COVID-19 Resource Center

Lane Powell has assembled an interdisciplinary team of attorneys to provide businesses with the tools and resources needed to respond to coronavirus-related impact.

We are closely monitoring this rapidly developing situation and offer frequent updates on the legal implications related to the pandemic. Check back regularly for the latest information.

Enterprise Risk Management Resources

• Lane Powell: Courts Further Postpone Cases and Change Rules in Response to COVID-19 (April 3)
• Geekwire, Lane Powell & Seattle Bank Virtual Roundtable: What You Need to Know About the CARES Act (April 3)
• Lane Powell: Congress Also CARES About Self-Employed Individuals (March 30)
• Lane Powell: Why Everyone CARES About SBA Loans: Paycheck Protection Program and Economic Injury Disaster Relief for ‘Small’ Businesses (March 28)
• Lane Powell: Courts Postpone Cases and Change Rules in Response to COVID-19 (March 26)
• Lane Powell: Small Businesses in Oregon and Washington May Be Eligible for Economic Injury Disaster Loans Due to COVID-19 (March 23)
• Lane Powell: Oregon’s “Stay-At-Home” Order: What This Means for Oregon Businesses (March 23)
• Lane Powell: Privacy & Data Security in a WFH Environment (March 23)
• Lane Powell: Dealing With the Response to COVID-19 Will Impact Contracts (March 20)
• Lane Powell: Will Coronavirus Make Some Contracts Unenforceable? (March 18)

Enterprise Risk Management Questions? Gregory Fox | Patrick Franke | Charles Huber

Employment Resources

• Lane Powell: ... But Wait, There’s More! DOL’s Revised FFCRA Regulations Clarify but Also Raise More Questions (September 25)
• Lane Powell: Federal Court Ruling Partially Vacating the DOL’s FFCRA Rules Creates Dilemma for Employers (August 17)
• Parker Smith & Feek and Lane Powell: Strategic and Defendable Terminations — Now You’re Just Somebody That I Used to Know Webinar Recording (May 15)
• Parker Smith & Feek and Lane Powell: Strategic and Defendable Terminations — Now You’re Just Somebody That I Used to Know Webinar Slide Deck (May 15)
• Parker Smith & Feek and Lane Powell: Strategic and Defendable Terminations — Now You’re Just Somebody That I Used to Know Webinar Written Materials (May 15)
• Lane Powell: How is ‘Going Back to Work’ Going to Work? (May 8)
• Lane Powell: Jettisoning Benefits to Keep Your Company Ship Afloat During the COVID-19 Storm (April 30)
• Lane Powell: **EEOC Says Employers Can Require COVID-19 Testing** (April 27)
• Lane Powell: **Seattle Emergency Rule Limits Employers’ Rights to Request Verification for Paid Sick Leave** (April 17)
• Lane Powell: **How Should Washington Employers Accommodate ‘High Risk’ Employees Under Governor Inslee’s Proclamation?** (April 17)
• Lane Powell: **Managing Telecommuting in a Changing Legal Environment - New Challenges From COVID-19 Webinar** (April 8)
• Lane Powell: **Managing Telecommuting in a Changing Legal Environment - New Challenges From COVID-19 Webinar Written Materials** (April 8)
• Lane Powell: **‘Unemployment on Steroids’: An Overview of Wage Replacement Under the CARES Act** (March 27)
• Lane Powell: **Oregon Expands Access to Unemployment Benefits** (March 25)
• Lane Powell: **Seattle and Washington Continue to Expand Financial Support for Workers in Response to the COVID-19 Pandemic** (March 23)
• Lane Powell: **Oregon’s “Stay-At-Home” Order: What This Means for Oregon Businesses** (March 23)
• Lane Powell: **COVID-19 Update for Oregon Employers: BOLI Issues an Emergency Regulation to Provide OFLA Leave for Employees who Must Provide Care to Children Whose Schools or Care Providers Have Closed due to Public Health Emergency Orders** (March 23)
• Lane Powell: **COVID-19 Second Relief Package: President Signs Scaled Back Law** (March 19)
• Lane Powell: **Tax Traps and Opportunities From Employers Requiring Employees to Work From Home** (March 18)
• Lane Powell: **COVID-19 Employment FAQ’s for Long Term Care and Senior Living Providers** (March 13)
• Lane Powell: **Should You Be Worried About COVID-19 in Your Workplace?** (March 5)

