

	Paycheck Protection Program Applicant	Employee Retention Tax Credit Applicant	Shuttered Venue Operators Grant (SVOG) Applicant	COVID-19 EIDL Applicant
Paycheck Protection Program Recipient	First Draw PPP borrowers eligible to apply for Second Draw PPP loans if they (a) have 300 or fewer employees and (b) 25% revenue loss	May use for ERTC – but cannot be used for same purpose/costs	May apply for SVOG if received PPP loan before December 27, 2020	May apply for EIDL; PPP and EIDL cannot be used for same purpose/costs
Employee Retention Tax Credit Recipient	May apply for PPP – but cannot be used for same purpose/costs	Using the credit in 2020 does not impact use in 2021	May apply for SVOG; ERTC and SVOG cannot be used for same purpose/costs	May apply for EIDL; ERTC and EIDL cannot be used for same purpose/costs
Shuttered Venue Operators Grant Recipient	Not eligible to apply for new PPP loan	May use the ERTC – but cannot be used for same purpose/costs	May be eligible to receive a supplemental SVOG award	May apply for EIDL; SVOG and EIDL cannot be used for same purpose/costs
COVID-19 EIDL Program Recipient	May apply for EIDL – but cannot be used for same purpose/costs	May use ERTC – but cannot be used for same purpose/costs	May apply for SVOG; EIDL and SVOG cannot be used for same purpose/costs	Same business cannot apply for more than one EIDL

This chart is for guidance only; please consult your tax professional for formal advice.