

Jorns & Associates LLC

ERC Questionnaire

The purpose of this form is to document a Full or Partial Suspension of operations as a result of governmental orders restricting commerce, travel, or group meetings. Although we are asking some revenue questions, a revenue reduction is NOT required. **The goal is to accurately capture manners in which governmental orders impacted or restricted your business operations.**

*Specify affected quarters (ex.: 2020 of Q2 only; 2020 Q2, Q3, and Q4). Please answer all questions completely and to the best of your abilities to avoid any delays.

Client Information

Company Name:

EIN Number:

Company Address (City/County/State):

Name and Title:

Email:

Phone:

What is the first Date that you began business operations and received revenue?

Do you or other partners own multiple companies?

If Yes, please send Org Chart AND Total Full Time Employee Count.

*See Approximate Number of Full-Time Employee Count definition and equation on page 2

Payroll Information

List any owners on the employee payroll who own more than 50% of the company:

Business Demographics

Is your business considered an Essential Business?

Briefly describe your business operations:

Approximate Number of Full-Time Employee Count:

**The term "full-time employee" means an employee who, with respect to any calendar month in 2019, had an average of at least 30 hours of service per week or 130 hours of service in the month (130 hours of service in a month is treated as the monthly equivalent of at least 30 hours of service per week), as determined in accordance with section 4980H of the Internal Revenue Code. An employer that operated its business for the entire 2019 calendar year determines the number of its full-time employees by taking the sum of the number of full-time employees in each calendar month in 2019 and dividing that number by 12.*

in 2019:

in 2020:

in 2021:

Travel Impact *

Did you have to travel out of state to continue business operations in 2020 and/or 2021? If Yes, please explain.

Is there any travel that your business ordinarily would have been done in 2019 but was changed to virtual or did not occur in 2020 and/or 2021? If Yes, please describe the impact to your business operations. Note: This can be used as a business sector in the attached worksheet to show revenue amounts impacted.

During calendar year 2019 and prior, were there any trade shows or group meetings that your sales or operations staff attended? If Yes, please explain.

Did any trade shows or group meetings go virtual or get canceled in 2020 and/or 2021 as a result of COVID? If Yes, please describe the impact to your business operations.

Note: This can be used as a business sector in the attached worksheet to show revenue amounts impacted.

Operational Impact*

In what cities and states does your business have operations? Please list the city and state your offices, retail stores, and /or warehouses are located and a quick summary of the type of business conducted at each.

Did your company close any office, retail and/or warehouse locations to comply with governmental orders related to COVID? For example, a “Stay Home, Stay Safe, Stay Healthy” order? If Yes, please describe and list year and quarter(s) impacted.

Did your company reduce capacity at any office/retail/warehouse location? If Yes, please describe and list year and quarter(s) impacted.

Please describe any changes your business made to its operations (e.g. additional sanitation, purchased laptops, remote work, reconfigured workspaces, reduced capacity, accommodated outdoor seating, etc.) as a result of COVID orders

Customer Impact*

List any cities and states your clients travel FROM to conduct business with you.

Did any customers close operations or reduce operations as a result of COVID orders? If yes, please describe. Note: This can be used as a business sector in the attached worksheet to show revenue amounts impacted.

Were any customers impacted by COVID to where it reduced your revenue? If Yes, please describe. Note: This can be used as a business sector in the attached worksheet to show revenue amounts impacted.

Please describe how customer interactions changed as a result of COVID. (ex: if you are a restaurant and shut down part of your facility and moved to take-out, or a real estate firm that went to virtual tours of properties). Note: This can be used as a business sector in the attached worksheet to show revenue amounts impacted.

Were any projects or timelines impacted? If Yes, please describe.

Note: This can be used as a business sector in the attached worksheet to show revenue amounts impacted.

Supplier Impact*

Did any suppliers have difficulty getting raw materials or goods to you as a result of COVID? If Yes, please list your suppliers, the city and state where they are located, and list the raw materials/goods impacted.

Note: This can be used as a business sector in the attached worksheet to show revenue amounts impacted.

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Did your company source raw materials or goods from China or any other countries impacted by travel restrictions? If Yes, please list the list the raw materials/goods impacted.

Note: This can be used as a business sector in the attached worksheet to show revenue amounts impacted.

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Please fill out the Client ERC Revenue and Hourly Summary Excel Worksheet.

