

## Instructions & Guidelines

Taxpayer Name:

This workbook is designed to provide additional details on the parameters of the Employee Retention Credit and will assist you in making a determination as to whether or not a taxpayer will qualify. Please read through the following sections then on the "Qualification Analysis" tab enter all information located in green cells.

### General Information

You must have had an operating business with employees as of February 15, 2020. However, employers who started business after February 15, 2020 may qualify as a Recovery Startup Business and would be able to claim the Employee Retention Credit for 2021 3rd and 4th quarters.

#### Aggregation Rules

Entities that are members of a controlled group under 52(a) or 52(b), affiliated service groups under 414(m) or 414(o) must be considered as a single employer for the following:

- Determining whether the employer has a trade or business operation that was fully or partially suspended due to orders related to COVID-19 from an appropriate governmental authority
- Determining whether the employer experiences a significant decline in gross receipts
- Determining whether the employer averaged more than 100 full-time employees
- Determining the maximum credit amount per employee

#### Owner Details

Please provide details on all owners of the entities under the "Owner Details" section on the "Qualification Analysis" tab. The IRS has provided guidelines stating that wages paid to an employee who owns more than 50% (directly or indirectly) as well as any related individuals \* would not count toward the employee retention credit.

\*A related individual is considered any of the following:

- (A) A child or a descendant of a child.
- (B) A brother, sister, stepbrother, or stepsister.
- (C) The father or mother, or an ancestor of either.
- (D) A stepfather or stepmother.
- (E) A niece or nephew.
- (F) An aunt or uncle.
- (G) A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law.
- (H) An individual (other than a spouse, determined without regard to section

#### Other Government Programs

Please provide details on all government programs the taxpayer received funds for under the "Other Government Programs" section on the "Qualification Analysis" tab. IRS guidance prohibits "double dipping" or utilizing payroll expenses for the Employee Retention Credit that have been OR will be used for other government programs. Therefore, we will need details as well as copies of the relevant programs' applications or IRS forms. In addition, we will need details of the payroll that has been utilized.

### Gross Receipts Test

Please see the Test 1: Gross Receipts section on the "Qualification Analysis" tab and follow the instructions given.

#### Additional Information:

You must enter all information for each quarter that is available.

-If a client started business at the beginning of a quarter in 2019, then use that quarter as a basis for a decline in gross receipts for 2020. This is the same for businesses that started in 2020.

-For example, an employer that started its business in the second quarter of 2019 should use that quarter as the base period to determine whether it experienced a significant decline in gross receipts for the first two quarters in 2020 and should use the third and fourth quarters of 2019 for comparison to the third and fourth quarters of 2020, respectively, to determine whether it experienced a significant decline in gross receipts for those quarters.

-For example, an employer that came into existence in the third quarter of 2020 should use that quarter as the base period to determine whether it experienced a significant decline in gross receipts for the first three quarters in 2021 and should use the fourth quarter of 2020 for comparison to the fourth quarter of 2021 to determine whether it experienced a significant decline in gross receipts.

-If an employer commenced business in the middle of a quarter in 2019, the employer should estimate the gross receipts it would have had for the entire quarter based on the gross receipts for the portion of the quarter that the business was in operation. To calculate this amount, the employer may use any reasonable method, including extrapolating the gross receipts for the quarter based on the gross receipts for the number of days its business was operating during the quarter.

-If a client acquired a business in 2020, it is required to include the gross receipts from the acquired business in its gross receipts computation for each calendar quarter that it owns and operates the acquired business. Solely for purposes of the employee retention credit, when an employer compares its gross receipts for a 2020 calendar quarter when it owns an acquired business to its gross receipts for the same calendar quarter in 2019, the employer may, to the extent the information is available, include the gross receipts of the acquired business in its gross receipts for the 2019 calendar quarter. Under this safe harbor approach, the employer may include these gross receipts regardless of the fact that the employer did not own the acquired business during that 2019 calendar quarter.

You must aggregate all gross receipts if the Client has multiple business interests. Please refer to the "Aggregation Rules" section above.

For any additional questions, see Gross Receipts FAQs on page 44 of the link below.

[Gross Receipts FAQ](#)

### Business Disruption Test (Alternate Qualifying Method)

Please see the Test 2: Business Disruption Test on the "Qualification Analysis" tab to fill in any government mandates that impact the taxpayer.

Please refer to the IRS Notice 2021-20 below for guidance on whether or not the taxpayer may qualify under the business disruption test. You must self-certify and include all supporting documents of government mandates that impacted the business.

[IRS Notice 2021-20 Page 24-44](#)

Qualification Analysis

Taxpayer Name: Enter answer here

Please fill in all green cells in this tab. If the taxpayer qualifies for any quarter, please see the "Document Checklist" tab for information on what additional documents you will need to provide.

