

Use this form for:

Tax Period

03/31/2019

Due Date

04/30/2019

LOUISIANA

DEPARTMENT of REVENUE

First Quarter Employer's Return of Louisiana Withholding Tax Form L-1

Mail your Return and Payment to:

Louisiana Department of Revenue
P.O. Box 91017
Baton Rouge, LA 70821-9017

Account Number

2-D Barcode Area

What is an L-1?

Form L-1 is the Employer's Quarterly Return of Louisiana Withholding Tax. Every employer who withholds, or who is required to withhold Louisiana income tax from wages of employees, must file a quarterly L-1 return. Any employer who fails to withhold and pay amounts required to be withheld is personally liable for such amounts.

Each return covers one quarterly taxable period and must be filed by the filing deadline. A quarterly return must be filed even if no taxes are withheld during the quarter or if wages paid to employees were not sufficient to require withholding.

When and how should I remit tax withheld from my employees?

Payments must be made according to your mandated payment frequency. Payments for the last period of the quarter must be submitted with the L-1 return. All other payments must be submitted with an L-1V payment voucher.

When is the L-1 Return due?

Quarterly and Monthly payers should submit Form L-1 with payment on the last day of following month after the close of the calendar quarter. The due dates are as follows:

1st Quarter April 30th 2nd Quarter July 31st
3rd Quarter October 31st 4th Quarter January 31, 2020

If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent on the following day.

How do I prepare Form L-1?

Lines 1-3 Enter the amount of Louisiana income tax withheld or required to be withheld from the wages of your employees for the appropriate month.

Line 4 Add Lines 1, 2 and 3. This is the total amount of taxes withheld for the quarter.

Line 5 Calculate the total amount of withholding taxes that was remitted to the department during the quarter.

Lines 6 and 7 Self-explanatory

How do I amend an L-1?

Form L-1 is used to reconcile the payments made within this quarter to the actual amount of taxes withheld. Adjustments for prior quarters cannot be made in the current quarter. It will be necessary to file amended returns for all quarters in which corrections were made. When filing an amended return, you must use the correct form for the quarter being amended, report the corrected amounts, and mark the "Amended Return" box.

1 Louisiana Withholding Tax
January 1

5 Less remittance made
during quarter. 5

2 Louisiana Withholding Tax
February 2

6 If Line 4 is greater than Line 5,
subtract Line 5 from Line 4.
Pay this amount. 6

3 Louisiana Withholding Tax
March 3

Make payment to: Louisiana Department of
Revenue, or pay at www.revenue.louisiana.gov
(DO NOT SEND CASH)

4 Total 1st Quarter
Withholdings 4

7 If Line 4 is less than Line 5,
subtract Line 4 from Line 5.
This is your overpayment. . . 7

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

If this return was prepared by a paid preparer, that person must also sign below in the "Paid preparer use only" box, complete the information, and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, that must be entered in the space provided under the box, otherwise enter the FEIN or LDR account number. If paid preparer represents a firm, the firm's FEIN must be entered in the "Paid preparer use only" box. Failure of 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.

**PAID
PREPARER
USE ONLY**

Print/Type Preparer's Name

Preparer's Signature

Date (mm/dd/yyyy)

Check ☐ if Self-employed

Firm's Name ➤

Firm's FEIN ➤

Firm's Address ➤

Telephone ➤

Mark this box if your
business has closed or you
have stopped paying wages.

(mmdyy)

Enter the final date wages were paid.

PTIN, FEIN, or LDR Account Number
of Paid Preparer

Mark this box if this is
an amended return.

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Use this form for:

Tax Period

06/30/2019

Due Date

07/31/2019

LOUISIANA

DEPARTMENT of REVENUE

Second Quarter Employer's Return of Louisiana Withholding Tax Form L1

Mail your Return and Payment to:

Louisiana Department of Revenue
P.O. Box 91017
Baton Rouge, LA 70821-9017

Account Number

2-D Barcode Area

What is an L-1?

Form L-1 is the Employer's Quarterly Return of Louisiana Withholding Tax. Every employer who withholds, or who is required to withhold Louisiana income tax from wages of employees, must file a quarterly L-1 return. Any employer who fails to withhold and pay amounts required to be withheld is personally liable for such amounts.

Each return covers one quarterly taxable period and must be filed by the filing deadline. A quarterly return must be filed even if no taxes are withheld during the quarter or if wages paid to employees were not sufficient to require withholding.

When and how should I remit tax withheld from my employees?

