R-1201-2D (1/21)

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

LOUISIANA
DEPARTMENT *of* REVENUE

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	Due Date
03/31/2021	04/30/2021

Tax Year
2021

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, 2022

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

2 Louisiana Withholding Tax
   February 2

3 Louisiana Withholding Tax
   March 3

4 **Total 1st 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 Address ➤

Firm's FEIN ➤

Telephone ➤

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

(mmddyy)

Enter the final date wages were paid.

Mark this box if this is an amended return.

PTIN, FEIN, or LDR Account Number of Paid Preparer

For office use only.

Field Flag   **FOR OFFICE USE ONLY**

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R-1201-2D (1/21)

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

Use this form for:

Tax Period	Due Date
06/30/2021	07/31/2021

Tax Year
2021

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
3rd Quarter . . . . . . October 31st
2nd Quarter . . . . July 31st
4th Quarter . . . . . January 31, 2022

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

2 Louisiana Withholding Tax
  May. 2

3 Louisiana Withholding Tax
  June 3

4 **Total 2nd 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.

(mmddyy)

Enter the final date wages were paid.

Mark this box if this is an amended return.

Field Flag

FOR OFFICE USE ONLY

PTIN, FEIN, or LDR Account Number of Paid Preparer

For office use only.

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R-1201-2D (1/21)

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

LOUISIANA
DEPARTMENT *of* REVENUE

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

Use this form for:

Tax Year
2021

Tax Period	Due Date
09/30/2021	10/31/2021

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, 2022

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

2 Louisiana Withholding Tax
   August 2

3 Louisiana Withholding Tax
   September 3

4 **Total 3rd 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.

(mmddyy)

Enter the final date wages were paid.

Mark this box if this is an amended return.

Field Flag

FOR OFFICE USE ONLY

PTIN, FEIN, or LDR Account Number of Paid Preparer

For office use only.

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R-1201-2D (1/21)

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	Due Date
12/31/2021	01/31/2022

Tax Year
2021

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, 2022

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
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 Address ➤ _____

Firm's FEIN ➤ _____

Telephone ➤ _____

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

(mmddyy)

Enter the final date wages were paid.

Mark this box if this is an amended return.

PTIN, FEIN, or LDR Account Number of Paid Preparer

For office use only.

Field Flag   **FOR OFFICE USE ONLY**

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