Taxpayer Name	Enter Answers Here	Number of Full-Time Employees *	Enter Answers Here	Date Business Started	Enter Answers Here
Taxpayer EIN	Enter Answers Here	Type of Business (Partnership, S-Corp, C-Corp, Sole Proprietor)	Enter Answers Here	Type of Payroll Provider (In-House, 3rd Party -ADP, Paychecks, etc.)	Enter Answers Here
Taxpayer Pay Frequency	Enter Answers Here				

\*For FTE count, any employee that works more than 30 hours a week or 130 hours a month is considered 1 and any employee that works less is considered 0.

Owner Details

Please enter the names, percentage owned, and relation to any other employees of ALL owners.

Name	% Owned	Relation to any other employee? If yes, list employee and relation.
Enter Answers Here	Enter Answers Here	Enter Answers Here

Other Government Programs

Please enter the names of all government programs applied for as well as the disbursement date and amount in the chart below. (PPP1, PPP2, RRF, Shuttered Venue Operators Grant, etc.)

Name of Program	Date Disbursed	Amount
Enter Answers Here	Enter Answers Here	Enter Answers Here

Test 1: Gross Receipts

"Gross Receipts" as defined by IRS:

"Gross receipts" for purposes of the Employee Retention Credit for an employer other than a tax-exempt organization has the same meaning as when used under section 448(c) of the Internal Revenue Code (the "Code"). Under the section 448(c) regulations, "gross receipts" means gross receipts of the taxable year and generally includes total sales (net of returns and allowances) and all amounts received for services. In addition, gross receipts include any income from investments, and from incidental or outside sources. For example, gross receipts include interest (including original issue discount and tax-exempt interest within the meaning of section 103 of the Code), dividends, rents, royalties, and annuities, regardless of whether such amounts are derived in the ordinary course of the taxpayer's trade or business. Gross receipts are generally not reduced by cost of goods sold, but are generally reduced by the taxpayer's adjusted basis in capital assets sold. Gross receipts do not include the repayment of a loan, or amounts received with respect to sales tax if the tax is legally imposed on the purchaser of the good or service, and the taxpayer merely collects and remits the sales tax to the taxing authority.

Instructions:

- (1) Enter the dollar amount of your gross taxable income for each quarter in the table below. This includes sales revenue plus other income such as rent, interest, dividends etc. Use the same method that you use to report on your federal income tax return. For example, if you use accrual basis for tax reporting, then you would use the same method for the ERC test.
- (2) Check the "QUARTERLY RECAP" table. If any of the 2020 quarters show a decrease in gross receipts that is -50% or more, you qualify for the Employee Retention Credit for that quarter. You are also eligible for the next following quarter; eligibility ends for the quarter after the quarter for which gross receipts return to greater than 80% of the gross receipts for the same quarter in 2019. For 2021, if any quarter shows a decrease in gross receipts that is -20% or more, you qualify for the Employee Retention Credit for this quarter.
- (3) DOCUMENTATION: Gather support documentation. See separate list of items you need to gather.

QUARTERLY RECAP					
	Sales revenue	Sales revenue	Difference	% difference	Qualify?
	2019	2020			
Q1	\$ 40,298	\$ 33,655	\$ (6,643)	-16%	Not Qualified
Q2	\$ 402,572	\$ 98,387	\$ (304,185)	-76%	Qualifies
Q3	\$ 1,399,393	\$ 258,311	\$ (1,141,082)	-82%	Qualifies
Q4	\$ 639,035	\$ 294,518	\$ (344,517)	-54%	Qualifies
TOTAL	\$ 2,481,298	\$ 684,871	\$ (1,796,427)	-72%	

QUARTERLY RECAP					
	Sales revenue	Sales revenue	Difference	% difference	Qualify?
	2019	2021			
Q1	\$ 40,298	\$ 334,213	\$ 293,915	729%	Not Qualified
Q2	\$ 402,572	\$ 350,000	\$ (52,572)	-13%	Not Qualified
Q3	\$ 1,399,393	N/A	#VALUE!	#VALUE!	#VALUE!
Q4	\$ 639,035	N/A	#VALUE!	#VALUE!	#VALUE!
TOTAL	\$ 2,481,298	\$ 684,213	\$ (1,797,085)	-72%	

\*FOR 2021 YOU MAY USE AN ALTERNATE PERIOD FOR COMPARING GROSS RECEIPTS BY USING THE PRIOR QUARTERS COMPARISON. FOR EXAMPLE, YOU MAY USE Q4 2020 COMPARED TO Q4 2019 TO DETERMINE IF YOU QUALIFY FOR 2021 Q1.

Test 2: Business Interruption (Alternate Qualifying Method)

If you are not qualified for the credit based on the gross revenue test, you may qualify for the credits if you were fully or partially suspended from operating your business. Please review the rules for shutdowns on pages 24-44 of the link below.

[IRS Shutdowns FAQs](#)

Do you qualify as fully or partially shut down due to COVID restrictions? List all the beginning and ending dates of shutdown(s) below.

