

Mayer Brown Legal Updates related to US CARES Act

<https://covid19.mayerbrown.com/>

Small Business Loans

- SBA Expands Eligibility Under CARES Act Paycheck Protection Program and Federal Reserve Offers Further Support: <https://www.mayerbrown.com/en/perspectives-events/publications/2020/04/sba-expands-eligibility-under-cares-act-paycheck-protection-program-and-federal-reserve-offers-further-support>
- SBA Issues New Official FAQs for the Paycheck Protection Program (PPP) Addressing Borrower Eligibility, Affiliation, Underwriting, and Updates to Previously Submitted Applications: <https://www.retainedinterest.com/2020/04/sba-issues-new-official-faqs-for-the-paycheck-protection-program-ppp-addressing-borrower-eligibility-affiliation-underwriting-and-updates-to-previously-submitted-applications/>
- Overview of the Small Business Administration's Paycheck Protection Program (Forgivable Loans): <https://www.retainedinterest.com/2020/03/small-business-loans-under-the-cares-act/>
- Small Business Administration's Paycheck Protection Program FAQs: <https://www.covid19.law/2020/03/paycheck-protection-program-faqs-for-small-businesses/>
- Small Business Administration's Paycheck Protection Program: Updated Guidance: <https://www.retainedinterest.com/2020/04/cares-act-payroll-protection-program/>

Business Liquidity:

- Treasury and Financial Reserve Loan, Loan Guaranty, and Liquidity Program: <https://www.mayerbrown.com/-/media/files/perspectives-events/publications/2020/03/section-4003-of-the-cares-act-v3-final.pdf>
- Treasury and Financial Reserve Programs for Large Employers: <https://www.covid19.law/2020/03/us-treasury-and-federal-reserve-announce-two-new-corporate-credit-facilities-for-large-employers/>

- **Federal Reserve Facilities:** <https://www.covid19.law/2020/03/us-fed-support-for-at-least-short-term-abcp-markets-looks-quite-promising/>
- **Collateralized Loan Obligation Vehicles and Leveraged Borrowers:** <https://www.mayerbrown.com/en/perspectives-events/publications/2020/04/the-cares-act-and-clos>

Tax

- **US Tax Relief in CARES Act:** <https://www.mayerbrown.com/en/perspectives-events/publications/2020/03/us-tax-relief-in-cares-act>
- **CARES Act Adds Five-Year Carryback Period and Suspends 80% Limitation for 2018, 2019 and 2020 Net Operating Losses:** <https://www.mayerbrown.com/en/perspectives-events/publications/2020/03/cares-act-adds-five-year-carryback-period-and-suspends-80-limitation-for-2018-2019-and-2020-net-operating-losses>
- **Key International Tax Issues Associated with Supply Chain Disruptions:** <https://covid19.mayerbrown.com/tax-key-international-tax-issues-associated-with-supply-chain-disruptions/>

Employer Mandates:

- **Employment, Compensation, Payroll Tax and Paid Leave Provisions:** <https://www.covid19.law/2020/04/cares-act-employment-compensation-payroll-tax-and-paid-leave-provisions/>
- **Summary of Compensation and Benefit Mandates:** <https://www.covid19.law/2020/03/the-cares-act-compensation-and-benefits-related-provisions/>
- **Changes to Health and Welfare Plans:** <https://www.covid19.law/2020/03/cares-act-changes-for-health-and-welfare-plans/>

Multifamily Housing

- **Forbearance of Mortgage Payments and Temporary Moratorium on Evictions:** <https://www.mayerbrown.com/en/perspectives-events/publications/2020/03/cares-act-considerations-for-certain-multifamily-landlords-and-tenants-in-the-us>

Transportation & Infrastructure: Support for the Airline Industry and Other Transportation Services

- Summary of Infrastructure and Transportation Provisions: Coronavirus Aid, Relief, and Economic Security Act: <https://www.mayerbrown.com/en/perspectives-events/publications/2020/03/summary-of-infrastructure-and-transportation-provisions-coronavirus-aid-relief-and-economic-security-act>

Federal Aid to State and Local Governments

- Summary of CARES Act State and Local Government Relief Provisions: <https://www.mayerbrown.com/en/perspectives-events/publications/2020/04/summary-of-cares-act-state-and-local-government-relief-provisions>