Payments must be made according to your mandated payment frequency. Payments for the last period of the quarter must be submitted with the L-1 return. All other payments must be submitted with an L-1V payment voucher.

When is the L-1 Return due?

Quarterly and Monthly payers should submit Form L-1 with payment on the last day of following month after the close of the calendar quarter. The due dates are as follows:

1st Quarter April 30th 2nd Quarter July 31st
3rd Quarter October 31st 4th Quarter January 31, 2020

If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent on the following day.

How do I prepare Form L-1?

Lines 1-3 Enter the amount of Louisiana income tax withheld or required to be withheld from the wages of your employees for the appropriate month.

Line 4 Add Lines 1, 2 and 3. This is the total amount of taxes withheld for the quarter.

Line 5 Calculate the total amount of withholding taxes that was remitted to the department during the quarter.

Lines 6 and 7 Self-explanatory

How do I amend an L-1?

Form L-1 is used to reconcile the payments made within this quarter to the actual amount of taxes withheld. Adjustments for prior quarters cannot be made in the current quarter. It will be necessary to file amended returns for all quarters in which corrections were made. When filing an amended return, you must use the correct form for the quarter being amended, report the corrected amounts, and mark the "Amended Return" box.

1 Louisiana Withholding Tax
April 1

5 Less remittance made
during quarter. 5

2 Louisiana Withholding Tax
May. 2

6 If Line 4 is greater than Line 5,
subtract Line 5 from Line 4.
Pay this amount. 6

3 Louisiana Withholding Tax
June 3

Make payment to: Louisiana Department of
Revenue, or pay at www.revenue.louisiana.gov
(DO NOT SEND CASH)

4 Total 2nd Quarter
Withholdings 4

7 If Line 4 is less than Line 5,
subtract Line 4 from Line 5.
This is your overpayment. . . 7

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

If this return was prepared by a paid preparer, that person must also sign below in the "Paid preparer use only" box, complete the information, and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, that must be entered in the space provided under the box, otherwise enter the FEIN or LDR account number. If paid preparer represents a firm, the firm's FEIN must be entered in the "Paid preparer use only" box. Failure of 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.

**PAID
PREPARER
USE ONLY**

Print/Type Preparer's Name

Preparer's Signature

Date (mm/dd/yyyy)

Check ☐ if Self-employed

Firm's Name ➤

Firm's FEIN ➤

Firm's Address ➤

Telephone ➤

Mark this box if your
business has closed or you
have stopped paying wages.

(mmdyyy)

Enter the final date wages were paid.

PTIN, FEIN, or LDR Account Number
of Paid Preparer

Mark this box if this is
an amended return.

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Use this form for:

Tax Period

09/30/2019

Due Date

10/31/2019

LOUISIANA
DEPARTMENT of REVENUE**Third Quarter Employer's Return of
Louisiana Withholding Tax Form L1****Mail your Return and Payment to:**Louisiana Department of Revenue
P.O. Box 91017
Baton Rouge, LA 70821-9017

Account Number

**2-D Barcode
Area****What is an L-1?**

Form L-1 is the Employer's Quarterly Return of Louisiana Withholding Tax. Every employer who withholds, or who is required to withhold Louisiana income tax from wages of employees, must file a quarterly L-1 return. Any employer who fails to withhold and pay amounts required to be withheld is personally liable for such amounts.

Each return covers one quarterly taxable period and must be filed by the filing deadline. A quarterly return must be filed even if no taxes are withheld during the quarter or if wages paid to employees were not sufficient to require withholding.

When and how should I remit tax withheld from my employees?

Payments must be made according to your mandated payment frequency. Payments for the last period of the quarter must be submitted with the L-1 return. All other payments must be submitted with an L-1V payment voucher.

When is the L-1 Return due?

Quarterly and Monthly payers should submit Form L-1 with payment on the last day of following month after the close of the calendar quarter. The due dates are as follows:

1st Quarter April 30th 2nd Quarter July 31st
3rd Quarter October 31st 4th Quarter January 31, 2020

If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent on the following day.

How do I prepare Form L-1?

Lines 1-3 Enter the amount of Louisiana income tax withheld or required to be withheld from the wages of your employees for the appropriate month.

Line 4 Add Lines 1, 2 and 3. This is the total amount of taxes withheld for the quarter.

Line 5 Calculate the total amount of withholding taxes that was remitted to the department during the quarter.

Lines 6 and 7 Self-explanatory

How do I amend an L-1?

