Kilpatrick Townsend's COVID-19 Task Force is closely monitoring developments with regard to the Coronavirus (COVID-19) as well as the recommendations of federal, state, and local authorities.

We will continue to make information regarding specific known legal issues available on our Insights page, on our YouTube channel, and via updates to our clients who regularly receive legal alerts and related information. We also urge our clients to revisit this page for future updates.

If you are interested in discussing an area of specific concern, we recommend that you reach out to your primary Kilpatrick Townsend point of contact. General questions may be submitted via email to: #COVID-19KTSTaskForce@kilpatricktownsend.com.

Available updates and focus areas include:

**Coronavirus Aid, Relief and Economic Security (CARES) Act**

- Federal Reserve Announces Creation of New $600 Billion Main Street Lending Program to Facilitate Lending to Small and Medium-Sized Business
- Unemployment Guidance Issued by the Department of Labor
- SBA Loan Programs Augmented - Who is “Small” and What Does ‘Affiliation’ Mean?
- CARES Act | US Patent and Trademark Office - Additional Extensions Available
- CARES Act Allows Delay of Employer Payroll Tax Payments
- Layoffs, Furloughs, and Terminations: Practical Considerations for Employers in the Age of COVID-19
- Important CARES Act Provisions for Financial Institutions
- Financial Protection for Health Care Providers and Health Care Insurance for Workers
- Temporary Moratorium on Eviction Filings
- Forbearance of Residential Mortgage Loan Payments for Multi-family Properties with Federally Backed Loans
- Foreclosure Moratorium and Consumer Right to Request Forbearance
- Retirement Plans
  - Proposed Coronavirus Aid Package Includes Emergency Withdrawal & Loan Relief for Retirement Savings Accounts
  - 2020 DB Pension Funding Relief and Waiver of Required Minimum Distribution Rules for DC Plans
- Executive Compensation
  - Businesses Receiving Discretionary Loan Relief are Subject to Executive Compensation Restrictions
During the Loan Term Plus 1 Year

- CARES Act Clarifies Telehealth Coverage for High Deductible Health Plans
- Business Tax Breaks
- Government Contractors Can Seek Immediate Relief
- Small Business Loan Program of the CARES Act: Look Here First for Financing (UPDATED 3/27/2020)
- Provisions Applicable to Tax-Qualified Retirement Plans
- Bankruptcy - Relief for Small Business and Individual Debtors
- Summary of Key Labor and Employment Provisions

Construction

- Business Interruption Coverage and the Coronavirus
- Excused Non-Performance-Governments Order Construction to Halt Amid COVID-19 Outbreak
- Construction — Moving Projects Forward in the Face of the COVID-19 Coronavirus

Contracts & Commercial Agreements

- Georgia Contract Defenses to Consider as a Result of the COVID-19 Pandemic
- Impact of the COVID-19 Pandemic on Force Majeure Defenses Under Delaware Law
- Impact of the COVID-19 Pandemic on Force Majeure Defenses Under New York Law
- Impact of the COVID-19 Pandemic on Force Majeure Defenses Under North Carolina Law
- Impact of the COVID-19 Pandemic on Force Majeure Defenses Under Georgia Law
- Does the COVID-19 Pandemic Qualify as a Force Majeure Event Under Contracts Governed by Texas Law?
- Coronavirus – Be Prepared: Contractual Impacts and How To Address Them
- COVID-19: Contract Defenses
- Electronic Signatures and Electronic Delivery of Documents as a Social Distancing Business Continuity Strategy

Corporate & Securities

- SEC Updates Its Guidance on Shareholder Meetings in Light of COVID-19
- SEC Temporarily Permits Affiliated Purchases of Debt Securities From Mutual Funds
- SEC Provides Relief from Due Dates for Certain Securities Filings
- Georgia Governor Temporarily Authorizes Virtual Annual Meetings in Light of COVID-19
- The SEC Announces Conditional Regulatory Relief for Companies Affected by the Coronavirus Disease 2019 (COVID-19)
- Coronavirus (COVID-19) Contingency Plans for Upcoming Annual Meetings

E-Discovery

- Working From Home During COVID-19: Tips, Tricks and Best Practices
• Technology Competence in the Time of COVID-19

**Employee Benefits**

• COVID-19 Relief Act Mandates Testing Coverage Without Cost Sharing
• House Updates Coronavirus Legislation Requires COVID-19 Coverage
• IRS Provides Coronavirus Deductible and Coinsurance Exception for HDHPs

**Employment**

• San Francisco Issues Emergency Sick Leave Ordinance for Employers of 500+ Employees
• Changes to OSHA Investigation and Enforcement Policies & EEOC Suspends Right to Sue Notice Deadlines
• Department of Labor Releases FFCRA Regulations as Law Becomes Effective Nationwide
• Audio & Video for Webinar | Understanding the “Families First Coronavirus Response Act”
  • Update: U.S. House Amends the “Families First Coronavirus Response Act”
  • The “Families First Coronavirus Response Act” Becomes Law
• Department of Labor Releases Guidance Regarding the “Families First Coronavirus Response Act”
  • Update: Department of Labor Releases Additional FFCRA Guidance
• California WARN Act
• An Employer’s Guide: Protecting Your Employees From Coronavirus (COVID-19)

**Environment & Product Regulation**

• U.S. EPA Issues Temporary Enforcement Policy to Address COVID-19 Pandemic Impacts
• Practical Considerations for Manufacturers Pivoting to PPE Production to Combat COVID-19 Pandemic

**Federal Tax**

• IRS Provides 90-Day Federal Income Tax Payment Relief Due to COVID-19
  • Updated, March 20, 2020 | IRS Provides 90-Day Federal Income Tax Filing Relief Due to COVID-19

**Fintech**

• Democrats Unveil U.S. Digital Dollar Proposal In COVID-19 Relief Package

**Franchise**

• The Coronavirus Threat: Sample Franchisee Communication
• More Thoughts on COVID-19: Franchising for the Long Game

**Government Contracting**
Legal Immunity: A Reward for Innovators Combatting COVID-19 (updated April 20, 2020)
How to Navigate Federal, State, and Local Orders and Guidance to Determine Whether Your Business Must Cease In-Person Operations Due to COVID-19
Checklist for Evaluating the Applicability of State and Local Shelter in Place Orders

Intellectual Property

- Maintaining Brand Value During This Time of Crisis
- Further Extensions for EPO Deadlines Available
- COVID-19-Related Delays in Filing Patent and Trademark Documents
- CARES Act US Patent and Trademark Office - Additional Extensions Available

Native American Affairs

- Indian Tribes and COVID-19

Privacy & Cybersecurity

- COVID-19: Read This Before You Take the Temperatures of Your Customers, Visitors or Employees
- COVID-19: Potentially Postpones the LGPD in Brazil
- COVID-19: Workplace Exodus
- COVID-19: Digital Advertising Turnaround!

State & Local Taxes

- COVID-19's Impact on State and Local Taxes
- New York's “Pause” Order: Tax Aspects

If you have additional questions, please don't hesitate to contact us at ktslegal@kilpatricktownsend.com.