

**RFP 25-02 ERTC RESEARCH AND
PREPARATION SERVICES
ATTACHMENT B - VENDOR QUESTION
FORM**

Vendors should list any questions regarding terms and conditions set forth in RFP 25-02 ERTC Research and Preparation Services Kentucky State University below.

Question	RFP Section Number	Vendor Question
1	10.7	Estimated Schedule of RFP Activities – According to this section, proposals are due by 3 PM EST on August 9, 2024. This conflicts with the Vendor Affidavit, which indicates proposals must be received by August 8, 2024, at 3 PM EST. Could you please confirm the proposal submission deadline?
		It is 3:00 pm August 9, 2024. The RFP will determine the date and time.
2	20.1	Background and Current Business Need – According to this section, “Should KSU be eligible for the ERC, the consultant will proceed to apply and submit our tax credit claim with the support from the KSU team as required.” Should Crowe determine that KSU is eligible for the ERC, Crowe will calculate the credit amount; however, KSU will be responsible for completion and submission to the IRS of applicable Forms 941-X, subject to Crowe’s review of the form(s). Is this acceptable to KSU?
		This is acceptable.
3	20.1	Background and Current Business Need – According to this section, “Additionally, KSU requests that the selected consultant also deliver a tax opinion regarding our ERC eligibility to protect the University.” Crowe will prepare a tax memorandum on KSU’s eligibility for the ERC, as well as a support package so that internal support for the credit is maintained by KSU in the event of an IRS audit. A formal tax opinion would not be issued at this time with regard to the ERC, based upon the volatile nature of the credit, the possibility that the credit may be retroactively discontinued by Congress, and the increased IRS scrutiny of all ERC claims given the heavy promoter involvement to date. Is this acceptable to KSU?
		This is acceptable.
4	40.2	Scope of Work – According to this section, the scope of work involves “Conducting a comprehensive review of KSU’s eligibility for the ERTC program.” Could you please provide a list of related entities that may be relevant in the ERC analysis for KSU?
		I’m not quite sure of the question. The credit will be calculated only for Kentucky State University. There are no other entities.

Question	RFP Section Number	Vendor Question
5	40.2	Scope of Work – According to this section, the scope of work involves “Conducting a comprehensive review of KSU’s eligibility for the ERTC program.” Tax-exempt public colleges, universities, and governmental health care employers may be eligible for the ERC for qualified wages paid only during the first three quarters of 2021. Can you confirm that KSU is a governmental entity?
		Yes, KSU is a public University, an agency of the Commonwealth of Kentucky
6	40.2	Scope of Work – According to this section, the scope of work involves “Conducting a comprehensive review of KSU’s eligibility for the ERTC program.” Has KSU performed any type of internal, preliminary ERC analysis of decline-in-gross-receipts for the relevant quarters?
		We have not.
7	40.2	Scope of Work – According to this section, the scope of work involves “Conducting a comprehensive review of KSU’s eligibility for the ERTC program.” Can you provide an estimate of the average number of full-time employees employed by KSU during 2019?