



**Application for Fresh Start Proper
Worker Classification Initiative**
LA R.S. 47:1576.3

Applications must be submitted by email to FreshStart.LDR@LA.GOV between January 1, 2023 and December 31, 2023.

Part 1: Applicant/Taxpayer Information

PLEASE PRINT OR TYPE

| | |
|--------------------------|-----------------------------|
| Taxpayer Legal Name | LA Revenue Account Number |
| Mailing Address | FEIN/Social Security Number |
| City | State ZIP |
| Taxpayer's Email Address | Period(s) |

Caution. Taxpayer must make certain representations in order to be eligible to participate in the Fresh Start Proper Worker Classification Initiative (FSP). These representations can be found in Part IV on page 3.

Type of entity. (Check the applicable box)

- | | |
|--|---|
| <input type="checkbox"/> Sole proprietorship | <input type="checkbox"/> Cooperative organization described in Sec. 1381 of the IRC |
| <input type="checkbox"/> Joint venture | <input type="checkbox"/> Tax-exempt organization |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> State or local government |
| <input type="checkbox"/> C corporation | <input type="checkbox"/> Other (specify here) |
| <input type="checkbox"/> S corporation | |

Are you a member of an affiliated group for federal income taxes purposes? Yes No

If "Yes," continue below. If "No," skip to Part II.

PARENT COMPANY INFORMATION

| | |
|-----------------|--------------|
| Legal Name | FEIN |
| Mailing Address | |
| City | State ZIP |





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Part II: Contact Person

Attach a properly completed Form R-7006, *Power of Attorney and Declaration of Representative*, if applicable.

| | |
|----------------------------------|---------------|
| Name and Title of Contact Person | |
| Mailing Address | |
| Telephone Number | Email Address |

Part III: General Information About Workers to be Reclassified

1. Enter the total number of workers from all classes to be reclassified. A class of workers includes all workers who perform the same or similar services. 1. _____
2. Of the workers in the number on Line 1, are the workers being reclassified for:
 - 2a. Withholding of income tax and workers' compensation 2a. _____
 - 2b. Withholding of income tax, unemployment insurance contributions, and workers' compensation 2b. _____
3. Enter a description of the class or classes of workers to be reclassified. If more space is needed, attach separate sheets.
4. Enter the beginning date of the employment tax period (calendar year or quarter) for which you want to begin treating the class or classes of workers as employees. This date should be at least 60 days after the date you file this application. 4. _____
(MM/DD/YYYY)
5. List each of the employees in the class or classes of workers to be reclassified on the chart on page 4. Attach additional sheets if necessary. Also attach copies of the IRS Forms 1099-MISC and IRS Forms 1099-NEC issued to each of these employees for the last three years.





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Part IV: Taxpayer Representations

Caution. *Since the representations include the penalty of perjury statement, the representations under Part IV must be signed by the taxpayer, not the taxpayer's representative.*

A. Treatment of Workers

1. Taxpayer wants to voluntarily reclassify certain workers as employees for Louisiana income tax withholding, Louisiana workers' compensation insurance, and if not prohibited, Louisiana unemployment insurance contributions for future tax periods.
2. Taxpayer is presently treating the workers as nonemployees.
3. Taxpayer has consistently treated the workers as nonemployees and has filed all required IRS Forms 1099 for each of the workers to be reclassified for the three preceding calendar years ending before the date of this application.
4. There is no current dispute between the taxpayer and the Internal Revenue Service (IRS), United States Department of Labor (USDOL), Louisiana Department of Revenue (LDR), or Louisiana Workforce Commission (LWC) as to whether the class or classes of workers are nonemployees or employees for federal or state employment tax purposes.

B. Examination

1. Taxpayer or, if applicable, any member of the taxpayer's affiliated group, is not under employment tax examination by the IRS or LDR.
2. Taxpayer is not under examination by the USDOL, LWC or any other state agency concerning the proper classification of the class or classes of workers being reclassified.
- 3a. Taxpayer has not been examined previously by the IRS, USDOL, LDR or LWC concerning the proper classification of the class or classes of workers being reclassified; or,
- 3b. Taxpayer has been examined previously by the IRS, USDOL, LDR or LWC concerning the proper classification of the class or classes of workers being reclassified, and the taxpayer has complied with the results of the prior examination.

C. Treatment after reclassification

1. Taxpayer has obtained and will maintain workers' compensation coverage for all reclassified employees, or employees in the reclassified class or classes of workers.
2. Taxpayer will timely report and remit all withholding taxes for the reclassified employees, or class or classes of workers for all tax periods beginning with the reclassification date and for a period of three years thereafter.
3. If applicable, taxpayer will timely remit all unemployment insurance contributions for the reclassified employees, or class or classes of workers for all tax periods beginning with the reclassification date and for a period of three years thereafter.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, 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.

| | | | |
|------------|-------|-------------------|--|
| Signature | | Date (mm/dd/yyyy) | |
| Print Name | Title | Telephone | |

| | | | | | |
|---------------------------------------|-----------------------|--|----------------------|-------------------|---|
| PAID PREPARER USE ONLY | Print Preparer's Name | | Preparer's Signature | Date (mm/dd/yyyy) | Check <input type="checkbox"/> if Self-employed |
| | Firm's Name ▶ | | | Firm's FEIN ▶ | |
| | Firm's Address ▶ | | | Telephone ▶ | |