Beginning Date	Ending Date	Description/Source/Government Order
3/17/2020	12/31/2020	Restaurant shutdown order 118 from state of Texas

For any "Not Qualified quarter, where the business interruption test applies, overried with "Qualifies"

Q1 2020	Q2 2020	Q3 2020	Q4 2020
Not Qualified	Qualifies	Qualifies	Qualifies
Q1 2021	Q2 2021	Q3 2021	Q4 2021
Not Qualified	Not Qualified	#VALUE!	#VALUE!

## Documentation Requirements for ERC

Taxpayer Name: Enter answer here

If the business qualifies for any quarter, we will need the following documents.

Checkbox	Document
	Gross Receipts data backup documentation (quarterly P&L comparison 2019, 2020, 2021, etc.)
	Government Mandate Closures (If applicable)
	Detailed Payroll Reports for all of 2020 and 2021 (showing gross wages for each paycheck for each employee)
	Health Plan Costs per employee including invoices
	Owner Details (% Owned, Relation to other employees)
	Employee Sick Leave Due to COVID with Backup Documentation or Closures Due to Sickness
	2019, 2020, 2021 941s for All Quarters
	PPP 1 and PPP 2 Applications with Supporting Documentation (if applicable)
	PPP 1 and 2 Loan Documents (if applicable) PPP 1 and 2 Forgiveness Application including loan disbursement and covered period dates (if applicable)
	Any PPP 1 or 2 Forgiveness Backup Documents including payroll data, rent invoices, supplier cost invoices, benefits statements, and any other documents used for forgiveness (if applicable)
	Supporting documentation for any R&D credits, 5884-C, FFCRA, and any other payroll credit including individual wages applied (if applicable)
	Any backup documentation for other government programs including RRF, Shuttered Venue Operators grant, etc. (if applicable)

## PPP Forgiveness Overview

Received PPP 1 Loan? Yes/ No	Yes	PPP Round 1 Loan Amount	\$	409,100.00
PPP Forgiveness Form Used (3508S, 3508EZ, 3508)	3508EZ	60% Payroll Requirement	\$	245,460.00
Borrower Name	Sample	Forgiveness Period ( 8 or 24 Weeks)		24 Weeks
Borrower EIN	Sample	PPP Loan Disbursement Date		4/22/2020
Type of Business (Partnership, S-Corp, C-Corp, Sole Proprietor)	Sample	Covered Period Start Date		4/22/2020
		Covered Period End Date		10/7/2020

### PPP Forgiveness Details

Fill in all lines as reported on forgiveness application. If forgiveness application has not been filed, maximize ERC by using 60% payroll costs and the other 40% using other costs.

3508S	
Amount of Loan Spend on Payroll Costs	
Amount of Forgiveness	

3508EZ	
Line 1 Payroll Costs	
Line 2 Business Mortgage Interest Payments	
Line 3 Business Rent or Lease Payments	
Line 4 Business Utility Payments	
Line 5 Covered Operations Expenditures	
Line 6 Covered Property Damage Costs	
Line 7 Covered Supplier Costs	
Line 8 Covered Worker Protection Costs	
Line 9 Sum of Lines 1 through 8	0
Line 10 PPP Loan Amount	\$ 409,100.00
Line 11 Payroll Cost 60%	0
Line 12 Forgiveness Amount	

3508	
Line 1 Payroll Costs	
Line 2 Business Mortgage Interest Payments	
Line 3 Business Rent or Lease Payments	
Line 4 Business Utility Payments	
Line 5 Covered Operations Expenditures	
Line 6 Covered Property Damage Costs	
Line 7 Covered Supplier Costs	
Line 8 Covered Worker Protection Costs	
Line 9 Total Salary/ Wage Reduction	
Line 10 Sum Lines 1 through 8 and subtract line 9	0
Line 11 FTE Reduction Quotient	
Line 12 Modified Total (Multiply 10 by 11)	0
Line 13 PPP Loan Amount	\$ 409,100.00
Line 14 Payroll Cost 60% Requirement	0
Line 15 Forgiveness Amount (smallest of 12, 13, and 14)	

PPP Support

Line 1 Payroll Costs	\$	314,409.47
Line 2 Business Mortgage Interest Payments	\$	-
Line 3 Business Rent or Lease Payments	\$	15,288.17
Line 4 Business Utility Payments	\$	-
Line 5 Covered Operations Expenditures	\$	-
Line 6 Covered Property Damage Costs	\$	-
Line 7 Covered Supplier Costs	\$	-
Line 8 Covered Worker Protection Costs	\$	-
Line 9 Sum of 1 through 8	\$	329,697.64

Loan Amount	\$	409,100.00	Amount Still Needed for Forgiveness	\$	79,402.36
40% Nonpayroll Costs	\$	163,640.00	Payroll Needed	\$	(68,949.47)
60% Payroll	\$	245,460.00			

