

6. How are applications processed?

Priority will be given to applications for businesses that previously submitted applications to the Louisiana Main Street Recovery Program, but whose applications were not considered due to exhaustion of funds. Please note, applicants to the Louisiana Loggers Relief Program will still be required to file a new application for this program.

All remaining applications will be reviewed in the order in which they are received.

7. Who can I contact for questions regarding the application and subsequent process?

Please contact the MSRP Call Center: (225) 219-2363

8. What are the eligibility requirements?

All businesses applying to the Louisiana Loggers Relief Fund must meet the following eligibility requirements to receive an award:

- Had a physical and active operation in Louisiana as of March 1, 2020
- Full-time equivalent employee requirements: had no more than 50 full-time employees as of March 1, 2020.
- Filed Louisiana taxes in 2019 and 2020
- Experienced a revenue loss of gross revenue from January 1, 2020 – December 31, 2020 as compared to January 1, 2019 – December 31, 2019
- In good standing with the Secretary of State
- Does not exist for the purpose of advancing partisan political activity
- Does not directly lobby federal or state officials
- Does not derive income from passive investments without active participation in business operations
- My business is classified by the IRS as having principal activity codes of 113000, 113110, 113210, 113310, 115310, 484110, 484120, 484200, or 484220.
- Is not a subsidiary of a business with more than fifty full-time equivalent employees, is not part of a larger business enterprise with more than fifty full-time equivalent employees, and is not owned by a business with more than fifty full-time equivalent employees
- My business has not already received the maximum grant award, or \$25,000, from this program.

Movie Theaters must have meet all of the the eligible requirements in Act 410 of the 2021 Regular Legislative Session and received an award, to receive a supplemental grant award. Those requirements are:

- Is assigned a North American Industry Classification System Code of 512131, 512100, or 713900
- Is a movie theater that has at least one permanent indoor auditorium for viewing films for entertainment by the general public who attend by the purchase of an individual ticket to view a specific non-adult-oriented film
- Conducted regularly scheduled screenings in Louisiana in calendar year 2019.
- Is currently open and actively operating as of June 17, 2021
- Has valid occupational licenses in theater business name
- Was subject to limitations or restrictions as a result of Proclamation Number 25 JBE 2020 or any subsequent gubernatorial proclamations related to COVID-19.

9. What documents and information can a timber harvesting or timber hauling business owner begin collecting to apply?

Business Applicant Information

- Government Issued ID (state-issued ID card, state-issued driver’s license, or military ID, etc.)
- Business Legal Name
- Business Address
- Date of Formation/Creation
- Number of Full-Time Equivalent (FTE) Employees (as of March 1, 2020)
- Federal Taxpayer ID Number (EIN)
- Louisiana Secretary of State Charter Number
- Louisiana Department of Revenue Account Number
- Louisiana Workforce Commission Employer ID
- Name of parent company, trade association, or service group that owns applicant business or with which applicant is associated
- Evidence/documentation to prove that the Applicant Business is in good standing with the Secretary of State

Other Sources of COVID-19 Related Funding. If applicable, these may include the following:

- Amount of funds received from the U.S. Small Business Administration (SBA) Paycheck Protection Program (PPP).
- Amount of funds received from the U.S. Small Business Administration (SBA) Economic Injury Disaster Loan (EIDL) or an EIDL Emergency Advance.
- Amount of Covid 19 relief funds received from any other federal program, including PATH.
- Amount of compensation received from an insurance company for expenses related to COVID-19, including for the interruption of business.

Grant Request Supporting Documentation:

- Federal Income Tax Return for 2019 (Complete, filed Federal Tax Return packages for the Business, inclusive of all forms and schedules)
- Federal Income Tax Return for 2020 (Complete, filed Federal Tax Return packages for the Business, inclusive of all forms and schedules)

10. Looking for information related to your business to complete your application? Here is some guidance that may help.

Louisiana Secretary of State Charter #:

- LA Secretary of State Charter # can be found by clicking “Search for Louisiana Business Filings” on the LA Secretary of State website at: <https://sos.la.gov/>. Sole Proprietors may enter “N/A” if the Business is not registered with the LA Secretary of State.

