

OLSHAN

As of January 15, 2021

## **Federal and State Responses to COVID-19:**

**Source Materials and Practical Advice**

*Presented By:*

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## **Olshan COVID-19 Response Team**

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## **COVID Related Laws**

### ***Federal***

1. [Families First Coronavirus Response Act](#) (March 18, 2020)
2. [The CARES Act](#) (March 27, 2020)
3. [The Paycheck Protection Program and Health Care Enhancement Act](#) (April 24, 2020)
4. [Paycheck Protection Program Flexibility Act of 2020](#) (June 5, 2020)
5. [S.4116 \(August 8 Extension\)](#) (July 4, 2020)
6. [Memorandum on Deferring Payroll Tax Obligations in Light of the Ongoing COVID-19 Disaster](#) (August 8, 2020) (Treasury provided further guidance [Here](#) (September 1, 2020))
7. [Memorandum on Authorizing the Other Needs Assistance Program for Major Disaster Declarations Related to Coronavirus Disease](#) (August 8, 2020)
8. [Executive Order on Fighting the Spread of COVID-19 by Providing Assistance to Renters and Homeowners](#) (August 8, 2020)
9. [Eviction Moratorium](#) (September 1, 2020)
10. [Temporary Rule: Paid Leave Under the Families First Coronavirus Response Act](#) (September 11, 2020) (Additional guidance provided [Here](#) (September 16, 2020))
11. [Consolidated Appropriations Act, 2021](#) (December 27, 2020)

### ***New York State***

1. [Executive Order 202.28](#) (May 7, 2020) (prohibited the initiation of a proceeding or enforcement of an eviction of any commercial tenant for nonpayment of rent or a foreclosure of any commercial mortgage for nonpayment)
2. [Executive Order 202.48](#) (July 6, 2020) (modifies the directive in Executive Order 202.28)
3. [Executive Order 202.81](#) (December 11, 2020) (extends Executive Order 202.28 and Executive Order 202.48 through January 31, 2021)

## **Paycheck Protection Program**

### *FAQs*

1. [PPP FAQs](#) (December 9, 2020)
2. [PPP Loan Forgiveness FAQs](#) (October 13, 2020)

### *Interim Final Rules*

1. [Initial Interim Final Rule](#) (April 15, 2020)
2. [Applicable Affiliation Rules](#) (April 15, 2020)
3. [Additional Eligibility Criteria and Requirements for Certain Pledges of Loans](#) (April 20, 2020)
4. [Requirements for Promissory Notes, Authorizations, Affiliation, and Eligibility](#) (April 28, 2020)
5. [Additional Criterion for Seasonal Employers](#) (April 30, 2020)
6. [Disbursements](#) (May 4, 2020)
7. [Corporate Groups and Non-Bank and Non-Insured Depository Institution Lenders](#) (May 4, 2020)
8. [Nondiscrimination and Additional Eligibility Criteria](#) (May 8, 2020)
9. [Extension of Limited Safe Harbor with Respect to Certification Concerning Need for PPP Loan Request](#) (May 19, 2020)
10. [Loan Increase](#) (May 19, 2020)
11. [Eligibility of Certain Electric Cooperatives](#) (May 19, 2020)
12. [Treatment of Entities with Foreign Affiliates](#) (May 21, 2020)
13. [Second Extension of Limited Safe Harbor with Respect to Certification Concerning Need for PPP loan and Lender Reporting](#) (May 26, 2020)
14. [Loan Forgiveness](#) (June 1, 2020)
15. [SBA Loan Review Procedures and Related Borrower and Lender Responsibilities](#) (June 1, 2020)
16. [Eligibility for Certain Telephone Cooperatives](#) (June 11, 2020)
17. [Revisions to First Interim Final Rule](#) (June 16, 2020)