Payroll Costs			Insurance		Business Mortgage Interest Payments		Rent Breakdown		Business Utility Payments		Covered Operation Expenditures		Covered Property Damage		Covered Supplier Costs		Covered Worker Protection			
Amount from Worksheet	\$	283,151.03	Amount from Worksheet	\$	31,258.44	5/20/2020	Sample	4/28/2020	\$	4,579.50	April	Sample	April	Sample	April	Sample	April	Sample		
								5/28/2020	\$	2,228.66										
								6/25/2020	\$	2,289.75										
								7/28/2020	\$	2,289.75										
								8/28/2020	\$	1,610.76										
								9/25/2020	\$	2,289.75										
Total	\$	283,151.03	Total	\$	31,258.44	Total	\$	-	Total	\$	15,288.17	Total	\$	-	Total	\$	-	Total	\$	-

# Gross Wage Adjustments

Paycheck Date	Employee Name	Wages Applied to R&D Credit	Wages applied to Work Opportunity Credit	Wages Applied to FFCRA Sick Leave	Wages Applied to FFCRA Family Leave
8/7/2020	Employee 1	\$ 5,000.00			

## Benefits

\*Only Health Insurance  
Expenses are eligible for  
ERC

	Employee 1	Employee 2	Employee 3	Employee 4	Employee 5	Employee 6	Employee 7	Employee 8	Employee 9	Employee 10
<b>Employee Contribution Health Insurance</b>										
January	\$ 125.84	\$ 187.84	\$ -	\$ 45.89	\$ -	\$ 128.66	\$ 187.84	\$ -	\$ -	\$ -
February	\$ 125.84	\$ 187.84	\$ -	\$ 45.89	\$ -	\$ 128.66	\$ 187.84	\$ -	\$ -	\$ -
March	\$ 125.84	\$ 187.84	\$ -	\$ 45.89	\$ -	\$ 128.66	\$ 187.84	\$ -	\$ -	\$ -
April	\$ 251.68	\$ 375.68	\$ -	\$ 91.78	\$ -	\$ 257.32	\$ 375.68	\$ -	\$ -	\$ -
May	\$ 377.52	\$ 563.52	\$ -	\$ 137.67	\$ -	\$ 385.98	\$ 563.52	\$ -	\$ -	\$ -
June	\$ 251.68	\$ 375.68	\$ -	\$ 91.78	\$ -	\$ 257.32	\$ 375.68	\$ -	\$ -	\$ -
July	\$ 251.68	\$ 375.68	\$ -	\$ 91.78	\$ -	\$ 257.32	\$ 375.68	\$ -	\$ -	\$ -
August	\$ 251.68	\$ 375.68	\$ -	\$ 91.78	\$ -	\$ 257.32	\$ 375.68	\$ -	\$ -	\$ -
September	\$ 251.68	\$ 375.68	\$ -	\$ 91.78	\$ -	\$ 257.32	\$ 375.68	\$ -	\$ -	\$ -
October	\$ 377.52	\$ 563.52	\$ -	\$ 137.67	\$ -	\$ 385.98	\$ 563.52	\$ -	\$ -	\$ -
November	\$ 377.52	\$ 563.52	\$ -	\$ 137.67	\$ -	\$ 385.98	\$ 563.52	\$ -	\$ -	\$ -
December	\$ 377.52	\$ 563.52	\$ -	\$ 137.67	\$ -	\$ 385.98	\$ 563.52	\$ -	\$ -	\$ -
<b>Employee Contribution Life Insurance</b>										
January	\$ 135.90	\$ 19.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ 271.80	\$ 39.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ 407.70	\$ 58.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	\$ 271.80	\$ 39.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	\$ 271.80	\$ 39.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	\$ 271.80	\$ 39.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
July	\$ 271.80	\$ 39.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August	\$ 271.80	\$ 39.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
September	\$ 271.80	\$ 39.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
October	\$ 271.80	\$ 39.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November	\$ 271.80	\$ 39.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
December	\$ 407.70	\$ 58.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Employer Contribution Health Insurance</b>										
January	\$ 1,025.76	\$ 1,499.38	\$ -	\$ 493.19	\$ -	\$ 1,056.33	\$ 1,499.38	\$ -	\$ -	\$ -
February	\$ 1,025.76	\$ 1,499.38	\$ -	\$ 493.19	\$ -	\$ 1,056.33	\$ 1,499.38	\$ -	\$ -	\$ -
