



# TaxNewsFlash

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## KPMG article: Employee retention credit rules continue to evolve

The employee retention credit (ERC) is now over five years old and expired over three years ago, yet its rules continue to evolve.

The IRS continues to work through its backlog, taxpayers have filed refund suits, and Congress amended the law yet again. While no new claims may be filed at this time, taxpayers need to carefully consider their options as they wait for their claims to be processed. In certain circumstances, it may pay to do nothing—at least until the IRS acts. In other cases, taxpayers need to carefully consult with their trusted tax advisor to determine the appropriate next steps and what actions will result in the most expeditious refund of a pending or disallowed claim.

Read a [September 2025 article](#)\* prepared by KPMG LLP tax professionals that discusses developments relating to the ERC

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