



EMPLOYEE RETENTION CREDIT

CONTACT

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PARTNERS IN BENEFITS

MICHIGAN GOLF COURSE
ASSOCIATION MEMBERS* ARE JOINT
MEMBERS OF THE SMALL BUSINESS
ASSOCIATION OF MICHIGAN. WITH
THAT MEMBERSHIP COMES THE
ABILITY TO PARTICIPATE IN THESE
MEMBER BENEFITS.

*Current direct members of SBAM who are also
members of MGCA are ineligible for Strategic
Partner membership under this partnership
agreement.

GOLF COURSE OWNER GUIDE

The Employee Retention Credit (ERC) Program is the largest government stimulus program in history. Eligible businesses can receive up to \$26,000 per W2 Employee they had in 2020 and 2021.

This is a fully refundable tax credit, meaning the funds arrive as physical checks from the U.S. treasury and can be spent on ANYTHING the business owner chooses.

Golf courses are great candidates to receive ERC, even if they did well during 2020/2021.

CATEGORY 1

The business had a 50% decline in revenue in 2020 compared to 2019. (Calculated on a quarter vs quarter basis i.e. Q2 2020 vs Q2 2019)

CATEGORY 2

The business had a 20% decline in revenue in 2021 compared to 2019. (Calculated on a quarter vs quarter basis i.e. Q2 2021 vs Q2 2019)

CATEGORY 3

The business experienced "operational disruption due to government order." This category allows a business to qualify for ERC if the business experienced a disruption to their normal operations.

It is only necessary to qualify in one of the three categories! sbam.org/erc

A CLOSER LOOK AT CATEGORY 3

- Partial or Full suspension of your operations.
- Supply chain issues with equipment, supplies or vendors.
- Inability of suppliers to make critical deliveries in a timely manner.
- Restrictions or reduction of services offered.
- No travel, trade shows, group meetings.
- Limited or delayed access to business equipment or supplies.
- Operating with limited hours or reduced labor capacity.
- Disruption within a specific business division or department business.

ANY ONE OF THESE CAN QUALIFY A GOLF COURSE FOR ERC, AND MANY MORE!



DINING AREA CLOSURES

Many golf courses had a dining areas which were closed or had space limitations



SUPPLY CHAIN INTERRUPTIONS

Many golf courses had a hard time getting critical supplies such as chemicals, equipment, grass seed or sand.



CANCELLED EVENTS

Many golf courses host networking events and leagues that had to be cancelled during 2020/2021



INCREASED CLEANING COSTS

Many golf courses had to spend extra money on cleaning and sanitization.



GOLF CART RESTRICTIONS

Many golf courses had restrictions on how many people could be in a cart or had to install plastic dividers on carts.

ANY ONE OF THESE CAN QUALIFY A GOLF COURSE FOR ERC, AND MANY MORE! [SBAM.ORG/ERC](https://sbam.org/erc)



SBAM's partner vendors, CLRA Group and Occams, can help you find out if your golf course qualifies for ERC. They specialize in helping golf courses who did not have a significant decline in revenue in 2020/2021 and may have been told they do not qualify.



TIME

We understand your business doesn't have the time to wade through the fine details of the ERC program filing process. Our partners take on all the heavy lifting, compiling all the necessary tax forms and audit defense.



COMPLIANCE

In some cases, wages used for ERC cannot also be used or subsidized by other government incentives (like WOTC or PPP). Our partners evaluate wages and employee data in detail, identifying, verifying and presenting data and compliance at the highest degree. They build audit ready documentation and will assist in supporting responses in the unlikely event of a future inquiry.



MAXIMIZE YOUR REFUND

Their thorough process ensures they turn over every stone to maximize your eligibility, thus maximizing your refund. If your refund is ever queried by the IRS in the future, they will assist you in defending your claim to ensure you keep your refund.

Visit sbam.org/erc to get started with our ERC approved partner vendors today!