Louisiana Department of Revenue Account #:

- The LA Department of Revenue Account Number for the Business can be found on the first page of your Louisiana income tax return, Louisiana sales tax return, or Louisiana employer withholding form. The format for the account # is #####-001 for Partnerships, LLCs, and Corporations. Please enter the first seven digits prior to "-001". For Sole Proprietors, enter your SSN (###-##-####).

LA Workforce Commission Employer ID #:

- You can take the following steps to locate your Louisiana Unemployment Account number:
 - (1) Log in to your Louisiana Wage and Tax account (LAWATS) at <https://laors2.laworks.net/lawats/>
 - (2) Locate your Unemployment Account Number on the Annual U.I. Contribution Rate notice (LWC 1059F) OR locate your Unemployment Account Number on your Louisiana Taxable Liability Determination Letter (LWC-ES63)LA Secretary of State Charter # can be found by clicking “Search for Louisiana Business Filings” on the LA Secretary of State website at: <https://sos.la.gov/>. Sole Proprietors may enter “N/A” if the Business is not registered with the LA Secretary of State.

Additional Questions:

- Give us a call at (225) 219-2363, Mon – Fri, 8AM – 5PM.

11. I have multiple movie theater locations. Can I receive a supplemental award for each individual location?

Movie Theater locations that met eligibility requirements under Act 410, and still have unmet needs that have not been reimbursed by other Covid-19 relief funds (including insurance) will receive a supplemental grant award. Movie Theatres **do not** need to reapply to receive the award. A program representative will contact you concerning your award using the contact information provided on your application.

12. If I received a Paycheck Protection Program loan, an Economic Injury Disaster Loan or other COVID-19 related relief, am I eligible to apply?

Yes, a business may still be eligible if it received money from the U.S. Small Business Administration Guaranty Paycheck Protection Program, U.S. Small Business Administration Economic Injury Disaster Loan Emergency Advance, the Louisiana Main Street Recovery Program, or any other Covid-19 assistance. The Program will consider the amounts received, as of the date of application, as duplication of benefits. Any grant award received from this Program in combination with any monies received from the aforementioned Programs shall not exceed the amount of revenue loss experienced by the business for the period of January 1, 2020, through December 31, 2020.

13. How much funding am I eligible to receive?

Eligible timber harvesting or timber hauling businesses can receive up to \$25,000 per business.

Eligible movie theatre businesses will receive a supplemental, pro-rata payment per screen.

14. How are grant awards calculated?

For the Loggers Relief Program, the Program will review the Gross Receipts or Sales amounts on the 2019 and 2020 Tax Returns to confirm a revenue loss in 2020 as compared to 2019.

If there is a revenue loss, the Program will then subtract the Applicant's cumulative prior COVID-19 Federal Assistance from the loss revenue amount to determine an Initial Grant Award Amount.

This figure will be compared to the max potential award amount in order to determine the Final Grant Award.

The Final Grant Award will equal the lesser of the Initial Grant Award or Max Potential Grant Award as stated in La. R.S. 39:100.44.1(E) and La. R.S. 39:100.44.1(F).

15. How will I receive my funds?

If you are eligible for MSRP grants, a check will be made out to the Business Legal Name on the application and mailed to the Business Mailing Address on file.

16. Do I have to repay these funds?

No, unless it is determined the information contained within the application was false, fraudulent, or materially misleading.

Business Eligibility

1. What is a Full-time equivalent employee, and how is it calculated?

“Full-time equivalent employee” as used in ACT 410 should be calculated for each employee by adding the number of hours paid for the time period February 1, 2020 – February 29, 2020, divide by 160, and round to the nearest tenth. The maximum for each employee is capped at 1.0. A simplified method that assigns a 1.0 for employees who work 40 hours or more per week and 0.5 for employees who work fewer hours may be used at the election of the applicant. Independent Contractors are not included when performing the FTE employee calculation.

