



Decoding Miami Governmental Orders

How Miami-based businesses can
navigate and mitigate potential IRS
inquiries amid the COVID-19 pandemic.



BROTMAN LAW

402 W. Broadway, Ste. 800 • San Diego, CA 92101
SamBrotman.com • (619) 378-3138



INTRODUCTION

Navigating the intricate web of governmental orders that unfolded during the COVID-19 pandemic has been a complex challenge for businesses across the nation. As a Miami-based business owner, you may find yourself at the crossroads of understanding and responding to the Employee Retention Tax Credit (ERC), a critical aspect of relief measures implemented during these unprecedented times.

The ERC was introduced as a lifeline for businesses that faced closures, reduced capacities, and operational challenges due to governmental orders. In fact, employers that qualify for the ERC can receive up to \$26,000 for each eligible employee.

< What To Do If You Have Not Filed – **File with Brotman Law**

If you have not filed for the ERC yet, but believe your business qualifies, now is the time to take action. The current deadlines for 2020 filings are approaching, with the deadline set for April 15, 2024, and for 2021, the deadline is April 15, 2025.

To determine eligibility for the ERC, there are two tests that are used:

- 1. Financial Impact Test:** This test is measured by comparing a quarter in 2019 to the same quarter in 2020 or 2021. In doing so, **if a business has shown a decline in revenue that meets the designated amount set by the IRS**, the business qualifies for the Employee Retention Tax Credit based on the financial impact test.
- 2. Operational Impact Test:** This test addresses if your business was **more than nominally impacted** by a governmental order during the qualifying period. While CPAs and other tax professionals are familiar with qualifying a business under the financial impact test, we have found that a large number of businesses have been told they do not qualify when they actually do under the operational impact test. Most businesses will at least qualify in Q2 of 2020, so we encourage you to speak with a tax attorney to determine if you qualify for the ERC.



As the deadline approaches, we strongly urge you to consider filing for the ERC to maximize the financial support available to your business. Brotman Law is here to assist you through the filing process. Our experienced team can guide you through the intricacies of ERC compliance, ensuring that you take full advantage of this valuable resource. Do not wait until it is too late – contact us today to initiate the filing process and secure the financial relief your business deserves.

The ERC application deadline is approaching fast – Contact Brotman Law today to stay ahead of the curve and position your business for success.

Book a Call



What To Do If You Have Filed – Have Brotman Law Review It

If you are a Miami-based business owner who utilized the ERC credit, it is important to be aware that the Internal Revenue Service (IRS) may soon come knocking. Understanding the specific governmental orders that impacted Miami is paramount in ensuring compliance and preparing for any potential IRS inquiries.

The Employee Retention Tax Credit (ERC) is intricately detailed, and reports of fraudulent activities have surfaced. Ensuring the precision of your filing is paramount. If you have already submitted an ERC claim, it is highly advisable to engage Brotman Law for a thorough review. Numerous instances of ERC scams have been documented, with companies inundating business owners with enticing advertisements, pledging substantial refunds ranging from hundreds of thousands to even millions of dollars. Unfortunately, many businesses and non-profit organizations have underestimated the risks associated with these entities. Exercise caution, especially when an organization charges a contingent fee based on the credited amount.



Watch out for ERC companies claiming to be “one of the largest ERC processors” or boasting about the number of businesses they have helped. If your ERC company provided calculations on an amended payroll tax return using a spreadsheet, exercise caution. Additionally, if your business did not experience specific detriment due to a government order, or if your revenue increased during the pandemic, it is essential to review your eligibility.

If any of these scenarios apply to your ERC filing, contact Brotman Law immediately for a thorough check. Our expert firm can assess the legitimacy of your ERC claim, help you rectify any issues, and ensure compliance with IRS requirements. Your peace of mind is our priority, and we are here to assist you in navigating the complexities of the ERC.

Protect your business from possible IRS inquiries — Contact Brotman Law today to stay ahead of the curve and position your business for success.

Book a Call



< What To Do If You Are Being Audited – Contact Brotman Law Right Away

As the IRS intensifies efforts to crack down on fraud, businesses are at an increased risk of being audited, especially if they claimed the Employee Retention Tax Credit (ERC). Audits can result in significant consequences, including having to pay back the credit, along with interest and penalties.

At Brotman Law, we pride ourselves on our credibility and track record in handling and representing Miami-based business' ERC claims and audits. Our established law firm has processed over \$125 million in ERC claims, supervising thousands of

individual ERC claims with a deep understanding of the requirements. With a seasoned audit representation team that has collectively been involved in more than a thousand audits, we have the expertise to navigate even the most complex business structures.

If you are facing an audit or have concerns about the eligibility of your ERC, give us a call. Brotman Law is here to guide you through the ERC process to ensure compliance and peace of mind for your business.

Due to the complex landscape of the governmental orders that unfolded as a result of the COVID-19 pandemic, Brotman Law has crafted a comprehensive guide specifically tailored for Miami business owners like you.

This guide details the chronological sequence of executive orders and measures enacted by the state of Florida in response to the COVID-19 pandemic. Its primary objective is to provide clarity on the detailed specifics that impacted Miami-based business operations, empowering you with the knowledge to proactively navigate, and mitigate potential IRS inquiries.

Do not face the IRS alone — Contact Brotman Law today to stay ahead of the curve and position your business for success.

Book a Call





LOCAL LANDSCAPE

In Miami, there were notable variations in restrictions between Miami-Dade County and Orlando. Statewide orders placed specific restrictions on various establishments like bars, nightclubs, restaurants, gyms, museums, libraries, amusement parks, salons, and more. Personal services such as tattooing, body piercing, acupuncture, etc., were also subject to these restrictions, along with capacity limitations for in-store retail sales. Temporary restrictions were imposed on elective procedures and surgeries, and vacation rentals faced a ban.

The stay-at-home order took effect on April 1, 2020. Orlando initiated Phase 1 of reopening on May 4, 2020, followed by Phase 2 on June 3, 2020. In Miami, Phase 1 reopening commenced on May 15, 2020, with Phase 2 rolling out in September 2020. This resulted in more extensive restrictions in Miami-Dade County compared to Orlando.

Miami-Dade County:

Various establishments in the area faced specific restrictions and closures, including restaurants, bars, taverns, pubs, nightclubs, banquet halls, cocktail lounges, cabarets, breweries, cafeterias, movie theaters, concert houses, auditoriums, playhouses, bowling alleys, arcades, gyms, and fitness studios.

Additionally, parks, beaches, and marinas experienced a closure period from March 19 to April 27. Notably, all non-essential retail and commercial establishments shut down on March 19, preceding the statewide stay-at-home order by weeks. Hotels, motels, and vacation rentals were subject to varying restrictions. Initially, they could not accept reservations from non-essential workers, and at a later point, reservations were temporarily prohibited altogether.

