



BROTMAN LAW

Tax Strategy | Execution | Results

ERC FASTTRACK RECOVERY

How to Expedite Your ERC Refund,
Maximize Your Claim, and Avoid the IRS
Bottleneck—Without Wasting More Time.



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Executive Summary - Did You Know That the IRS is Not Obligated to Process Your ERC Claim?



ERC FastTrack Recovery - Get Control. Get Paid. Move On.

Your business was significantly impacted during the pandemic, and you did your part by making it through and keeping your people employed. It is hard to believe it was five years ago already, but the world was a different place during COVID-19.

Enter the Employee Retention Tax Credit. Congress passed the credit with a real concern to get it into the hands of as many people as possible. Unfortunately, the IRS was responsible for administering the ERC, and we all know how that turned out.

You filed for your ERC claim and did everything you were supposed to do. Now you have waited months, even years, for the IRS to pay you the money you are owed. Still no refund. And now you are hearing the stories: the IRS is overwhelmed, not processing claims, and denying them in mass with little or no explanation. Recent news articles estimate that the IRS will not pay out large ERC credits until 2027 (or beyond).

You may have gotten some of the smaller checks, but the big money is still out there. Think of the IRS like an insurance company: delay, delay, delay, and then deny. And the longer you wait, the less leverage you have.

Our clients have felt this pain and that's how we came up with our ERC FastTrack Recovery process. This is how you take back control.

In a nutshell, we move your claim away from the IRS and its backlog by initiating action in federal court. We are not there to litigate, which is time-consuming, cost-draining, and uncertain, but to force the government to the negotiating table. We put the Department of Justice – Tax Division on the clock and incentivize them to settle, not stall.

And by settling, we are talking 100% of your credit plus interest. Paid in full.

Why would the government do this? Because they have a lot more to lose.

Quick, clean, and simple. Once and for all.

Who is This For?

- ⊗ We built this for \$500K+ ERC claims stuck in limbo; stronger ERC claims may also qualify.
- ⊗ Designed for business owners done waiting and who want to be proactive vs. reactive.
- ⊗ Built for those who want to get paid and fast - average case time 6-12 months.
- ⊗ Those who want results - we streamline the litigation process, not prolong it.

Your ERC Problem

What Everyone Knows—But No One Is Saying

The IRS isn't moving. Your money is stuck. And the clock is ticking.

Everyone knows the IRS is a mess right now. Everyone's heard about staffing cuts. But here's what no one is saying out loud:



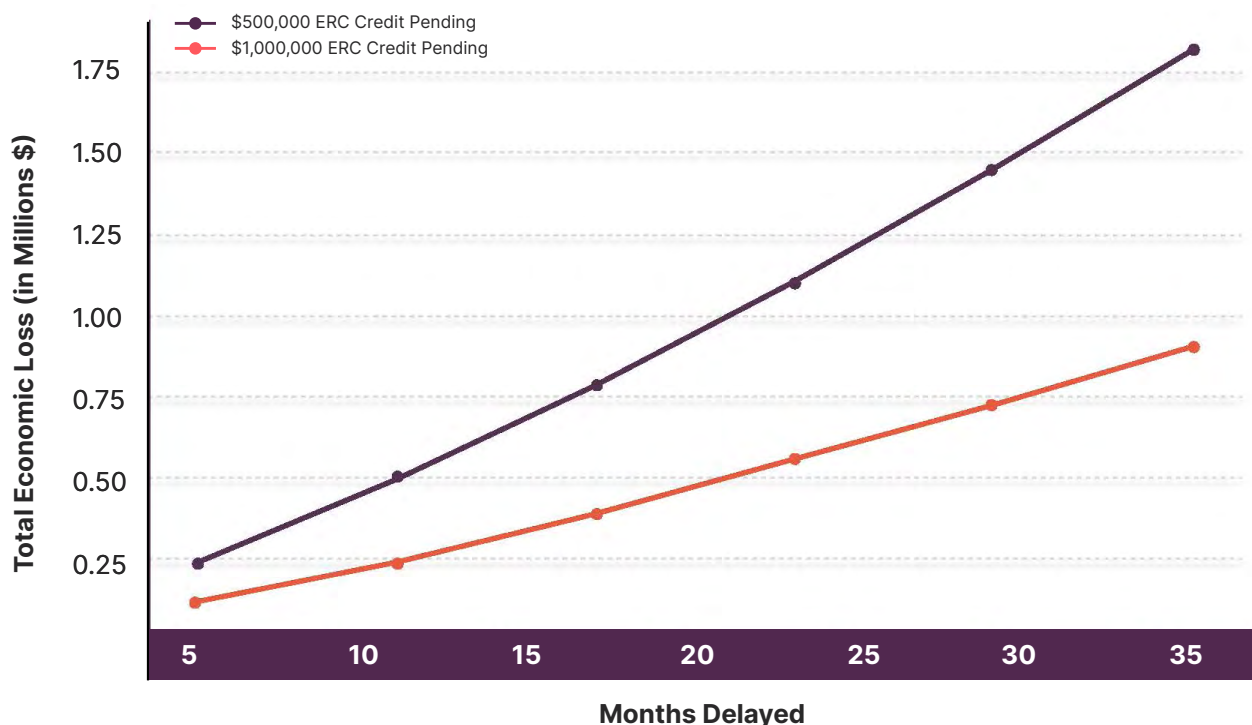
The IRS isn't just backlogged — it's actively trying to shrink the number of ERC claims it pays

