

# IRS Reminds Employers of Voluntary Amnesty Program for Ineligible Employee Retention Tax Credit Claims

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**PRACTICES** Employee Benefits and Executive Compensation

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The IRS recently released an online notice reminding employers of its voluntary amnesty program for improperly filed employee retention tax credit (“**ERTC**”) claims, which we previously discussed [here](#). The IRS continues to have “widespread concerns about a large number of improper [ERTC] claims.” The concern is based on widespread fraud in the ERTC program generated primarily by some overly aggressive third parties who marketed the ERTC to employers, even if the employer did not qualify for the tax credit. In addition, the IRS announced that its moratorium on processing new ERTC claims filed since September 14, 2023, will remain in place and that the IRS is focusing on processing valid ERTC claims filed before that date.

The IRS continues to encourage employers to work with their trusted tax counsel and advisors to determine whether their ERTC claim is valid and if the employer should take advantage of the IRS’s amnesty program.

The IRS notice is available [here](#).