• The Centers for Disease Control and Prevention: [Interim Guidance for Businesses and Employers](https://www.cdc.gov/)
• The Centers for Disease Control and Prevention: [Travelers' Health Notices](https://www.cdc.gov/)
• The U.S. Equal Employment Opportunity Commission: [Pandemic Preparedness in the Workplace and The Americans With Disabilities Act](https://www.eeoc.gov/)
• Washington State Department of Health: [Workplace and Employer Resources & Recommendations](https://www.doh.wa.gov/)
• Washington State Employment Security Department: [Paid Family and Medical Leave](https://www.ecs.wa.gov/)
• Washington State Employment Security Department: [For Workers and Businesses Affected by COVID-19](https://www.ecs.wa.gov/)

**Employment Questions?** [Katheryn Bradley](mailto:kbradley@lapw.com) | [Michael Kitson](mailto:mkitson@lapw.com) | [Paul Ostroff](mailto:postroff@lapw.com) | [Priya Vivian](mailto:pvivian@lapw.com)

**Senior Living & Long Term Care Resources**

• Lane Powell: **HHS Releases $15 Billion in Relief Fund Payments for Medicaid Providers** (June 30)
• Lane Powell & American Health Law Association: **COVID-19 Liability for Long Term Care Providers Podcast** (June 15)
• Lane Powell: **The CARES Act & Other Financial Relief Programs for Senior Living and Care Providers Webinar Recording** (April 23)
• Lane Powell: **COVID-19: Employment FAQs for Senior Housing & Care Providers Webinar Recording** (April 3)
• Lane Powell: **Independent Living COVID-19 Update** (March 25)
• Lane Powell: COVID-19 Employment FAQ's for Long Term Care and Senior Living Providers (March 13)
• Lane Powell: Washington State Governor’s Proclamation 20-06 — What It Means for Senior Living and Long Term Care Providers (March 10)
• Lane Powell: Legal Considerations for Senior Care and Living Providers in Light of COVID-19 (March 2)
• Lane Powell: Crisis Management Communications Checklist

• U.S. Centers for Medicare & Medicaid Services: Information for Healthcare Facilities Concerning 2019 Novel Coronavirus Illness
• The Centers for Disease Control and Prevention: Healthcare Professional FAQs
• Washington State Department of Health: Local Health Jurisdiction Resources & Recommendations

Senior Living & Long Term Care Questions? Barbara Duffy | Carin Marney | Gabriela Sanchez

Financial Restructuring, Bankruptcy & Creditor’s Rights Resources
• Lane Powell: Potential Lender Liability Under the CARES Act (April 23)

• FDIC: Revised Interagency Statement on Loan Modifications by Financial Institutions Working with Customers Affected by the Coronavirus
• FDIC: Statement on Financial Institutions Working with Customers Affected by the Coronavirus and Regulatory and Supervisory Assistance

Financial Restructuring, Bankruptcy & Creditor’s Rights Questions? Greg Fox | Tony Summers

Transportation Resources
• Lane Powell: District Court Sinks Cruise Ship Passengers’ Emotional Distress Claims Based on Fear of Contracting COVID-19 (September 28)
• Lane Powell: Face Off Over Refunds and Face Masks Over COVID: The Pandemic and Legal Challenges Facing Airlines (August 10)
• Lane Powell: OSHA Considerations in the Rail Industry in the Age of COVID-19 (May 26)
• Lane Powell: Centers for Disease Control Extends No Sail Order for Cruise Ships (April 27)
• Lane Powell: Trucking Faces Serious Challenges in the Face of COVID-19 (April 10)
• Lane Powell: COVID-19—Coast Guard Measures to Protect Marine Transportation System (March 31)
• Lane Powell: Federal and State Environmental Regulators Relax Compliance Requirements (March 27)
• Lane Powell: FAA Registry Update (March 26)
• Lane Powell: COVID-19 and Disruption of the Maritime Industry (March 23)
• Lane Powell: COVID-19 and the FAA Aircraft Registry (March 19)

