

LOUISIANA

DEPARTMENT of REVENUE

Frontline Workers COVID-19 Hazard Pay Rebate Application

Louisiana Revised Statute 51:1787(K)

Louisiana Department of Revenue
P. O. Box 5128
Baton Rouge, LA 70821
Phone: (855) 307-3893

Act 12 of the 2020 First Extraordinary Session provides a one-time hazard pay rebate of \$250 to essential critical infrastructure workers. To receive your rebate faster, file this form electronically at *frontlineworkers.la.gov*. Do not file both this form by mail and the electronic form.

PLEASE PRINT OR TYPE

Your First Name	MI	Last Name and Suffix	Social Security Number	
Mailing Address			Unit Type & Number	
City			State	ZIP
Email Address			Telephone ()	
State you are a resident of:		Parish you are a resident of:		
If you are completing this form on behalf of a deceased person, enter their date of death (mm/dd/yyyy):				

I, the applicant, by checking the boxes below certify that:

1. I am currently a resident of Louisiana. Yes No

2. I filed a 2019 Louisiana Individual Income Tax Return. Yes No

3. I filed a 2018 Louisiana Individual Income Tax Return. Yes No

4. I was not required to file a 2019 or 2018 return because: (Select reason below) Yes No

I am a dependent of someone else and did not earn income in 2019 or 2018.

I was not a resident of Louisiana. I moved to Louisiana on _____ (mm/dd/yyyy)

I was not required to file because my gross income was below the requirement to file a federal and Louisiana Individual Income Tax Return.

Other (please explain): _____

5. My adjusted gross income was \$50,000 or less as reported on my 2019 Louisiana Individual Income Tax Return. Yes No

If I have not yet filed a 2019 Louisiana Individual Income Tax Return, my adjusted gross income was \$50,000 or less as reported on my 2018 Louisiana Individual Income Tax Return.

6. On or after March 11, 2020, I was employed in an essential critical infrastructure section job. Yes No

If yes, list the code(s) from the job table found on Page 4 of the instructions: _____

7. From March 22, 2020, through May 14, 2020, I was required by my employer to provide in-person services in Louisiana. Yes No

8. I performed these in-person services outside of my residence and it was substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours. Yes No

For example, if you work 25 hours per week on average, you will have worked 200 hours during this eight week period. If you work for more than one employer, but you work two jobs for 15 hours each per week, you will have worked 240 hours during this eight week period.



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List your employer(s) and either your position title or a description of the work performed below. To receive your rebate faster, you may attach copies of your pay stubs to your application.

1. Name of Employer:
Address or Location:
Position title or description:
2. Name of Employer:
Address or Location:
Position title or description:
3. Name of Employer:
Address or Location:
Position title or description:

Complete the information below to have your rebate directly deposited in your account. If this is your first time filing, your refund cannot be directly deposited. Carefully enter the information in the boxes to indicate the type of bank account, the routing number, and the account number. Your nine digit routing number appears under the memo line of your check; your bank account number will appear to the right of your routing number. You are required to answer the question regarding the location of the bank account. The name of the applicant must be the name on the bank account. If the information is unreadable or incomplete, you will receive your rebate by paper check.

DIRECT DEPOSIT INFORMATION			
Type:	Checking <input type="checkbox"/>	Savings <input type="checkbox"/>	Will this rebate be forwarded to a financial institution located outside the United States? Yes <input type="checkbox"/> No <input type="checkbox"/>
Routing Number	<input style="width: 100%;" type="text"/>		Account Number <input style="width: 100%;" type="text"/>

Under penalties of perjury and the recapture of the rebate issued, I declare that I have examined this application and any accompanying schedules, statements, or other attachments, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
By signing below, I agree and consent that the Louisiana Workforce Commission may share data with the Louisiana Department of Revenue for purposes of verifying my employment information including but not limited to (1) employer submitted reports on my wages paid and hours worked and (2) existence and amount of unemployment benefits paid to me.	
Applicant Signature	Date (mm/dd/yyyy)

PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN or LDR Account No.
	Firm's Name ➤			Firm's FEIN ➤	
	Firm's Address ➤			Telephone ➤	



General Information

Act 12 of the 2020 First Extraordinary Session of the Louisiana Legislature enacted Revised Statute 51:1787(K), which provides a one-time hazard pay rebate of \$250 to essential critical infrastructure workers. See Revenue Information Bulletin 20-020 for more information.

