

# 2021 NEWSLETTER

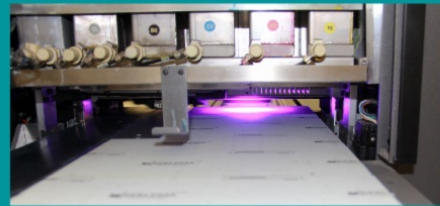
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Welcome to 2021! The GLBMA is pleased to announce some new features to our newsletter and social media.

- Member Spotlights, we will be spotlighting one manufacturing member and one associate member each month.
- Feature Article, we will be sharing one feature article each month. These articles will be provided by our partners and associate members. If you are interested in assisting with an article, please contact Tanya for the feature topic for each month.
- Events, we will be hosting a quarterly Hot Topic Discussion, monthly coffee chats, and quarterly beverages and conversation. Watch for more details on each of these events. If you are interested in hosting an event, please contact the GLBMA office.
- Help Us Grow, we will be kicking off a three-month campaign to grow the membership in the region. With a large focus on Midland and Bay Counties. Stay tuned to see how you can help us grow and get some GLBMA swag.
- Join us on social media - Like our Facebook page and Follow our Linked In page for updates, inspirational quotes, and maybe even some fun contests.

## FEATURE ARTICLE



## Navigating Business Taxes and COVID Relief in 2021

by Amy Buben, CPA, CFE - Yeo & Yeo CPAs & Business Consultants

Ever-changing guidance resulting from the COVID-19 pandemic has made 2020 a challenging year for businesses. Going into the new year, it can be difficult to keep track of deductions, incentives, and credits. We've put together a cheat sheet to help you navigate tax filing considering the most recent COVID relief law.

Below are some of the major tax-related deadlines affecting businesses and other employers during the first quarter of 2021. Keep in mind that this list isn't all-inclusive, so additional deadlines may apply to you.

### Q1 Tax Deadlines

Below are some of the major tax-related deadlines affecting businesses and other employers during the first quarter of 2021. Keep in mind that this list isn't all-inclusive, so additional deadlines may apply to you.

January 15

- Pay the final installment of the 2020 estimated tax.
- Farmers and fishermen: Pay estimated tax for 2020.

February 1 (The usual deadline of January 31 is a Sunday)

- File 2020 Forms W-2, "Wage and Tax Statement," with the Social Security Administration and provide copies to your employees.
- Provide copies of 2020 Forms 1099-MISC, "Miscellaneous Income," to recipients of income from your business where required.
- File 2020 Forms 1099-NEC reporting nonemployee compensation payments with the IRS and provide copies to recipients.
- File Form 940, "Employer's Annual Federal Unemployment (FUTA) Tax Return," for 2020. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it's more than \$500, you must deposit it. However, if you deposited the tax for the year in full and on time, you have until February 10 to file the return.
- File Form 941, "Employer's Quarterly Federal Tax Return," to report Medicare, Social Security and income taxes withheld in the fourth quarter of 2020. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter in full and on time, you have until February 10 to file the return. (Employers that have an estimated annual employment tax liability of \$1,000 or less may be eligible to file Form 944, "Employer's Annual Federal Tax Return.")
- File Form 945, "Annual Return of Withheld Federal Income Tax," for 2020 to report income tax withheld on all nonpayroll items, including backup withholding and withholding on accounts such as pensions, annuities, and IRAs. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the year in full and on time, you have until February 10 to file the return.
- March 1 (The usual deadline of February 28 is a Sunday)
- File 2020 Forms 1099-MISC with the IRS if: 1) they're not required to be filed earlier and 2) you're filing paper copies. (Otherwise, the filing deadline is March 31.)

## COVID Relief Bill

Going into 2021, business taxpayers should also be aware of the latest COVID relief law's tax implications. While the law is packed with nearly 5,600 pages of relief provisions, this article summarizes the issues that will impact businesses to the greatest extent.