18. [Additional Revisions to First Interim Final Rule](#) (June 18, 2020)
19. [Interim Final Rule on Revisions to the Third and Sixth Final Rules](#) (June 19, 2020)
20. [Interim Final Rule on Revisions to Loan Forgiveness Interim Final Rule and SBA Loan Review Procedures Interim Final Rule](#) (June 26, 2020)
21. [Interim Final Rule on Additional Eligibility Revisions to First Interim Final Rule](#) (June 26, 2020)
22. [Interim Final Rule on Certain Eligible Payroll Costs](#) (June 30, 2020)
23. [Appeals of SBA Loan Review Decisions Under Paycheck Protection Program](#) (August 27, 2020)
24. [Treatment of Owners and Forgiveness of Certain Nonpayroll Costs](#) (August 27, 2020)
25. [Interim Final Rule on Additional Revisions to Loan Forgiveness and Loan Review Procedures](#) (October 8, 2020)
26. [Interim Final Rule on Paycheck Protection Program as Amended by Economic Aid Act](#) (January 6, 2021)
27. [Interim Final Rule on Second Draw Loans](#) (January 6, 2021)

### ***Additional Guidance***

1. [Applicable Affiliation Rules](#) (April 3, 2020)
2. [Guidance on Whole Loans Sales of PPP Loans](#) (May 1, 2020)
3. [PPP Lending Operations Update](#) (April 26, 2020)
4. [SBA Guidance on Submission of Bulk PPP Applications](#) (April 27, 2020)
5. [Guidance on PPP Lender Processing Fee Payment and 1502 Reporting Process](#) (May 21, 2020)
6. [How to Calculate PPP Loan Amount](#) (June 26, 2020)
7. [Guidance on Extension of Authority to Guarantee PPP Loans](#) (July 6, 2020)
8. [Guidance on Updated PPP Lender Processing Fee Payment and 1502 Reporting Process](#) (July 13, 2020)
9. [SBA PPP Procedural Notice](#) (July 23, 2020)
10. [Information Reporting Requirements for Paycheck Protection Program Loans Forgiven under the CARES Act](#) (September 22, 2020)

11. [PPP Loans and Changes of Ownership](#) (October 2, 2020)
12. [Loan Forgiveness Factsheet](#) (October 30, 2020)
13. [Revenue Ruling 2021-2](#) – Allows PPP borrowers to deduct expenses paid with proceeds from PPP loans reversing the IRS’s prior position and making obsolete [Notice 2020-32](#) and [Rev. Rul. 2020-27](#) (January 6, 2021)
14. [Guidance on Accessing Capital for Minority, Underserved, Veteran and Women-Owned Business Concerns](#) (January 6, 2021)
15. [Paycheck Protection Program First Draw Loans](#) (January 8, 2021)
16. [Paycheck Protection Program Second Draw Loans](#) (January 8, 2021)

### ***Forms***

1. [Loan Forgiveness Application](#) (SBA Form 3508) (June 16, 2020)
2. [Loan Forgiveness Application Form Instructions](#) (June 16, 2020)
3. [Loan Forgiveness Application Form EZ](#) (SBA Form 3508EZ) (June 16, 2020)
4. [Loan Forgiveness Application Form EZ Instructions](#) (June 16, 2020)
5. [Loan Forgiveness Application Form 3508S](#)
6. [Loan Forgiveness Application Form 3508S Instructions](#)
7. [Borrower Application Form](#) (SBA Form 2483) (June 24, 2020)
8. [PPP Loan Necessity Questionnaire \(For-Profit Borrowers\)](#) (SBA Form 3509) (Expires 12/31/2023)
9. [PPP Borrower Application Form](#) (revised January 8, 2021)
10. [PPP Second Draw Borrower Application Form](#) (January 8, 2021)
11. [Lender Application Form](#) (SBA Form 2484) (revised January 8, 2021)
12. [Lender Application – Second Draw Loan Guaranty](#) (January 8, 2021)
13. [Lender Application Form for Federally Insured Depository Institutions, Federally Insured Credit Unions, and Farm Credit System Institutions](#) (SBA Form 3506) (January 8, 2021)
14. [Lender Application Form for Non-Bank and Non-Insured Depository Institution Lenders](#) (SBA Form 3507) (January 8, 2021)



15. [Modifications to SBA Forms 3506, 3507 and 750 CA \(for purposes of PPP only\)](#) (January 8, 2021)