What's Really Going On

In June 2024, the IRS reported that 80–90% of ERC claims were high risk or had “unacceptable levels of risk.” In response, it implemented a multi-layered review process — especially for larger claims.

- ⊗ Late last year, over 1.4 million ERC claims remained untouched.
- ⊗ The Trump administration cut 20% of IRS staff, with plans to cut up to 50%. The targeted reductions? Enforcement, Examination, Appeals, and the Taxpayer Advocate — the four corners of ERC processing.
- ⊗ We have had five commissioners in five months, 20% of senior staff have departed, and more than 35,000 IRS employees have been terminated or quit.
- ⊗ The situation is not getting better, it is only going to get worse, a lot worse.

Estimated Total Business Economic Loss Due to ERC Refund Delay



The IRS Playbook on ERC

They are paying lots of small claims and many 2020 claims to reduce volume — while the larger claims and the 2021 claims (where the money is) sit untouched. Larger claims are trapped in a multi-tiered review system that's understaffed, backlogged, and, in many cases, have not even been picked up.

Meanwhile, the IRS is issuing tens of thousands of disallowance letters — often denying valid claims without real explanation.



This isn't a delay. It's a strategy. The IRS is trying to out-wait you, hoping that you will give up.

They are thinning the heard.

And if you're a business owner, that's a serious problem:

- ⊗ You counted on that refund.
- ⊗ You may have borrowed against it.
- ⊗ You slowed hiring or growth because you expected it.

Now, after months — maybe years — you're at risk of denial, with no leverage to fight back.

The longer this drags on, the less the IRS will have to pay. That's the game. And they're playing it well.

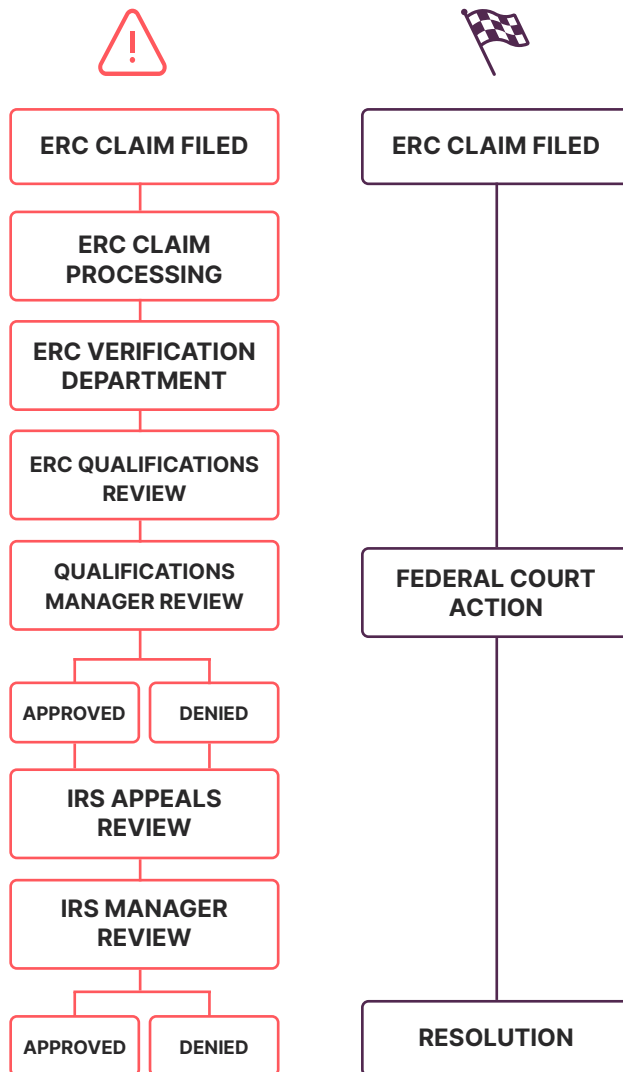
And worst of all? If you keep waiting, you may end up having to litigate anyway — on their terms, with your position weakened.

