"I am hearing from small business owners across the United States who have filed their Employee Retention Tax Credit (ERTC) and after 8 to 10 months are still waiting for their payments. Small businesses need this relief now and I am concerned with the tax filing deadline approaching soon there will be further delays and more small businesses being forced to close their doors. If confirmed, what steps will you take immediately to address this backlog?'

"I am hearing from many small businesses about the Employee Retention Tax Credit (ERTC) backlog. The IRS experienced a tremendous increase in the number of amended employment tax returns (generally Form 941-X) filed by employers—an increase that the IRS was unprepared to deal with, especially because Form 941-X may only be filed on paper. The increase in Form 941-X filings was driven by changes that Congress made to the ERTC in late 2020, which retroactively expanded eligibility for the ERTC to more employers. In addition, the complexity of the credit made it difficult for many employers to determine their eligibility for and/or the amount of their credit until after the deadline to file their regular employment tax return. As a result, in practice, Form 941-X often became the only avenue available to many employers to claim the ERTC. If confirmed, what steps will you take immediately to address this backlog."