When Miami entered the Phase 1 reopening on May 15, 2020, they released the [Moving to a New Normal Handbook](#) ("Handbook") which contained extensive requirements for specific industry sectors as well as appendices with additional guidance.

[Emergency Order 23-20, May 15, 2020](#) contained extensive restrictions that incorporated the Handbook:



Except for those establishments listed below, every retail and commercial establishment and any other establishment or facility may open provided that such establishment:

- ▶ Complies with the applicable activity specific requirements in the “Moving to a New Normal Handbook”
- ▶ Complies with facial covering requirements
- ▶ Consents to the entry of County personnel onto the establishment’s property for the sole purpose of inspection for compliance with this order
- ▶ All establishments shall
 - ▶ Post CDC signage in public locations emphasizing measures to “Stop the Spread” and to exercise social responsibility;
 - ▶ Train all personnel in new operating protocols and modifications to existing codes of conduct to deal with COVID-19 issues;
 - ▶ Reduce seating in breakrooms and common areas to ensure a minimum physical distance of six feet between people, and where possible, establish a single point of entrance;
 - ▶ Post a contact email address, telephone number or both for employees and customers to raise questions or concerns;
 - ▶ If faced with infection from on-site personnel, immediately report the number of infected persons, time of infection, and proposed remediation plan to the Miami Department of Health, as more further specified in Exhibit A;
 - ▶ Enhance sanitation of all common areas and frequent touch points;
 - ▶ Place trash containers for facial coverings and other personal protective equipment near exits, entrances, and other common areas;
 - ▶ Comprehensively clean establishment each night, including thoroughly disinfecting all frequent touch points and emptying all trash receptacles using solid waste bags that are double-bagged and securely sealed;
 - ▶ Install hand sanitizer at entry points and throughout the property;





- ▶ Use reasonable efforts to ensure that on-site customers, employees, contractors, and vendors maintain appropriate social distancing, as recommended by the then-current CDC guidelines, which may include, but are not limited to, marking floors at appropriate intervals or providing other visible systems to identify the appropriate social distance; and
- ▶ Comply with any restrictions or requirements imposed pursuant to any Executive Order issued by the Governor, including but not limited to, building capacity restrictions.

Any establishment that has an on-site employee or contractor who tests positive shall close for the shorter of:

- ▶ The time needed for all staff to be tested and the establishment to be deep-sanitized, as specified in the Handbook; or
- ▶ 14 days from the date such employee or contractor was last onsite at such establishment
- ▶ The following businesses remained closed in May 2020:
- ▶ Bars, pubs, night clubs, banquet halls, cocktail lounges, cabarets, and breweries, except for take-out or delivery services as authorized pursuant to Emergency Order 03-20;
- ▶ Movie theaters, concert houses, auditoriums, playhouses, bowling alleys, arcades, gymnasiums, and fitness studios
- ▶ Hotels and commercial lodging establishments, except as operated pursuant to Emergency Order 09-20, as amended;
- ▶ Pools and hot tubs, except as authorized in Emergency Order 16-20, as amended;
- ▶ Tattoo parlors; and massage parlors

On September 25, 2020, Governor DeSantis released an order (EO 20-244) that stated that no COVID-19 ordinance could prevent an individual from working or from operating a business, so on September 26, 2020, Miami-Dade County released an order stating that all businesses could open but they were subject to the restrictions in the Handbook. The Handbook was updated through the end of 2020 and the restrictions remained in place until April 5, when some restrictions were loosened. DeSantis cancelled all remaining restrictions statewide on May 3, 2021.

FLORIDA STATE ORDERS

EO 20-52: March 9, 2020

State of Emergency. Extended numerous times.

EO 20-68: March 17, 2020

Bars, pubs, and nightclubs must suspend sale of alcoholic beverages for 30 days.

Restaurants must limit capacity to 50%, social distance patrons at least six feet apart. Limit parties to no more than 10. Restaurants must screen employees and not allow entrance to:

- ▶ Any person with COVID-19
- ▶ Any person showing signs or symptoms or disclosing the presence of a respiratory infection including cough, fever, shortness of breath, or sore throat
- ▶ Any person who has been in contact with any person known to be infected with COVID-19 who has not tested negative in the last 14 days
- ▶ Any person who traveled through any airport in the last 14 days
- ▶ Any person who traveled on a cruise ship in the last 14 days

EO 20-72: March 20, 2020

All hospitals, ambulatory surgical centers, office surgery centers, dental, orthodontic offices, and other health care practitioners' offices are prohibited from providing any medically unnecessary, non-urgent, or non-emergency procedure or surgery.



**EO 20-71: March 20, 2020**

All vendors licensed to sell alcoholic beverages for consumption on the premises must suspend the sale of alcoholic beverages for consumption on the premises. Such vendors may continue to sell alcoholic beverages in sealed containers for consumption off-premises.

Restaurants may sell alcoholic beverages in sealed containers for consumption off-premises if accompanied by the sale of food within the same order.

Vendors shall make and keep record of all events cancelled in response to COVID-19 that comply with section 561.55 Florida Statutes and Rule 61A-1.01028(2) Florida Administrative Code. Licensed distributors shall make and keep record of all returns that comply with the record keeping requirements of section 561.55 Florida Statutes and Rule 61A-1.01028(2) Florida Administrative Code.

All restaurants and food establishments must suspend on-premises food consumption for customers but may provide delivery or take-out services.

All gyms and fitness centers must close.

EO 20-87: March 27, 2020

Vacation rental properties must suspend vacation rental operations. The order does not include hotels, motels, inns, resorts, or time-shares. This order was extended by EO 20-103 on April 10, 2020; EO 20-111 on April 29, 2020; EO 20-112 on April 30, 2020.

EO 20-89: March 30, 2020

Miami-Dade, Broward, Palm Beach, and Monroe Counties must restrict public access to businesses and facilities deemed non-essential. County administrators may determine additional essential retail and commercial establishments. Essential businesses shall adopt and maintain reasonable measures to ensure sanitation and cleanliness and take reasonable action to ensure that people adhere to CDC social distancing guidelines. (Cites Miami-Dade County Emergency Order 07-20.)

**EO 20-91: April 1, 2020: Stay-at-home**

All persons in Florida shall limit their movements and personal interactions outside their home to only those necessary to obtain or provide essential services or conduct essential activities. All businesses are encouraged to provide delivery, carry-out, or curbside service. Extended to May 4, 2020 by EO 20-111 on April 29, 2020.

EO 20-112: April 29, 2020: Effective May 4, 2020

Some business are allowed to reopen (but not in Miami-Dade, Broward, or Palm Beach Counties).

Bars, pubs and nightclubs that derive more than 50 percent of gross revenue from the sale of alcoholic beverages shall continue to suspend the sale of alcoholic beverages for on-premises consumption.

Restaurants and food establishments may allow on-premises consumption of food and beverage so long as they adopt appropriate social distancing measures and limit indoor occupancy to no more than 25 percent of building capacity.

