



Woodford County Food, Beverage, Hospitality and Tourism Relief Fund

Eligibility Guidelines and Criteria

The Woodford County Fiscal Court will provide up to \$150,000 (which may be increased based on need and availability of funding) in total relief assistance to the food, beverage, hospitality and tourism small businesses in Woodford County that were negatively impacted by the Covid-19 pandemic. Each small business must complete the application and provide all requisite information and documentation.

The Woodford County Food, Beverage, Hospitality and Tourism Relief Fund is available to small businesses defined as follows:

- Beverage - retail establishment located within Woodford County that holds a valid retail liquor by the drink license and serves drinks for on-site consumption.
- Restaurant - retail establishment located within Woodford County whose primary source of revenue is the preparation of meals in single quantities, as well as by use of buffet line, one customer at a time for on-site consumption.
- Hospitality – small business establishments located within Woodford County whose primary source of revenue is the rental of space for events within the community.
- Tourism – small business establishments located within Woodford County whose primary source of revenue is to attract visitors and guests to Woodford County.

Eligibility Criteria

- Only small businesses open for at least six (6) months prior to the adoption of this Resolution as defined above, are eligible for an award.
- Eligible small businesses applicants that previously qualified for the Woodford County Food and Beverage Relief Fund shall hereby qualify to receive the grant herein, so long as the small business meets the eligibility criteria herein and has not had a change of ownership, location, or closure. Any entity with said changes may apply and reference same.
- The business may not be owned by a publicly traded company.
- If a franchise or chain, ownership must be greater than fifty-one (51%) by a Woodford County resident.
- The small business must supply all information and documentation required by the Criteria and Guidelines adopted as part of the Resolution.
- All small business applicants must be registered and current with the Woodford County Tax Administrator's office
- Completed applications must be submitted to the office of the Woodford County Judge/Executive no later than 4:00 pm April 12, 2022.
- Determination of awards will occur on May 24, 2022 at the Woodford County Fiscal Court meeting, 5:30 pm. Notices will be sent regarding award determination.



Program Operations and Guidelines

- Each eligible small business located in Woodford County may receive an award of up to \$2,000.

***Each eligible small business entity may receive a total of no more than \$8,000.00 regardless of the number of eligible locations in Woodford County it owns or controls.



Woodford County Food, Beverage, Hospitality and Tourism Relief Fund Certification

1. My name is _____
2. I am authorized to provide information concerning the small business entity _____, d/b/a _____. I am an owner or a control person for the business entity named herein and am authorized to make this application. No other application has been made for the business entity named herein.
3. The business I am applying for operates at the following physical location:

4. I hereby certify that this business is either a bar, restaurant, hospitality, or tourism establishment, as defined in the Program Eligibility Guidelines and Criteria.
5. I further certify that my small business:
 - Was closed to in-person, indoor, on-site consumption for a period of time due to Covid-19 and/or any federal or state regulations, including Executive Orders; or
 - Realized a provable loss of revenues, labor shortages, or negative economic impact from Covid-19.
6. I further certify that this small business is not owned or controlled by a publicly traded company.
7. I understand that any small business entity may receive a maximum of up to two-thousand dollars (\$2,000) per location for a maximum of \$8,000 in eligibility, regardless of the number of eligible restaurants, bars, hospitality, or tourism locations it owns and/or controls.
8. I certify that I and/or members of my immediate family have an ownership interest in the following business entities which own or operate a bar, restaurant, hospitality or tourism establishment:

9. I agree to disclose any ownership interest by any elected government in the small business.
10. I agree and certify the statements and documents provided in support of this application are true and correct copies and the originals have not been altered. I certify that the business entity named herein holds all licenses, permits, or authorities required to operate as a bar, restaurant, hospitality or tourism establishment and that such licenses, permits, or authorities are current and valid. I further certify that no conditions exist which would warrant revocation or suspension of such licenses, permits or authorities, and that no taxes or license fees related to the business entity are delinquent.
11. I certify that I have provided true and correct copies of licenses and permits, as required in the Program Eligibility Guidelines and Criteria.



**Woodford County Food, Beverage, Hospitality and Tourism
Relief Fund Certification**

12. I certify that I have fully read and understand the Program Guidelines and Eligibility Criteria and will abide by them. I understand that if I violate any of the Program Guidelines and Eligibility Criteria, I may be required to repay the award in its entirety.

