

COVID-19 Resource Center

As the coronavirus (COVID-19) continues to disrupt daily life, it's clear this outbreak will impact all of us across borders and industries. During this unprecedented global health crisis, Michael Best has formed a **COVID-19 Task Force** to advise our clients on business and legal implications related to the coronavirus.

Below you will find articles and resources to help navigate this challenging time. We will continue to keep you informed on the latest updates from lawmakers, industry experts, and health agencies, and we encourage you to reach out to your Michael Best attorney and/or any of the Michael Best attorneys on our COVID-19 task force with questions.

We are helping our clients re-envision how to operate in this new reality. Whether you're continuing or restarting operations, our team can help create a "new normal" that works.

Visit our Return to Work page to learn more about our efforts and our CARES Act Relief page for the latest updates.

Michael Best Client Alerts

Corporate

- Paycheck Protection Program – Sample Application & Additional Guidance for Borrowers
- CARES Act to Expand the Scope of the Small Business Reorganization Act
- COVID-19: Tips for Discussing COVID-19 With Friends and Colleagues
- COVID-19: Resource for Supply Shortages
- Providing Tax-Advantaged Employee Assistance in the Wake of COVID-19
- You Received a Paycheck Protection Program Loan, What's Next?
- Carefully Documenting Your Eligibility for a PPP Loan

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- How much of My Business's Information Will Become Public as a Result of My Use of the Paycheck Protection Program?
- PPP: Changes in the Law May Require a Second Review; Be Prepared for More Change and Think About Your Brand and PR as Much, if not More Than, the Law
- IRS Notice 2020-32: Deductions Disallowed When CARES Act PPP Loans are Forgiven
- Continued Relief for Small and Medium-Sized Businesses as the Federal Reserve Announces Expansion of the Main Street Lending Program
- Planning with Low Interest Rates and Temporarily Reduced Asset Values
- The Risk of Reopening: How Much Liability Should Companies Face from Workers and Customers by Reopening During a Pandemic
- PPP: Changes in the Law May Require a Second Review; Be Prepared for More Change and Think About Your Brand and PR as Much, if not More Than, the Law
- SBA Releases Forgiveness Application – Providing De Facto Guidance

Commercial Finance & Lending

- The CARES Act: Paycheck Protection Program Guidance for Lenders
- SBA Announces Guidance for Paycheck Protection Act; Applications Open
- The SBA Paycheck Protection Program and What it Means for Lenders

Derivatives

- Lending and Derivatives: How to Prepare for Fallout from COVID-19

Healthcare

- Michael Best Q&A on Healthcare Related Changes under the CARES Act
- Impact of CARES Act on Medical Product Manufacturers

Securities & Capital Markets

- Navigating Title IV of the CARES Act for Loans and Loan Guarantees to Eligible Large Businesses
- SEC Division of Corporate Finance Issues COVID-19 Disclosure Guidance
- SEC Continues COVID-19 Relief with Extended Deadlines for Investment Advisors and Exempt Reporting Advisors
- SEC Extends Conditional Regulatory Relief and Assistance for Companies Affected by COVID-19

- Lending and Derivatives: How to Prepare for Fallout from COVID-19
- SEC Provides Conditional Regulatory Relief and Assistance for Companies Affected by the Coronavirus
- SEC Update: A Summary of Recent SEC Actions and Statements Related to COVID-19
- SEC Update: The First COVID-19 Trading Suspensions and Other SEC Actions During the Week of April 6-10
- SEC Relief to Small Businesses Pursuing Crowdfunding Offerings

Transactions

- CARES Act – SBA's New Paycheck Protection Program for Small Businesses & Nonprofits
- SBA Loans for Small Business – A Potential Help in Dark Times
- COVID-19: Providing Tax-Advantaged Aid to Individuals Through Charitable Organizations
- SBA Issues Interim Final Rule on Paycheck Protection Program