### ***Economic Injury Disaster Loan and Advance Program***

1. [COVID-19 Economic Injury Disaster Loan Application](#) (June 15, 2020)
2. [Guidance on Refinance of EIDL Loans with PPP Loan Proceeds and Lender Remittance of EIDL Refinance Proceeds to SBA](#) (June 22, 2020)
3. [Repeal of EIDL Advance Deduction Requirement for SBA Loan Forgiveness Remittances to PPP Lenders](#) (January 8, 2021)

### ***Press Releases and Other Items***

1. [SBA to Provide Disaster Assistance Loans for Small Businesses Impacted by Coronavirus \(COVID-19\)](#) (March 12, 2020)
2. [SBA Updates Criteria on States for Requesting Disaster Assistance Loans for Small Businesses Impacted by Coronavirus \(COVID-19\)](#) (March 17, 2020)
3. [CARES Act Statement from SBA Administrator Jovita Carranza](#) (March 27, 2020)
4. [With \\$349 Billion in Emergency Small Business Capital Cleared, SBA and Treasury Begin Unprecedented Public-Private Mobilization Effort to Distribute Funds](#) (April 2, 2020)
5. [SBA's Paycheck Protection Program for Small Businesses Affected by the Coronavirus Pandemic Launches](#) (April 3, 2020)
6. [SBA Clarifies Eligibility of Faith-Based Organizations to Participate in Paycheck Protection and Economic Injury Disaster Loan Programs](#) (April 4, 2020)
7. [Statement by Secretary Mnuchin and Administrator Carranza on the Paycheck Protection Program and Economic Injury Disaster Loan Program](#) (April 15, 2020)
8. [SBA PPP Loan Report](#) (April 16, 2020)
9. [Statement from Secretary Steven T. Mnuchin and Administrator Jovita Carranza on the Success of the Paycheck Protection Program](#) (April 17, 2020)
10. [Joint Statement by SBA Administrator Jovita Carranza and Treasury Secretary Steven T. Mnuchin on the Resumption of the Paycheck Protection Program](#) (April 24, 2020)
11. [Joint Statement by Secretary Steven T. Mnuchin and Administrator Jovita Carranza on the Review Procedure for Paycheck Protection Program Loans](#) (April 28, 2020)

12. [Joint Statement by Administrator Jovita Carranza and Secretary Steven T. Mnuchin on Establishing Dedicated Hours for Small Lender Submissions of PPP Applications](#) (April 29, 2020)
13. [SBA PPP Loan Report for Round 2](#) (May 1, 2020)
14. [Joint Statement by Administrator Jovita Carranza and Secretary Steven T. Mnuchin on the Success of the Paycheck Protection Program](#) (May 4, 2020)
15. [SBA and Treasury Release Paycheck Protection Program Loan Forgiveness Application](#) (May 16, 2020)
16. [SBA and Treasury Department Announce \\$10 Billion for CDFIs to Participate in the Paycheck Protection Program](#) (May 28, 2020)
17. [SBA's Economic Injury Disaster Loans and Advance Program Reopened to All Eligible Small Businesses and Non-Profits Impacted by COVID-19 Pandemic](#) (June 18, 2020)
18. [SBA and Treasury Announce New EZ and Revised Full Forgiveness Applications for the Paycheck Protection Program](#) (June 18, 2020)
19. [SBA Rolls Out Dedicated Tool for Small Businesses to Connect with CDFIs, Small Asset Lenders Participating in PPP](#) (June 19, 2020)
20. [SBA and Treasury Announce Enhanced Transparency Regarding the Paycheck Protection Program](#) (June 19, 2020)
21. [SBA Paycheck Protection Program Loan Level Data](#) (Release of Borrowers' Identities) (August 8, 2020)
22. [Federal Reserve Board Announces Extension of Rule Change to Bolster Effectiveness of the SBA's PPP](#) (July 15, 2020)
23. [SBA PPP Loan Report – Approvals through August 8, 2020](#) (August 11, 2020)
24. [SBA and Treasury Announce Simpler PPP Forgiveness for Loans of \\$50,000 or Less](#) (October 8, 2020)
25. [SBA and Treasury Announce PPP Re-Opening: Issue New Guidance](#) (January 8, 2021)
26. [SBA Re-Opening Paycheck Protection Program to Small Lenders on Friday, January 15 and All Lenders on Tuesday, January 19](#) (January 13, 2021)