Transportation Questions? Katie Matison
Immigration Resources

- Lane Powell: Suspension of Visa Processing and Entry for Certain H-1B, L-1, H-2B and J-1 Nonimmigrants (June 23)
- Lane Powell: President Trump Announces Intent to Suspend Immigration Into the US (April 21)
- Lane Powell: Immigration Updates Including Department of Labor Posting Requirements and Public Charge Rule (March 24)
- Lane Powell: Temporary Suspension of I-9 Physical Inspection Requirement for COVID-19 Outbreak (March 24)
- Lane Powell: Immigration Update Amid Coronavirus Changes (March 20)

Immigration Questions? Dustin O’Quinn

Tax Benefits, Loans & Other Stimuli

- Lane Powell: Employee Retention Credit: Summary of Key Changes for 2020 and 2021 (January 19)
- Lane Powell: SBA Issues Guidance for PPP Changes in the Year-End 2020 Recovery Bill (January 11)
- Lane Powell: Employee Retention Credit Materially Expanded by the CAA21 (January 4)
- Lane Powell: Congress Again Modifies Paycheck Protection Program Loans to Make Full Forgiveness Easier to Obtain and More Beneficial (December 23)
- Lane Powell: New PPP Loan FAQ About the Loan Necessity Questionnaire Fails to Resolve Ambiguity About Whether the SBA Will Use Hindsight to Assess the Uncertainty Certification (December 10)
- Lane Powell: PPP Provisions in the Bipartisan Emergency COVID Relief Act of 2020 (December 9)
- Lane Powell: SBA’s PPP Questionnaire (Form 3509) Challenged by Construction Trade Association (December 9)
- Lane Powell: The IRS Doubles Down on Its No Double Dipping Rule: No Deduction for Otherwise Deductible Payments Reasonably Expected to Result in PPP Loan Forgiveness (November 19)
- Lane Powell: PPP Forgiveness and Expense (DIS?) Allowance: Notice 2020-32 (November 12)
- Lane Powell and Bloomberg Tax: New Uncertainty About the Uncertainty Certification: SBA’s Draft Questionnaires for PPP Loans Over $2 Million (November 4)
- Lane Powell: SBA Muddies the Waters by Issuing Complicated Reporting Requirements for Ownership Changes of a PPP Borrower (October 13)
- Lane Powell: SBA Replaces ‘EZ’ With ‘S’ to Streamline PPP Loan Forgiveness Application for Many Borrowers (October 12)
- Lane Powell and Bloomberg Tax: Insight: Confusion for ‘Owner-Employees’ Remains — How Are Owner-Employees Treated for the FTE Ratio in a PPP Loan Forgiveness Application? (September 11)
- Lane Powell: Another Court Tells the SBA That PPPs Are Not Like Other SBA 7(a) Loans (September 3)
- Lane Powell: Notwithstanding IRS Guidance for Employers Electing to Defer Withholding of the Employee Portion of Social Security Tax, Our Advice Remains the Same: Tread Carefully (August 31)
- Lane Powell: SBA Provides De Minimis Threshold on PPP Forgiveness Limits for Owner-Employees — But Fabricates New Limits on Related Party Rent and Mortgage Interest Payment (August 26)
- Lane Powell: SBA Approves Third Party Fees, Vision and Dental Benefits for PPP Loans FAQs 50 and 51 (August 18)
Lane Powell: SBA Issues 23rd IFR That Details Appeals Process for Businesses That Disagree With SBA’s PPP Loan Forgiveness Decision (August 17)

Lane Powell: How Employers Should Implement the President’s Payroll Tax Relief for Employees (August 11)

Lane Powell: EIDL Consequences: Credit Impairment of Borrower Employees (August 4)

Lane Powell: Main Street Lending Program Facilities Deadlines Extended (July 29)

Lane Powell: Fed Unveils Main Street Lending Programs for Nonprofit Entities (July 23)

Lane Powell & Bloomberg Tax: Loan Forgiveness for Payroll Costs for Owner-Employees (July 14)

Lane Powell: Did Congress Say the PPP Loan Deadline Was June 30? It’s Now August 8 (July 2)

Lane Powell: SBA Guidance Provides That PPP Borrowers Can Apply Early for Forgiveness — but Doing So May Not be Wise or Prudent (July 1)