How long are you going to wait?

Has the IRS ever done the right thing with ERC?

Do you really trust them to start now?

ERC REFUND: STANDARD IRS PROCESS VS FASTTRACK



The Strategic Solution to ERC



Did you know there's no law that says the IRS has any obligation to process your ERC Claim? _____



From the Internal Revenue Manual (IRM 21.4.1.4):

The IRS is not statutorily required to process a refund claim within a specific period. The law only limits how long a taxpayer has to file a claim—not how long the IRS has to respond.

But the law does give you another option, which is taking the federal government to court if the IRS has not processed a claim for refund.

Now, why would anyone want to actively pursue litigation, which is time-consuming, expensive, and uncertain? Because operators think differently and the instructions on how to get out of the box are often printed on the outside of the box.

Most people wait and will be stuck waiting. Entrepreneurs move. Change your situation, change the playing field, and change your reality.

Enter ERC FastTrack Recovery

Most lawyers are solutions-oriented, not goal-oriented. They litigate because they enjoy the fight and taking down the government. But a win for the lawyer here, doesn't look like a win for the client.

THE SECRET: Ready to make a deal? How does 100% of your ERC plus interest sound? _____

By doing this:

- ⊗ The case moves away from the IRS and out of the administrative process. The IRS becomes the government's "client" in a federal refund suit and the negotiating party for the US government is the Department of Justice – Civil Tax Division.
- ⊗ The government is on the clock because the federal courts are involved. Lawsuits have timelines, lawyers have duties to the court, and the DOJ Tax can't just do what it wants. The court controls and you shift the government from being in a power position to the Defendant in a lawsuit.
- ⊗ DOJ Tax is not the IRS. It has a duty to represent the federal government but doesn't have the same priorities as the IRS.
- ⊗ And unlike the IRS, the DOJ has the authority—and the motivation—to dispose of cases where there is risk to the government. If you understand how to provide that motivation, you can change the timeframe associated with the standard litigation process. And achieve settlements of up to 100% of the claim plus accumulated interest.



What We Do



Our Firm has been executing this same strategy with the IRS for over a decade.

- ⓧ We show up on day one, ready to go to trial if we had to. The DOJ needs to get up to speed, but we come in and are ready to rumble.
- ⓧ We understand the framework that the government uses to evaluate ERC. We have mapped their thinking because we have seen it dozens of times in the administrative arena, in audits, and in IRS Appeals.
- ⓧ We streamline the issues early: we provide our position and the backup to get down to the brass tacks of where the government and we may disagree.

Why It Works

- ⓧ DOJ Tax needs to pick and choose how it allocates its resources – staffing cuts have hit there too, and efficiency is the name of the game these days.
- ⓧ DOJ Tax needs to consider these cases in the aggregate and does not track wins and losses based on individual cases – the government is not served by bad precedent, public scrutiny, or discovery obligations.
- ⓧ DOJ has a specialized framework for evaluating case resolutions. By understanding their analysis and the factors they consider, we can streamline the process and expedite resolution.



ERC FastTrack isn't built to litigate — it's built to resolve quick, clean, and easy.

This is not about fighting with the government.
It is about knowing where the leverage is and how to use it.

	IRS	DOJ (via FastTrack)
Decision Authority	Limited - agents follow internal policy	High - DOJ attorneys have settlement authority
Timeline	Undefined - often years	Defined - court deadlines applied
Incentive to Settle	Low - backlog strategy	High - risk of litigation pressure
Control over Claim	IRS control process	Client forces action by filing
Volume of Claims	1.4M+ unprocessed	Limited - only active federal cases
Transparency	Low - no updates, no deadlines	High - tracked case management

What This Means for **Your Business**



You're not stuck. You have options. This isn't about suing the government. _____

This is about recovering the cash your business is owed — capital that's just sitting on the sidelines, while inflation, interest, and inaction eat away at its value.

If you're like most of our clients:

- ⊗ You counted on this money.
- ⊗ You slowed reinvestment or hiring waiting for it.
- ⊗ You've already waited far longer than anyone expected.

