

APRIL 28, 2021

SPOTLIGHT

A Can't-Miss Credit for Course Owners: New IRS Guidance for ERTC in 2021's Q1 + Q2

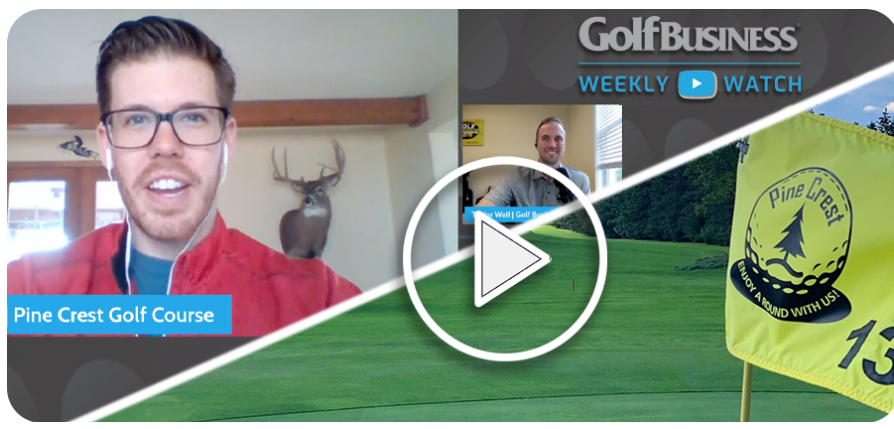
By Ronnie Miles, Director of Advocacy, NGCOA

The Internal Revenue Service has issued guidance for employers claiming the Employee Retention Credit under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) modified by the Taxpayer Certainty and Disaster Tax Relief Act of 2020 (Relief Act). Notice 2021-23 explains the changes to the **Employee Retention Credit** for the first two calendar quarters of 2021, including the increase in the maximum credit amount, the expansion of the category of employers that may be eligible to claim the credit, modifications to the gross receipts test, revisions to the definition of qualified wages, and new restrictions on the ability of eligible employers to request an advance payment of the credit... [READ MORE >>](#)

JUST RELEASED: [Today's Golf Business Podcast](#) dives deeper into the ERTC. Does your course qualify? How can you take advantage? [Listen now!](#)

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Age is Just a Number: Meet Indy Thompson, 23, a First-Time Golf Course Owner



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- [How one beloved municipal golf course came back from the dead](#) (Golf.com)
- [Rounds at Colorado public golf courses jumped almost 20 percent in 2020](#) (Mile High Sports)

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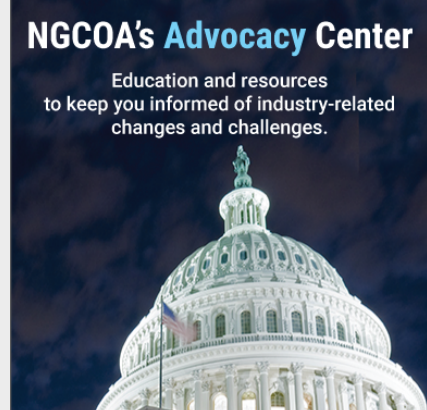


It's Not Delivery, It's Smart Pizza

For decades, the pizza business has been at the forefront of food-service innovation. Of course, one of the original delivery-service distributors was Domino's Pizza, which mastered the cutting-edge concept of taking pizza orders over the phone and driving them to your doorstep with a "30-minute guarantee" in the 1980s. Now, French company API Tech is trying to reduce even more food-service friction... [READ MORE >>](#)

A New Mission for Century-Old United Golfers Association

Today, the United Golfers Association is often thought to be a misprint, a typo, as if someone added an "ers" and left "States" out of the USGA's name. In fact, the UGA, as it is known, is older than the PGA Tour and the LPGA and just 36 years younger than the stately organization with which it is most often confused... [READ MORE >>](#)



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