Outdoor seating is permissible with appropriate social distancing.

Gyms and fitness centers shall remain closed.

The prohibition on vacation rentals remains in effect for the duration of this order.

In-store retail sales establishments may open storefronts if they operate at no more than 25 percent of their building occupancy and abide by safety guidelines issued by the CDC and OSHA.

Museums and libraries may open at no more than 25 percent of their building occupancy if permitted to be open by local government. Interactive functions or exhibits, including child play areas, must remain closed.

Elective medical procedures may resume only if:

- ▶ The facility has the capacity to immediately convert additional facility beds for the treatment of COVID-19 in a surge capacity situation;
- ▶ The facility has adequate personal protective equipment (PPE) to complete all medical procedures and respond to COVID-19 treatment needs without the facility seeking any additional federal or state assistance regarding PPE supplies;
- ▶ The facility has not sought any additional federal, state, or local government assistance regarding PPE supplies since resuming elective procedures; and
- ▶ The facility has not refused to provide support to and proactively engage with skilled nursing facilities, assisted living facilities, and other long-term care residential providers.

EO 20-120: May 9, 2020

Palm Beach County may move to Phase 1 reopening.

Persons in Florida may provide or obtain services at the following establishments in counties that have been authorized to proceed to Phase 1:

- ▶ Barbershops, cosmetology salons, and cosmetology specialty salons that adopt appropriate social distancing and precautionary measures as outlined by the Department of Business and Professional Regulation.

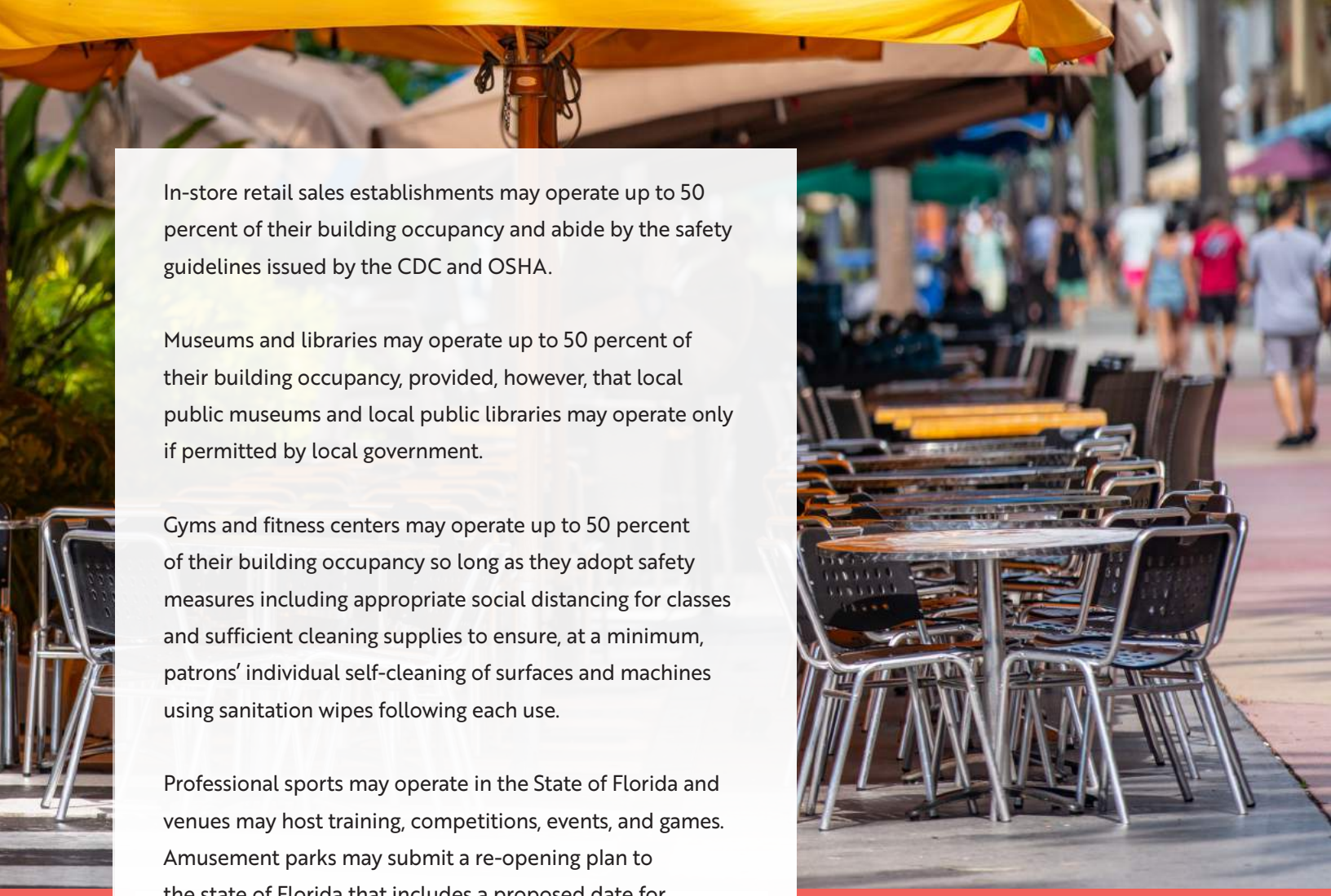
EO 20-122: May 14, 2020

Broward and Miami-Dade Counties may move to Phase 1 reopening.

EO 20-123: May 14, 2020 effective May 18, 2020

Restaurants and food establishments may serve patrons at indoor seating so long as they limit indoor occupancy up to 50 percent of their seating capacity, excluding employees. The requirement for a minimum of 6 feet between parties is superseded to the extent appropriate partitioning is in place. Bar counters are to remain closed to seating, and outdoor seating remains available with social distancing.





In-store retail sales establishments may operate up to 50 percent of their building occupancy and abide by the safety guidelines issued by the CDC and OSHA.

Museums and libraries may operate up to 50 percent of their building occupancy, provided, however, that local public museums and local public libraries may operate only if permitted by local government.

Gyms and fitness centers may operate up to 50 percent of their building occupancy so long as they adopt safety measures including appropriate social distancing for classes and sufficient cleaning supplies to ensure, at a minimum, patrons' individual self-cleaning of surfaces and machines using sanitation wipes following each use.

Professional sports may operate in the State of Florida and venues may host training, competitions, events, and games. Amusement parks may submit a re-opening plan to the state of Florida that includes a proposed date for resumption of operations and proposed guidelines to ensure guest and staff safety.

Counties may seek approval to operate vacation rentals with a written request from the County Administrator and the county's safety plan for vacation rental operations submitted to the DBPR Secretary.

EO 20-131: May 22, 2020

EO 20-123 is extended with the following modification:

Organized youth activities may operate, including youth sports teams and leagues, youth clubs and programs, and childcare. Summer camps and youth recreation camps may operate including, but not limited to, those defined 409.175 and 513.02, Florida Statutes, respectively.