Lane Powell: Post-PPPFA: SBA Stays the Course for Business-Friendly Interpretations in Statutory Reductions in PPP Loan Forgiveness and Non-statutory Limits on Forgiveness for Owner Payroll Costs (June 30)

Lane Powell: Don’t Overlook the Other PPP Certification: Buy American! (June 29)

Lane Powell: PPP Loan Forgiveness No Longer Bars Payroll Tax Deferral (June 15)

Lane Powell: SBA Revises Interim Final Rules to Conform with the PPPFA (June 11)

Lane Powell: Headcount and Compensation Reductions Have a Lesser Impact in PPP Loan Forgiveness With New Tripling of ‘Covered Period’ (June 10)

Lane Powell: But Wait, There’s More… Changes to the Main Street Loan Program (June 10)

Lane Powell & ThinkTech Hawaii: Paycheck Protection Program Updated Webinar Recording (June 9)

Lane Powell & ThinkTech Hawaii: Paycheck Protection Program Update Webinar Slide Deck (June 9)

Lane Powell: New Details of Main Street Loan Program Released — Launch Promised Soon (June 8)

Lane Powell: Congress (Inadvertently?) Minimizes $100K Salary Cap and SBA’s Limitations on ‘Employee-Owners’ and the Self-Employed (June 5)

Lane Powell: PPPFA Passes the Senate: 60/40 replaces 75/25 With a Twist (June 4)

Lane Powell: PPP Modifications One Step Closer to Becoming Law (June 1)

Lane Powell: PPPs, PEOs, Temps and Forgiveness (June 1)

Lane Powell: Which PPP Rules Apply to Me? (June 1)

Lane Powell: PPP Loan Forgiveness: SBA Invents New Limits on ‘Employee-Owners’ (May 28)

Lane Powell: The Yellow Brick Road to PPP Loan Forgiveness: New Interim Final Rule Supplements Favorable Guidance Provided in the Loan Forgiveness Application (May 27)

Lane Powell: Checks and Balances – SBA Loan Review and Lender Responsibilities (May 26)

Lane Powell: Did We Say Eight Weeks? Congress Reconsiders Key PPP Terms in More Alphabet Soup Bills ‒ PPFA, PPP DEALS and RESTART (May 22)

Lane Powell: Employee Count for PPP Loan Eligibility Includes All Employees, Not Only Employees Whose Place of Principal Residence Is in the US (May 19)

Lane Powell: The HEROES We Need, Not the HEROES We Desire (May 19)

Lane Powell: The SBA’s PPP Loan Forgiveness Application Provides Much Needed Clarity (May 18)