And now, your claim is at real risk of getting denied, delayed further, or buried in bureaucracy. **ERC FastTrack gives you a way out.**

Here's what changes the minute you file:

- ⊗ **The IRS is no longer in control** - The case moves to the Department of Justice — a different team, with different incentives, operating under real timelines.
- ⊗ **You get back leverage** - The government now has to respond. The claim is active, not ignored. The pressure shifts.
- ⊗ **You free up future capacity** - No more wondering when your money will show up. You've taken action, set a process in motion, and taken the uncertainty off your mental plate.
- ⊗ **You create liquidity — without selling equity, taking on debt, or cutting back.** This isn't financing. It's your money. You're just enforcing your right to recover it.

This is the part where business owners shift from reactive to proactive. **And once that shift happens — things move.**



Who Qualifies for **ERC FastTrack?**

Not every claim is a fit. This isn't for volume. It's for **high-quality cases** where we can move fast, apply pressure, and get results.

If this sounds like you, you're likely a good candidate:

1. **You Have a Large, Unpaid Claim**

- ⊗ **\$500K or more** still pending
- ⊗ You may have received partial payment for 2020, but your 2021 claim is untouched
- ⊗ The money is sitting — and you're tired of waiting

2. **Your Claim Was Filed 6+ Months Ago**

- ⊗ You filed your 941-X, and the IRS hasn't processed it
- ⊗ You've seen no real movement, no answers, no payout

3. **Your Business Was Clearly Impacted by COVID**

- ⊗ You were shut down or restricted by government orders
- ⊗ You lost revenue, supply chains, or people
- ⊗ You operated in a high-order or high-risk environment (e.g. schools, healthcare, hospitality, manufacturing)

4. **You Can Provide Documentation Quickly**

- ⊗ You have access to financials, payroll data, and ERC claim files
- ⊗ You (or someone on your team) can get us what we need up front — then step out of the way
- ⊗ Once we have the documents, your lift is minimal



Not Sure? Let's Talk and Strategize. _____

If you are on the fence, let us evaluate your ERC claim. We have helped thousands of businesses with their ERC claims. We have seen it all and will tell you where you stand.

If you are a fit, we will walk you through the details of the strategy for your particular circumstance.

If not, we will tell you why — **and what options are left.**



Is ERC FastTrack Right for You?



A Business Owner's Decision Framework

This isn't about whether your claim is valid.

It's about whether **you want to wait**, or **you want to move**.

ERC FastTrack is built for business owners who care about outcomes, timelines, and control. Here's how to think about it:

BOTTOM LINE: This isn't a lawsuit.
It's a business maneuver to reclaim capital — fast, clean, and on your terms.

ERC FastTrack is built for business owners who care about outcomes, timelines and control. Here' how to think about it:

Decision Scorecard

Criteria	Score 1-5	Notes
Size of unpaid ERC claim		Larger = more ROI
Time since filing		Longer = more urgency
Quality of documentation		Strong docs = faster path forward
Impact of delay on your business		Is capital slowing down growth?
Willingness to move quickly		Are you ready to act now?

Total Score: _____ / 25

- **18+** = Strong candidate for FastTrack
- **12-17** = Let's review the claim
- **<12** = May not be the right fit - yet

Risk Comparison

Criteria	Timeline	Control	Risk Profile
Do nothing	Indefinite	None	High: denial risk
Appeal (if denied)	1-3 Years	Low	High: long slog
FastTrack Recovery	4-6 months	High	Controlled, strategic

Why Brotman Law



We don't just understand the system. We know how to move through it.

Most firms treat this like a legal issue. We treat it like what it really is: a business problem with a time-sensitive financial impact.

We think like business owners. Our clients are businesses and business owners. We have built a whole practice around your needs. We understand that time, clarity, and ROI matter more than legal theory.

Our team builds smart, actionable strategies — not memos that gather dust.

I We Know ERC — Inside and Out

We've helped clients claim **over \$500 million** in ERC. We've reviewed hundreds of files, built systems, scored risk tiers, and structured claims that hold up under pressure.

This isn't a side offering. It's one of our core specialties.

I We Understand How the Government Thinks

- ⊗ We've worked inside these agencies. We've handled cases against the DOJ and IRS for years.
- ⊗ We understand how cases move — and where they stall.
- ⊗ We know the difference between posturing and real pressure. That's where we live.

I We Built ERC FastTrack to Win

- ⊗ This isn't mass litigation. It's targeted, strategic, and selective.
- ⊗ We handpick cases we believe in — and we drive them forward with intensity.
- ⊗ We've built infrastructure, workflows, and relationships to resolve cases fast.

