



# Board of County Commissioners Agenda Request

9B  
Agenda Item #

**Requested Meeting Date:** January 26, 2021

**Title of Item:** Approve Aitkin Co. COVID-19 Business Relief Pmts. Application & Process

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
<b>Submitted by:</b> Jessica Seibert	<b>Department:</b> Administration	
<b>Presenter (Name and Title):</b> Jessica Seibert		<b>Estimated Time Needed:</b> 15 min.
<b>Summary of Issue:</b>  Aitkin County has received \$313,202.96 from the State of MN for COVID-19 Business Relief Payments. The Economic Development Committee has held several meetings to discuss program eligibility and prioritization. The committee unanimously recommends approval of the attached application and process for distribution of funds.		
<b>Alternatives, Options, Effects on Others/Comments:</b>		
<b>Recommended Action/Motion:</b> Approve Aitkin County COVID-19 Business Relief Payments application & process.		
<b>Financial Impact:</b> Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

Legally binding agreements must have County Attorney approval prior to submission.



## ***2021 Aitkin County COVID-19 Business Relief Payments Application***

Aitkin County has received funds through the State of Minnesota for the purpose of providing business relief grants to businesses and nonprofit organizations negatively affected by COVID-19 related Executive Orders.

Grants must be used by eligible businesses and nonprofit organizations for operations expenses incurred during the COVID-19 pandemic. Examples of eligible expenses include:

- Property Taxes
- Fees for Liquor, Food, Beverage, and Lodging
- Insurance Costs
- Legal Fees
- Payroll
- Rent
- Utilities
- Repairs to existing building & equipment

The following State criteria must be met for eligibility:

- The business or nonprofit must have a physical establishment in Aitkin County
- No current tax liens with the Secretary of State
- Have been impacted by a COVID-19 related Executive Order

A Business must be current on their property taxes as of March 31, 2020 or any other obligations to Aitkin County.

A Business must submit a full application with signatures and complete the attached W-9 Form. Submittal of a completed application does not guarantee funding.

A Business owner agrees that by signing and submitting the Aitkin County COVID-19 Business Relief Payments application they will be subject to a random audit by Aitkin County for accuracy in information requested. They also agree to provide additional documentation that may be requested by Aitkin County or their representative to determine eligibility and award amount or to complete an audit of funds awarded. If it is determined that false or misleading information is provided on the Aitkin County COVID-19 Business Relief Payments application, the Business will be required to repay Aitkin County the entire grant amount.

Maximum Grant amount is \$10,000.00 based upon need and funds available.

**Grants will be awarded based on eligibility, need, and prioritized as follows:**

1. Bars, restaurants, and lodging
2. Other businesses meeting eligibility criteria
3. Nonprofit organizations that earn revenue in a similar manner to businesses such as through entry fees or pay for service

Applications will be made available on January 28, 2021. Applications will be reviewed on February 12, 2021. Grants will continue to be awarded until all funds are expended. Final approval will be subject to approval by the Aitkin County Board.

Ineligible businesses and nonprofits include:

Agriculture crop and livestock operations; corporate/multi-state chains (except those owned by local franchisee); businesses in default conditions prior to March 31, 2020; businesses with IRS debt prior to March 31, 2020; finance, insurance and real estate businesses; banks; financial advisors; property rentals or property management; billboards; retail/off-sale only liquor stores; lobbyist; government entities; home-based businesses; and businesses that earn a majority of their income from online transactions. Aitkin County reserves the right to determine other businesses and nonprofits as ineligible.

Grant applications will be available on the Aitkin County website and by request and may be submitted by mail to Aitkin County Government Center, ATTN: Jessica Seibert, 307 2<sup>nd</sup> Street NW #314, Aitkin, MN 56431 or delivered to the Aitkin County Government Center Administration Office.

For any questions or clarifications, please contact Jessica Seibert at 218-927-7276 or [jessica.seibert@co.aitkin.mn.us](mailto:jessica.seibert@co.aitkin.mn.us)

Aitkin County reserves the right to reject or modify any application or portions thereof it feels does not meet the guidelines or application process requirements. Businesses may be prioritized based on need.