Lane Powell: The SBA Again Extends Deadline to Review Uncertainty Certification (May 15)
Lane Powell: Are Coronavirus Relief Payments Subject to Washington State’s B&O Tax? Not So Far, but the Other Shoe Has Not Dropped Yet! (May 14)
Lane Powell: SBA Provides a Safe Harbor for PPP Loans Under $2M and No-Questions-Asked Return Policy for Loans Over $2M (May 13)
WaFd Bank and Lane Powell: PPP Loan Forgiveness Webinar (May 13)
Lane Powell: Certification About the Uncertainty of Current Economic Conditions (May 11)
Lane Powell: Employee Retention Credit Available for Businesses That Repay Their PPP by May 14 (May 11)
Lane Powell: Employees of US Businesses and Foreign Businesses Are Counted the Same (May 8)
Lane Powell: The SBA Extends Deadline to Review Uncertainty Certification (May 6)
Lane Powell: PPP Game Rules Change Again With the Sixth Interim Final Rule: Disbursements (May 5)
Lane Powell: Run It Back – Maximizing PPP Loan Forgiveness (May 5)
Lane Powell: No Double Dipping: No Deduction for Otherwise Deductible Payments Made With Forgiven PPP Loan Proceeds (Notice 2020-32) (May 1)
Lane Powell: IRS Issues New FAQs for Employee Retention Credit, the CARES Act Relief Provision for Employers Too Big, Too Late or Too Worried About PPP Loans (May 1)
Lane Powell: Who CARES About my PPP Loan? Everyone, (May 1)
Lane Powell: The 'Laker Effect' Continues: Ongoing Uncertainty With PPP Borrowers’ Uncertainty Certification (April 29)
Lane Powell: Payroll Protection Program (PPP) Loan Calculations Spreadsheet (last updated April 28)
Lane Powell: Calculating Maximum PPP Loan Amounts Depends on Your Tax Classification (April 27)
Lane Powell: Counting to 500 Under the PPP (April 27)
Lane Powell: Will Congressional Amendments to the CARES Act Actually Help ‘Mom and Pop’-Sized, and Women and Minority-Owned, Small Businesses? (April 27)
Lane Powell: The CARES Act & Other Financial Relief Programs for Senior Living and Care Providers Webinar Slide Deck (April 23)
Lane Powell: PPP Certification and the Uncertainty Principle — FAQ 31 Retroactively Reduces Uncertainty About ‘Uncertainty’ and the Need for a PPP (April 23)
Lane Powell: PPPHCEA Expands the PPP, EIDL and the Number of Acronyms We Need to Master (April 23)
Lane Powell: Potential Lender Liability Under the CARES Act (April 23)
Lane Powell: PPP Certification – Uncertainty About the Meaning of ‘Uncertainty’ (April 22)
Seattle Chamber & Lane Powell: #WeGotThisWA Series: PPP Frequently Asked Questions Webinar Recording (April 23)
Seattle Chamber & Lane Powell: #WeGotThisWA Series: PPP Frequently Asked Questions Webinar Slide Deck (April 23)
Seattle Chamber & Lane Powell: #WeGotThisWA Series: What Every Business Should Know about PPP Loan Forgiveness Webinar Recording (April 21)
Seattle Chamber & Lane Powell: #WeGotThisWA Series: What Every Business Should Know about PPP Loan Forgiveness Webinar Slide Deck (April 21)
Seattle Chamber & Lane Powell: #WeGotThisWA Series: What Every Business Should Know about PPP Loan Forgiveness Webinar (April 21)
• Lane Powell: IRS CARES Enough to Give PPP Loan Recipients an Interest-Free Loan From Continued Deferral of the Employer Portion of the Social Security Tax (April 17)
• Lane Powell: The Fed Shows How Much it CARES About Main Street (aka Mid-Size Plus Businesses) (April 16)
• Lane Powell: Every Business That Received a Payroll Protection Program Loan (PPP Loan) CARES About Forgiveness (April 14)
• Lane Powell: PPP Affiliation Not What it Used to Be (April 13)
• Lane Powell: SBA Provides Much Needed Guidance for PPP Loans (April 8)
• Geekwire, Lane Powell & Seattle Bank Virtual Roundtable: What You Need to Know About the CARES Act (April 3)
• Lane Powell: Washington DOR Response to COVID-19: What You Need to Know About Tax Due Dates & Extensions (April 2)
• Lane Powell: Who CARES About the Employee Retention Credit When You Have the SBA Loans — You Do, If You Have Too Many Employees for an SBA Loan or the Banks Already Made Loans for the $349B Available for the SBA Loans (March 30)
• Lane Powell: Affiliation Under the CARES Act PPP Provisions (March 30)
• Lane Powell: Congress Also CARES About Self-Employed Individuals (March 30)
• Lane Powell: Who Really CARES? How the Delayed Payment of Employer Payroll Taxes Will Help Business — Until it Hurts (March 28)
• Lane Powell: Why Everyone CARES About SBA Loans: Paycheck Protection Program and Economic Injury Disaster Relief for ‘Small’ Businesses (March 28)
• Lane Powell: Oregon Also CARES (March 27)
• Lane Powell: Anticipated Provisions in the Relief for Workers Affected by Coronavirus Act (March 25)
• Lane Powell: IRS Releases Preliminary Payroll Tax Credit Guidance (March 23)
• Lane Powell: COVID-19 Stimulus III – And the Band Played On (March 23)
• Lane Powell: COVID-19 Second Relief Package: President Signs Scaled Back Law (March 19)
• Lane Powell: Tax Traps and Opportunities From Employers Requiring Employees to Work From Home (March 18)

