



City of Tiffin
51 E. Market St., Tiffin OH 4883

Tiffin-Seneca Economic Partnership
19 W. Market St., Suite C, Tiffin OH 44883

5.4 Eligible Expenses

All expenses must be related to the costs of business interruption caused by required closures or that the business faces uncertainty as to its ability to pay due to the pandemic, and that are deductible as ordinary and necessary business expenses under the US Internal Revenue Code. Any expenses already funded by a Paycheck Protection Program Loan or Economic Injury Disaster Loan are not eligible. They include the following:

- Mortgage payments for principal places of business; permanent residences excluded.
- Rent or lease payments for principal places of business; permanent residences excluded.
- Utility payments (electric, gas, sewer, water, trash removal) for the business's principal place of business.
- Vehicle and equipment lease or rental payments for personal property acquired on or prior to March 15, 2020.
- Salaries or wages of all employees employed by the business.
- Personal Protective Equipment (PPE) or other COVID-19 expenses related to compliance with Responsible Restart Ohio.
- Other costs related to interruption of the business caused by required closures, including the closure of the business's suppliers and/or customers.
- A portion of the lost sole proprietor income. (If the sole proprietor filed IRS Form 1040 and Schedule C thereto for tax year 2019, then the sole proprietor can use the grant funds to pay the sole proprietor the equivalent of up to 1/6 of the net profit reported by the sole proprietor on line 31 of the applicable Schedule C.)
- All expenses reported as being paid using Tiffin CARES funding must be incurred by the business or paid by the business on or after March 15, 2020, and on or before December 15, 2020.
- Please note that the eligible expenses set forth constitute, to the best of the City of Tiffin's and TSEP's knowledge and understanding, eligible expenses for which funds can be used under Section 5001 of the CARES Act, and the business cannot use grant funds it receives for purposes other than those set forth above.

5.5 Ineligible Expenses

Only those expenses described under Eligible Expenses are eligible. For the sake of emphasis and clarity, the following types of expenses are specifically listed as being ineligible. This list is by no means exhaustive.

- No vehicles or equipment leased after March 15, 2020 may be included, unless that vehicle was purchased for the express purpose of complying with Responsible Restart Ohio.
- Personal, non-business expenses of business or owner.
- Construction costs.
- Any tax, license, or fee obligations to any government entity.
- Marketing, insurance, advertising.
- Expenses already covered or paid for by other federal funding sources (e.g., Paycheck Protection Program loan, Economic Injury Disaster Loan).