**Aitkin County COVID-19 Business Relief Payments Application**

**APPLICANT INFORMATION**

1. Legal Name of Business/DBA (if different): \_\_\_\_\_
2. Address: \_\_\_\_\_
3. Business Phone #: \_\_\_\_\_
4. Best Daytime Phone #: \_\_\_\_\_
5. Email Address: \_\_\_\_\_
6. Name of Person responsible for this application and information provided: \_\_\_\_\_
7. Federal Tax ID# or SSN#: \_\_\_\_\_
8. State of MN Business Tax ID#: \_\_\_\_\_
9. NAICS Code: \_\_\_\_\_
10. Number of current Full Time or Full Time equivalent employees: \_\_\_\_\_
11. Number of current Part Time employees: \_\_\_\_\_
12. Month/Year you took ownership of business: \_\_\_\_\_
13. Is your business located in Aitkin County?  Yes  No
14. Is your business property classified as commercial?  Yes  No Parcel ID #: \_\_\_\_\_
15. Is your business still active?  Yes  No
16. Do you certify that you will continue to own and operate this business through December 31, 2021?  
 Yes  No
17. Is your business open year-round to the public?  Yes  No  
If no, list regular annual dates of operation: \_\_\_\_\_
18. Has your business been impacted by an Executive Order related to COVID-19?  Yes  No
19. Do you have any liens with the MN Secretary of State?  Yes  No
20. Were business property taxes paid in full as of March 31, 2020?  Yes  No
21. Is this business your primary source of household income?  Yes  No
22. Have you been notified by the Department of Revenue that you will be receiving funds?  Yes  No

23. Please list the dates & amounts received of any other COVID-related relief funds including, but not limited to, Paycheck Protection Program, DEED programs, or Aitkin County Business Cares funds, etc. **Note: Receipt of prior funding does not automatically exclude you from this application.**

<u>Program</u>	<u>Date Received</u>	<u>Amount Received</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**ASSISTANCE REQUEST**

24. Amount of grant request (not to exceed \$10,000): \_\_\_\_\_

25. Please describe how COVID-19 Executive Orders have negatively impacted your business. Please be thorough in your response as this information will play an important role in the distribution of funds (500 words or less).

26. How will these grant funds be used and what impact will they have on the future of your business?

**SUPPORTING DOCUMENTS ATTACHED**

- W-9 Form
- Signed Authorization for Release of Information and Acknowledgments

## **2021 Aitkin County COVID-19 Business Relief Grant Program**

### **AUTHORIZATION FOR RELEASE OF INFORMATION AND ACKNOWLEDGEMENTS**

- 1.** The Applicant shall hold Aitkin County, MN, its officers, consultants, attorneys, and agents harmless from any and all claims arising from or in connection with the 2021 Aitkin County COVID-19 Business Relief Grant Program or its Application (Grant Application), including but not limited to, any legal or actual violations of any State or Federal laws.
- 2.** The Applicant recognizes and agrees that Aitkin County retains absolute authority and discretion to decide whether or not to accept or deny any particular Grant Application, and that all expenditures, obligations, costs, fees, or liabilities incurred by the Applicant in connection with the Grant Application are incurred by the Applicant at its sole risk and expense.
- 3.** The Applicant acknowledges that they have read the 2021 Aitkin County COVID-19 Business Relief Grant Program eligibility requirements and understands that if the application is approved for funding, grant funds awarded must only be used to pay eligible expenses. Applicant is exclusively responsible for the lawful use of any funds awarded under the 2021 Aitkin County COVID-19 Business Relief Grant Program.
- 4.** The Applicant acknowledges that they understand data submitted in relation to this application will become government data and is subject to federal and state data laws. Some of the data may be considered private or nonpublic prior to the award of financial assistance, while some limited data may be considered private or nonpublic even following the award. The County will not publicize your business plans, customer lists, income tax returns, design / market / feasibility studies, income and expense reports, or any other data classified as private or nonpublic under Minn. Stat. §13.591. Application data submitted by organizations that are not selected for grant funding will only be released upon request and as required by Minn. Stat. Chapter 13 or other applicable state/federal law. Application or evaluation data may also be shared with any entity that has a legal right to the data under Minnesota or federal law, including under court order. You can refuse to supply any or all of the requested information, which you are not legally required to provide.
- 5.** A recipient found to have misrepresented themselves or their business is responsible for repaying funds to the Aitkin County.
- 6.** Additional acknowledgements.  
I acknowledge that Aitkin County retains final authority to determine if a business or nonprofit is eligible for funding, whether to approve a grant and the final grant amount. Aitkin County reserves the right to reduce grant award amounts if the total requests exceed available funding.  
  
