifies or not. These denials should be appealed within the applicable time limits.

### How We Help

1. **Building Strong Appeals:** Our team of Tax Attorneys prepares robust appeals based on a thorough understanding of ERC tax law and recent legal precedents.
2. **Utilizing the Supreme Court's Loper Decision:** We leverage the implications of recent rulings, like the Supreme Court's Loper decision, to strengthen your case and improve the likelihood of a successful appeal.



## ■ Chapter 4: ERC Audits

### The Challenge

ERC audits can be daunting, with the IRS scrutinizing the legitimacy of claims and potentially leading to disputes.

### How We Help

1. **Defending Your Claim:** We provide comprehensive representation during audits, providing that your claim is defended with the utmost diligence.
2. **Addressing IRS Allegations:** Our team of Tax Attorneys are prepared to handle allegations or disputes raised by the IRS, working to protect your refund and your business's interests.



## ■ Chapter 5: Why Time is of the Essence

### Unresolved Claims and Regulatory Changes

With ongoing changes in regulations and an increasing backlog of unresolved claims, it's critical to act swiftly. The ERC was intended to provide timely relief, and delays can jeopardize your ability to secure these funds. With President Trump back in office and proposing significant federal spending cuts, including a potential \$2 trillion reduction, there is speculation about the future of programs like the Employee Retention Credit. If changes to the ERC program were implemented through an executive order, it could impact the availability of these credits. Acting promptly may help ensure you secure the payment you are entitled to under the ERC program, as established by Congress.

### The Clock is Ticking

Deadlines for claiming the ERC are approaching. Don't miss out on the financial relief that Congress intended for your business. Acting now may make all the difference in obtaining the support you need or losing out on it.



## ■ Chapter 6: How Moskowitz LLP Can Assist You

### Our Expertise

Moskowitz LLP Tax Law Firm is experienced in navigating the complexities of the ERC. Our team of seasoned Tax Attorneys is dedicated to overcoming the challenges associated with delayed checks, rejected claims, and audits.

### Customized Solutions

Every business faces unique challenges. We tailor our approach to meet your specific needs, advocating that your ERC claims are handled with precision and care.

### Peace of Mind

By partnering with Moskowitz LLP, you can focus on running your business while we handle the intricacies of your ERC claim. We want to secure the funds to which you are entitled, providing you with financial stability and peace of mind.



## Conclusion:

Navigating the complexities of the ERC can be challenging, but with the right representation, we want you to overcome these hurdles and secure the financial relief your business needs and to which you are entitled as the law was intended. Moskowitz LLP a Tax Law firm is here to represent you every step of the way, from expediting delayed ERC checks, appealing denied ERC claims, to defending against ERC audits. Don't let unresolved claims hold you back—act now, we want to get your ERC payments that your business deserves.





## Contact Us

For more information on how Moskowitz LLP a  
Tax Law Firm can represent you with your ERC  
challenges, please contact us at

**(415) 394-7200**

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