I Real Talk Only

We don't sugarcoat. If your claim is weak, we'll tell you. If it's strong, we'll show you how we'd get it paid. And then we'll do the work.

What Are Your Options Now?

Five paths. One that actually moves.



If your ERC refund hasn't been paid, you're not alone — and you're not powerless. _____

Here are the five options available to you right now:

- | | | |
|--|--|--|
|  | Do Nothing | Wait. Hope. Accept that your claim may sit untouched for years — or be quietly denied. This is what most businesses do. It's also the riskiest move you can make. |
| <hr/> | | |
|  | File with the Taxpayer Advocate | TAS can flag your case. But they can't force the IRS to act.
It's helpful for hardship situations — not strategic capital recovery. |
| <hr/> | | |
|  | Contact Congress | Your Senator might send a letter. But they're handling thousands of requests.
This gets attention, not resolution. |
| <hr/> | | |
|  | Traditional Refund Litigation | This is the standard path if you get denied. But it's slow, reactive, and often messy. Most firms that file don't understand ERC. They're built for volume, not outcomes. |
| <hr/> | | |
|  | ERC FastTrack Recovery | This is the only option designed to be strategic from the start: <ul style="list-style-type: none">⌚ Selective case intake⌚ Pre-packaged for settlement⌚ Filed to create leverage — not fight for sport⌚ Built to resolve fast and recover full value |

The longer you wait, the worse your position gets.

ERC FastTrack puts you in motion — without the friction, fog, or years of waiting.

Our Process, Your Timeline

Simple. Strategic. Minimal Lift on Your End.

We've built ERC FastTrack to move fast, keep things clean, and stay off your desk as much as possible. Here's how it works:

STEP 1

Schedule a Call

We review your claim. We'll tell you — clearly — if you are a fit, and what the path looks like

No fluff. No pressure. Just facts.

STEP 2

Upload Key Docs

If we greenlight your case, we'll request what we need:

- ⌚ Your original ERC claim (941-Xs)
- ⌚ Payroll data and financials
- ⌚ Any correspondence or IRS notices

You upload once.

We organize everything. After that, your lift is minimal.

STEP 3

File in Federal Court

We file in U.S. District Court or the Court of Federal Claims.

That filing **removes your claim from the IRS** and puts it in the hands of the DOJ — where timelines matter and decisions happen.

STEP 4

Package + Pressure

We submit a fully documented settlement memo and supporting file. This isn't a wait-and-see. It's a **strategic push** to resolve your case before it drags.

STEP 5

Resolve and Get Paid

Most valid cases settle. Some settle fast.

All are pushed forward with urgency.

You get your refund. With interest.

We close your file. You move on.

THE SHORT VERSION:

- ⌚ You send docs
- ⌚ We file and push
- ⌚ You recover your claim

Typical timeline: **6–12 months.**

Not years. Not maybe.

You've waited long enough.

Let's recover what you're owed — and move on.

About Brotman Law

We think like business owners. Our clients are businesses and business owners. We have built a whole practice around your needs.

Brotman Law is an established team of law professionals that have been helping clients and their businesses navigate the intricacies of tax law for over 10 years. The firm works with business owners of companies between \$5-100 million in revenue and other successful individuals to create and implement tax strategies designed to drastically reduce or eliminate taxes. On average, Brotman Law generates tax savings averaging between 15-30% for their clients. The firm is dedicated to providing every client with exceptional legal services accompanied by a compassionate approach that is unheard of in the industry. Beyond just successes with the IRS and tax agencies, the Brotman Law team is singularly united by genuine empathy for all clients, a strong desire to help, and never-say-quit tenacity that propels the firm to the best possible results on their clients' behalf.

For more information or to book a consultation with the Brotman Law team, visit SamBrotman.com or call (619) 378-3138.

Brotman Law by the Numbers

160M+

in ERC Credits Filed

350+

ERC Claims Filed

15+

Years of experience in
resolving tax issues

1000+ Clients

Represented in an Audit

\$1B+

Saved in Taxes

Hundreds of

\$1,000,000s saved in tax
penalties



BROTMAN LAW

Tax Strategy | Execution | Results



Ready To **Move Forward?**

Use the QR code or link below to book your initial call. You'll speak with a member of our team who will qualify you and get your official consultation scheduled.

OR CLICK

<https://sambrotman.com/tax-services/erc-refund-lawsuit/>