

CHAMBER OF COMMERCE  
OF THE  
UNITED STATES OF AMERICA

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May 19, 2020

Office of the Chief Counsel  
Attention: Michael Desmond  
Internal Revenue Service (I.R.S.)  
1111 Constitution Avenue, NW Washington, DC 20224

Office of the Tax Policy  
Attention: David J. Kautter  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue, NW Washington, DC 20220

**RE: Employee Retention Tax Credit (ERTC) Frequently Asked Questions (FAQs):  
Additional Modifications**

Dear Mr. Desmond and Mr. Kautter,

The U.S. Chamber of Commerce appreciates the Treasury Department's and Internal Revenue Service's (IRS) work issuing guidance in response to the coronavirus pandemic, including guidance to implement the recently enacted Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act was a vital step in providing relief and Chamber members are already implementing many measures provided in that legislation, including the employee retention tax credit (ERTC). We appreciate the opportunity to provide additional feedback on the recently published ERTC Frequently Asked Questions (FAQs), last updated by the IRS on May 8, 2020.

The comments in the attached document identify issues arising under the FAQs and provide suggested solutions as well as any additional explanation the Chamber believes would be helpful in addressing the issue. This feedback is the product of extensive conversations with a very wide array of impacted Chamber members. These comments may be considered as representing some of the most serious issues but are not all the issues concerning Chamber members on the ERTC FAQs.

The Chamber appreciates the continuing work of the Treasury Department and the IRS to provide regulatory relief during the pandemic as well as guidance implementing the CARES Act. As employers continue to work to navigate the crisis, the Chamber urges the Treasury

Department and the IRS to consider changes to the ERTC FAQs to ensure all intended employers have access to this vital relief.

Sincerely,

A handwritten signature in black ink, appearing to read "Caroline L. Harris". The signature is fluid and cursive, with a prominent initial "C" and a long, sweeping underline.

Caroline L. Harris