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February 11, 2022

The Honorable Kevin Hern
U.S. House of Representatives
1019 Longworth House Office Building
Washington, D.C. 20515

The Honorable Carol Miller
U.S. House of Representatives
465 Cannon House Office Building
Washington, D.C. 20515

The Honorable Stephanie Murphy
U.S. House of Representatives
1710 Longworth House Office Building
Washington, D.C. 20515

The Honorable Terri Sewell
U.S. House of Representatives
2201 Rayburn House Office Building
Washington, D.C. 20515

Dear Representatives Hern, Miller, Murphy, and Sewell:

On behalf of NFIB, the nation's leading small business advocacy organization, I write in support of H.R. 6161, the *Employee Retention Tax Credit Reinstatement Act*.

The last two years have challenged America's Main Street businesses. As small businesses navigated the COVID-19 pandemic, businesses were given a lifeline through the Paycheck Protection Program (PPP) and the Employee Retention Tax Credit (ERTC).

As you are aware, the ERTC is designed to assist distressed businesses. To qualify for the ERTC, the business owner must demonstrate at least a 20% decline in gross receipts in either a given quarter compared to the same quarter in 2019 or the immediately preceding quarter. Alternatively, the business owner could be eligible if the business is subject to a full or partial suspension of business operations due to a government order.

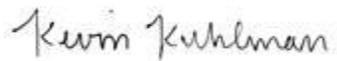
As more small businesses exhausted their PPP funds and still struggled to operate in the pandemic, familiarity of the ERTC increased throughout 2021. The ERTC was one of the last remaining small business programs available to help qualifying distressed businesses. The ERTC provided many businesses the financial support they needed to keep their employees on the payroll.

By passing this legislation and reinstating the ERTC for the fourth quarter of 2021, owners who were planning on using the tax credit will no longer face a retroactive tax increase, something

small businesses simply cannot afford right now. NFIB encourages Congress to pass the *Employee Retention Tax Credit Reinstatement Act* as small businesses continue their fragile economic recovery.

We commend you for introducing this important legislation and look forward to working with you to protect small business as the 117th Congress moves forward.

Sincerely,

A handwritten signature in black ink that reads "Kevin Kuhlman". The signature is written in a cursive style with a clear, legible font.

Kevin Kuhlman
Vice President, Federal Government Relations
NFIB