



Business Recovery Grant Program

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Program Overview



One-time payments to help eligible NC businesses that suffered substantial economic damage from the COVID-19 pandemic



Application deadline is January 31, 2022.
Important: if the application is not received by NCDOR by the deadline, the applicant is not eligible for the grant payment.

Hospitality Grant



Available to businesses that meet **all** of the following conditions:

- Classified in the North American Industry Classification System (NAICS) Code 71 or 72

Businesses Primarily Engaged In:

- Accommodations
- Arts & Entertainment
- Food Services
- Recreation
- Suffered an economic loss of at least 20% during the defined COVID period
- Subject to income tax under Article 4 of Chapter 105 of the NC General Statutes

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Reimbursement Grant

Available to businesses that meet **all** of the following conditions:

- **NOT** Classified in the NAICS Code 71 or 72
All other business types
- Suffered an economic loss of at least 20%
- Subject to NC Income Tax
- **DID NOT** receive an award amount from any of the following:
 1. COVID-19 Job Retention Program
 2. Economic Injury Disaster Loan Advance (EIDL Advance)
 3. Paycheck Protection Program (PPP)
 4. Restaurant Revitalization Fund
 5. Shuttered Venue Operators



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Economic Loss

What is economic loss?

An economic loss is economic damage a business experienced in connection with the COVID-19 pandemic.

Your economic loss is determined based on the amount your gross receipts in North Carolina were reduced between:

The Pre-COVID Period

March 1, 2019—February 29, 2020

and

The COVID Period

March 1, 2020—February 28, 2021

How do I determine my economic loss?



Gross Receipts

For most applicants, gross receipts are the gross receipts reported on Line 1 of Form E-500, Sales and Use Tax Return ("Form E-500").



If the applicant did not report gross receipts on Line 1 of Form E-500, gross receipts are the sum of the receipts reported on Lines 4-8 of Form E-500.



1. NC Gross Receipts (Do not include tax collected)

A partnership that filed a federal Form 1065, may also include gross receipts reported on Line 1a of Form 1065 that meet both of the following criteria:



- 1) The gross receipts were not reported on Form E-500.
- 2) The receipts are for transactions apportioned to NC



1a	Gross receipts or sales	1a	
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Award Amounts



- Did Not Receive a Previous Award
- No More than \$500,000



- Received Previous Award
- No More than \$500,000



- Did Not Receive a Previous Award
- No More than \$500,000

Previous Awards Include:

- COVID-19 Job Retention Grant
- Economic Injury Disaster Loan Advance
- Paycheck Protection Program
- Restaurant Revitalization Fund
- Shuttered Venue Operators Grant Program

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Determination of Award Amounts



Grant amounts will be determine at the conclusion of the application period

If Total \$\$ of Grant Awards > Funds Authorized



Grants will be reduced in the order required by the law

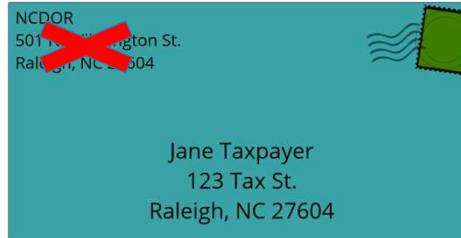
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Receipt of Grant Payments

Mail Paper Applications to:

NCDOR
Attn: Business Recovery Grant Program
514 Daniels St. #409
Raleigh, NC 27605



Grant payments will be sent by check to eligible applicants after the conclusion of the application period.

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How to Apply

Business Recovery Grant

[About](#) [Eligibility](#) [Application](#) [Payments](#) [FAQs](#) [Outreach](#)

- [Application Checklist](#)
- [Online Application](#)
- [Spanish Application](#)

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Business Recovery Grant

Application

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Application Checklist

- ✓ Business Demographic Info including:
 - FID/SSN
 - Sales Acct ID, if applicable
- ✓ NAICS Number 
- ✓ Gross Receipts for: "Pre-COVID Period" March 1, 2019 – February 29, 2020 & "COVID Period" March 1, 2020 – February 28, 2021

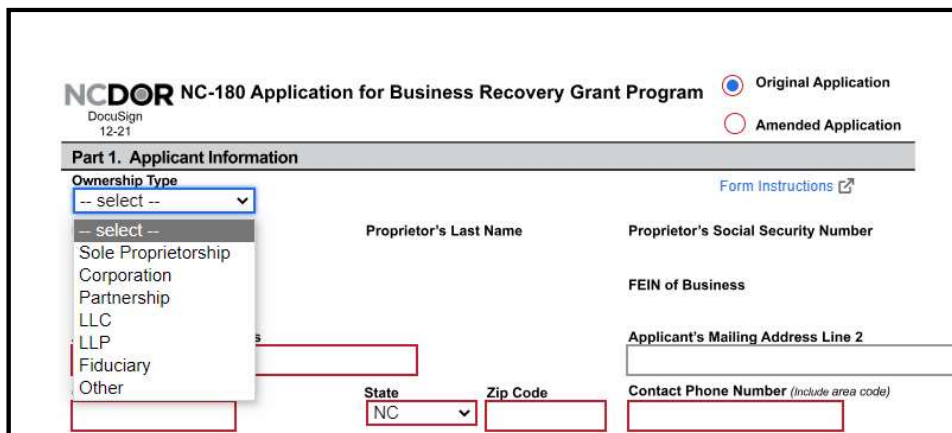
Gross Receipts must be from Line 1 of Form E-500 (or lines 4-8 if Line 1 is blank) and Line 1a of IRS Form 1065 for Partnerships filing Form 1065.