Venture Capital & Private Equity

- This Too Shall Pass: Thoughts on High Risk/Reward Entrepreneurship in These Troubled Times
- IRS Delays Filings for 83(b) Elections
- SEC Relief to Small Businesses Pursuing Crowdfunding Offerings

Government Relations & Public Policy – Michael Best Strategies LLC

- SBA Announces Guidance for Paycheck Protection Act; Applications Open
- HHS CMS Announces New Waivers, Accelerates Clinical Trials; FDA Approves Rapid Test; FEMA Launches Project Airbridge to Move PPE
- New CISA Guidelines for Essential Business Issued and More
- House Passes the Phase III COVID-19 Relief Bill, On to the President for Signature
- Congress and the White House Agree on \$2 Trillion Dollar CARES Relief; Final Agreement Done
- How the House Democrats' Stimulus Plan Compares to the Senate's
- President Orders Tax Filing Delay, Phase 3 Legislation, Statewide Actions Order Non-Essential Employees to Stay Home

- Leader McConnell Introduces the Coronavirus, Aid, Relief, and Economic Security Act (CARES)
- COVID-19: Resource for Supply Shortages
- COVID-19: How to Determine Which Social Comments to Respond to in a Crisis
- Cybersecurity and Infrastructure Security Agency (CISA) (DHS) Identifies 16 Critical Infrastructure Sectors; Uncertainties Remain
- Senator Republican Leader McConnell Releases Phase 3 Relief
- Senate Passes HR 6201; President Invokes Defense Production Act; Work Begins on Relief Plan 3
- House Passes Revised Aid Bill, Moving Thru Senate--New Federal Lending Announced
- President Announces 15 Days to Slow the Spread Guidelines- Coronavirus Bill Stalls
- USTR Grants Exclusions for Medical Items Amid Coronavirus Outbreak
- Michael Best Strategies Coronavirus Alert – Latest Federal Updates on COVID-19
- Congress Passes Coronavirus Funding
- New SBA Loan Guidance Issued
- Senate Majority Leader McConnell Aims for Additional Funding for Paycheck Protection Program by Voice Vote this Thursday
- New CISA Essential Business Guidance for Exposed Workers; President Trump has unveiled 'Guidelines for Opening Up America Again.'
- USDA Secretary Announces Aid for the Food Industry
- H.R. 748, the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act) Public Law 116-136
- FEMA Lists "Best Practices" For Dealing with Essential Services Problems
- H.R. 748, the Coronavirus Aid, Relief, and Economic Security Act (the CARES Act) Public Law 116-136
- Senate Approves Phase 3.5 Relief Package
- Federal Aid Plan for PPP and Hospitals Announced
- House Passes \$484 billion Bill "3.5" to Refill the PPP and EDL Loans, Hospitals, and Testing

- New Guidance Out for Food Industry COVID-19 Response
- President Trump Orders Meat and Poultry Processors to Stay Open, Delegates Additional Authority to Agriculture Secretary Perdue
- Federal Reserve Expands Access to its Paycheck Protection Program Liquidity Facility
- Federal Reserve Expands Scope and Eligibility for Main Street Lending Program
- USTR Announces List 3 Exclusion Extension Process
- House Democrats Release "Heroes Act" Proposed COVID Relief Package
- Food & Ag Provisions in HEROES Act
- U.S. Department of Transportation Modernizes Hours of Service Rules
- Wisconsin Supreme Court Strikes Down Extended Safer at Home Order
- House Passes HEROES Act
- USDA & FDA to Strengthen U.S. Food Supply Chain Protections During COVID-19 Pandemic
- FDA and USDA Prioritize Food and Agriculture Sector in Recommendations for Providing PPE

Intellectual Property

- Availability of U.S. Patent and Trademark Office Extensions under the CARES Act
- 3D Printing As Indirect Patent Infringement Amid COVID-19
- Impact of CARES Act on Medical Product Manufacturers
- Trademark Abandonment and Excusable Nonuse During COVID-19
- Federal Circuit Affirms Patent Term Extension Only Applies to FDA-Approved Active Ingredients
- Availability of U.S. Patent and Trademark Office Extensions under the CARES Act
- USPTO Prioritized Examination for COVID-19 Related Inventions
- Applicants Still Can Take Advantage of Aspects of COVID-related Extension of Time