## **Main Street Lending Program**

### ***FAQs***

1. [Main Street \(for profit\) FAQs](#) (December 29, 2020)
2. [Main Street Nonprofit Organizations FAQs](#) (December 29, 2020)
3. [Primary Market Corporate Credit Facility and Secondary Market Corporate Credit Facility FAQs](#) (December 4, 2020)

### ***Main Street New Loan Facility***

1. [First Report to Congress](#) (April 16, 2020)
2. [Most Recent Report to Congress](#) (December 11, 2020)
3. [Term Sheet](#) (December 29, 2020)
4. [Term Sheet for Nonprofit Organizations](#) (December 29, 2020)

### ***Main Street Expanded Loan Facility***

1. [First Report to Congress](#) (April 16, 2020)
2. [Most Recent Report to Congress](#) (December 11, 2020)
3. [Term Sheet](#) (December 29, 2020)
4. [Term Sheet for Nonprofit Organizations](#) (December 29, 2020)

### ***Main Street Priority Loan Facility***

1. [Most Recent Report to Congress](#) (December 11, 2020)
2. [Term Sheet](#) (December 29, 2020)

### ***Primary Market Corporate Credit Facility***

1. [Report to Congress](#) (March 30, 2020)
2. [Most Recent Report to Congress](#) (December 11, 2020)
3. [Term Sheet](#) (July 28, 2020)

### ***Secondary Market Corporate Credit Facility***

1. [Report to Congress](#) (March 30, 2020)

2. [Most Recent Report to Congress](#) (December 11, 2020)
3. [Term Sheet](#) (July 28, 2020)

### ***Press Releases and Other Items***

1. [Federal Reserve announces extensive new measures to support the economy](#) (March 23, 2020)
2. [Federal Reserve takes additional actions to provide up to \\$2.3 trillion in loans to support the economy](#) (April 9, 2020)
3. [Federal Reserve Board announces it is expanding the scope and eligibility for the Main Street Lending Program](#) (April 30, 2020)
4. [Federal Reserve Board announces it will be seeking public feedback on proposal to expand its Main Street Lending Program to provide access to credit for nonprofit organizations](#) (June 15, 2020)
5. [Proposed Term Sheet for Nonprofit Organization New Loan Facility](#) (June 15, 2020)
6. [Proposed Term Sheet for Nonprofit Organization Expanded Loan Facility](#) (June 15, 2020)
7. [Lender Registration](#) (June 15, 2020)
8. [Main Street Lending Program is Fully Operational](#) (July 6, 2020)
9. [Main Street Lending Program List of Participating Lenders](#) (July 7, 2020)
10. [Statement from Secretary Steven T. Mnuchin on the Expansion of the Main Street Lending Program to Support Lending to Nonprofit Organizations](#) (July 17, 2020)
11. [Federal Reserve Board modifies Main Street Lending Program to provide greater access to credit for nonprofit organizations such as educational institutions, hospitals, and social service organizations](#) (July 17, 2020)
12. [Federal Reserve Board announces an extension through December 31 of its lending facilities that were scheduled to expire on or around September 30](#) (July 28, 2020)
13. [Fed's Main Street Lending Program is now fully operational for loans to nonprofit organizations](#) (September 4, 2020)
14. [Federal Reserve Board updates frequently asked questions to clarify the Board and Department of Treasury's expectations regarding lender underwriting for the Main Street Lending Program](#) (September 18, 2020)

15. [Federal Reserve Board adjusts terms of Main Street Lending Program to better target support to smaller businesses that employ millions of workers and are facing continued revenue shortfalls due to the pandemic](#) (October 30, 2020)
16. [Federal Reserve extends termination date of Main Street Lending Program facilities to January 8, 2021 to allow more time to process and fund loans that were submitted to Main Street lender portal on or before December 14, 2020](#) (December 29, 2020)