To qualify for the rebate, you must:

- Be a resident of Louisiana.
- Have been employed in at least one of the essential critical infrastructure sector jobs listed on Page 4 on or after March 11, 2020.
- Have been required to provide in-person services outside of your residence substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours during the period from March 22, 2020, through May 14, 2020. To qualify as in-person services, you must have been in contact with customers, patients, or the general public. Call center personnel or individuals whose job is conducted exclusively over a phone or utilizing other virtual methods are not eligible for the rebate.
- Have reported an adjusted gross income of \$50,000 or less on a 2019 Louisiana Individual Income Tax Return. If your 2019 return has not been filed, you must have reported an adjusted gross income of \$50,000 or less on your 2018 Louisiana Individual Income Tax Return.

Specific Instructions

Name, address, and Social Security Number – Enter your name, mailing address, and Social Security Number in the space provided. If you don't have a SSN, enter your IRS Individual Taxpayer Identification Number ("ITIN").

Email address and phone number – Enter your email address and daytime phone number.

State/Parish - Enter the state that you are currently a resident of and the parish/county in which you live.

Survivors of Deceased Frontline Workers - Survivors of workers who qualify for the rebate may apply for the rebate. Survivors must enter the date of death in the space provided and attach Form R-6642, *Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer*, and a copy of the death certificate to the application. Rebates for Deceased Frontline Workers cannot be issued until these documents have been submitted and verified. If you do not attach these documents to this application, you will receive a letter with further instructions.

You will need to certify that you meet the qualifications for the rebate by checking the appropriate boxes.

Line 4 - If you were not required to file a 2019 or a 2018 return, mark the box for "yes" and check the box for the reason why you were not required.

Line 6 - Select yes if you were employed in an essential critical infrastructure section job. The jobs are listed on the job table found on the next page. In the space provided, list the code(s) for the job(s) you had that qualifies you for the rebate. Call center personnel or persons whose job is conducted exclusively over a phone or utilizing other virtual methods are not eligible for the rebate.

Lines 7 and 8 - You must have been required by your employer to provide in-person services outside of your residence substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours. On Page 2, list your employer(s) and the address or location of where you worked the 200 hours. Enter your position title or a brief description of the work performed in the space provided. If you are self-employed, list your client, service recipient, or other type of payor, the address where work was performed, and a description of services provided. You must also attach an explanation of how your services were substantially dedicated to responding to or mitigating the COVID-19 public health emergency.

If you do not provide the direct deposit information or the information is unreadable, a rebate check will be mailed to the address provided on this application. If this is your first time filing, your refund cannot be directly deposited. Sign and date this form. Mail the application to the address at the top of this form.

If your rebate form was prepared by a paid preparer, that person must also sign in the appropriate space, and complete the information in the "PAID PREPARER USE ONLY" box. If the paid preparer has a PTIN, that must be entered in the space provided, otherwise enter the LDR account number. If the paid preparer represents a firm, the firm's FEIN must be entered in the "PAID PREPARER USE ONLY" box. Failure of the paid preparer to sign or provide an identification number will result in assessment on the preparer of the unidentified preparer penalty. The penalty of \$50 is for each occurrence of failing to sign or providing identification number.

