UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF FLORIDA
TALLAHASSEE DIVISION

IN RE: **CASE NO. 22-40087-KKS**
CHAPTER 7

Wind Down TV LLC,

Debtor.
_____/

APPLICATION BY TRUSTEE TO EMPLOY AND APPOINT EZ-ERC, AN EMPLOYEE RETENTION CREDIT ADVISORY FIRM ON CONTINGENCY FEE BASIS

Mary W. Colón ("Trustee"), Trustee of the bankruptcy estate of the above-named debtor, pursuant to Rule 2014, FRBP, applies to the Court for entry of an order approving Application by Trustee to Employ and Appoint on a Contingency Fee Basis to investigate and apply for Employee Retention Credit ("ERC"), as grounds for this motion, represents:

1. Mary W. Colón is duly qualified, appointed and is now acting as the Trustee in the referenced case.

2. The Trustee files this application pursuant to Bankruptcy Code §327 and Rule 2014, Federal Rules of Bankruptcy Procedure. The Trustee wishes to employ the professional service firm of EZ-ERC,

LLC to advise regarding the Employee Retention Credit ("ERC") program, which is a refundable tax credit program for businesses from the IRS. ERC was initially passed under the CARES Act, the substantial COVID-19 government stimulus bill, to reward business owners for retaining employees throughout the COVID-19 pandemic. EZ-ERC employs CPAs and attorneys to assist in applying for ERC payroll tax credits, and is highly experienced in assisting businesses with the ERC Program.

3. The Trustee has selected EZ-ERC, LLC because its professionals and CPA's are experienced in matters of the character and type of the above referenced case, and the Trustee believes that EZ-ERC, LLC, is well qualified to represent the Trustee in this proceeding.

4. The professional services to be rendered by the accountants for the Trustee are:

a. Evaluate the business' ERC eligibility;

b. Analyze payroll data to determine Eligible Wages during the period in which the business qualifies as an Eligible Employer;

c. Provide documents and summarize conclusions found through the analysis as well as provide audit-ready Employee Wate & Health Summary reports;

d. Prepare and submit Form 941-X;

e. Provide IRS audit support in connection with the return and reports;

f. Assist in preparation of Employment Application in the Bankruptcy Case and attendance at the hearing, if necessary.

5. Based upon EZ-ERC's preliminary discussion regarding the Debtor's operations during the pandemic, EZ-ERC believes that the Debtor may qualify for tax credits during certain quarters based upon either the "substantial decline in gross receipts" or the "full or partial suspension of operations" test. EZ-ERC would handle the application process on behalf of the bankruptcy estate, for ERC tax credits.

6. The Trustee seeks to employ EZ-ERC, LLC, under a contingency fee basis because of the nature and extent of accounting services required by the bankruptcy estate. The services specified

above will be provided by the partners and professionals of EZ-ERC, LLC on a contingency fee basis. EZ-ERC, LLC will recover 12.5% of any monies recovered by the estate as a result of it's Form 941-X filing and Employee Retention Credit. EX-ERC will not receive a fee if there is no recovery for the estate.

6. EZ-ERC, LLC, represents no interest adverse to the Trustee or to the bankruptcy estate in matters upon which EZ-ERC, LLC, is to be engaged. The employment of EZ-ERC, LLC, will be in the best interest of the bankruptcy estate.

7. Applicant has not had prior professional dealings with EZ-ERC, LLC. To the best of applicant's knowledge, information and belief, the professionals have no other connections with any creditors, parties in interest or the U.S. Trustee which would be adverse to the Debtor or the estate.

8. An affidavit is attached to this application to employ as Exhibit "A".

WHEREFORE, Mary W. Colón, the Trustee of the bankruptcy estate of the above-named debtor, applies to the Court for entry of an

order appointing EZ-ERC, LLC as an Employee Retention Credit Advisory Firm, under a contingency fee basis.

RESPECTFULLY SUBMITTED this October 20, 2023.

/s/Mary W. Colón
MARY W. COLÓN
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CERTIFICATE OF SERVICE

I hereby certify a true and correct copy of the foregoing was furnished by the means identified below on those parties identified below this October 20, 2023.

The following parties were served a copy of this pleading by CM/ECF Service.

- **Robert C. Bruner** rbruner@brunerwright.com, melanie@brunerwright.com;twright@brunerwright.com;laura@brunerwright.com;skelley@brunerwright.com
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The following parties were mailed a copy of this pleading by first class mail with postage prepaid.

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/s/Mary W. Colón
Mary W. Colón

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AFFIDAVIT

The undersigned hereby makes solemn oath:

1. That I am over the age of 18 and have personal knowledge of the statements herein.
2. I am an employee of EZ-ERC which has offices at 608 SW 4th Avenue, Fort Lauderdale, FL 33315.
3. Neither I nor any member of EZ-ERC have any contacts or business dealings with the Debtor or with any officers of the Debtor. We have no professional dealings with Mary W. Colón, Trustee. To the best of my knowledge, we have no connections with any creditors, parties in interest, or the U.S. Trustee which would be adverse to the Debtor or to this Estate in the matters upon which we are to be engaged for

the Trustee. I am disinterested within the definition under the Bankruptcy Code

I verify, under penalty of perjury under the laws of the State of Florida and the United States of America, that the foregoing is true and correct

DATED this October 11, 2023.

Adam Fischer, on behalf of EZ-ERC, LLC

STATE OF FLORIDA
COUNTY OF Miami-Dade

SWORN TO and subscribed before me by means of ☑ physical presence or ☐ online notarization, this 11th day of October, 2023, by Adam Fischer who is personally known to me and who DID take an oath.

Magdi Abd
NOTARY PUBLIC

(NOTARY PUBLIC SEAL)
Notary Public State of Florida
Magdi S Abd-Elnabi
My Commission HH 394658
Expires 5/4/2027

Magdi Abd-Elnabi
Printed or Stamped Name of Notary Public