

Winnebago County Restaurant COVID-19 Unemployment Insurance Relief FAQ's



Grant Requirements:

To be eligible for this grant you must meet the following criteria:

- The restaurant's principal place of business is located within the geographical boundaries of Winnebago County, Illinois.
- The restaurant complied with the indoor dining closure mandates enacted by the State of Illinois during the first quarter of 2021 via Executive Orders 2021-01, 2021-02, 2021-03, 2021-04, and 2021-05, 2021-06, 2021-09 and 2021-10.
 1. Executive Order 2020-73 which was reissued on 1/8/21 and extended to 2/6/21 as Executive Order 2021-01
 - a. 2020-73
 - b. 2021-01 <https://www2.illinois.gov/Documents/ExecOrders/2020/ExecutiveOrder-2020-73.pdf>
 2. Executive Order 2021-02 issued on 1/15/21 <https://www.illinois.gov/government/executive-orders/executive-order.executive-order-number-02.2021.html>
 3. Executive Order 2021-03, issued on 1/19/21 <https://www.illinois.gov/government/executive-orders/executive-order.executive-order-number-03.2021.html>
 4. Executive Order 2021-04 issued on 2/5/21 <https://www.illinois.gov/government/executive-orders/executive-order.executive-order-number-04.2021.html>
 5. Executive Order 2021-05 issued on 3/5/21 <https://www.illinois.gov/government/executive-orders/executive-order.executive-order-number-05.2021.html>
 6. Executive Order 2021-06 issued on 4/2/21 <https://www.illinois.gov/government/executive-orders/executive-order.executive-order-number-06.2021.html>
 7. Executive Order 2021-09 issued on 4/30/21 <https://www.illinois.gov/government/executive-orders/executive-order.executive-order-number-09.2021.html>
 8. Executive Order 2021-10 issued on 05/17/21 <https://www.illinois.gov/government/executive-orders/executive-order.executive-order-number-10.2021.html#:~:text=All%20businesses%20must%3A,allow%20for%20social%20distancing%3B%20and>
- In complying with indoor dining closure mandates in Q1 of 2021, the restaurant laid off staff and, as a result, has experienced an increase in state unemployment insurance charges.
- The restaurant then incurred and/or will incur a higher rate of state unemployment taxes in 2022, 2023 and 2024, because of the higher unemployment benefit charges in Q1 of 2021 and Q2 of 2021.
- The restaurant remains operational today.
- Additionally, restaurants must also fall under one of the following two North American Industry Classification System Codes: 722511 (Full-Service Restaurants) and 722513 (Limited-Service Restaurants).

Required Documentation:

- W-9 for Restaurant
- 2021 Restaurant Tax Return
- IL Dept. of Employment Security form BEN-118 – Statement of Benefit Charges for Q1 2021 and Q2 2021
- IL Dept. of Employment Security Rate Determination letter for 2021, 2022, 2023, and 2024
- State Unemployment Tax Reports for 2022, and 2023, 2024
- Proof of payment of State Unemployment Taxes for 2022, 2023, 2024

Only complete applications will be considered for grant awards. A complete application includes all documents listed.

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Application Submission:

The application can be found at <https://www.gorockford.com/restaurant-grant/>. All applications must have the required forms to be considered. The second round of applications will be accepted from August 12 through August 30, 2024. All submissions should be sent to restaurantgrant@gorockford.com.

The **maximum award** a restaurant may receive, as set by the State of Illinois, is \$100,000.

Frequently Asked Questions

Are chain restaurant owners eligible?

Yes, if all other requirements are met.

If a restaurant has already applied for the previous grant period, can they apply again? Yes, restaurants can submit for increases from Q2 2021 a higher rate of state unemployment taxes in 2022, 2023 and 2024 because of the higher unemployment benefit charges in Q1 and/or Q2 of 2021.

If a restaurant has already applied for the previous grant period, what documents do they need to submit?

Required application documents for applicants who applied in Round 1:

- IL Dept. of Employment Security form BEN-118 – Statement of Benefit Charges for Q2 2021
- State Unemployment Tax Reports for Q1 and Q2 2024
- Proof of payment of State Unemployment Taxes for Q1 and Q2 2024

If a restaurant has more than one location within Winnebago County, can each location apply?

Each unique FEIN can apply separately.

Can any restaurant located in the Rockford Region apply?

All restaurants located within Winnebago County are eligible to apply.

What if a restaurant closed at some point after Q1-21 but later opened again, are they eligible?

If they temporarily closed and reopened, they would qualify if under the same FEIN.

What if an in-dining restaurant closed during Covid and opened as a food truck and is still in operation?

They should explain specifics of their business in the Additional Comments section of the application. RACVB will review these applications on a case-by-case basis.

What if a restaurant has more than one NAICS code that applies to its operations, can it apply?

They should explain specifics of their business in the Additional Comments section of the application. RACVB will review these applications on a case-by-case basis.

If a restaurant has received revised determination letters for one or more of the years requested, should those be submitted in addition to the original determination letters?

Yes, all IDES determination letters should be submitted, whether original or revised.

If a restaurant's payroll provider remits their SUTA taxes to IDES on their behalf, what is acceptable proof of payment?

The restaurant should obtain an affidavit of payment from the payroll provider, indicating the amounts that were paid to IDES on their behalf.

When will restaurants be notified of grant awards?

Applications for round 2 will be reviewed, awards calculated and committee-approved during the month of September, with a goal of having awards announced by the end of September and checks issued in October.

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How will grant awards be communicated to restaurant owners?

RACVB will announce awards via email to applicants, the GoRockford.com website and a news release to local media.

Will grant proceeds be distributed via check or direct deposit?

RACVB will issue a check to the entity listed on the W-9 provided with the grant application.

If a restaurant receives a grant, will it be taxable income in 2024?

Restaurant owners should consult with their tax advisors on the taxability of the grant award.

Tips/Suggestions:

1. Don't send password protected documents, and if you do provide the password.
2. Apply in advance of the deadline to allow time for preliminary review and for RACVB to contact you for missing items. All items must be submitted by 5 p.m. August 30, 2024.
3. Clearly name all submitted documents and double check the document to ensure it matches what you think you are submitting.

The RACVB reserves the right, in its sole judgement, to reject any application. It will consider applications and make awards in keeping with agreements made by and between the RACVB and the State of Illinois Department of Commerce and Economic Opportunity for the use of funds for their intended purposes. Information provided in this news release and via other means is intended to be informational and may not include all grant requirements or parameters under consideration.

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