Labor & Employment Relations

- Relief for Workers Affected by Coronavirus Act: Expanded Unemployment Benefits under the CARES Act

- Health Plan Coverage Under the Families First Coronavirus Response Act (including Special Considerations for High-Deductible Health Plan Issues)
- COVID-19: Tips for Discussing COVID-19 With Friends and Colleagues
- COVID-19: Resource for Supply Shortages
- Court Dismisses Lawsuit Accusing Company of Putting Meat Processing Plant Workers at Risk of COVID-19 Virus
- Your Stay-at-Home Order is Lifted: Now What? Returning to Work during the COVID-19 Pandemic
- The Risk of Reopening: How Much Liability Should Companies Face from Workers and Customers by Reopening During a Pandemic

Affirmative Action Compliance

- Virtually Open for Business – the EEOC, OFCCP, and State Fair Employment Agencies

Immigration

- Increased Flexibility in Form I-9 Completion During the COVID-19 Outbreak
- COVID-19 Immigration Considerations for Employers

Labor-Management Relations

- DOL Issues Frequently Asked Questions for Employers on the Families First Coronavirus Response Act
- OSHA Issues Guidelines for the Meat Industry—All Employers Should Review

Employee Benefits & Executive Compensation

- The CARES Act Provides Benefits Relief to Participants
- Michael Best Q&A on Using the Employee Retention Credit under the CARES Act
- Michael Best Q&A on Employment-Related Provisions Under the CARES Act
- Employee Leave Under the Families First Coronavirus Response Act: What Employers Need to Know
- Tax Credits under the Families First Coronavirus Response Act
- House Passes COVID-19 Response Bill (H.R. 6201) With Administration's Greenlight – What Does it Mean for Health Plans?
- Coronavirus and Benefit Plan Offerings

- Suspending Employer 401(k) Contributions
- Title VII and COVID-19: Mitigating Community Spread of Workplace Discrimination
- Providing Tax-Advantaged Employee Assistance in the Wake of COVID-19
- IRS Clarifies Payroll Tax Deferral Relief and Expands Relief for those Using the PPP
- How IRS Deadline Relief May Aid Retirement Plan Participants
- IRS Guidance Expands Opportunities to Change Health Plan Elections for 2020
- Wisconsin Work-Share Program – An Alternative to Layoffs
- Benefit Plans in the “COVID-19 Era” – Careful Strategy Review Now to Avoid Being a Target when Litigation Soars

Employment Policies, Practices & Audits

- Illinois Stay-at-Home Executive Order
- Employee Leave Under the Families First Coronavirus Response Act: What Employers Need to Know
- Tax Credits under the Families First Coronavirus Response Act
- Employers: Protecting Employee Privacy while Protecting Workplace Safety and Public Health
- House Passes COVID-19 Response Bill (H.R. 6201) With Administration’s Greenlight – What Does it Mean for Health Plans?
- Considerations for Responding to the Coronavirus
- OSHA Issues Guidelines for the Meat Industry—All Employers Should Review
- New OSHA Enforcement on COVID-19 Recordkeeping
- The U.S. DOL Expands “Retail and Service Establishment” Overtime Exemption

Wage & Hour Compliance & Defense

- Health Plan Coverage Under the Families First Coronavirus Response Act (including Special Considerations for High-Deductible Health Plan Issues)
- Considerations for Responding to the Coronavirus
- Suspending Employer 401(k) Contributions
- Wisconsin Work-Share Program – An Alternative to Layoffs

- The U.S. DOL Expands “Retail and Service Establishment” Overtime Exemption

Workplace Safety & Health

- The Coronavirus: Protecting Your Business from a Sick Supply Chain
- OSHA Issues Guidelines for the Meat Industry—All Employers Should Review
- New OSHA Enforcement on COVID-19 Recordkeeping