2. How do I determine whether my business is, or is not, “a part of a larger business enterprise with more than 50 full-time equivalent employees”?

A business will be considered to be part of a larger business enterprise based on an analysis of the following factors:

- All employees of a controlled group of corporations within the meaning of the Internal Revenue Code 1563(a), without regard to section 1563(a)(4), and (e)(3)(C), shall be considered to be employed by a single employer.
- Employees who are part of an affiliated service group shall be treated as employed by a single employer.
- Employees who are part of a trades or businesses (whether or not incorporated) which are under common control shall be treated as employed by a single employer.

3. Am I eligible if PPP funds were received?

Yes. A duplication of benefits analysis will be performed on all applications, and final grant awards will be reduced by all other federal aid received. Please see the *Duplication of Benefits* on page 8 for additional information on Duplication of Benefits.

4. Can I still qualify if I have not filed my 2020 tax returns yet?

No, Applicant Business will be required to provide complete, filed Federal Tax Return packages for the Business, inclusive of all forms and schedules for 2019 and 2020 in order to be eligible to potentially receive grant funding. A 2020 Tax Extension for the Business will not be accepted in lieu of the complete 2020 Tax Return.

5. My business is not required to file Louisiana state income taxes. Can I still qualify and/or what do I do for the tax return requirements?

If the business is reported through a Schedule K-1 and flows through the owner’s individual income tax return AND the owner’s individual Federal and Louisiana state income tax return(s) have been filed, you may still meet this requirement.

In this instance, applicants can select ‘Yes’ within the application to the question “Did the Business file Federal and Louisiana state taxes for BOTH 2019 and 2020 tax years?”. Next, you will be prompted to upload the Federal Business Tax Returns (i.e. Form 1065) in the portal.

6. My business's income tax return consolidates gross receipts across multiple businesses. What do I enter in Step 10 of the application where I am asked to enter the 2019 and 2020 Gross Receipts or Sales as reported on your Federal Tax Return Forms?

You should include the amount of gross receipts applicable to the applicant business within *Step 10: 2020 Revenue Loss Calculation entered by Applicant*. Then, at the end of the application, please upload supporting documentation (for example, reconciliation schedule) that ties the consolidated gross receipts reported on the business tax return to the gross receipts applicable to the applicant business.

Once the application is submitted, you may also message the reviewer in the portal to inform them of this situation.

7. An eligibility requirement is that the business “does not derive income from passive investments without active participation in business operations.” Is there any more guidance on what exactly that means?

This analysis will be performed based on the Internal Revenue Code passive activity rules.

Duplication of Benefits

1. What is considered a duplication of benefits under the MSRP Program?

Act 497 requires potential grant awards be reduced by the amount of any COVID-19 related funding previously received by the Business in order to prevent a duplication of benefits from federally-funded COVID-19 relief programs.

When calculating an applicant's MSRP grant amount, the Program will conduct a duplication of benefits analysis. The Program will consider the following amounts received, as of the date of application, as duplication of benefits:

- Amounts received from United States Small Business Administration – Guaranty Paycheck Protection Program (PPP);
- Amounts received due to a United States Small Business Administration Economic Injury Disaster Loan;
- Amounts received due to a United States Small Business Administration Economic Injury Disaster Loan Advance;
- Amounts received from any other federal program providing relief for the impact of COVID-19; and,
- Amounts received as a result of a business interruption insurance claim for COVID-19 related expenses.