I understand, by affixing my signature, that I am making representations regarding my business. I further understand that making false representations could constitute a criminal act and that I may be prosecuted for providing a false certification.

Signature

Printed Name



Woodford County Food, Beverage, Hospitality and Tourism Relief Fund
Application

The Woodford County Fiscal Court recognizes the importance of our small business community. The financial health and stability of our local small businesses is critical to our community, quality of life, tourism and economy. In response to the challenges and difficulties of the pandemic and the resulting economic impact and governmental restrictions, the Court has established this fund to offer financial support to those in need.

Purpose – To provide financial aid and assistance to Woodford County small businesses in the food , beverage, hospitality and tourism industry negatively impacted by the Covid-19 pandemic and required to close to on-site consumption per Executive Order 2020-968.

Business Information:

Business Name:

Mailing Address:

Number of Woodford County Locations:

Business Phone Number:

Business TIN#:

Name of owner/primary contact:

Contact phone number:

Email:

Business Type:

****If franchise or chain, ownership must be greater than 51% by a resident of Woodford County.**



PLEASE ATTACH

- Copy of Kentucky State Alcohol Beverage Control license (if business serves alcohol)
- Copy of Woodford County Health Department food service permit (if business serves food)
- Completed W-9
- Certification Form

Any award will be a grant. However, the grant may be considered taxable income (consult your tax professional for additional guidance), and awardees will receive a 1099 statement regarding any award received.

Applicants will be contacted in the event there is any missing or incomplete information.

FORM MUST BE COMPLETE AND ALL ATTACHMENTS PROVIDED IN ORDER TO RECEIVE GRANT

Please submit applications via mail, fax, email, or drop off by 4:00 pm on April 12, 2022 to:

ATTN: Woodford County Treasurer Rebecca Wilson
103 S. Main Street
Room 200
Versailles, KY 40383
Fax: (859) 873-0196
Email: bwilson@woodfordcountky.gov

For any questions, please contact the Treasurer/Tax Administrator at (859) 873-3520. Thank you.

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p>1 Name (as shown on your Income tax return). Name is required on this line; do not leave this line blank.</p>	
	<p>2 Business name/disregarded entity name, if different from above</p>	
	<p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><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</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p>Note: 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 not 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.</p> <p><input type="checkbox"/> Other (see Instructions) ▶ _____</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p>5 Address (number, street, and apt. or suite no.) See Instructions.</p>	<p>Requester's name and address (optional)</p>
	<p>6 City, state, and ZIP code</p>	
	<p>7 List account number(s) here (optional)</p>	

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.

Social security number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		
or					
Employer identification number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 70%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
	-				

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.

Sign Here	<p>Signature of U.S. person ▶ _____</p>	<p>Date ▶ _____</p>
------------------	---	---------------------

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.

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.

Woodford County Business License Application

(NO FEE REQUIRED WITH APPLICATION)

(859) 873-5701 - Fax (859) 873-0196

www.woodfordcounty.ky.gov

Return to: Woodford County Tax Administrator
103 South Main Street, Room 201, Versailles, KY 40383

or email to: tax@woodfordcountyky.gov

Every business or individual subject to the Occupational License Tax is required to complete this application and return it to the Tax Administrator. Kentucky Attorney General Opinion (OAG-85-1) provides that the Occupational Tax Office must let persons inspect records pertaining to principal business location, address and telephone number of each person or entity (trade name-if different) and nature of business of the person or entity filing the application. Please answer all applicable questions:

Business Name _____

Mailing Address _____

City, State, Zip Code _____

Telephone Numbers Business _____ Fax _____

Social Security Number _____ Federal ID# _____

Nature of Business _____

Overnight Lodging? Hotel/Motel Bed and Breakfast Airbnb Other _____

Do you have employees? Yes No

Do you use contract labor? Yes No If yes, please list the names and addresses of any contractors on back of form.

Date operations began in Woodford County _____

Tax Classification Sole Proprietor Partnership Corporation S Corporation
 LLC/Sole Proprietor LLC/Partnership LLC/Corporation LLC/S Corporation
 Non-Profit Other _____

Accounting period per Federal return: Calendar Year Fiscal Year (month/day) _____

Do you have other businesses in Woodford County? Yes No If yes, please list the business names _____

Contact Person Name _____ Email _____ Phone # _____

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

Signature

Printed Name

Title

Date



WOODFORD COUNTY FISCAL COURT

FAX: 859-873-0196

103 South Main
Woodford County Courthouse
Versailles, Kentucky 40383

Phone: 859-873-5701

Woodford County Ordinance Chapter 111 requires that if you perform work or provide services in Woodford County, you are subject to the local Occupational License Tax. There is no up front annual license fee. The tax applies to the payroll paid to the employees of the business and to the net profit of the business. In the case of residential rental property, the net profit tax does not apply to individuals owning and renting less than three units.

