### Hospitality Grant Eligibility

1. Classified in NAICS Code 71 or 72  
2. Subject to NC income tax  
3. Suffered an economic loss of at least 20%

### Reimbursement Grant Eligibility

1. Not classified in NAICS Code 71 or 72  
2. Subject to NC income tax  
3. Suffered an economic loss of at least 20%  
4. Did not receive other COVID relief

### Eligible Gross Receipts to Calculate Economic Loss

<table>
<thead>
<tr>
<th>Gross receipts reported on Form E-500 for the applicable Pre-COVID and COVID periods</th>
</tr>
</thead>
</table>
| 1. Line 1 of Form E-500, Sales and Use Tax Return  
2. If Line 1 is blank, use lines 4-8 of Form E-500 to compute the gross receipts |

Gross receipts reported on line 1a of federal Form 1065 that meet the following criteria:

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

<table>
<thead>
<tr>
<th>Gross receipts reported on Form E-500 for the applicable Pre-COVID and COVID periods</th>
</tr>
</thead>
</table>
| 1. Line 1 of Form E-500, Sales and Use Tax Return  
2. If line 1 is blank, use lines 4-8 of Form E-500 to compute the gross receipts |

Gross receipts reported on one of the following federal forms (line 1a of Form 1065, line 1a of Form 1120, line 1a of Form 1120-S, line 1 of Form 1040 Schedule C, line 9 of Form 1040 Schedule F) that meet the following criteria:

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

### Economic Loss

- At least 20%

### Application Period

- Hospitality Grant: December 15, 2021, and on or before January 31, 2022  
- Reimbursement Grant: May 2, 2022, and on or before June 1, 2022

### Hospitality Grant Amount

- Up to 20% of economic loss if other COVID relief was not received  
- Up to 10% of economic loss if other COVID relief was received  
- Maximum of $500,000

### Reimbursement Grant Amount

- Up to 20% of economic loss if other COVID relief was not received  
- Up to 10% of economic loss if other COVID relief was received  
- Maximum of $500,000