

# EMPLOYEE RETENTION CREDIT (ERC)

## BOWLING & ARCADE INDUSTRY

### GET UP TO \$26,000 PER EMPLOYEE

Arcades, bowling alleys, pool halls and the like are treasured American past times that have withstood the test of time by providing an environment for enthusiasts to congregate, play games, eat, drink, and be merry! Unfortunately, numerous owners in the US struggled to maintain their establishment offerings during the COVID-19 pandemic. Most of these businesses were subjected to stifling government mandates imposing both capacity and distance restrictions thereby limiting overall revenue potential. Fortunately, as an owner, if you have W-2 employees, you are likely still eligible to receive the Employee Retention Credit (ERC). The ERC is the last remaining bit of monetary COVID-19 relief passed by the CARES Act in 2020 regardless if you've already received Paycheck Protection Program (PPP) loans 1 and/or 2.

Nearly all "Fun Halls" experienced at least one, if not many of the following pandemic-induced mandates: full and/or partial shutdowns, inability to maximally work with your vendors, reduction in services or goods offered to your customers, capacity restrictions, or altered hours resultant from increased sanitation procedures etc. As the business owner, you still have the opportunity to access significant cash relief in a refundable employee payroll tax credit, the ERC, which unlike the PPP loans, are checks issued by the IRS for wages and taxes paid in 2020 and 2021—up to \$26,000 per employee. The two qualifying tests, independent from each other that determine your ERC eligibility are as follows: 1) your business(es) experienced decreased revenue during quarters 1-4 and 1-3 in 2020 and 2021, respectively, compared to 2019, OR; 2) your business(es) suffered from any number of government mandated restrictions.

Strategic Tax Planning will diligently and thoroughly research both revenue- and mandate-based qualifications for all 7 quarters from 2020-2021 in which the pandemic may have impacted your business. We are here to help you receive the maximum ERC for persevering during difficult financial times.

**DO YOU OWN AN ARCADE,  
BOWLING ALLEY, OR POOL  
HALL BUSINESS? AND DID  
YOU PAY W-2 WAGES DURING  
THE PANDEMIC? IF SO, YOU  
ARE LIKELY ELIGIBLE TO  
RECEIVE THE ERC**



- **DROP IN REVENUE;**



- **CAPACITY AND/OR VENDOR  
RESTRICTIONS;**



- **RESTRICTED ACCESS TO  
WORKPLACE; AND**



- **OTHER PARTIAL OR FULL  
SUSPENSIONS OF  
OPERATIONS**

- **INCREASED SANITARY  
PROCEDURES**

**SCHEDULE A FREE CONSULTATION TODAY**



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