March	\$ 1,081.29	\$ 1,559.24	\$ -	\$ 526.39	\$ -	\$ 1,111.86	\$ 1,559.24	\$ -	\$ -	\$ -
April	\$ 1,033.21	\$ 1,511.16	\$ -	\$ 497.54	\$ -	\$ 1,063.78	\$ 1,511.16	\$ -	\$ -	\$ -
May	\$ 1,033.21	\$ 1,511.16	\$ -	\$ 497.54	\$ -	\$ 1,063.78	\$ 1,511.16	\$ -	\$ -	\$ -
June	\$ 1,033.21	\$ 1,511.16	\$ -	\$ 497.54	\$ -	\$ 1,063.78	\$ 1,511.16	\$ -	\$ -	\$ -
July	\$ 1,033.21	\$ 1,511.16	\$ -	\$ 497.54	\$ -	\$ 1,063.78	\$ 1,511.16	\$ -	\$ -	\$ -
August	\$ 1,033.21	\$ 1,511.16	\$ -	\$ 497.54	\$ -	\$ 1,063.78	\$ 1,511.16	\$ -	\$ -	\$ -
September	\$ 1,033.21	\$ 1,511.16	\$ -	\$ 497.54	\$ -	\$ 1,063.78	\$ 1,511.16	\$ -	\$ -	\$ -
October	\$ 1,033.21	\$ 1,511.16	\$ -	\$ 497.54	\$ -	\$ 1,063.78	\$ 1,511.16	\$ -	\$ -	\$ -
November	\$ 1,033.21	\$ 1,511.16	\$ -	\$ 497.54	\$ -	\$ 1,063.78	\$ 1,511.16	\$ -	\$ -	\$ -
December	\$ 1,081.29	\$ 1,559.24	\$ -	\$ 526.39	\$ -	\$ 1,111.86	\$ 1,559.24	\$ -	\$ -	\$ -
<b>Employer Contribution Life Insurance</b>										
January	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -					
February	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -	\$ -	\$ 101.07	\$ -	\$ -	\$ -
March	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -	\$ -	\$ 101.07	\$ -	\$ -	\$ -
April	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -	\$ -	\$ 101.07	\$ -	\$ -	\$ -
May	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -	\$ -	\$ 101.07	\$ -	\$ -	\$ -
June	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -	\$ -	\$ 101.07	\$ -	\$ -	\$ -
July	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -	\$ -	\$ 101.07	\$ -	\$ -	\$ -
August	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -	\$ -	\$ 101.07	\$ -	\$ -	\$ -
September	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -	\$ -	\$ 101.07	\$ -	\$ -	\$ -
October	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -	\$ -	\$ 101.07	\$ -	\$ -	\$ -
November	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -	\$ -	\$ 101.07	\$ -	\$ -	\$ -
December	\$ 246.25	\$ 129.85	\$ 90.39	\$ 110.35	\$ -	\$ -	\$ 101.07	\$ -	\$ -	\$ -
TOTAL HEALTH	\$ 9,333.78	\$ 13,510.52	\$ -	\$ 4,872.23	\$ -	\$ 9,630.12	\$ 14,074.04	\$ -	\$ -	\$ -
TOTAL LIFE	\$ (442.50)	\$ 1,070.70	\$ 1,084.68	\$ 1,324.20	\$ -	\$ -	\$ 1,111.77	\$ -	\$ -	\$ -
<b>*Make election for health insurance for PPP Forgiveness</b>										
TOTAL TO ADD TO FORGIVENESS	\$ 5,040.18	\$ 8,208.63	\$ 632.73	\$ 3,520.99	\$ -	\$ 5,387.90	\$ 8,468.01	\$ -	\$ -	\$ -
SUM OF Q1	\$ 2,678.64	\$ 4,267.03	\$ 271.17	\$ 1,706.15	\$ -	\$ 2,838.54	\$ 4,196.62	\$ -	\$ -	\$ -
SUM OF Q2	\$ 2,142.10	\$ 3,491.15	\$ 271.17	\$ 1,502.44	\$ -	\$ 2,290.72	\$ 3,521.81	\$ -	\$ -	\$ -
SUM OF Q3	\$ 2,267.94	\$ 3,678.99	\$ 271.17	\$ 1,548.33	\$ -	\$ 2,419.38	\$ 3,709.65	\$ -	\$ -	\$ -
SUM Q4	\$ 1,802.60	\$ 3,144.05	\$ 271.17	\$ 1,439.51	\$ -	\$ 2,081.48	\$ 3,757.73	\$ -	\$ -	\$ -
<b>Amount Eligible for ERC</b>										
SUM OF Q1	\$ 2,755.29	\$ 3,994.48	\$ -	\$ 1,375.10	\$ -	\$ 2,838.54	\$ 3,994.48	\$ -	\$ -	\$ -
SUM OF Q2	\$ 2,218.75	\$ 3,218.60	\$ -	\$ 1,171.39	\$ -	\$ 2,290.72	\$ 3,218.60	\$ -	\$ -	\$ -
SUM OF Q3	\$ 2,344.59	\$ 3,406.44	\$ -	\$ 1,217.28	\$ -	\$ 2,419.38	\$ 3,406.44	\$ -	\$ -	\$ -
SUM Q4	\$ 2,015.15	\$ 2,891.00	\$ -	\$ 1,108.46	\$ -	\$ 2,081.48	\$ 3,454.52	\$ -	\$ -	\$ -