### ***Legal Documents***

1. [Lender Wire Instructions](#) (May 27, 2020)
2. [MSNLF Lender Transaction Specific Certifications and Covenants](#) (October 31, 2020)
3. [MSELF Lender Transaction Specific Certifications and Covenants](#) (October 31, 2020)
4. [MSPLF Lender Transaction Specific Certifications and Covenants](#) (October 31, 2020)
5. [NONLF Lender Transaction Specific Certifications and Covenants](#) (October 31, 2020)
6. [NOELF Lender Transaction Specific Certifications and Covenants](#) (October 31, 2020)
7. [MSNLF Borrower Certifications and Covenants](#) (June 11, 2020)
8. [MSELF Borrower Certifications and Covenants](#) (June 11, 2020)
9. [MSPLF Borrower Certifications and Covenants](#) (June 11, 2020)
10. [NONLF Borrower Certifications and Covenants](#) (July 31, 2020)
11. [NOELF Borrower Certifications and Covenants](#) (July 31, 2020)
12. [Lender Registration Certifications and Covenants](#) (July 31, 2020)
13. [Participation Agreement Transaction Specific Terms](#) (October 31, 2020)
14. [Participation Agreement Standard Terms and Conditions](#) (July 31, 2020)
15. [Servicing Agreement](#) (October 31, 2020)
16. [Form of Assignment and Assumption](#) (July 31, 2020)
17. [Co-Lender Agreement Transaction Specific Terms](#) (July 31, 2020)
18. [Co-Lender Agreement Standard Terms and Conditions](#) (July 31, 2020)
19. [NONLF Lender Transaction Specific Certifications and Covenants](#) (October 31, 2020)
20. [NOELF Lender Transaction Specific Certifications and Covenants](#) (October 31, 2020)

21. [Instructions for Lender Required Documentation](#) (November 18, 2020)
22. [Exclusion of PPP Loan from Main Street “Outstanding Debt”](#) (October 30, 2020)
23. [Instructions for the Eligible Lender Request for Loan Modification/Waiver Form](#) (November 18, 2020)

## **Tax**

### ***Federal***

1. [Notice 2020-18](#) – Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic (March 20, 2020)
2. [Notice 2020-20](#) - Update to Notice 2020-18, Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic, Related to Gift and Generation-Skipping Transfer Tax Filing and Payment Deadlines (March 27, 2020)
3. [Notice 2020-21](#) - Effective Date for Employment Tax Credits Under the Families First Coronavirus Response Act (April 1, 2020)
4. [Notice 2020-22](#) - Relief from Penalty for Failure to Deposit Employment Taxes (March 27, 2020)
5. [Notice 2020-23](#) - Update to Notice 2020-18, Additional Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic (April 9, 2020)
6. [Notice 2020-54](#) - Guidance on Reporting Qualified Sick Leave Wages and Qualified Family Leave Wages Paid Pursuant to the Families First Coronavirus Response Act (July 8, 2020)
7. [Recapture of Excess Employment Tax Credits](#) (July 29, 2020)
8. [Employment Tax Deferral IRS FAQs](#) (November 27, 2020)
9. [FATCA IRS FAQs](#) (April 29, 2020)
10. [Employee Retention Credit IRS FAQs](#) (December 3, 2020)
11. [FFCRA DOL FAQs](#)

### ***State and City***

1. California State Franchise Tax Board [News Release](#) – Taxpayer Filing and Payment Extension (March 18, 2020)
2. New York City Department of Finance – [Finance Memorandum](#) - Business Tax Filing Extensions and the COVID-19 Outbreak (March 19, 2020)
3. New York City Department of Finance – [Finance Memorandum](#) - Real Property Transfer Tax Filing Extensions and the COVID-19 Outbreak (March 20, 2020)
4. New York State [Executive Order 202.8](#) – Certain Taxpayer Relief for Sales Tax (March 20, 2020)