EO 20-139: June 3, 2020

Phase 2 reopening.

In Miami-Dade, Broward, and Palm Beach counties, the re-opening provisions of Section 4 of this order will be considered after each county seeks approval with a written request from the County Mayor or if no mayor the County Administrator.

All persons in Florida are encouraged to follow appropriate social distancing and safety protocols issued by the CDC and OSHA.

In-store retail businesses, including gyms and fitness centers, should maintain appropriate social distancing and sanitation protocols.

Restaurants and other establishments, bars, and other vendors licensed to sell alcoholic beverages for consumption on the premises, may operate at 50 percent of their indoor capacity, excluding employees, as under Executive Order 20-123, Section 1. Bar areas may be open with seated service.

In addition, outdoor seating is permissible with appropriate social distancing. This section does not apply to nightclubs. Entertainment businesses, including but not limited to movie theaters, concert houses, auditoriums, playhouses, bowling alleys, and arcades may operate at 50 percent of their building capacity, with appropriate social distancing between groups and appropriate sanitation.

Personal services, including but not limited to tattooing, body piercing, acupuncture, tanning, and massage, may operate with appropriate safety guidelines as outlined by the Department of Health.

EO 20-214: September 4, 2020

Palm Beach County is approved to move to Phase 2.

EO 20-223: September 11, 2020

Miami-Dade and Broward counties are approved to move to Phase 2.

EO 20-244: September 25, 2020

Phase 3. This order supersedes and eliminates any and all restrictions of Executive Orders 20-112, 20-123 and 20-139, as well as Executive Orders 20-192, 20-214 and 20-223, except as modified herein.

No COVID-19 emergency ordinance may prevent an individual from working or from operating a business.

Restaurants, including any establishment with a food service license, may not be limited by a COVID-19 emergency order by any local government to less than fifty percent (50%) of their indoor capacity. If a restaurant is limited to less than one hundred percent (100%) of its indoor capacity, such COVID-19 emergency order must on its face satisfy the following: 1. quantify the economic impact of each limitation or requirement on those restaurants; and 11. explain why each limitation or requirement is necessary for public health.

This order suspends the collection of fines and penalties associated with COVID-19 enforced upon individuals.

EO 20-297: November 24, 2020

Executive Order 20-244, following the issuance of this order will be extended and remain in effect for the duration of Executive Order 20-52, as extended by Executive Orders 20-114, 20-166, 20-192, 20-213 and 20-276, unless otherwise modified or rescinded.

EO 21-101: May 3, 2021

In order to protect the rights and liberties of individuals in this State and to accelerate the State's recovery from the COVID-19 emergency, any emergency order issued by a political subdivision due to the COVID-19 emergency which restricts the rights or liberties of individuals or their businesses is invalidated.



MIAMI-DADE COUNTY ORDERS

Emergency Order 02-20 – March 16, 2020:

Canceled per Emergency Order 24-20

All restaurants, bars, taverns, pubs, nightclubs, banquet halls, cocktail lounges, cabarets, breweries, cafeterias, and any other alcohol and/or food service business establishment with seating for more than eight people within the incorporated and unincorporated areas of Miami-Dade County shall close to the public between the hours of 11 p.m. and such establishment's regular opening hours but in no event earlier than 6 a.m. Notwithstanding the foregoing, between the hours of 11 p.m. and regular opening hours such establishments may operate their kitchens for the purpose of providing delivery services as authorized in paragraph 3 below, and employees, janitorial personnel, contractors, and delivery personnel shall be allowed access to such establishments during that period. During open hours, all such establishments shall limit occupancy to the lesser of: (a) fifty percent of their maximum capacity or less; or (b) 250 persons or less. Delivery services may continue to operate between the hours of 11 p.m. and normal opening hours. Movie theaters and playhouses shall limit their occupancy to less than fifty percent of their maximum capacity. Individual screening rooms within theaters shall also limit their occupancy to less than fifty percent of their maximum capacity.

Emergency Order 03-20 – March 17, 2020:

Canceled per Emergency Order 24-20

All restaurants, bars, taverns, pubs, night clubs, banquet halls, cocktail lounges, cabarets, breweries, cafeterias, and any other alcohol and/or food service business establishment with seating for more than eight people within the incorporated and unincorporated areas of Miami-Dade County shall close on-premises service of customers. Notwithstanding the



foregoing, such establishments may operate their kitchens for the purpose of providing delivery services as authorized in paragraph 3 below, and employees, janitorial personnel, contractors, and delivery personnel shall be allowed access to such establishments.

All movie theaters, concert houses, auditoriums, playhouses, bowling alleys, arcades, gymnasiums, and fitness studios shall close. This order shall not apply to gymnasiums, or fitness centers which are: (i) amenities of hotels and which have a capacity of 10 persons or less, (ii) are an amenity of a residential building, (iii) are interior to any fire or police stations, or (iv) are located inside any single-occupant office building.

Emergency Order 04-20 – March 18, 2020:

Canceled per Emergency Order 24-20

Gatherings of more than ten people in any parks, beaches or recreation facilities owned or operated by Miami-Dade County are prohibited for the duration of this order.

Emergency Order 6-20 – March 19, 2020:

Canceled per Emergency Order 24-20

All parks, beaches, and recreational facilities in the incorporated and unincorporated areas of Miami-Dade County are ordered closed. This order applies to both publicly owned and privately owned parks, beaches, and recreational facilities.

Amended to state that the order does not apply to marinas and boat launches, docking, fueling, marine supply, and other marina services.

Amendment 2 on March 21, 2020 orders all marinas and boat launches, docking, fueling, marine supply, and other marina services in the incorporated and unincorporated areas of Miami-Dade County closed effective 11:59 p.m., March 21, 2020. Notwithstanding the foregoing, any person with a commercial saltwater license issued by the Florida Fish and Wildlife Conservation Commission may enter and use Miami-Dade County-owned or operated marinas for commercial fishing purposes. Marina supply and fueling stations necessary to support commercial fishing purposes may remain open to the extent of such support.





Amendment 3, March 23, 2020: Notwithstanding the foregoing, marinas and boat launches, docking, fueling, marina supply, and other marina services may remain open only to the extent necessary to support the following limited operations to: (a) allow any person with a commercial saltwater license issued by the Florida Fish and Wildlife Conservation Commission to enter and use Miami-Dade County owned or operated marinas for commercial fishing purposes only; (b) support patrol, enforcement, and rescue activity by federal, state and local government agencies; (c) accommodate boats or ferries in support of Port Miami or Fisher Island operations; (d) accommodate persons living aboard their vessels; (e) accommodate persons returning to the United States from international voyages; and f) authorize persons needing to remove their vessel from the water or to perform emergency maintenance on a vessel, marinas, fueling stations, and marine supply services.

