

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Employee Retention Credit (ERC) Qualification Opinion Letter

Dear [Client Contact Name],

This letter provides our professional opinion regarding the eligibility of [Company Name] (the "Company") to claim the Employee Retention Credit (ERC) under Section 2301 of the CARES Act and subsequent amendments for the tax periods ending [List Quarters/Years].

I. Scope of Analysis

Our analysis is based on the documentation provided by the Company, including payroll records, financial statements, and operational narratives regarding government mandates. We have reviewed these materials in accordance with IRS Notice 2021-20, Notice 2021-23, and Notice 2021-49.

II. Qualification Basis

Based on our review, the Company qualifies under the following criteria:

- **Significant Decline in Gross Receipts:** The Company experienced a decline in gross receipts of more than [20%/50%] when comparing [Current Quarter] to the same calendar quarter in 2019.
- **Full or Partial Suspension of Operations:** The Company's operations were fully or partially suspended due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings due to COVID-19. Specifically, [Cite Specific Government Order].

III. Calculation of Credit

We have determined that the total "Qualified Wages" paid during the eligible period amount to \$[Amount]. Taking into account the applicable percentage for the period, the total estimated credit amount is \$[Amount].

IV. Conclusion

In our opinion, it is more likely than not that the Company meets the requirements to be considered an "Eligible Employer" for the periods stated. This letter is intended for the Company's internal records and to support the filing of Form 941-X.

Sincerely,

[Your Signature]
[Your Name/Title]
[Firm Name]