2020 ERC Calculations

Taxpayer Name: Sample  
Taxpayer EIN: Sample

PPP Forgiveness Data				
PPP Round 1 Loan Amount	\$	409,100.00	60% Requirement	\$ 245,460.00
Forgiveness Period (8/24 Weeks)		24 Weeks	Type of Business (Partnership, S-Corp, C-Corp, Sole Proprietor)	Sample
Covered Period Start Date	4/22/2020	Date	Covered Period End Date	10/7/2020

\*Max amount of wages for any employee used for PPP Forgiveness is \$46,154 for 24 weeks and \$15,385 for 8 weeks

Employee Data

		Employee 1	Employee 2	Employee 3	Employee 4	Employee 5	Employee 6	Employee 7	Employee 8	Employee 9	Employee 10
*See "Qualification Analysis" tab for Owner Details	Owner - Yes or No?	No	No	No	No	Yes	No	No	No	No	No
	Related Party - Yes or No?	No	No	No	No	No	No	No	No	Yes	No
	Eligible for ERC - Yes or No?	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes

Payroll Data

\*Formulas for quarter totals will change based on payroll type (weekly, biweekly, etc.)

PPP Calculator	60% Needed	\$ 245,460.00	Payroll Needed	\$ (68,949.47)
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Color Code	Payroll Period Ending On:	Employee 1	Employee 2	Employee 3	Employee 4	Employee 5	Employee 6	Employee 7	Employee 8	Employee 9	Employee 10
Insurance Costs Included in ERC	3/20/2020	\$ 8,319.23	\$ 5,961.54	\$ 4,193.23	\$ 9,003.86	\$ 1,990.44	\$ 2,307.69	\$ 4,230.77	\$ -	\$ 1,520.00	\$ -
Insurance Costs included in Forgiveness	4/3/2020	\$ 8,319.23	\$ 5,961.54	\$ 4,193.23	\$ 9,003.86	\$ 1,990.44	\$ 2,307.69	\$ 4,230.77	\$ -	\$ 1,520.00	\$ -
March Wages Applied to ERC	4/17/2020	\$ 7,487.28	\$ 5,365.44	\$ 3,794.93	\$ 8,103.60	\$ 1,790.22	\$ 2,077.20	\$ 3,807.36	\$ -	\$ 1,400.00	\$ -
Wages Applied to Q2 ERC	5/1/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ 3,384.32	\$ -	\$ 1,200.00	\$ -
Wages Applied to Q3 ERC	5/15/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ 3,384.32	\$ -	\$ 1,200.00	\$ -
Wages Applied to Q4 ERC	5/29/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ 3,384.32	\$ -	\$ 1,200.00	\$ -
Wages Applied to PPP Forgiveness	6/12/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ 3,384.32	\$ -	\$ 1,200.00	\$ -
Sick Leave Q1	6/26/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ 3,384.32	\$ -	\$ 1,200.00	\$ -
Sick Leave Q2	7/10/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ 3,384.32	\$ -	\$ 1,200.00	\$ -
Sick Leave Q3	7/24/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ 3,384.32	\$ -	\$ 1,200.00	\$ -
Sick Leave Q4	8/7/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ 3,384.32	\$ -	\$ 1,200.00	\$ -
Total Family Sick Leave Q1	8/21/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ 3,384.32	\$ -	\$ 1,200.00	\$ -
Total Family Sick Leave Q2	9/4/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ 3,384.32	\$ -	\$ 1,200.00	\$ -
Total Family Sick Leave Q3	9/18/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ 3,384.32	\$ 1,077.20	\$ 1,200.00	\$ -
Total Family Sick Leave Q4	10/2/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ -	\$ 2,153.85	\$ 1,200.00	\$ -
Wages Used for Previously Claimed Credit	10/16/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ -	\$ 2,153.85	\$ 1,200.00	\$ -
	10/30/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ -	\$ 2,153.85	\$ 1,200.00	\$ -
	11/13/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ -	\$ 2,153.85	\$ 1,200.00	\$ -
	11/27/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ -	\$ 2,153.85	\$ 1,200.00	\$ -
	12/11/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,846.40	\$ -	\$ 2,153.85	\$ 1,200.00	\$ -
	12/24/2020	\$ 6,655.36	\$ 4,769.28	\$ 3,396.45	\$ 7,203.20	\$ 1,560.11	\$ 1,864.40	\$ -	\$ 2,153.85	\$ 1,200.00	\$ 1,990.44
Total Wages Paid		\$ 143,922.22	\$ 103,135.56	\$ 73,317.49	\$ 155,768.92	\$ 33,853.08	\$ 39,945.78	\$ 49,496.42	\$ 16,154.15	\$ 26,040.00	\$ 1,990.44
Payroll Eligible for PPP		\$ 86,519.68	\$ 62,000.64	\$ 44,153.85	\$ 93,641.60	\$ 20,281.43	\$ 24,003.20	\$ 37,227.52	\$ 5,384.90	\$ 15,600.00	\$ -
Payroll Applied to PPP		\$ 46,154.00	\$ 46,154.00	\$ 44,153.85	\$ 46,154.00	\$ 20,281.43	\$ 24,003.20	\$ 35,265.65	\$ 5,384.90	\$ 15,600.00	\$ -
Total Insurance Applied to PPP		\$ 5,040.18	\$ 8,208.63	\$ 632.73	\$ 3,520.99	\$ -	\$ 5,387.90	\$ 8,468.01	\$ -	\$ -	\$ -
Total Wages March		\$ 8,319.23	\$ 5,961.54	\$ 4,193.23	\$ 9,003.86	\$ 1,990.44	\$ 2,307.69	\$ 4,230.77	\$ -	\$ 1,520.00	\$ -