Code	Job/Position	Description
Healthcare		
11	Nurse	Self-explanatory
12	Medical assistant or aide	Self-explanatory
13	Medical resident	Self-explanatory
14	Pharmacy staff	Workers providing pharmacy services at a medical location or at a drug store.
15	Phlebotomists	Self-explanatory
16	Respiratory therapists	Self-explanatory
17	Workers providing direct patient care in inpatient and outpatient dialysis facilities	Self-explanatory
18	Housekeeping, laundry services in hospitals and healthcare facilities	Self-explanatory
19	Food services in hospitals and healthcare facilities	Self-explanatory
20	Waste management personnel in hospitals and healthcare facilities	Self-explanatory
21	Long-term care facility personnel	Workers at Long-term care facilities, residential and community-based providers (e.g. Programs of All-Inclusive Care for the Elderly (PACE), Intermediate Care Facilities for Individuals with Intellectual Disabilities, Psychiatric Residential Treatment Facilities, Religious Nonmedical Health Care Institutions, etc.).
22	Outpatient care workers	Workers including end-stage-renal disease practitioners and staff, Federally Qualified Health Centers, Rural Health Clinics, community mental health clinics, organ transplant/procurement centers, and other ambulatory care settings/providers, comprehensive outpatient rehabilitation facilities, etc.
23	Personal assistance providers	Workers who support activities of daily living for older adults, people with disabilities, and others with chronic health conditions who live independently in the community.
24	Home health providers	Workers who deliver health care services for older adults, people with disabilities, and others with chronic health conditions who live independently in the community with supports and services. Workers providing services such as home health care, at-home hospice, home dialysis, home infusion, etc. including workers providing services as prescribed by a doctor.
25	Home delivered meal providers	Workers providing home delivered meal for older adults, people with disabilities, and others with chronic health conditions. For example, Council on Aging meal delivery program, but does not include restaurant meals delivery services or general grocery delivery services.
26	Childcare service providers	Workers providing dependent care services, including childcare, necessary to maintain a comprehensive, supportive environment for individuals and caregivers needing these services.
Law Enforcement, Public Safety, and other First Responders		
31	Emergency medical services (EMS) personnel	Self-explanatory
32	Fire and rescue personnel	Public, private, and voluntary personnel frontline and management workers, civilian and sworn. This includes air medical service providers (pilots and supporting technicians).
33	Law enforcement personnel	Civilian or sworn public front-line and management workers, including private security for essential health care, public works and retail establishments.
34	Public health epidemiologists	Workers who study or are an expert in the branch of medicine which deals with the incidence, distribution, and possible control of diseases. Includes workers who search for the cause of disease, identify people who are at risk, determine how to control or stop the spread or prevent it from happening again. This includes medical laboratory scientist that check human samples for the SARS-CoV-2, the virus that causes COVID-19.
Public Works		
41	Bus drivers	Bus drivers and workers who provide or support intercity, commuter, and charter bus service in support of other essential services or functions, including school bus drivers.
42	Sanitation personnel	Workers maintaining the sanitation of residences, businesses and buildings.
43	Residential, commercial, and industrial solid waste and hazardous waste removal, storage and disposal personnel	Workers who support the effective removal, storage, and disposal of residential, industrial, and commercial solid waste and hazardous waste, including landfill operations. This includes workers who support the effective removal, storage, and disposal of recyclable material.
Retail		
51	Gas station personnel	Workers providing services at gas stations and truck stops.
52	Grocery store, convenience store and pharmacies	Workers enabling the sale of human food and beverage products at groceries, pharmacies, convenience stores, meat markets, and other retail, including staff for stocking shelves and displays. Does not include restaurant meals delivery services or general grocery delivery services.
53	Food assistance program personnel	Government, private, and non-governmental organizations' workers essential for food assistance programs (including school lunch programs). This includes workers at food banks and school meal delivery programs.
Other		
61	Mortuary service providers	Workers performing funeral, cremation, burial, cemetery, and related services, including funeral homes, crematoriums, and cemetery workers. Workers who coordinate with other organizations to ensure the proper recovery, handling, identification, transportation, tracking, storage, and disposal of human remains and personal effects; and certify cause of death.
62	Veterinary service staff	Veterinary nurses, technicians, veterinarians, and others supporting individuals.