



GALLAGHER, FLYNN & COMPANY, LLP

COVID-19 RESOURCES

COMMUNICATIONS FROM GALLAGHER, FLYNN & COMPANY:

- Paycheck Protection Program (PPP) Loan Forgiveness Updates (Released 10/19/20) [Click Here for Full Text](#)

INCOME TAX RESOURCES:

- Tax Alert: Employment Tax Payment Deferral Under CARES Act (Released 4/16/20) [Click Here for Full Text](#)

FEDERAL LAW RESOURCES:

- U.S. Department of Labor – Families First Coronavirus Response Act FFCRA FAQs for Employers and Employees [Click Here for Full Text](#)

LOAN RESOURCES

- SBA VDO: SBA Loan Options and Summaries (EIDL and PPP) [Click Here](#)
- Loan Comparison Table [Click Here](#)
- SBA Paycheck Protection Program – All Program Information [Click Here](#)
- SBA Paycheck Protection Program Loan Forgiveness FAQs (at 10/13/2020) [Click Here](#)

FEDERAL LAW RESOURCES (CONTINUED):

LOAN RESOURCES (CONTINUED)

- **SBA: Paycheck Protection Program (PPP) Form 3508S Simplified Loan Forgiveness Application Form for Loans \$50,000 or less (at 11/30/20) [Click Here](#)**
 - **Instructions for Form 3508S - PPP Simplified Loan Forgiveness Application for Loans \$50,000 or less (at 11/30/20) [Click Here](#)**
- **SBA: PPP Loan Forgiveness Application EZ Version (at 11/30/20) [Click Here](#)**
 - **Instructions for PPP Loan Forgiveness EZ Version (at 11/30/20) [Click Here](#)**
- **SBA: PPP Loan Forgiveness Application Full Version (at 6/16/20) [Click Here](#)**
 - **Instructions for PPP Loan Forgiveness Full Version (at 6/16/20) [Click Here](#)**
- **Tax Alert: PPP Borrowers May Need to Extend Returns and Forgiveness Applications (Released 12/4/20) [Click Here](#)**
- **Tax Alert: IRS Issues Additional PPP Deductibility with Safe Harbor (Released 11/19/20) [Click Here](#)**
- **U.S. Small Business Administration - Disaster Assistance in Response to the Coronavirus [Click Here](#)**
- **Small Business Disaster Loans [Click Here](#)**

FEDERAL LAW RESOURCES (CONTINUED):

LABOR RESOURCES

- [IRS – IR-2020-57 Summary of FFCRA Provisions](#)
- [U.S. Department of Labor - Summary of FFCRA](#)

ACCOUNTING RESOURCES:

- RSM Financial Reporting Insights – *Borrower’s Accounting for Debt Restructurings and Modifications* (Released 11/2/20) [Click Here](#)
- RSM Financial Reporting Insights – *Borrower and Lender Accounting for Main Street Lending Program Loans* (Released 10/21/20) [Click Here](#)
- RSM Financial Reporting Insights – *Impact of COVID-19: Goodwill Impairment Considerations* (Released 10/21/20) [Click Here](#)
- RSM Financial Reporting Insights – *Lender Accounting for PPP Loans Prior to Loan Repayment or Forgiveness* (Released 9/10/20) [Click Here](#)
- RSM Financial Reporting Insights – *OMB Issues 2020 Compliance Supplement* (Released 8/25/20) [Click Here](#)
- RSM Financial Reporting Insights – *Coronavirus: FASB Staff Provides Guidance on Various Issues* (Released 4/14/20) [Click Here](#)
- RSM Financial Reporting Insights – *FASB to Provide Limited Deferrals for ASC 606 and ASC 842* (Released 4/8/20) [Click Here](#)
- Accounting Alert – *Potential Ramifications to Compiled, Reviewed, or Audited Financial Statements* (Released 3/26/20) [Click Here](#)

ADDITIONAL RESOURCES:

VERMONT

- [Agency of Commerce and Community Development - COVID-19 Guidance for Vermont Businesses](#)

NEW HAMPSHIRE

- [NH Department of Health and Human Services - COVID-19 Business Resources](#)
- [NH Employment Security](#)

GENERAL/FEDERAL

- [IRS - Coronavirus Tax Relief](#)
- [RSM - Coronavirus Resource Center](#)
- [RSM - Coronavirus Webcast Series](#)

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