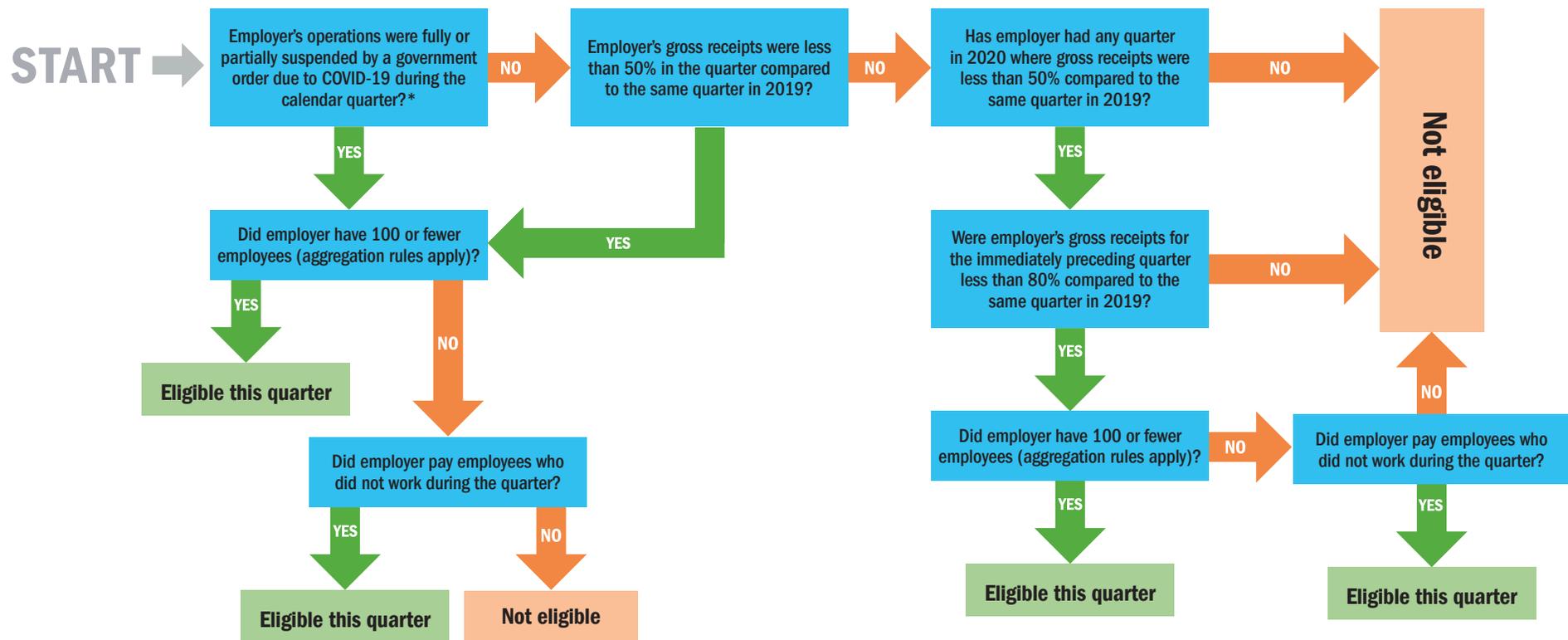
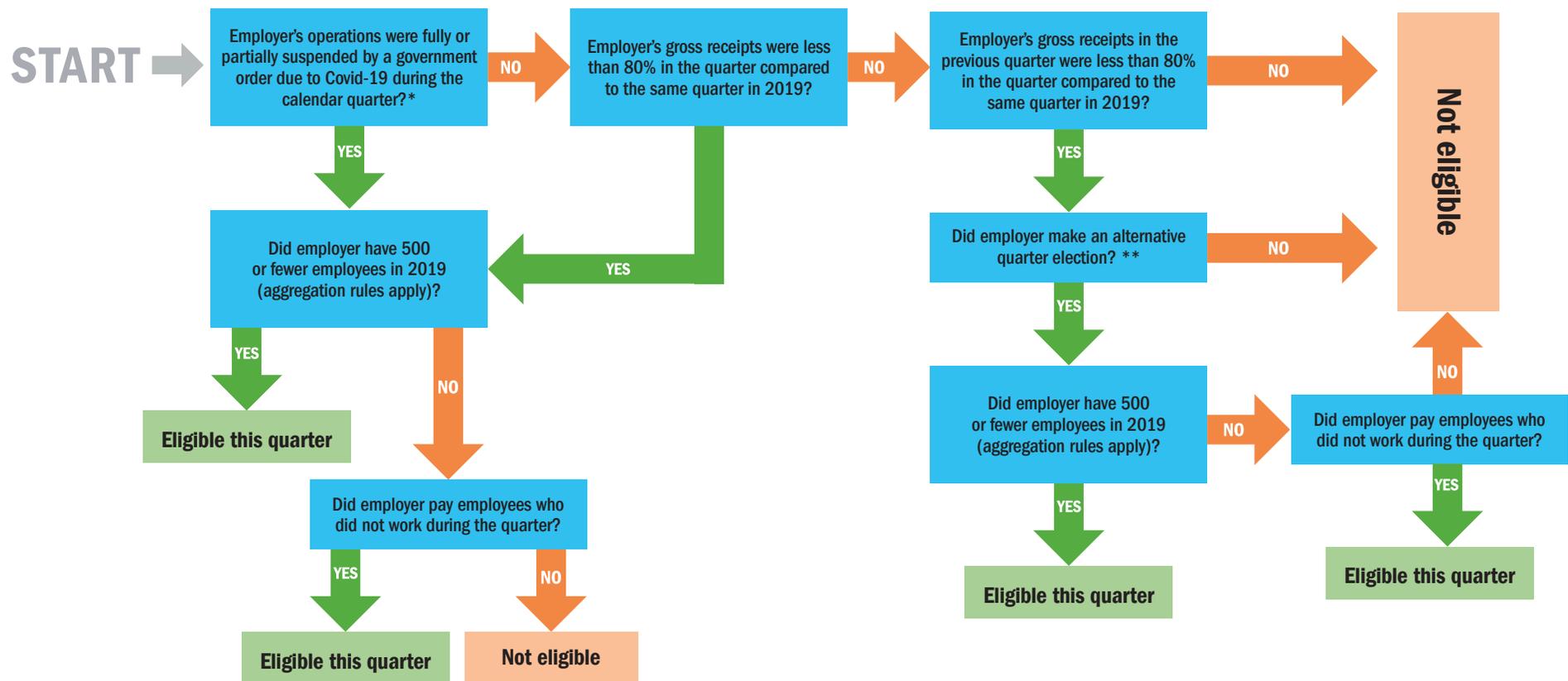


Employee Retention Tax Credit Flow Chart for 2020 Quarters



*Essential businesses may still qualify as fully or partial shutdown in certain instances. Please consult an appropriate member of the tax department.

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**Employer's gross receipts in the immediately preceding quarter are less than 80% compared to the same quarter in 2019.