• Small Business Administration: SBA Form 3509—Uncertainty Certification Questionnaire (For-Profit Borrowers)
• Small Business Administration: SBA Form 3510—Uncertainty Certification Questionnaire (Non-Profit Borrowers)
• Sheppard Mullin: Paycheck Protection Program: Updated Loan Forgiveness Estimator Workbook (We’ve obtained permission from Sheppard Mullin to share and link to the workbook, as it’s simply more robust and user-friendly than the spreadsheet we created.)
• Paycheck Protection Program: Loan Forgiveness Application (Revised June 16)
• Paycheck Protection Program: Loan Forgiveness Application Instructions (Revised December 22)
• Paycheck Protection Program: Loan Forgiveness Application Form EZ
• Paycheck Protection Program: Loan Forgiveness Application Form EZ Instructions
• U.S. Department of the Treasury: Joint Statement by Treasury Secretary Steven T. Mnuchin and SBA Administrator Jovita Carranza Regarding Enactment of the Paycheck Protection Program Flexibility Act
• Small Business Administration: Flash Report Small Business Administration’s Implementation of the Paycheck Protection Program Requirements
• IRS: Notice 2020-32
• IRS: FAQs: Employee Retention Credit under the CARES Act
• Small Business Administration: Affiliation Guide for Size Standards
• Paycheck Protection Program: How to Calculate Maximum Loan Amounts - By Business Type
• Small Business Administration: Business Loan Program Temporary Changes; Paycheck Protection Program – Requirements – Promissory Notes, Authorizations, Affiliation, and Eligibility
• Small Business Administration: Interim final rule supplements the First PPP Interim Final Rule with guidance for individuals with self-employment income who file a Form 1040, Schedule C
• IRS: Deferral of Employment Tax Deposits and Payments Through December 31, 2020
• Business Oregon: Small Business Navigator - COVID-19
• Prosper Portland: Portland Small Business Relief Fund
• IRS: Advance Payment of Employer Credits Due to COVID-19
• IRS: COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses FAQs
• Small Business Administration: Disaster Assistance Loans
• Small Business Administration: Paycheck Protection Program
• Small Business Administration: Paycheck Protection Program Loans FAQs
• Small Business Administration: Size Standards and Affiliation Principles
• Small Business Administration: PPP Sample Application and Instructions
• Small Business Administration: Interim Final Rule
• Small Business Administration: FAQs: Employee Retention Credit under the CARES Act

Tax Questions? Lewis Horowitz | Eric Kodesch

Real Estate Resources
• Lane Powell: Oregon Banks Challenge Constitutionality of HB 4204 (August 17)
• Lane Powell: Oregon Imposes Foreclosure Moratorium on Real Estate Lenders (July 7)
• Lane Powell: Oregon Legislature Continues Eviction Moratorium (July 1)
• Lane Powell: Oregon Governor’s Executive Order Bars Commercial Lease Evictions (April 3)
• Lane Powell: Federal and State Environmental Regulators Relax Compliance Requirements (March 27)
• Lane Powell: Environmental Due Diligence Carries on, With Limitations, During the COVID-19 Pandemic (March 26)
• Lane Powell: COVID-19 Leads to New Force Majeure & Closing Addenda to Real Estate Purchase and Sale Agreements (March 24)

Real Estate Questions? Jeremy Bader
Construction Resources

- Municipal Research and Services Center & Lane Powell: Protecting Public Works Projects from COVID-19 Economic Impacts (December 11)
- ACEC-WA: Webinar: How is COVID-19 Impacting Design Professionals? (April 14)
- Lane Powell: Washington State Construction Stormwater General Permit Compliance in the Midst of a Global Pandemic (April 7)
- Lane Powell: Washington State Delays Implementing Amendments to State Building Code from July 1 to November 1 (April 3)


Construction Questions? Jennifer Beyerlein

Privacy & Data Security Resources

- Lane Powell: Rampant Identity Theft Discovered in Unemployment Claims: Steps Washington Employers Should Take Now (May 12)
- Lane Powell: Adapt to Thrive: Privacy and Data Security Considerations for Taking Business Online in Response to COVID-19 (April 22)
- Lane Powell: Privacy & Data Security in a WFH Environment (March 23)

Health Authority Resources

- The Centers for Disease Control and Prevention: Coronavirus Disease 2019 (COVID-19) Situation Summary
- The Centers for Disease Control and Prevention: Preparing Communities for Potential Spread of COVID-19
- King County Department of Health: Coronavirus Disease 2019 (COVID-19)
- Oregon Health Authority: Novel Coronavirus Updates (COVID-19)