### Key Business Provisions:

- Deductibility of expenses paid with forgiven PPP funds – the new law overrules the IRS position, which would have made business expenses paid with forgiven PPP funds nondeductible. Taxpayers receiving Economic Injury Disaster Loan (EIDL) grants will not have to reduce PPP forgiveness by the grant amount.
- Streamlined forgiveness of PPP loans for borrowers with loans under \$150,000. These borrowers will only have to submit a one-page form and only be subject to audit if fraud was committed or if borrowers misused funds.
- The new law reopens the PPP program, with \$35 billion allocated to businesses that have not yet borrowed. Additionally, taxpayers who previously borrowed will be eligible to participate again, with certain additional restrictions, including the requirement that the business has fewer than 300 employees and can prove that revenues for a quarter in 2020 were more than 25% less than the same quarter the previous year. Full details and definitions are not yet available but should be released within 10 days of the bill being signed.
- Expanded uses of PPP dollars for first-time borrowers include the ability to spend funds on covered operations expenditures, covered property damage costs, covered supplier costs, and covered worker protection costs. New covered periods are also included in the new law and range from 8-24 weeks or any period in between.
- Extension of FFCRA credits from December 31, 2020, until March 31, 2021. These credits helped employers who were required to pay for family leave when adults couldn't work because a child was without school or care, and up to two weeks of sick pay for various COVID-related reasons.
- Full deduction for business meals in 2021 and 2022. The deduction for these expenses was previously limited to 50% of the meal cost.
- Extension of the employee retention credit through July 1, 2021, with the ability to now, claim the credit and take a PPP loan. These two benefits were previously mutually exclusive of each other.

Read more about loan terms, the simplified application, loan forgiveness, and expense deductibility for the **second draw PPP loan**.

See the Small Business Administration's **Paycheck Protection Program page** for loan applications and additional information:

- For first-time borrowers: **Form 2483** - you will not need to include gross receipts reduction information.
- For borrowers applying for a **second draw**: **Form 2483-SD**

We encourage you to apply early because we anticipate funds will run out. The last day to apply will be March 31, 2021. Please contact your SBA lender with questions. If you do not have an SBA lender, you may search for one on **this list**.

If you have questions, please contact your Yeo & Yeo professional or local Yeo & Yeo office. **Click** for more details or a pdf of this article.

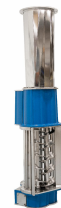
## GLBMA MONTHLY HIGHLIGHTS



### Duperon Launches Solution for Pump Clogging Caused by Flushable Wipes

by Sarah Courtright

Installed where debris enters a collection system, the new Dual Auger System alleviates pump-fouling from flushable wipes and other problematic solids



Duperon announces the commercial availability of the Duperon Dual Auger System (DAS), a solution to pump clogging caused by flushable wipes and other pump-fouling debris. The patent-pending DAS uses three proven Duperon technologies to remove a vast majority of flushable wipes at or near where they enter the collection system before downstream equipment can be impacted.

Flushable wipes wreak havoc in collection systems and wastewater treatment plants across the country. Unlike toilet paper, which degrades in the collection system, flushable wipes do not. These fiber-enforced rags coagulate and combine with fat, oils, and grease (FOG) in the sewer system, clogging pumps and damaging equipment in the treatment train.

"Current solutions require significant labor and do not alleviate the problem," notes Steve Dill, Mechanical Engineer at Duperon Corporation. "Most systems either require manual, emergency pump cleanouts or grind wipes into smaller pieces that re-constitute downstream."

The new DAS, which offers a mechanical solution that dramatically reduces hands-on labor, can be installed easily in manholes as small as 17 inches. By installing the DAS at high-ragging locations such as nursing home discharges, hospitals, and certain residential areas, debris is removed before it becomes a system-wide risk.

Vertical dual augers lift wipes and other debris at the source. Then a flexible bar screen captures debris, cleaning itself without the need for additional brushes or liners. Finally, a discharge extension chute conveys solids to the surface, where an operator can easily transport the solids for safe disposal. With the new system, emergency maintenance is replaced with simple and infrequent solids pick-ups.

Duperon Corporation has a simple design philosophy that two parts are one part too

many. Likewise, the DAS captures, dewater, compacts, and conveys solids in a single system. It features completely contained screenings for odor control and aesthetics. Above- or below-grade discharge options offer flexibility for each application and a built-in bypass eliminates sewer backup during power outages.

"The ease of use is a tremendous advantage to communities," notes Mark Turpin, President at Duperon Corporation. "In our alpha testing at the City of Saginaw, we revealed a potential cost savings of more than forty-thousand dollars in annual labor. Before installation of the DAS, the City of Saginaw serviced clogged pumps two to three times a week, with operators working in a confined space to remove debris manually. The City saw zero clogged pumps when the Duperon equipment was installed."

Communities across the country can realize the same benefits as Saginaw. Using reliable technology to stop the problem where it starts, the new Dual Auger System protects community collection systems from the damages of flushable wipes.

[Link](#) to MFG Champion Duperon's website for more details. MFG Champions can share one article, event, or blog through the GLBMA newsletter each year. Ask how you can be upgraded.

## MEMBER SPOTLIGHT



The GLBMA will be highlighting one manufacturer and one associate member each month. We want everyone to know about all the wonderful opportunities in the region.



Kremin, Inc.