List of all Sales & Use IDs (attachment), if applicable

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Electronic Application, Part 1



NCDOR NC-180 Application for Business Recovery Grant Program ☒ Original Application ☐ Amended Application

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Part 1. Applicant Information [Form Instructions](#)

Ownership Type
 -- select --
 -- select --
 Sole Proprietorship
 Corporation
 Partnership
 LLC
 LLP
 Fiduciary
 Other

Proprietor's Last Name

Proprietor's Social Security Number

FEIN of Business

Applicant's Mailing Address Line 2

State NC **Zip Code**

Contact Phone Number (include area code)

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Electronic Application, Part 2

Part 2. Eligibility Questions	
1. Is the applicant subject to North Carolina income tax under Article 4 of Chapter 105 of the North Carolina General Statutes?	-- select --
2. For the period March 1, 2019, through February 28, 2021, was the applicant classified in NAICS code 71 or 72?	-- select -- Yes No
3. Did the applicant receive an award amount from any of the following:	-- select --
a. COVID-19 Job Retention Program b. An Economic Injury Disaster Loan Advance (EIDL Advance) c. Paycheck Protection Program d. Restaurant Revitalization Fund e. Shuttered Venue Operators Grant Program	

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Electronic Application, Part 3


Part 3. Eligibility Calculation		
Pre-COVID Period	4. Gross receipts reported on Form E-500, Line 1, for March 1, 2019, through February 29, 2020 (If Line 1 is blank, enter the sum of the receipts reported on Form E-500, Lines 4 through 8.)	0
	5. Gross receipts reported on federal Form 1065, Line 1a, for March 1, 2019, through February 29, 2020, that were not reported on Form E-500 AND are apportioned to North Carolina (Important: If you report gross receipts on Line 5, you must attach page 1 of Form 1065.)	0
	6. Total gross receipts reported for Pre-COVID Period (Add Lines 4 and 5)	0.00
COVID Period	7. Gross receipts reported on Form E-500, Line 1, for March 1, 2020, through February 28, 2021 (If Line 1 is blank, enter the sum of the receipts reported on Form E-500, Lines 4 through 8.)	0
	8. Gross receipts reported on federal Form 1065, Line 1a, for March 1, 2020, through February 28, 2021, that were not reported on Form E-500 AND are apportioned to North Carolina (Important: If you report gross receipts on Line 8, you must attach page 1 of Form 1065.)	0
	9. Total gross receipts reported for COVID Period (Add Lines 7 and 8)	0.00
Economic Loss	10. Amount of Economic Loss (Subtract Line 9 from Line 6)	0.00
	11. Percentage of Economic Loss (Divide Line 10 by Line 6. Enter result as a percentage. Round up to two decimal places.) If Line 11 is less than 20.00%, STOP. The applicant is not eligible for a grant.	0.00 %
NC Sales and Use Tax Account ID Does the applicant have multiple NC Sales and Use Tax Account IDs? Yes No <small>If "Yes," you must attach a complete list of all of the NC Sales and Use Tax ID numbers.</small>		<div style="border: 1px solid orange; padding: 5px;"> Stop. The applicant is not eligible for a grant because its economic loss is less than 20%. </div>

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Electronic Application, Parts 4-5

Part 4. Attachments



Part 5. Signature

I declare and certify that I have examined this application and attachments and to the best of my knowledge and belief, it is true, correct, and complete.

Name Title Applicant or Authorized Representative's Signature Date

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FINISH

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Your document has been completed.

[VIEW COMPLETED DOCUMENT](#)

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dnortey@ncdor.gov

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Amended Applications

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NCDOR NC-180 Application for Business Recovery Grant Program

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☐ Original Application
☒ Amended Application

Part 1. Applicant Information

Ownership Type

[Form Instructions](#)

Proprietor's First Name Proprietor's Last Name Proprietor's Social Security Number

If you need to correct a previously filed application, you can file an amended application so long as the corrected application is received by the Department on or before **Monday, January 31, 2022**.

Attach documentation to support the changes.

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Frequently Asked Questions for the Business Recovery Grant Program

[Section I: Eligibility and Qualification for the Business Recovery Grant Program](#)

[Section II: Completing the Application for the Business Recovery Grant Program](#)

[Section III: Receiving the Business Recovery Grant](#)

[Section IV: Miscellaneous](#)

Section I: Eligibility and Qualification for the Business Recovery Grant Program

1. What is the Business Recovery Grant Program?

The Business Recovery Grant Program provides a one-time grant payment to aid eligible North Carolina businesses that suffered substantial economic damage from the COVID-19 pandemic. The Program was established in Session Law 2021-180 that was signed by

Common Questions

I have not filed an E-500, Sales & Use Tax Return(s), during the "COVID Period." What should I do?

- You should file and pay the E-500 Sales and Use Tax Return(s) for the missing period(s). You must include the gross receipts that will be reported on Line 1 of the E-500 when calculating your gross receipts for the "COVID Period."

If a business is not a partnership for federal income tax purposes, and does not have a NC Sales & Use Tax ID, is the business eligible for a grant payment?

- No. If the business is not a partnership for federal income tax purposes and the business does not have a NC Sales & Use Tax ID, the business is not eligible for a grant payment.

When is the last day I can submit my Business Recovery Grant Program application and be eligible to receive the grant?

- You must submit an electronic application on or before January 31, 2022. Applications submitted by fax, mail, or delivered to a Department service center must be received by the Department on or before January 31, 2022.

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FAQs

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Resources



www.ncdor.gov/business-recovery-grant

Business Recovery Grant Helpline:
1-877-252-4487



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Questions?

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1-877-252-4487

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