5. New York State [Notice 2020-1](#) - Announcement Regarding the Abatement of Penalties and Interest for Sales and Use Tax due to the Novel Coronavirus, COVID-19 (March 2020)
6. New York State [Notice 2020-2](#) - Announcement Regarding Relief from Certain Filing and Payment Deadlines due to the Novel Coronavirus, COVID-19 (March 2020)
7. Illinois State Department of Revenue [Information Bulletin](#) – Illinois Income Taxpayer Filing and Payment Extension (March 2020)
8. Illinois State Attorney General Office – [Estate Tax Filing and Payment Extension](#)
9. New Jersey State Legislation [Senate No. 2338](#) –Taxpayer Filing and Payment Extension (Approved April 14, 2020)
10. Connecticut State Department of Revenue Services – [Overview of Connecticut Taxpayer Filing and Payment Extensions](#)



## **Case Law**

1. [First COVID-19 M&A Decision](#) (November 30, 2020)

## **Reopening Protocols**

### ***New York***

1. [New York State Department of Health - Interim Guidance for Office-Based Work During the COVID-19 Public Health Emergency](#) (July 17, 2020)
2. [New York Forward Business Reopening Lookup Tool](#) (June 8, 2020)
3. [New York Forward Industry Guidance and Reopening](#) (June 22, 2020)
4. [Gyms and Fitness Centers Can Reopen Starting August 24](#) (August 17, 2020)

### ***New Jersey***

1. [New Jersey Covid-19 Information Hub](#) (December 31, 2020)
2. [Strategic Restart Plan](#)

### ***Connecticut***

1. [Reopen Connecticut](#) (May 20, 2020)

### ***Webinar Recordings***

1. [Bronx Business Forum Q & A on the Federal Paycheck Protection Program](#) (April 16, 2020)
2. [PPP Funding Renewal](#) (April 23, 2020)
3. [Main Street Lending Program](#) (May 5, 2020)
4. [Paycheck Protection Program – Loan Forgiveness](#) (May 12, 2020)
5. [Paycheck Protection Program – Loan Forgiveness 2.0](#) (May 28, 2020)
6. [Paycheck Protection Program – Loan Forgiveness 3.0](#) (June 11, 2020)
7. [The New York Forward Loan Fund](#) (June 12, 2020)

## **Olshan Client Alerts and Blog Posts**

1. [Navigating Defaults, Foreclosures, Evictions and Workouts in the Wake of the Coronavirus Pandemic](#) (March 17, 2020)
2. [Force Majeure? Contractual Performance During the Coronavirus Pandemic](#) (March 18, 2020)
3. [Force Majeure? Contractual Performance During the Coronavirus Pandemic - Updated March 18](#) (March 19, 2020)
4. [COVID-19, Business Losses and Risk Mitigation - Is Your Business Interruption Insurance Sufficient?](#) (March 19, 2020)
5. [SEC Provides Temporary Relief and Guidance Due to COVID-19 Pandemic](#) (March 20, 2020)
6. [New York State and Federal Governments Enact and Modify Paid and Unpaid Leave Laws as Part of COVID-19 Response](#) (March 20, 2020)
7. [401\(k\) Strategies During the COVID-19 Pandemic](#) (March 25, 2020)
8. [Force Majeure? Contractual Performance During the Coronavirus Pandemic - Updated March 27](#) (March 27, 2020)
9. [SEC Extends Period for Delayed Filings Due to COVID 19 and Provides COVID 19 Disclosure Guidance](#) (March 27, 2020)
10. [CARES Act Provides Significant Relief for Employee Benefit Plan Participants and Sponsors](#) (March 30, 2020)
11. [Opening Day Update on Paycheck Protection Program Loans](#) (April 3, 2020)
12. [COVID 19 Pandemic Relief — Small Business Insurance Update](#) (April 3, 2020)
13. [Proposed Amendments to Delaware Law That Would Allow Corporations to Postpone Annual Meetings in Light of COVID-19 Pandemic May Undermine Stockholder Democracy](#) (April 3, 2020)
14. [SBA Loans Available Under the CARES Act \(Updated April 4, 2020\)](#) (April 4, 2020)
15. [Delaware Governor Issues Emergency Order Intended to Facilitate Corporations' Pivot From In-Person Stockholder Meetings to Remote Communication Meetings in Light of COVID-19 Precautions](#) (April 7, 2020)
16. [NY Executive Order 202.8 Should Not Stop Commercial Lease Enforcement](#) (April 13, 2020)