Northstar Bank

## PARTNER NEWS



### MFG Excellence Awards 2020

5 Reasons to Attend the Virtual MFG



#### Excellence Awards:

1. Show your MFG Pride by celebrating excellence in the industry.
2. Listen to color commentary by co-hosts MMA President John J. Walsh and Past MFG Woman of the Year and President & CEO of PTM Corporation Donna Russell-Kuhr.
3. Hear from manufacturing winners and celebrity guests.
4. Watch as the winner of the “Coolest Thing Made in Michigan” is announced LIVE.
5. Celebrate manufacturing’s rich heritage in Michigan and its bright future ahead.

Register to Attend!



Thursday, January 28, 2021

4:00 pm - 6:00 pm (EST)

Join us for the Virtual MFG Excellence Awards as we honor the manufacturers that exemplify excellence in manufacturing and in their community. With celebrity guests and the “Coolest Thing Made in Michigan” announced live, you won’t want to miss the celebration on 1/28/21. Participants will receive a link to access the online platform the week of the event via email from the MMA.



Check out the latest issue of the [MiMfg Magazine](#).

## Cybersecurity Model Maturity Certification Readiness Review

The Defense Department released its **interim rule** instructing contractors on how to comply with cybersecurity guidelines in September. *On November 30, 2020, the new rule went into effect*, requiring some level of verifiable compliance prior to some contracts being awarded. Many companies still have questions about what they should do and when. In order to be awarded a Department of Defense (DOD) contract that requires access to Controlled Unclassified Information (CUI), all suppliers will be required to have performed a self-assessment using the CMMC Self-Assessment Tool and have posted the results in the Supplier Performance Risk System (SPRS). The only exceptions to the new rule is for government purchases under the micro-purchase level (\$10k) and purchases of Commercially Off The Shelf (COTS) items.



**Your PTAC is here to help.** For the majority of DoD contractors, CMMC Level 1 will be all that is required. We will be holding monthly training events so contractors can be prepared. If you would like to start the Basic Self-Assessment in SPRS, please see the NIST SP 800-171 Quick Entry Guide, Version 3.2.12: <https://www.sprcs.csd.disa.mil/pdf/NISTSP800-171QuickEntryGuide.pdf>. This will give you step by step instructions (with screenshots) on how to enter this information in your SPRS account.

If you need further assistance or clarification on complying with this rule, please contact the Saginaw Future PTAC at [ptac@saginawfuture.com](mailto:ptac@saginawfuture.com). Or contact the PTAC that services your area. To locate the PTAC that serves your area in Michigan go to: <http://www.ptacsofmichigan.org/>. To locate the PTAC that serves your business outside of Michigan go to: <https://www.aptac-us.org/>.

# CURRENT EVENTS



## January

13 Hot Topic Discussion - PartnerShift  
26 Coffee Clutch  
28 MMA Awards

## February

18 Quality SIG meeting  
23 Coffee Clutch

## March

30 Coffee Clutch

## April

13 Plant Tour - TBD  
14 Hot Topic Discussion -  
15 Quality SIG Meeting  
27 Coffee Clutch

## May

25 Coffee Clutch

## June

9 Annual Golf Outing  
17 Quality SIG Meeting  
29 Coffee Clutch

## July

14 Hot Topic Discussion  
27 Coffee Clutch

## August

19 Quality SIG Meeting  
24 Coffee Clutch

## September

21 Coffee Clutch  
30 7th Annual Casino Night

## October

1 National MFG Day  
5 Plant Tour  
13 Hot Topic Discussion  
21 Quality SIG Meeting  
26 Coffee Clutch  
29 MI Career Quest

## November

4 Tentative Annual Dinner  
30 Coffee Clutch

## December

16 Quality SIG Meeting

# QUALITY SIG



## Our next Quality Special Interest Group Meeting

Date: Thursday, February 18, 2021

Time: 8:00 am to 9:30 pm

Location: Virtual - TEAMS Meeting  
(link provided one week prior to the meeting)

Register Link: [Click to register now!](#)

The Quality Special Interest Group (SIG) is a professionally facilitated group of the Great Lakes Bay Manufacturers Association (GLBMA). This SIG focuses on providing a forum to discuss and review quality systems, validate the need, and discuss industry updates, new regulations. It will also serve as a place where Quality employees can discuss issues in a confidential setting.

We will continue to meet via Teams until we are allowed to meet in person again.

# MFG CHAMPIONS

Learn how to become an MFG Champion!  
Support the GLBMA for years to come.

Call Tanya at 989-964-2881 or email [tblehm@svsu.edu](mailto:tblehm@svsu.edu)





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