Litigation

Class Action, Collective Action & Multidistrict Litigation

- Institutions of Higher Education Face an Onslaught of Pandemic-Related Class Action Lawsuits

Commercial Litigation

- COVID-19: Resource for Supply Shortages
- COVID-19 and Construction Projects: Who is responsible for Delays and Cost Increases?
- Coronavirus Update: Employees Wearing Masks at Work
- Liability, Immunity, and Your Business: Answers to the Top 10 Questions About the PREP Act COVID-19 Declaration
- COVID-19: HHS Clarifies Scope of PREP Act COVID-19 Declaration in Advisory Opinion
- Court Dismisses Lawsuit Accusing Company of Putting Meat Processing Plant Workers at Risk of COVID-19 Virus
- The Risk of Reopening: How Much Liability Should Companies Face from Workers and Customers by Reopening During a Pandemic
- Please Consider the Source: Physicians Group Petitions USDA to Warn Consumers About SARS-CoV-2 on Meat and Poultry

Government Investigations & White Collar Defense

- Interacting with State and Local Law Enforcement During the COVID-19 Crisis

Insurance Litigation

- OCI Order helps Restaurants and their Temporary Delivery Drivers Obtain Insurance During COVID-19 Crisis
- Louisiana Company Files the First Lawsuit Seeking Business Interruption Coverage for COVID-19–Related Losses; More to Come.

Privacy & Cybersecurity

- Employers: Protecting Employee Privacy while Protecting Workplace Safety and Public Health
- Coronavirus Privacy & Cybersecurity Health Precautions
- Protecting Student Privacy during a Pandemic
- Federal Agencies Warn of COVID-19 Implications for Energy Sector Cybersecurity
- How much of My Business's Information Will Become Public as a Result of My Use of the Paycheck Protection Program?

Real Estate

- COVID-19: Resource for Supply Shortages
- Wisconsin Issues Emergency Order Temporarily Banning Evictions and Stalling Foreclosure Actions on Commercial and Residential Properties in Wisconsin
- New and Existing Addendums to Offers Regarding Coronavirus
- Property Tax Payment Provisions in Wisconsin COVID-19 Relief Legislation
- Court Dismisses Lawsuit Accusing Company of Putting Meat Processing Plant Workers at Risk of COVID-19 Virus

Construction Law

- Wisconsin's "Safer at Home" Order – Construction Remains Open for Business
- Michael Best COVID-19 Contractor Toolbox
- COVID-19 and Construction Projects: Who is responsible for Delays and Cost Increases?
- Best Practices and Insights in the Age of COVID-19 for Owners/Developers of Multi-Family Housing Complexes
- Executive Order Alters Plan Submission Process for Wisconsin Contractors
- COVID-19 on Your Construction Jobsite . . . Now What?

Regulatory

- COVID-19: Resource for Supply Shortages
- Providing Tax-Advantaged Employee Assistance in the Wake of COVID-19
- Cannabis Businesses Under the CARES Act and Paycheck Protection Program

- Federal Circuit Affirms Patent Term Extension Only Applies to FDA-Approved Active Ingredients
- President Trump Orders Meat and Poultry Processors to Stay Open, Delegates Additional Authority to Agriculture Secretary Perdue

Energy Law

- Federal Energy Regulatory Commission Extends Non-Statutory Deadlines, Postpones Other Activity in Light of Coronavirus
- Federal Agencies Warn of COVID-19 Implications for Energy Sector Cybersecurity

Environmental & Natural Resources

- Environmental Compliance Update: EPA Issues COVID-19 Enforcement Policy
- COVID-19 and Environmental Compliance
- State Environmental Agencies Announce Expanded Compliance Assistance, New Enforcement Policies in Light of COVID-19

FDA Regulatory

- Federal Court Decision Increases Reporting for Clinical Trial Sponsors, But Enforcement Subject to Agency Resources and Discretion