- The net profit tax on the business is an annual tax due on the same date as your federal income tax return.
- If you are an employer, you are responsible for withholding from each employee an Occupational License Fee based on 1.50% of gross wages earned in Woodford County and remitting it to the Woodford County Tax Administrator on a quarterly basis.
- As an employee, if your employer does not withhold the 1.50% Occupational License Fee from your gross wages, you are personally responsible for paying this Occupational License Fee.
- If you are self-employed, you are responsible for completing an Annual Net Profit License Fee Return and paying a 1.50% license fee on your net profit.

To get started, please complete a business application/questionnaire to conduct business in Woodford County. Once you submit the application/questionnaire, the necessary forms will be mailed to you. The Net Profit Return form will be mailed in December. If there isn't any income to report, you simply file the return indicating such and attach a copy of your federal return.

The Woodford County Ordinance requires that all businesses submit copies of Federal Form 1099s issued for services performed in Woodford County. As you may be aware, these federal requirements have some exemptions. One of those exemptions is in the case of corporations performing services for you. In cases where a Federal Form 1099 is not issued because a service provider is a corporation, Woodford County requires in lieu of a form 1099, a listing of such providers. The list should include: Name, current address, (FEIN or social security number), and amount paid. Again, this requirement pertains only to 1099s issued by your business for services performed in Woodford County for your business. This information should be attached to the Net Profit Return form when filed.

If you need additional information or have questions, please contact the Woodford County Fiscal Court Tax Administrator at 859-873-5701.



COMPLETE THE APPLICABLE COLUMN AND ATTACH CORRESPONDING FEDERAL SCHEDULES
EVEN IF A LOSS WAS INCURRED

	INDIVIDUAL	PARTNERSHIP	CORPORATION
1. Non-employee compensation reported as "other income" on Federal 1040 (Attach page 1 of 1040 and form 1099 if applicable)			
2. Net profit per each Federal Schedule C, E, and/or F (if reporting more than one schedule, losses incurred on any schedule cannot be netted against the other schedules.)			
3. Capital gain from Federal Form 4797 of Federal Form 6252 reported on Schedule D of Form 1040 (Attach Form 4797, pages 1 and 2 or Form 6252.)			
4. Ordinary gain or (loss) on the sale of property used in trade or business per Federal Form 4797 (attach Form 4797 pages 1 and 2.)			
5. Ordinary income or (loss) per Federal Form 1065 (Attach Form 1065, Pages 1, 2, and 3, Schedules of Other Deductions, and Rental Schedules(s) if applicable.)			
6. Taxable income or (loss) per Federal Form 1120 or 1120A or Ordinary income or (loss) per Federal Form 1120S (Attach Form 1120 or 1120A, pages 1 & 2 or 1120S, pages 1, 2, and 3, Schedule of other Deductions & Rental Schedule(s) if applicable.)			
7. State income taxes and occupational license taxes based upon income & deducted on the Federal Schedule C, E, F, or Form 1066, 1120, 1120A, or 1120S.			
8. Additions from Schedule K of Form 1065 or 1120S (Attach Schedule K of Form 1065 or 1120S and Rental Schedule(s), if applicable.)			
9. Net operating loss deducted on Form 1120.			
10. Total income - add line 1 through line 9			
11. Subtractions from Schedule K of Form 1065 or Form 1120S. (Attach Schedule K to Form 1065 or 1120S and Rental Schedule(s) if applicable)			
12. Alcoholic Beverage Sales Deduction (see directions)			
13. Other Adjustments (attach schedule)			
14. Professional expenses not reimbursed by the Partnership. (Attach schedule)			
15. Total Deductions - add lines 11 through 14			
16. Adjusted Net Profit-Subtract Line 15 from line 10. Enter here and on Line 17 on the front page.			

*Detailed instructions are available on our website: www.woodfordcounty.ky.gov

-go to our website

-click on forms (listed toward the top of the page)

-click on Net Profit License Fee Return Instructions