The latest in COVID-19 News from the WVSCPA

**TIPS & RESOURCES**

**JUSTICE: 'SAFER AT HOME' ORDER WILL STRONGLY ENCOURAGE, NOT COMMAND, RESIDENTS TO STAY HOME**

Gov. Jim Justice says West Virginia is moving from a “stay-at-home” order to a “safer-at-home” order. Read More HERE.

**UPDATED: AICPA ADDRESSES CPA FIRM-LENDER ISSUES RELATED TO PPP**

The AICPA offered recommendations Thursday for the CPA firm-lender relationship related to firms assisting clients that are seeking Paycheck Protection Program (PPP) funding. Read More HERE.

**MAKING YOUR OFFICE SAFE TO RETURN TO AFTER CORONAVIRUS**

Businesses are beginning to consider returning to work. But many small business owners are concerned about employee safety if they do so. There are common sense practices we’re applying to our personal lives that can easily translate to an office environment. Read More HERE.

**PPP APPLICATION PROCESS: FIRM-LENDER RELATIONSHIP**

The AICPA, after discussions with the AICPA-led Coalition and key banking leaders and stakeholders, is working to drive a common understanding and approach around the firm lender relationship related to the implementation of the Paycheck Protection Program (PPP). Read More HERE.

**WV CHAMBER OF COMMERCE: RESPONSIBLE REOPENING GUIDELINES FOR BUSINESSES**

With the news that West Virginia is beginning phases of reopening the economy in the state, the West Virginia Chamber of Commerce has compiled a list of recommendations for employers to consider when reopening or resuming normal activity. The Chamber’s recommendations can be viewed by CLICKING HERE.

**TREASURY, IRS DELIVER 89.5 MILLION ECONOMIC IMPACT PAYMENTS IN FIRST THREE WEEKS**

The Treasury Department and the Internal Revenue Service today released state-by-state figures for Economic Impact Payments, with 89.5 million individuals receiving payments worth nearly $160 billion in the program’s first three weeks. Read More HERE.

**CARES ACT QIP CHANGE REQUIRES ACTION**

Before the enactment of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, P.L. 116-136, prior law required qualified improvement property (QIP) placed in service subsequent to Dec. 31, 2017, to use a 39-year tax life, and the property was not eligible for bonus depreciation. The CARES Act retroactively changed this recovery period to 15 years, which made QIP bonus depreciation eligible through 2026. Read More HERE.

**STAY AT HOME**

Current order expires on Sunday, May 3rd at 11:59 p.m.

**ORIGINAL**

INDIVIDUALS

- Directed to stay at home unless performing an essential activity.

ESSENTIAL BUSINESSES

- Exempt and can operate.

SMALL BUSINESSES

- Exempt and can operate if it's employees or less and do not employ the public into the business.

RESTAURANTS

- Open for takeaway and delivery of food and alcoholic beverages only.

HEALTHCARE

- Exempt but with restrictions.

PET GROOMERS

- Closed for all purposes.

**BARBERSHOPS, HAIR & NAIL SALONS**

- Closed for all purposes.

**CHURCHES**

- Essential and can remain open. Churches are encouraged to practice proper social distancing.

**PUBLIC GATHERINGS**

- Groups over 25 are prohibited.

**ELDERLY AND VULNERABLE POPULATION**

- Directed to remain at home to the greatest extent possible.

**UPDATES**

**INDIVIDUALS**

- Strongly encouraged to stay at home unless performing an essential activity.

**ESSENTIAL BUSINESSES**

- Exempt and can continue to operate.

**SMALL BUSINESSES**

- Can operate if customers has 10 employees or less and do not employ the public into the business.

**PUBLIC GATHERINGS**

- Gatherings are exempt but with restrictions that proper social distancing and hygiene practices are followed.

**RESTAURANTS**

- Open for outdoor service for outdoor dining service, and for takeaway and delivery of food and alcoholic beverages.

**HEALTHCARE**

- In week 1, elective medical procedures allowed to resume, except ambulatory healthcare.

**PET GROOMERS**

- Allowed to operate, and should use proper social distancing and hygiene practices.

**BARBERSHOPS, HAIR & NAIL SALONS**

- Allowed to open and operate in accordance with guidance from the Board of Barbers and Cosmetologists.

- Reopening appointments with adequate time to sanitize properly and disinfect.

- Customers to wait in their vehicles or otherwise be kept further from the business to ready to provide services to the customer.

**CHURCHES**

- Remains essential and can remain open. Churches are encouraged to practice proper social distancing, and additional guidance is now available at gov.wv.gov.

**PUBLIC GATHERINGS**

- Groups over 25 are prohibited.

**ELDERLY AND VULNERABLE POPULATION**

- Strongly encouraged to remain at home to the greatest extent possible.

**SAFER AT HOME**

Go into effect on Monday, May 4th at 12 a.m.

Visit governor.wv.gov for more information and to read the Order