Form L-1 is used to reconcile the payments made within this quarter to the actual amount of taxes withheld. Adjustments for prior quarters cannot be made in the current quarter. It will be necessary to file amended returns for all quarters in which corrections were made. When filing an amended return, you must use the correct form for the quarter being amended, report the corrected amounts, and mark the "Amended Return" box.

1. Louisiana Withholding Tax
July 1

5. **Less remittance made
during quarter.** 5

2. Louisiana Withholding Tax
August 2

6. If Line 4 is greater than Line 5,
subtract Line 5 from Line 4.
Pay this amount. 6

3. Louisiana Withholding Tax
September 3

Make payment to: Louisiana Department of
Revenue, or pay at www.revenue.louisiana.gov
(DO NOT SEND CASH)

4. **Total 3rd Quarter
Withholdings** 4

7. If Line 4 is less than Line 5,
subtract Line 4 from Line 5.
This is your **overpayment.** . . 7

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

If this return was prepared by a paid preparer, that person must also sign below in the "Paid preparer use only" box, complete the information, and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, that must be entered in the space provided under the box, otherwise enter the FEIN or LDR account number. If paid preparer represents a firm, the firm's FEIN must be entered in the "Paid preparer use only" box. Failure of 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.

**PAID
PREPARER
USE ONLY**

Print/Type Preparer's Name

Preparer's Signature

Date (mm/dd/yyyy)

Check ☐ if Self-employed

Firm's Name ➤

Firm's FEIN ➤

Firm's Address ➤

Telephone ➤

Mark this box if your
business has closed or you
have stopped paying wages.

(mmdyyy)

Enter the final date wages were paid.

PTIN, FEIN, or LDR Account Number
of Paid Preparer

Mark this box if this is
an amended return.

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LOUISIANA

DEPARTMENT of REVENUE

Fourth Quarter Employer's Return of Louisiana Withholding Tax Form L1

Mail your Return and Payment to:
Louisiana Department of Revenue
P.O. Box 91017
Baton Rouge, LA 70821-9017

Use this form for:

Tax Period

12/31/2019

Due Date

01/31/2020

Account Number

2-D Barcode Area

What is an L-1?

Form L-1 is the Employer's Quarterly Return of Louisiana Withholding Tax. Every employer who withholds, or who is required to withhold Louisiana income tax from wages of employees, must file a quarterly L-1 return. Any employer who fails to withhold and pay amounts required to be withheld is personally liable for such amounts.

Each return covers one quarterly taxable period and must be filed by the filing deadline. A quarterly return must be filed even if no taxes are withheld during the quarter or if wages paid to employees were not sufficient to require withholding.

When and how should I remit tax withheld from my employees?

Payments must be made according to your mandated payment frequency. Payments for the last period of the quarter must be submitted with the L-1 return. All other payments must be submitted with an L-1V payment voucher.

When is the L-1 Return due?

Quarterly and Monthly payers should submit Form L-1 with payment on the last day of following month after the close of the calendar quarter. The due dates are as follows:

1st Quarter April 30th 2nd Quarter July 31st
3rd Quarter October 31st 4th Quarter January 31, 2020

If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent on the following day.

1 Louisiana Withholding Tax
October 1

2 Louisiana Withholding Tax
November 2

3 Louisiana Withholding Tax
December 3

4 Total 4th Quarter
Withholdings 4

5 Less remittance made
during quarter. 5

6 If Line 4 is greater than Line 5,
subtract Line 5 from Line 4.
Pay this amount. 6

Make payment to: Louisiana Department of
Revenue, or pay at www.revenue.louisiana.gov
(DO NOT SEND CASH)

7 If Line 4 is less than Line 5,
subtract Line 4 from Line 5.
This is your overpayment. . . 7

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

If this return was prepared by a paid preparer, that person must also sign below in the "Paid preparer use only" box, complete the information, and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, that must be entered in the space provided under the box, otherwise enter the FEIN or LDR account number. If paid preparer represents a firm, the firm's FEIN must be entered in the "Paid preparer use only" box. Failure of 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.

PAID PREPARER USE ONLY

Print/Type Preparer's Name

Preparer's Signature

Date (mm/dd/yyyy)

Check ☐ if Self-employed

Firm's Name ➤

Firm's FEIN ➤

Firm's Address ➤

Telephone ➤

Mark this box if your
business has closed or you
have stopped paying wages.

(mmdyy)

Enter the final date wages were paid.

PTIN, FEIN, or LDR Account Number
of Paid Preparer

Mark this box if this is
an amended return.

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