Tax

- Update on Tax Filing and Payment Deadlines
- CARES Act – SBA's New Paycheck Protection Program for Small Businesses & Nonprofits
- COVID-19: Providing Tax-Advantaged Aid to Individuals Through Charitable Organizations
- Tax and Estate Planning Considerations in Light of the Coronavirus
- The CARES Act – Summary of Tax Provisions
- Providing Tax-Advantaged Employee Assistance in the Wake of COVID-19
- Property Tax Payment Provisions in Wisconsin COVID-19 Relief Legislation
- IRS Notice 2020-32: Deductions Disallowed When CARES Act PPP Loans are Forgiven
- Planning with Low Interest Rates and Temporarily Reduced Asset Values

Nonprofit Organizations

- Q&A on Nonprofit-Related CARES Act Stimulus Provisions
- CARES Act – SBA's New Paycheck Protection Program for Small Businesses & Nonprofits

Wealth Planning

- Update on Tax Filing and Payment Deadlines
- Tax and Estate Planning Considerations in Light of the Coronavirus
- Planning with Low Interest Rates and Temporarily Reduced Asset Values

Michael Best Webinar Recordings

- Back To School Raises Questions About FFCRA's School & Childcare Provisions – Practical Tips For Employers
- Immigration Considerations for Managing Foreign Employees During a Pandemic
- Legal & Practical Considerations for Returning Employees to Work in North Carolina
- Managing Workforce and Related Retirement Plan Issues Amid COVID-19: A Review of the Current Environment and A Look Ahead
- Legal & Practical Considerations for Returning Employees to Work
- Strategic Communications Planning: Looking Around the Corner as We Flatten the COVID-19 Curve
- Communicating during the COVID-19 Crisis
- Employee Benefits Update in the COVID-19 Era Webinar
- Mission Critical: Strategic Communications in COVID-19 Era
- The Families First Coronavirus Response Act: What Employers Need to Know
- Contract Performance in the Age of Coronavirus
- Practical & Legal Considerations for Employers Combatting the Coronavirus

External Resources Guide

- USCC State-by-State Business Reopening Guidance Interactive Map
- CFPB Issues Clarifications to Support Small Businesses Applying for PPP Loans
- CDC COVID-19 Resource Page for Businesses and Employers
- DOL OSHA Guidance on Preparing Workplaces for COVID-19
- SBA COVID-19 Small Business Guidance & Loan Resources
- WHO COVID-19 Resource Page

- CISA Insights: Risk Management for COVID-19
- USDA measures to help Rural Residents, Businesses and Communities affected by COVID-19

Core Members of the Team include:

- **Business Interruption Coverage Litigation:** Patrick Bernal, John Finerty, Lee Seese
- **Corporate:** Jeff Dunn
- **Crisis Communications:** Evan Zeppos & Jeffrey Remsik
- **Data Privacy & Protection/Remote Work Issues:** Elizabeth Rogers
- **Employee Benefits:** Carrie Byrnes
- **Employment Law:** Kirk Pelikan
- **Employment Law/OSHA:** Chuck Palmer
- **Essential Critical Infrastructure:** Denise Bode, David Crass, Sarah Helton
- **Federal Regulations:** Denise Bode
- **Force Majeure:** Joe Olson, Ted Wisniewski
- **Immigration:** Kelly Fortier
- **Insolvency/Bankruptcy:** Joe Brydges, Justin Mertz
- **Intellectual Property:** Jeff Peterson
- **Labor Law:** Kevin Terry
- **Lending and Derivatives:** Alec Fraser, Cheryl Isaac
- **Media, Advertising, and Entertainment:** Jeffrey Brown
- **Real Estate:** Nancy Haggerty
- **Real Estate/Construction:** Roy Wagner
- **Regulatory (Energy, Environmental, FDA):** Eric Callisto
- **SBA Lending:** Galen Mason, Vince Morrone
- **Securities & Capital Markets:** Kevin Timken

- **Supply Chain Disruption & Contract Performances Issues:** Joe Olson
- **Wealth Planning:** Bradley Kalscheur