

3/19/2025

Internal Revenue Service
Ogden, UT 84201

EIN: 00-0000000

Taxpayer Name: Unnamed Business

RE: Formal Protest Regarding Disallowance of the Employee Retention Credit for the Quarter

Tax Period: [Applicable Quarter]

Dear Appeals Officer,

We write in response to the IRS notice disallowing Unnamed Business's Employee Retention Credit (ERC) claim for the above-referenced quarter. The disallowance was based on the assertion that no government orders resulted in a partial suspension of our operations during the period in question. We respectfully disagree. While no revenue data is being presented, multiple federal, state, county, and local government orders were in effect during this period that directly imposed COVID-19–related restrictions on our operations. As a law firm, our normal operations were impacted by these orders, which forced us to modify our in-person services and transition many functions to remote or alternative platforms. In the following section, we provide evidence of the relevant government orders using the required detailed format.

Timeline of COVID-19 Government Orders Active During the Quarter

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Order Name: Proclamation 9994 – National Emergency Concerning COVID-19

ORDER NUMBER: 9994

DATE ENACTED: 03/13/2020

DATE RESCINDED: STILL IN EFFECT

Order Summary: On March 13, 2020, the President declared a national emergency in response to COVID-19, activating federal emergency powers and facilitating critical support measures. This proclamation provided the legal framework for subsequent mandates that aimed to mitigate the spread of the virus through enhanced safety protocols and operational restrictions.

Impact on Quarter: The federal emergency established the backdrop for all subsequent restrictions. Its presence meant that our operations had to

continuously adapt to the evolving health directives, ultimately resulting in a partial suspension of normal in-person legal services.

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Order Name: Executive Order N-33-20 – Statewide “Stay-at-Home” Order

ORDER NUMBER: N-33-20

DATE ENACTED: 03/19/2020

DATE RESCINDED: 06/15/2021

Order Summary: This executive order mandated that all residents remain in their homes except for essential activities, effectively requiring the closure or severe limitation of non-essential business operations. The order was designed to slow the spread of COVID-19 by reducing physical interactions across the state.

Impact on Quarter: Although phased reopenings were initiated later, the lingering restrictive measures under this order during the quarter significantly limited our capacity to hold in-person consultations and court appearances, compelling our law firm to modify routine operations.

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ORDER NAME: LOCAL EMERGENCY PROCLAMATION (CAMARILLO)

ORDER NUMBER: EOC DIRECTOR ORDER NO. 20-1

DATE ENACTED: 03/13/2020

DATE RESCINDED: LIFTED IN 2022

Order Summary: This proclamation declared a local state of emergency, authorizing the city to immediately activate its Emergency Operations Center, cancel public events, and enforce safety protocols to reduce the spread of COVID-19. The measure provided local officials with sweeping authority to impose additional safeguards on public and business activities.

Impact on Quarter: The continued enforcement of this local emergency status during the quarter ensured that supplementary restrictions remained in place. As a consequence, even essential services, including those provided by our law firm, had to be modified in order to comply with evolving public health guidelines.

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ORDER NAME: “STAY WELL AT HOME” ORDER (VENTURA COUNTY)

ORDER NUMBER: NOT APPLICABLE

DATE ENACTED: 03/20/2020

DATE RESCINDED: 06/11/2021

Order Summary: This county-level order reinforced higher-level directives by mandating that all residents remain at home except when accessing essential services. The order directly led to the closure of non-essential in-person business operations and was critical in supporting state mandates during the pandemic.

Impact on Quarter: Although the order originated at the county level, its enforcement in the broader region underscored the requirement for businesses to limit on-site operations. For our law firm, the order contributed directly to reduced face-to-face client interactions and the partial suspension of normal practice activities during the quarter.

Based solely on the cumulative impact of the above government orders, Unnamed Business experienced a partial suspension of its operations during the quarter. The legal mandates imposed under these orders consistently required our firm to alter normal business practices by reducing in-person operations and shifting key services to remote platforms. This partial suspension meets the criteria under the ERC provisions based on government orders.

We respectfully request that the IRS reconsider and reverse the disallowance of Unnamed Business's ERC claim for the quarter. We affirm that our operations were materially impacted by these government orders and that our claim is fully supported by the factual record as provided.

Attestation: "Under penalties of perjury, I declare that I submitted the protest and accompanying documents, and to the best of my personal knowledge and belief, the information stated in the protest and accompanying documents is true, correct, and complete."

Sincerely,

[Authorized Representative Name]

AUTHORIZED REPRESENTATIVE FOR UNNAMED BUSINESS

ENCLOSURES: COPIES OF GOVERNMENT ORDERS AS DETAILED ABOVE