I acknowledge that Aitkin County has the right to verify any information contained in this application. Additional information and documentation may be requested at a later date. Failure to provide the information required may result in ineligibility for grant program or repayment of the funds. I agree to provide Aitkin County any documentation needed to complete an audit of funds awarded. Should Aitkin County be audited and it is found that the business payment is not allowable under federal or state guidelines, such business shall repay the funds to Aitkin County within three months of notification.  
  
I acknowledge that Aitkin County will issue grant recipients an IRS Form 1099 and that these grant funds are taxable.

**7. Financial Assistance Certification:** I hereby certify that the 2021 Aitkin County COVID-19 Business Relief Grant Program is necessary and due to adverse effects related to an Executive Order issued by the State of Minnesota in response to the COVID-19 Pandemic.

The undersigned, a duly authorized representative of the Applicant, hereby certifies the foregoing information is true, correct, and complete as of the date hereof; and agrees that:

- The business is located within the political boundaries of Aitkin County;
- There are no outstanding tax liens with the Office of the Minnesota Secretary of State;
- All proceeds from the grant will be used for eligible business expenses under the 2021 Aitkin County COVID-19 Business Relief Grant Program;
- Applicant shall be bound by all terms and provisions of the 2021 Aitkin County COVID-19 Business Relief Grant Program
- Applicant will provide a Department of Revenue Form Rev185b if required for verification of Department of Revenue grants only.

Applicant Signature:

Date:

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# Request for Taxpayer Identification Number and Certification

**Give Form to the requester. Do not send to the IRS.**

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ►	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>												
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<b>or</b>												
<b>Employer identification number</b>												
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## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ►	Date ►
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*



**Form REV185b, Authorization to Release Business Tax Information**

Read instructions before completing this form.

<b>Business Taxpayer Information</b>	Business Taxpayer Name			Minnesota or Federal Employer Identification Number (FEIN)		
	Street Address or PO Box			Phone Number		Fax Number
	Apt. or Suite			For combined business returns: Filing entity name (if different)		
	City	State	ZIP Code	Filing entity FEIN/TIN		

<b>Recipient</b>	Name of Person to Receive Return Information			Attorney Number, Accountant Number, or PTIN		
	Street Address or PO Box			Phone Number		
	Apt. or Suite			Fax Number		
	City	State	ZIP Code	Email Address		

<b>Type of Information</b>	The person above is authorized to receive and inspect nonpublic data about the business for the following:					
	Type of Tax (Such as Business Income, Sales, Withholding) or Debt Issue			Tax Form Name or Number (if applicable)		Extended Expiration Date
	EXAMPLE					
						/ /

<b>Signature</b>	This authorization is not valid until it is signed and dated by someone with legal authority to sign agreements on behalf of the business taxpayer. I certify that I have the legal authority to sign this form.					
	Signature			Address Different from Taxpayer		
	Print Name and Title			Phone Number	City	State ZIP Code

Send a signed copy of this form to the department:  
 Mail: Minnesota Department of Revenue, Mail Station 7703, 600 Robert Street North, St. Paul, MN 55146  
 Fax: 651-556-5210  
 Email: MNDOR.POA@state.mn.us

**Form REV185b Instructions**

**Purpose of This Form**

By signing this form, you authorize the Minnesota Department of Revenue to release nonpublic data to the person above.

An authorized recipient may inspect or receive nonpublic data, but may not act on your behalf. To grant additional authority, complete Form REV184b, *Business Power of Attorney*.

**Individuals**

To authorize the department to release private data about an individual, complete Form REV185i, *Authorization to Release Individual Tax Information*.

**Your Signature**

Owners or officers: Sign, date, print your name and title, and enter your contact information.

We reserve the right to request additional information as needed.

**Expiration**

This authorization expires once the data is released. To extend the amount of time this authorization is valid for, indicate when you want it to expire in the Tax Type or Issue section of this form.

**Questions?**

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)  
 Email: [MNDOR.POA@state.mn.us](mailto:MNDOR.POA@state.mn.us)  
 Phone: 651-556-3003 or 1-800-657-3909