Worksheet is attached in your welcome email. It can also be found at www.jornscpa.com/revenue

You will only fill in the Gray Cells. See Photo Example of the Sheet Below:

| | A | B | D | F | H | J | L | M | O | Q | S | U | V | W | Y | AA | AC |
|----|--|---------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|------------|---------------|---------------|---------------|------------|----|----|
| 1 | Company Name | ABC Equipment | | | | | | | | | | | | | | | |
| 2 | Revenue Summary Report | | | | | | | | | | | | | | | | |
| 3 | Please fill out cells highlighted in gray | | | | | | | | | | | | | | | | |
| 4 | Please provide as much revenue detail about sectors that were down as possible. These may be items that were not tracked before but due to the pandemic, you can go back and evaluate accordingly. Sectors can be created or combined in whatever way you choose. Seeing revenue in multiple different ways (sectors) will help us better understand the operations of your business and where there was a potential change in revenue. The IRS Guidance looks at sectors that made up more than 10% of your overall revenue in 2019 and were down 10% or more in a quarter in 2020 or 2021. | | | | | | | | | | | | | | | | |
| 6 | | 2019 | | | | | 2020 | | | | | 2021 | | | | | |
| 7 | Total Revenue From P&L | Q1 2019 Total | Q2 2019 Total | Q3 2019 Total | Q4 2019 Total | 2019 TOTAL | Q1 2020 Total | Q2 2020 Total | Q3 2020 Total | Q4 2020 Total | 2020 TOTAL | Q1 2021 Total | Q2 2021 Total | Q3 2021 Total | 2021 TOTAL | | |
| 8 | Gross Revenue | 261,950.00 | 265,125.00 | 281,800.00 | 338,100.00 | 1,146,975.00 | 231,146.50 | 26,632.85 | 233,008.00 | 27,786.59 | 518,573.94 | 250,102.50 | 233,908.75 | 266,392.00 | 750,403.25 | | |
| 9 | Revenue by Down Sector | Q1 2019 Total | Q2 2019 Total | Q3 2019 Total | Q4 2019 Total | 2019 TOTAL | Q1 2020 Total | Q2 2020 Total | Q3 2020 Total | Q4 2020 Total | 2020 TOTAL | Q1 2021 Total | Q2 2021 Total | Q3 2021 Total | 2021 TOTAL | | |
| 10 | Commercial Equipment | 125,300.00 | 127,900.00 | 140,200.00 | 200,000.00 | 593,400.00 | 109,011.00 | 869.72 | 113,562.00 | 1,780.00 | 225,222.72 | 119,035.00 | 111,273.00 | 131,788.00 | 362,096.00 | | |
| 11 | Residential Equipment | 97,650.00 | 101,025.00 | 103,500.00 | 98,900.00 | 401,075.00 | 84,955.50 | 686.97 | 83,835.00 | 880.21 | 170,357.68 | 92,767.50 | 87,891.75 | 97,290.00 | 277,949.25 | | |
| 12 | Retail Sales | 10,000.00 | 8,700.00 | 9,200.00 | 9,400.00 | 37,300.00 | 8,700.00 | 59.16 | 7,452.00 | 83.66 | 16,294.82 | 9,500.00 | 7,569.00 | 8,648.00 | 25,717.00 | | |
| 13 | Extra Services | 3,000.00 | 2,500.00 | 3,100.00 | 4,100.00 | 12,700.00 | 2,610.00 | 17.00 | 2,511.00 | 36.49 | 5,174.49 | 2,850.00 | 2,175.00 | 2,914.00 | 7,939.00 | | |
| 14 | Miscellaneous | 1,000.00 | | 800.00 | 700.00 | 2,500.00 | 870.00 | - | 648.00 | 6.23 | 1,524.23 | 950.00 | - | 752.00 | 1,702.00 | | |
| 15 | Total Revenue | 236,950.00 | 240,125.00 | 256,800.00 | 313,100.00 | 1,046,975.00 | 206,146.50 | 1,632.85 | 208,008.00 | 2,786.59 | 418,573.94 | 225,102.50 | 208,908.75 | 241,392.00 | 675,403.25 | | |
| 16 | | | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | |

* The Worksheet focuses on sectors that were down in 2020 and 2021 when compared to 2019. You will define sectors for your business to explain how the pandemic and the shutdown affected your company.

*Down Sectors Example 1: "Dine In" A restaurant is ordered by local government to operate at 50% capacity. They have 100 tables and can only seat 50 tables. Dine in Revenue was 70% of overall revenue in 2019 and is down 30% in 2020 compared to 2019.

*Down Sectors Example 2: "Aluminum Siding" A Manufacturing Company has a sector of their business that makes aluminum siding. They can't get aluminum, so they focus on their custom door business and revenues are up overall. However, their siding business which was 20% of their business in 2019 is now 4% of their business in 2020 and it was down a total of 38% in 2020 vs 2019.

*Down Sectors Example 3: "Shut Down Locations" A retail store in 5 states has government orders that limit their hours in 2 states. Those retail locations experienced a 15% revenue decline in 2020.

*Down Sectors Example 4: "Commercial Clients" A Plumbing & HVAC business did 50% of their overall revenue through commercial clients in 2019 and the commercial business is down over 20% in each quarter of 2020 and 2021.