

## Acknowledgment Form and Indemnification -- Retroactive ERTC Credits for 2020

CLIENT NAME: \_\_\_\_\_ (“Client or you”)

Client is required to comply with and adhere to the rules and guidelines set forth in the Families First Coronavirus Response Act (FFCRA), the Coronavirus Aid, Relief and Economic Security (CARES) Act, the Paycheck Protection Program Flexibility Act (PPPFA), the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) and the American Rescue Plan Act (ARPA). Client may be subject to potential Department of Labor (DOL), Internal Revenue Service (IRS), and/or Small Business Administration (SBA) audits in connection with these laws. Because of G&A Partners’ strong attention to your business needs, we want you to be aware of your client employer responsibilities when requesting tax deferrals or applying for tax credits and loans available through the FFCRA, PPPFA, the CARES Act, the CRRSAA and ARPA. The regulations have clearly indicated PEO and ASO client employers (you) would assume sole liability and responsibility for payment of any deferred taxes when the client directs a PEO and/or ASO (such as G&A Partners and its affiliates) to defer tax payment with respect to wages paid by the PEO and/or ASO. While G&A Partners will provide you the best available guidance to support your decisionmaking, we do not provide legal or tax advice, and the ultimate and full responsibility for compliance with, and consequences related to the decisions you make regarding, the foregoing laws rest exclusively and solely with you.

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With specific and further regard to any IRS Form 7200 related to retroactive ERTC tax credits for 2020, you are solely responsible for:

- Filing any such form on behalf of your company with the IRS and ensuring that all of the information on the form is accurate and complete,
- Ensuring that the person from your company who signs the form is authorized by the IRS to do so,
- Providing a copy of the filed form to G&A Partners by February 15, 2021,
- Ensuring that the calculations and numbers used to fill out and file the form are accurate, and
- Paying any taxes, interest, fees, and/or penalties that may be assessed if the IRS disallows any or all portion of the credits sought in the filing.

***Please note that any and all claims, losses, costs, and/or liabilities arising from any aspect of the foregoing laws or any aspect of the listed items above will solely and exclusively reside with you, and you shall defend and indemnify G&A Partners and its affiliates from and against any related claims, losses, costs, and/or liabilities. G&A Partners and its affiliates make no promises or guarantees related to any aspect of the laws or processes listed above.***

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### Client Acknowledgment and Agreement:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Name: \_\_\_\_\_

Title: \_\_\_\_\_