283,151.03 Total Payroll  
31,258.44 Total Insurance



Total Wages March Used	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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# Worksheet 1

Step 1	2020 Q2	2020 Q3	2020 Q4
Enter the amount of social security wages from Form 941, line 5a, column 1, or, if corrected, enter the amount from Form 941-X, line 8, column 1	\$ 192,473.28		\$ 82,517.79
Enter the amount of social security tips from Form 941, line 5b, column 1, or, if corrected, from Form 941-X, line 11, column 1	\$ -	\$ -	\$ -
1c Add lines 1a and 1b	\$ 192,473.28	\$ -	\$ 82,517.79
1d Multiply line 1c by 6.2% (0.062)	\$ 11,933.34	\$ -	\$ 5,116.10
If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of social security tax required to be paid by the employer that you included on Form 941, Part 1, line 8, or, if corrected, the amount of employer social security tax on sick pay that you included on Form 941-X, line 15, column 1 (enter as a	\$ -	\$ -	\$ -
Employer share of social security tax included on Form 941-X, line 20, column 4	\$ -	\$ -	\$ -
If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of social security tax from the notice	\$ -	\$ -	\$ -
Employer share of social security tax. Combine lines 1d, 1e, 1f, and 1g	\$ 11,933.34	\$ -	\$ 5,116.10
Enter the amount from Form 941, Part 1, line 11a, or, if corrected, the amount from Form 941-X, line 16, column 1 (credit from Form 8974)	\$ -	\$ -	\$ -
Enter the amount from Form 941, Part 3, line 23, or, if corrected, the amount from Form 941-X, line 32, column 1 (credit from Form 5884-C)	\$ -	\$ -	\$ -
Total nonrefundable credits already used against the employer share of social security tax. Add lines 1i and 1j	\$ -	\$ -	\$ -
Employer share of social security tax remaining. Subtract line 1k	\$ 11,933.34	\$ -	\$ 5,116.10
from line 1h			
Step 2			
2a 5a(i), column 1, or, if corrected, the amount from Form 941-X, line 9, column 1	\$ -	\$ -	\$ -
2a(i) Qualified sick leave wages included on Form 941, Part 1, line 5c, or, if corrected, Form 941-X, line 12, column 1, but not included on Form 941, Part 1, line 5a(i), column 1, or Form 941-X, line 9, column 1, because the wages reported on that line were limited by the social security wage base	\$ -	\$ -	\$ -
2a(ii) Total qualified sick leave wages. Add lines 2a and 2a(i)	\$ -	\$ -	\$ -
2b Qualified health plan expenses allocable to qualified sick leave wages (Form 941, Part 3, line 19, or, if corrected, Form 941-X, line 28, column 1)	\$ -	\$ -	\$ -