17. [Update – COVID-19 Hardship Distributions from Qualified Retirement Plans](#) (April 14, 2020)
18. [“Main Street” Loan Facilities under the CARES Act](#) (April 14, 2020)
19. [COVID-19: Quarantine-Caused Vacancy Could Jeopardize Your Property Insurance Coverage](#) (April 17, 2020)
20. [COVID 19 – Update on Federal and State Leave Laws](#) (April 22, 2020)
21. [Paycheck Protection Program Update – SBA Adds New Restrictions on Access](#) (April 24, 2020)
22. [Paycheck Protection Program Loans Capped at \\$20 Million per Single Corporate Group](#) (May 1, 2020)
23. [COVID-19 Estate Planning Strategies](#) (May 4, 2020)
24. [Main Street Loan Facilities](#) (May 5, 2020) (Superseded by item 39 below)
25. [Update On PPP Loans - Major Change to Employee Counting Rules and Due Date Extension](#) (May 7, 2020)
26. [Living with a PPP Loan](#) (May 12, 2020)
27. [State Statutory Pandemic-Related Insurance Relief Efforts](#) (May 12, 2020)
28. [CMBS Loan Restructurings: COVID 19 Causing Immediate Need for Loan Workouts](#) (May 14, 2020)
29. [Important Update: SBA Eases Certification Requirements for PPP Loan](#) (May 14, 2020)
30. [PPP Loan Update – SBA Allows LLCs and Partnerships to Seek PPP Loan Increase](#) (May 19, 2020)
31. [Employee Benefits Update – DOL Guidance](#) (May 20, 2020)
32. [Living with a PPP Loan \(Part II\)](#) (May 28, 2020)
33. [PPP LOAN UPDATE: Extension of Safe Harbor Repayment Date to May 18](#) (May 28, 2020)
34. [SEC Brings Enforcement Actions Against Companies for Misleading COVID-19 Claims](#) (May 28, 2020)
35. [Congresswoman Proposes Federal Pandemic Insurance Plan](#) (May 28, 2020)
36. [COVID-19-Related Telemarketing Developments](#) (May 29, 2020)

37. [Main Street Loan Facilities](#) (June 4, 2020) (Superseded by item 39 below)
38. [New York State Courts](#) (June 5, 2020)
39. [Main Street Loan Facilities](#) (June 10, 2020)
40. [The Paycheck Protection Program Flexibility Act of 2020](#) (H.R. 7010) (June 10, 2020)
41. [Paycheck Protection Program Flexibility Act](#) (June 11, 2020)
42. [COVID 19 Health and Welfare Benefit Plans Update](#) (June 15, 2020)
43. [New York's Executive Orders 202.8 and 202.28 Should Not Stop Commercial Lease Enforcement, Though New York City Legislation Sets Limitations on Landlords Seeking Recovery From Personal Guarantors for Tenant Defaults](#) (June 18, 2020)
44. [PPP Loan Forgiveness Application Revised](#) (June 18, 2020)
45. [The Continuing Reopening of New York – An Overview of Relevant New York, CDC, OSHA and EEOC Guidelines](#) (July 16, 2020)
46. [Tax Decoupling During COVID-19](#) (July 31, 2020)
47. [Your Estate Tax Exemption – Use It or Lose It](#) (August 25, 2020)
48. [Sweepstakes and Promotions During a Pandemic](#) (September 15, 2020)
49. [Federal Enforcement against Marketers Making Allegedly Deceptive Coronavirus-Related Health Claims](#) (September 15, 2020)
50. [SEC Adopts Amendments to Permit the Use of Electronic Signatures](#) (November 24, 2020)
51. [Delaware Chancery Court Provides Important Guidance on COVID-19 Impact on a Buyer's Obligation to Close](#) (December 17, 2020)
52. [Mark Limardo and Michael Passarella Present Webinar on the Paycheck Protection Program 2.0](#) (January 7<sup>th</sup>, 2021)

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