Emergency Order 7-20 – March 19, 2020:

Canceled per Emergency Order 24-20

All non-essential retail and commercial establishments are ordered closed. Businesses that may remain open are listed. Amended to add clarifying language. Amended again on March 21: The sale of alcoholic beverages is authorized. Firearm and ammunition supply stores can stay open following the restrictions of Emergency Order 03-20. Businesses providing services to any local, state, or federal government, including municipalities, pursuant to a government contract, can remain open.

Emergency Order 8-20 – March 21, 2020:

Canceled per Emergency Order 33-20

Rafting is prohibited.

Emergency Order 9-20 – March 21, 2020:

Canceled per Emergency Order 24-20

Hotels, motels, short-term vacation rentals and other commercial lodging establishments shall not accept new reservations for persons other than essential lodgers.

The maximum daytime and overnight occupancy for short term vacation rentals shall be up to a maximum of two persons per bedroom plus two additional persons per property, not to exceed 10 persons. New rental agreements shall not be entered into on a nightly or weekly basis, effective March 23.

Amended on March 25, 2020: Commencing March 26, hotels, motels, short-term vacation rentals, and other commercial lodging establishments shall not (i) accept any occupants, regardless of when reservations were made, or (ii) extend existing reservations, for persons other than essential lodgers.

Emergency Order 11-20 – March 25, 2020

Urges (not orders) employers to allow employees who are over 65 years of age, or that have a serious underlying medical condition that places them at a high risk of severe illness from COVID-19, the ability to work from home if able; in the alternative employers are urged to provide flexibility with leave time to ensure such employees are protected. Urges employers to allow any employees who are able to work remotely the ability to do so.

Emergency Order 13-20 – March 27, 2020:

Canceled per Emergency Order 24-20

Orders that all establishments defined as essential commercial or retail establishment in Emergency Order 07-20, as amended from time to time, shall use reasonable efforts to ensure that customers and employees on-site maintain appropriate social distancing, as recommended by the current CDC guidance, particularly in checkout, pick-up or take-out areas, and also in employee breakrooms and common use areas. Reasonable efforts may include, but are not limited to, marking floors at appropriate intervals or providing other visible systems to allow persons to maintain proper social distancing.

Emergency Order 15-20 – March 31, 2020

Canceled per Emergency Order 24-20

Orders the following: All pools, hot tubs, golf courses, tennis courts, basketball courts, fitness centers, gymnasiums, and other common use amenities, whether of a commercial or non-commercial nature, are closed for all purposes. Notwithstanding the foregoing, this order does not apply to any pool, hot tub, tennis court, basketball court, fitness





center, gymnasium or other amenity located: (a) on a single family residential lot, or, (b) at any townhouse, duplex, or villa, and which is for the exclusive recreational or leisure use of the inhabitants of such individual dwelling unit. This order supersedes Emergency Orders 03-20, 06-20, and 09-20 to the extent inconsistent herewith.

Emergency Order 17-20 -

Canceled per Emergency Order 24-20

Orders the following: All essential commercial and retail establishments, as defined in Emergency Order 07-20, which provide unpackaged food for consumption, shall limit capacity and monitor entrances and exits to reduce their maximum occupancy load by 50 percent in those areas where food is sold; close all salad bars and other self-serve food stations with the exception of prepackaged, "grab and go" items; and not distribute free samples or conduct tastings. All essential businesses are encouraged, subject to availability of necessary sanitizing products to: provide alcohol-based hand sanitizers for use by customers and employees; provide disinfecting wipes at points of entrance, cash registers and/or other appropriate locations, for customers to disinfect carts, shopping baskets or point of sale terminals, or, alternatively designate staff responsible for disinfecting carts, shopping baskets, point of sale terminals, and other areas as frequently as possible; and implement procedures for custodial or janitorial staff to sanitize frequent touchpoints throughout the day, including point of sale terminals at registers, conveyor belts, door handles, door plates, shelves and other appropriate locations. All essential businesses are also encouraged to allow employees to wear masks, gloves or other personal protective equipment.

Emergency Order 20-20 – April 9, 2020:

Canceled per Emergency Order 33-20

Orders the following effective as of 11:59 p.m. on April 9, 2020: Persons working in or visiting grocery stores, restaurants, pharmacies, construction sites, public transit vehicles, vehicles for hire, and locations where social distancing measures are not possible shall wear facial coverings as defined by the CDC.



A facial covering includes any covering which snugly covers the face and mouth, whether store bought or homemade, and which is secured with ties or ear loops.

Amendment 1: Effective as of 9 a.m. on July 2, 2020, Emergency Order 20-20 is amended to state that all persons throughout Miami-Dade County shall wear a mask or other facial covering when in public. Masks and other facial coverings shall not be required: at or inside a private residence; inside a private automobile; at or inside any religious institution, without limitation; inside a hotel, motel, or commercial lodging establishment guest room, or inside any apartment; of children under the age of two years; of persons who cannot wear a mask or facial covering due to an existing medical condition; of an individual who is hearing impaired or an individual who is communicating with an individual who is hearing impaired; where federal or state safety or health regulations prohibit the wearing of facial coverings; of persons actively engaged in strenuous physical activity, either inside or outdoors; of persons swimming or engaged in other activities which may cause the facial covering to become wet; while persons are actively eating, drinking, or smoking; and while a person is receiving services which require access to that person's nose or mouth.

Emergency Order 21-20 – April 27, 2020:

Canceled per Emergency Order 29-20

Effective as of 6 a.m. on April 29, 2020, orders the opening, with restrictions, of parks, golf courses, marinas, and boat ramps.

Emergency Order 23-20 – May 15, 2020:

Canceled per Emergency Order 28-20

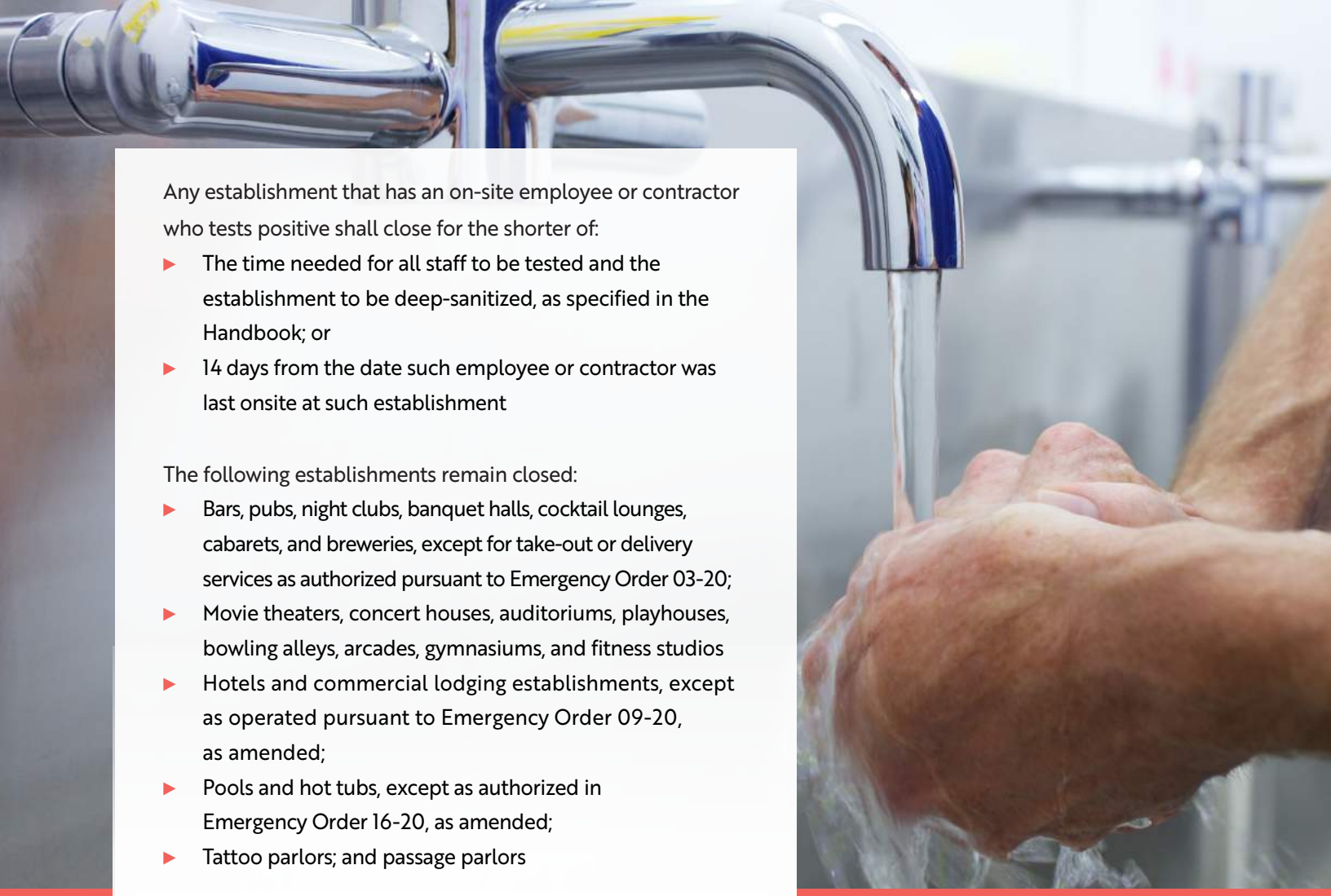
Except for those establishments listed below, every retail and commercial establishment and any other establishment or facility may open provided that such establishment:

- ▶ Complies with the applicable activity specific requirements in the "Moving to a New Normal Handbook"
- ▶ Complies with facial covering requirements
- ▶ Consents to the entry of County personnel onto the establishment's property for the sole purpose of inspection for compliance with this order

All establishments shall

- ▶ Post CDC signage in public locations emphasizing measures to “Stop the Spread” and to exercise social responsibility;
- ▶ Train all personnel in new operating protocols and modifications to existing codes of conduct to deal with COVID-19 issues;
- ▶ Reduce seating in breakrooms and common areas to ensure a minimum physical distance of six feet between people, and where possible, establish a single point of entrance;
- ▶ Post a contact email address, telephone number or both for employees and customers to raise questions or concerns;
- ▶ If faced with infection from on-site personnel, immediately report the number of infected persons, time of infection, and proposed remediation plan to the Florida Department of Health, as more further specified in Exhibit A;
- ▶ Enhance sanitation of all common areas and frequent touch points;
- ▶ Place trash containers for facial coverings and other personal protective equipment near exits, entrances and other common areas;
- ▶ Comprehensively clean establishment each night, including thoroughly disinfecting all frequent touch points and emptying all trash receptacles using solid waste bags that are double-bagged and securely sealed;
- ▶ Install hand sanitizer at entry points and throughout the property;
- ▶ Use reasonable efforts to ensure that on-site customers, employees, contractors and vendors maintain appropriate social distancing, as recommended by the then-current CDC guidelines, which may include, but are not limited to, marking floors at appropriate intervals or providing other visible systems to identify the appropriate social distance; and
- ▶ Comply with any restrictions or requirements imposed pursuant to any Executive Order issued by the Governor, including but not limited to, building capacity restrictions.





Any establishment that has an on-site employee or contractor who tests positive shall close for the shorter of:

- ▶ The time needed for all staff to be tested and the establishment to be deep-sanitized, as specified in the Handbook; or
- ▶ 14 days from the date such employee or contractor was last onsite at such establishment

The following establishments remain closed:

- ▶ Bars, pubs, night clubs, banquet halls, cocktail lounges, cabarets, and breweries, except for take-out or delivery services as authorized pursuant to Emergency Order 03-20;
- ▶ Movie theaters, concert houses, auditoriums, playhouses, bowling alleys, arcades, gymnasiums, and fitness studios
- ▶ Hotels and commercial lodging establishments, except as operated pursuant to Emergency Order 09-20, as amended;
- ▶ Pools and hot tubs, except as authorized in Emergency Order 16-20, as amended;
- ▶ Tattoo parlors; and passage parlors

Amendment 1: Effective as of 12:01 a.m. on June 1, 2020, amends paragraphs 3, 4, 5 and 6 of Emergency Order 23-20 to reopen beaches, swimming pools, and hotels, subject to social distancing and other requirements; to clarify that social distancing requirements do not apply to families residing together; to revise requirements relating to how an establishment must respond to positive COVID-19 cases at such establishment; and to clarify that facial coverings do not have to be worn while eating or drinking.

Amendment 2: Effective as of 12:01 a.m. on June 8, 2020, this amendment reopens banquet halls, gyms, fitness centers, summer camps, youth activities, massage studios or parlors, and tattoo parlors, if operated in accordance with the Moving to A New Normal Handbook and Emergency Order 23-20; and provides a process for the opening of movie theaters, bowling alleys, amusement facilities, casinos, and other high risk but individually unique entertainment establishments.



Amendment 3: Effective as of 12:01 a.m. on June 20, 2020, amends Emergency Order 23-20 to state that an establishment that falls out of compliance with this order shall immediately close and that such business may reopen only upon (1) taking 24 hours to review this order and taking all necessary measures to come into compliance with its requirements; and (2) executing the attestation attached hereto as Exhibit B demonstrating that the review has been completed and the measures have been taken, and submitting the executed affidavit by email to IMT@mdpd.com or by mail to Special Patrol Bureau/Incident Management Team 1501 N.W. 79th Avenue, Doral, Florida 3312.

Amendment 4: Effective as of 11:59 p.m., on June 29, 2020, amends Emergency Order 23-20 to make changes to the attestation process for establishments that are in violation and amends Exhibit B; states that no establishment permitted to open that serves alcohol shall sell alcohol for on-site consumption between the hours of 12:01 a.m. and 6 a.m. each day; and states that hookah lounges shall remain closed.