Other “federal programs” that may generate a reduction in a MSRP grant includes any program funded through the following laws:

PL: 116-123 (3/6/2020) Coronavirus Preparedness and Supplemental Appropriations Act, 2020 (Included \$1B for small business). <https://www.congress.gov/bill/116th-congress/house-bill/6074>

P.L. 116-127 (3/18/2020) Families First Coronavirus Response Act (Provided tax credits to employers for 100% of wages paid for COVID-19 sick and paid family and medical leave). <https://www.congress.gov/bill/116th-congress/house-bill/6201>

P.L. 116-136 (7/23/2020) CARES Act. <https://www.congress.gov/bill/116th-congress/house-bill/748>

P.L. 116-139 (4/24/2020) Paycheck Protection Program and Health Care Enhancement Act (\$381B for PPP, EIDL, and Disaster Loans for businesses). <https://www.congress.gov/bill/116th-congress/house-bill/266>

P.L. 116-260 (12/27/2020) Consolidated Appropriations Act (\$325B for PPP, Grants to Shuttered Venues, Banks and Economic Injury Disaster Loans. Also, PPP forgiveness, other loan type forgiveness, and extends refundable tax credit for employers for paid COVID 19 sick or family leave.) <https://www.congress.gov/bill/116th-congress/house-bill/133>

P.L. 117-2 (3/11/2021) American Rescue Plan. <https://www.congress.gov/bill/117th-congress/house-bill/1319>

2. If PPP funds were given to me and not my business, will they be counted as a duplication of benefits?

Individuals were not eligible for PPP. If you are a sole proprietor business, you will receive a setoff for PPP funds received against the MSRP Award.

3. If my business received previous COVID-19 related funding on behalf of a subsidiary that is applying to MSRP, what do I enter into the application in *Step 9: Other Sources of COVID-19 Related Funding?*

You should enter the total amount received by the entity owner for the applicable source of prior funding. Then, at the end of the application, please upload supporting documentation (for example, reconciliation schedule) illustrating the amount allocated to the applicant business.

Once the application is submitted, you may also message the reviewer in the portal to inform them of this situation.

Other Application & Documentation Questions

1. Can I upload more than one document to support my application? Is there a file size limitation in the online application portal for uploading documentation?

Yes. Each question that requires a document upload is limited to one document with a maximum file size of 100MB. Applicants should consolidate all supporting documentation into a single document for each question. The preferred method of consolidating documents is to combine all documents into one PDF. Please review the [MSRP How to Consolidate Documents](#) resource available on the Louisiana Main Street website for assistance.

If you are unable to upload all of your documents related to one question within the required upload field, applicants can upload additional documents to the attachments section of the portal. Please refer to the *How to Upload Additional Attachments to Your Application* section of the *Louisiana Main Street Recovery Grant Program –Act 497 Portal User Guide* available on the Louisiana Main Street website.

2. Would it help for some businesses to apply for the grant later in the year to ensure they can get the full amount of the grant?

Applications will be reviewed in the order of submission in accordance with the law and level of completeness of applicant information.

3. Is there a way to have my documentation reviewed to see if it is sufficient?

Your documentation must be submitted and reviewed along with your application.

4. Where can I find necessary documents to complete my grant application including Authorized Representative Form?

Please refer to the Program Resource Center on www.treasury.la.gov/resource-center.

5. Can I monitor the status of my applications?

Yes. An applicant will be able to view the current status of their application in the OpenGov Applicant Portal. Please review the *Check the Status of Your Application* section of the *Louisiana Main Street Recovery Grant Program –Act 497 Portal User Guide* available on www.treasury.la.gov/resource-center

6. How will I be notified that I will receive a grant?

If an Applicant is determined eligible for a Grant Award, the Program will issue a formal Grant Award Notice outlining the Grant Award amount.

Applicants should ensure they are **regularly** checking the applicant portal as applicants will have seven (7) calendar days to respond to Notices.

7. Can I appeal or contest a decision?

Yes. Should an applicant receive one of the following Program determinations, the applicant may appeal the determination using the appeal information found within the Notice.

- Notice of Ineligibility
- Notice of Ineligibility – Unresponsive Applicant
- Grant Award Notice

Appeal Instructions along with the Request for Appeal Form can be found on the [Program Resource Center](#). Applicants should review the Appeal Instructions carefully and ensure they are **regularly** checking the applicant portal as applicants will have seven (7) calendar days to respond to Notices.