<b>2c</b>	Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145)	\$ -	\$ -	\$ -
<b>2d</b>	<b>Credit for qualified sick leave wages.</b> Add lines 2a(ii), 2b, and 2c	\$ -	\$ -	\$ -
<b>2e</b>	Qualified family leave wages reported on Form 941, Part 1, line 5a(ii), column 1, or, if corrected, the amount from Form 941-X, line 10, column 1	\$ -	\$ -	\$ -
<b>2e(i)</b>	Qualified family leave wages included on Form 941, Part 1, line 5c, or, if corrected, Form 941-X, line 12, column 1, but not included on Form 941, Part 1, line 5a(ii), column 1, or Form 941-X, line 10, column 1, because the wages reported on that line were limited by the social security wage base	\$ -	\$ -	\$ -
<b>2e(ii)</b>	Total qualified family leave wages. Add lines 2e and 2e(i)	\$ -	\$ -	\$ -
<b>2f</b>	Qualified health plan expenses allocable to qualified family leave wages (Form 941, Part 3, line 20, or, if corrected, Form 941-X, line 29, column 1)	\$ -	\$ -	\$ -
<b>2g</b>	Employer share of Medicare tax on qualified family leave wages. Multiply line 2e(ii) by 1.45% (0.0145)	\$ -	\$ -	\$ -
<b>2h</b>	<b>Credit for qualified family leave wages.</b> Add lines 2e(ii), 2f, and 2g	\$ -	\$ -	\$ -
<b>2i</b>	<b>Credit for qualified sick and family leave wages.</b> Add lines 2d and 2h	\$ -	\$ -	\$ -
<b>2j</b>	<b>Nonrefundable portion of credit for qualified sick and family leave wages.</b> Enter the smaller of line 1i or line 2i. Enter this amount on Form 941-X, line 17, column 1	\$ -	\$ -	\$ -
<b>2k</b>	<b>Refundable portion of credit for qualified sick and family leave wages.</b> Subtract line 2j from line 2i and enter this amount on Form 941-X, line 25, column 1	\$ -	\$ -	\$ -
<b>Step 3</b>				
<b>3a</b>	Qualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, line 21, or, if corrected, Form 941-X, line 30, column 1)	\$ 10,000.00	\$ -	\$ 61,990.44
<b>3b</b>	Qualified health plan expenses allocable to qualified wages for the employee retention credit (Form 941, Part 3, line 22, or, if corrected, Form 941-X, line 31, column 1)	\$ -	\$ -	\$ -
<b>3c</b>	Qualified wages (excluding qualified health plan expenses) paid March 13, 2020, through March 31, 2020, for the employee retention credit (Form 941, Part 3, line 24, or, if corrected, Form 941-X, line 33a, column 1). Enter an amount here only for the second quarter Form 941-X	\$ -	\$ -	\$ -
<b>3d</b>	Qualified health plan expenses allocable to qualified wages paid March 13, 2020, through March 31, 2020, for the employee retention credit (Form 941, Part 3, line 25, or, if corrected, Form 941-X, line 34, column 1). Enter an amount here only for the second quarter Form 941-X	\$ -	\$ -	\$ -
<b>3e</b>	Add lines 3a, 3b, 3c, and 3d	\$ 10,000.00	\$ -	\$ 61,990.44
<b>3f</b>	<b>Retention credit.</b> Multiply line 3e by 50% (0.50)	\$ 5,000.00	\$ -	\$ 30,995.22

Enter the amount of the employer share of social security tax <b>3g</b> from Step 1, line 1l	\$ 11,933.34	\$ -	\$ 5,116.10
Enter the amount of the nonrefundable portion of the credit for <b>3h</b> qualified sick and family leave wages from Step 2, line 2j	\$ -	\$ -	\$ -
<b>3i</b> Subtract line 3h from line 3g	\$ 11,933.34	\$ -	\$ 5,116.10
<b>Nonrefundable portion of employee retention credit.</b> Enter the smaller of line 3f or line 3i. Enter this amount on Form 941- <b>3j</b> X, line 18, column 1	\$ 5,000.00	\$ -	\$ 5,116.10
<b>Refundable portion of employee retention credit.</b> Subtract line 3j from line 3f and enter this amount on Form 941-X, line 26, <b>3k</b> column 1	\$ -	\$ -	\$ 25,879.12

## 2020 941-X Overview

2020 941-X Q2					2020 941-X Q3					2020 941-X Q4				
Line	Column 1	Column 2	Column 3	Column 4	Line	Column 1	Column 2	Column 3	Column 4	Line	Column 1	Column 2	Column 3	Column 4
6					6					6				
7					7					7				
8					8					8				
9					9					9				
10					10					10				
11					11					11				
12					12					12				
13					13					13				
14					14					14				
15					15					15				
16					16					16				
17					17					17				
18	\$ 5,000.00	\$ -	\$ 5,000.00	\$ (5,000.00)	18	\$ -				18	\$ 5,116.10	\$ -	\$ 5,116.10	\$ (5,116.10)
19					19					19				
20					20					20				
21					21					21				
22					22					22				
23				\$ (5,000.00)	23			\$ -		23				\$ (5,116.10)
24					24					24				
25					25					25				
26	\$ -				26	\$ -				26	\$ 25,879.12	\$ -	\$ 25,879.12	\$ (25,879.12)
27				\$ (5,000.00)	27			\$ -		27				\$ (30,995.22)
28					28					28				
29					29					29				
30	\$ 10,000.00	\$ -	\$ 10,000.00		30	\$ -				30	\$ 61,990.44	\$ -	\$ 61,990.44	
31					31					31				
32					32					32				
33a	\$ -				33a					33a				
33b					33b					33b				
34					34					34				

Check the 2. Claim  
Check the box for 3.  
Check the box 5d.

[Sample 941-X](#)  
[941-X instructions](#)

## ERC Credit Overview

Quarter	Amount
Q2	\$ 5,000.00
Q3	\$ -
Q4	\$ 30,995.22
<b>Total for 2020</b>	<b>\$ 35,995.22</b>