Emergency Order 24-20 – May 31, 2020:

Canceled per Emergency Order 33-20

Effective as of 12:01 a.m. on June 1, 2020, orders the following: public pools, including pools in municipal parks, may be open to the public if operated in accordance with the standards set for pools set forth in Emergency Order 23-20, as amended; banquet facilities and other event venues may be open to the public if operated at fifty percent of their rated capacity, and in accordance with the standards for hotel convention and banquet facilities set forth in Emergency Order 23-20, as amended; cancels Emergency Order 02-20; cancels Emergency Order 03-20; cancels Emergency Order 04-20; cancels Emergency Order 06-20; cancels Emergency Order 07-20; cancels Emergency Order 13-20; cancels Emergency Order 15-20; cancels Emergency Order 17-20; and cancels Emergency Order 09-20, except that Short Term Vacation Rentals may not operate except in conformance with a plan as approved by the Governor pursuant to Executive Order 20-123 and following the guidelines for hotels and accommodations in the "Moving To A New Normal Handbook."

Emergency Order 26-20 – July 2, 2020:

Canceled per Emergency Order 28-20

Commencing at 12:01 a.m., Friday, July 3, 2020, orders that all of the following shall be closed in Miami-Dade County: movie theaters, concert houses, auditoriums, playhouses, bowling alleys, arcades, indoor amusement facilities, and casinos (except casinos on sovereign tribal land).

Amendment 1: Commencing at 12:01 a.m. on July 4, 2020, amends Emergency Order 26-20 to close outdoor amusement facilities, adult theaters, special cabarets, and unlicensed massage establishments.

Amendment 2: Effective as of 12:01 a.m. on July 9, 2020, Emergency Order 26-20 is amended to close banquet halls, both stand alone and incident to any hotel or other establishment; and ballrooms, both stand alone and incident to any hotel or other establishment; to require masks or facial coverings to be worn when inside gyms and fitness centers; to limit restaurants and cafeterias to outdoor service only for on-site consumption between the hours of 6 a.m. and 10 p.m. each day, and require that such outdoor on-premises service cease at 10 p.m., but to provide that such establishments may operate their kitchens between the hours of 10 p.m. each night and 6 a.m. the next morning only for the purpose of providing delivery, pick-up, room service, or take out services; and to further impose a maximum daytime and overnight occupancy for short-term vacation rentals of up to a maximum of two persons per bedroom plus two additional persons per property not to exceed a maximum of ten persons, and to prohibit new rental agreements entered into except on a monthly basis.

Emergency Order 27-20 – July 2, 2020: Canceled

Commencing on July 3, 2020, orders that a curfew is imposed for all of Miami-Dade County, including incorporated and unincorporated areas, effective from 10 p.m. each night through 6 a.m. the next morning, until canceled or revised.

Amendment 2: Effective September 14, 2020, this amendment sets the Countywide curfew at 11:00 p.m. instead of 10:00 p.m.



Amendment 3: Commencing on October 12, 2020, at 12:01 a.m., this order amends Emergency Order 27-20 to extend the Countywide curfew, including incorporated and unincorporated areas, to 12:00 a.m. (midnight) each night through 6:00 a.m. the next morning, until canceled or revised.

Emergency Order 28-20 – August 28, 2020:

Canceled per Emergency Order 30-20

Effective as of August 31, 2020, at 12:01 a.m., this order rescinds Emergency Order 23-20 and 26-20, and replaces those orders with a new 28-20, along with the orders' amendments. Among other provisions, Emergency Order 28-20 allows indoor dining restaurants to operate at 50 percent capacity, with six people maximum at a table, social distancing, and facial coverings. The restaurants are required to run their HVAC systems with the fans "on" while people are in the establishments and to keep doors and windows open to maximize the circulation of fresh air. Casinos will also be allowed to re-open, following the same rules they previously followed, but adding the restriction that consumption of food and beverages can only take place in areas designated for eating. Food and drinks will be prohibited at the gaming tables or slot machines.

Amendment 1: Effective as of 12:01 p.m. on September 18, 2020, this amendment allows the opening of movie theaters, concert houses, convention spaces, auditoriums, playhouses, bowling alleys, arcades, and indoor amusement facilities, subject to the requirements of the New Normal Guidebook (see Exhibit A); this amendment allows for indoor consumption of food and beverages within movie theaters, concert houses, convention spaces, auditoriums, playhouses, bowling alleys, arcades, casinos, and indoor amusement facilities only in designated areas, subject to the requirements of the New Normal Guidebook; this amendment also allows for live performances, provided performers are no less than ten feet from patrons at all times and such patrons observe such performances from tables or stationary seats.





Emergency Order 29-20 – September 12, 2020:

Canceled per Emergency Order 33-20

Effective as of 6:00 a.m. on September 14, 2020, this order cancels Emergency Order 21-20, as amended, and restates rules for operations of parks and other recreational spaces, boats, and golf courses. This order allows parks to stay open until 10:00 p.m., and allows for limited competitive play, but not organized inter-team sports or league games; provides standards for tour boats and other non-fishing charter vessels, and provides for revised maximum occupancy standards for vessels larger than 36 feet; and allows operation of outdoor amusement and outdoor recreational facilities, with restrictions. Effective as of 6:00 a.m. on September 14, 2020, this order also this cancels Emergency Order 5-20 to allow for operations of common use moped, motorized scooter, bicycle or motorized bicycle or micro mobility device in accordance with the New Normal Handbook.

Emergency Order 30-20 -September 26, 2020:

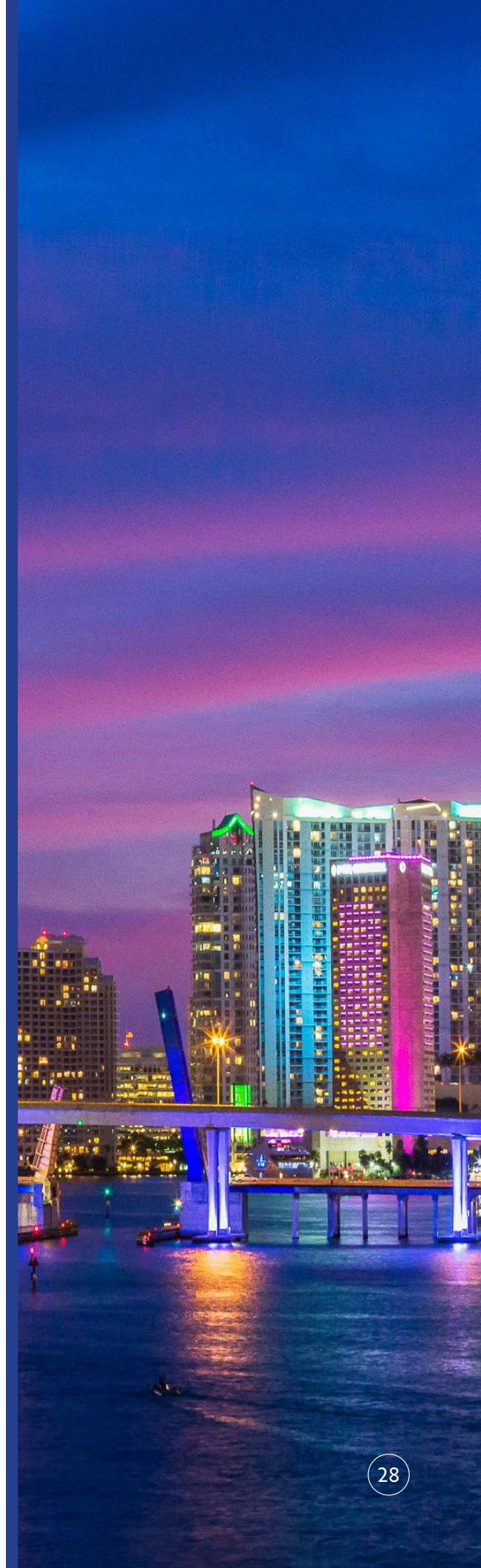
Canceled per Emergency Order 33-20

Effective immediately, and in conformance with the Governor of Florida's Executive Order Number 20-244, this order rescinds County Emergency Orders 01-20; 16-20, as amended; and 28-20, as amended; and authorizes every retail and commercial establishment and any other establishment or facility in the County to open provided that each such establishment complies with specific capacity, social distancing and other requirements, including the applicable activity-specific requirements in the "Moving To A New Normal Handbook," attached as Exhibit A, as amended; the facial covering requirements in Emergency Order 20-20, as amended; and the entry of County or municipal personnel onto the establishment's property for the sole purpose of inspection for compliance with this order. Specific to restaurants and other food service establishments, this order permits a minimum occupancy of 50 percent, without limitation, and states that these establishments shall be allowed to operate at up to 100 percent capacity if the restaurant: (1) ensures six feet of distance between tables; (2) ensures that no more than six persons (or ten persons if in the same household) sit at a table; and (3) ensures that persons not actively eating or drinking are wearing masks.

Amendment 1: Effective October 16, 2020, this amendment clarifies that restaurants and other businesses are subject to the requirements of the countywide curfew, and deletes the requirement that businesses consent to inspections and submit compliance plans after violating this order.

Emergency Order 33-20 – April 5, 2021: Canceled

Effective April 6, 2021 at 6:00 p.m., this order cancels Emergency Orders 08-20, 10-20, 20-20, 24-20, 25-20, 29-20, 30-20, and 31-20, and authorizes every retail and commercial establishment and any other establishment or facility in the County to open, provided that each such establishment complies with facial covering requirements, provides hand sanitizer for customers and employees or facilities for hand-washing, uses reasonable efforts to ensure that customers and employees onsite maintain appropriate social distancing, as recommended by current CDC guidance, and ensures that sick employees do not report to work. Establishments not in compliance shall immediately close until compliance issues are addressed, must review this order, take all measures to come into compliance, and submit an executed attestation (Exhibit B). This order states a minimum occupancy of 50 percent for restaurants and other food establishments, and that these establishments shall be allowed to operate at up to 100 percent if the establishment ensures 6 feet of distance between tables and ensures that persons not actively eating or drinking are wearing facial coverings. This order states that the COVID Safety Guidelines (“Guidebook”) attached as Exhibit A is provided for information purposes only, and that no provisions therein shall be binding on any individual or establishment. This order states that employers do not need to require a negative COVID test before employees return to work. This order also states that all persons throughout Miami-Dade County shall wear a mask or other facial covering when in public, except as set forth in Section 5C of the order, and that no group of 10 or more individuals shall gather on a public street, alley, public way, sidewalk, public park, or in any body of water (excepting persons on private boats), and that where 10 or more individuals are separated by appropriate social distancing, no such group shall exist.



Amendment 1: This order amends Section 3(d) of Emergency Order 33-20 to state that restaurants and other food service establishments with seating for more than eight people shall close for on-premises dining between the start of the curfew as determined in Emergency Order 27-20 and 6:00 a.m. the next morning; that such establishments may operate their kitchens for the purpose of providing delivery services, pick-up or take-out services; that employees, janitorial personnel, contractors and delivery personnel shall be allowed access to such establishments at all times; and that upon the expiration of the curfew, the limitations of this Section 3(d) shall be of no further force and effect.

ABOUT BROTMAN LAW:

Brotman Law represents clients nationwide as a boutique tax law firm founded in 2013 and was recognized in 2018 by the Law Firm 500 as the 14th fastest-growing law firm in the United States. Today, Brotman Law has nine attorneys and has offices in San Diego, Los Angeles, and Chicago. The Firm's practice areas relate to tax controversy, tax compliance, tax optimization, and tax credit work for businesses and individuals in different jurisdictions across the United States and internationally.

Brotman Law has developed into one of the leaders in Employee Retention Tax Credit compliance work. The Firm has helped its clients and others file for hundreds of millions of dollars in Employee Retention Tax Credits and focuses on larger, more technical, and more complex credit work. Our background in tax controversy, representing taxpayers in hundreds of audits and saving them many millions of dollars in potential penalties, informs our judgement on the credit.

The Firm's primary objective when representing a client with respect to the Employee Retention Tax Credit is to try and maximize their credit, but first and foremost to keep them safe. We make sure that the Employee Retention Tax Credit is done the right way for businesses across the United States.

The Firm equally represents Employee Retention Tax Credit companies and other mid-size and larger organizations with their tax credit compliance. Mr. Brotman conducts weekly trainings for lawyers and is a frequent speaker on the subject. Mr. Brotman has been recognized as a "Super Lawyer - Rising Star," a distinction



awarded to the top 2.5% of lawyers nationwide every year for the last six years, to the San Diego's "Best of the Bar" list of recommended attorneys and was most recently named a "Leader in Law" by the San Diego Business Journal for 2023.

Brotman law has been quoted by the Wall Street Journal, the New York Times, the Los Angeles Times, The Sacramento Bee, Fox News, and by many other publications and news outlets. At Brotman Law, our Firm has a practical approach to problem solving that differs from other law firms, putting client goals and objectives, tax and non-tax, into a framework of making decisions in the best interest of the client.

We draw on a wide range of interdisciplinary skills and business knowledge to help the client make the best decision from a business perspective with to their tax challenge, rather than simply solving their problem. Our Firm meets clients where they are and gets them to where they want to be.

Bottom line: Tax is complicated enough, so we keep things simple and our advice straightforward to help you make the best decisions for you and your business.

Contact Brotman Law for expert ERC assistance or visit our website for more valuable resources.

SamBrotman.com

Book a Call





BROTMAN LAW

402 W. Broadway, Ste. 800 • San Diego, CA 92101
SamBrotman.com • (619) 378-3138

