



Louisiana Department of Revenue

Withholding/Payroll Service Provider Letter of Intent

Tax Year 2026

This form must be completed and submitted to LDR-VendorLOI@la.gov by 08/31/2025.

For any general questions about this LOI, please email LDR-VendorLOI@la.gov

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2026 Tax Software Provider Louisiana Department of Revenue Letter of Intent Withholding/Payroll

Welcome to the Letter of Intent (LOI) for Withholding/Payroll. If your software company intends to submit withholding/payroll informational returns electronically you will need to complete this form and submit it to [LDR-VendorLOI@la.gov](mailto:VendorLOI@la.gov).

By submitting this LOI to the Louisiana Department of Revenue (LDR), you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI or provide an incomplete form, we may deny your application or revoke your approved software provider status and reject all electronic and/or paper returns submitted using your products.

You must complete a separate LOI form for each unique product your company offers.

Important dates

The Louisiana Department of Revenue has important key dates to ensure we are ready for the filing season and taxpayers can file an accurate and timely tax return. Please note the following key dates:

- Complete and submit this LOI by August 31, 2025.
- Substitute forms approval must be completed by March 27, 2026.
- Assurance testing (ATS) begins on TBD. Vendors will be notified of the date in the future.
- The last day we will accept initial e-File and paper tests is March 13, 2026.
- E-File and paper tests must be completed and approved by March 27, 2026.

Amended Letter of Intent

Check this box if this is an amended Letter of Intent.

Reason for amendment:

Company information

List your company information.

Name of company	Product name	City/State issued software ID (if applicable)
DBA Name	NACTP vendor ID (if applicable)	City/State tax account number (if applicable)
Address	Product URL	Company FEIN
City	State	Zip code

IRS issued electronic identification numbers

List your IRS electronic identification numbers. The transmission header of the MeF FSET package has a required element transmitter with a required choice of EFIN or ETIN.

Test EFIN(s) or ETIN(s)	Production EFIN(s) or ETIN(s)
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Contact information

List the contact information for each area identified.

Regulatory/compliance contact	Phone	Email address
Primary withholding e-File contact	Phone	Email address
Secondary withholding e-File contact	Phone	Email address
Primary W2/1099 e-File contact	Phone	Email address
Secondary W2/1099 e-File contact	Phone	Email address

Substitute forms registration

Complete this section only if your product will provide substitute forms.

Agency substitute forms software number (4 Digit Developer ID Number Issued by Louisiana Department of Revenue)		
Primary withholding forms contact	Phone	Email address
Secondary withholding forms contact	Phone	Email address
Primary W2/1099 forms contact	Phone	Email address
Secondary W2/1099 forms contact	Phone	Email address
Note: If you have additional contacts, please list them by form/tax type on a separate sheet and attach it to this submission.		

Software products and tax types supported

Check all that apply.

Type of software product supported	
Web-Based	
Desktop	

Forms and schedules	e-File	Substitute Forms
R-91001 Annual Summary and Transmittal of Form 1099		
R-1201 Employer's Return of Louisiana Withholding Tax Form L-1		
R-1203 L-3 Transmittal of Withholding Tax Statements		
R-1202-SD Withholding Payment Voucher (L-1V)		

Filing types and methods

This section identifies the various ways returns can be filed with Louisiana Department of Revenue. Please select the method(s) your company will support.

Filing form types	Check filing methods your company supports	For more information
1099	File upload process	https://esweb.revenue.louisiana.gov/LaWage/Instructions.aspx
W2	File upload process	https://esweb.revenue.louisiana.gov/LaWage/Instructions.aspx
Reconciliation Return	File upload process	https://esweb.revenue.louisiana.gov/LaWage/Instructions.aspx
Withholding Return	Web service API	https://revenue.louisiana.gov/tax-professionals/e-services/withholding-tax-fset/
Payment Return	Web service API	https://revenue.louisiana.gov/tax-professionals/e-services/withholding-tax-fset/

e-File mandates or requirements

Louisiana Revised Statute 47:1520 authorizes the secretary the discretion to require electronic filing of tax returns or reports by administrative rule. If you are required to file 50 or more Forms, you must file electronically per Louisiana Administrative Code 61:I.1515.

*Please note additional E-file mandates may exist.

Electronic corrected/amended returns

Louisiana Department of Revenue requests you support electronic amended returns.

Agency requirements

This section identifies agency requirements and expectations of new and existing Software Providers and the software product.

- LDR has developed a new **“Payment Only” schema under the FSET** (Federal/State Employment Taxes) standard to support standalone withholding tax payments without requiring a full return submission. This enhancement is intended to simplify and expedite payment processing for payroll service providers. The new schema will be available on both the Louisiana Department of Revenue (LDR) website and the FTA State Exchange System (SES).
- **Contact Info:** Louisiana Department of Revenue has incorporated the following new email boxes:
LDR-MeFVendor@la.gov – use for everything related to MeF
Phone: 225-219-2600 Option #1
Fax: 225-219-2651
LDR-SubForm-VoucherVendor@la.gov – use for everything related to non 2D Substitute Forms and/or Voucher
Phone: 225-219-2600 Option #2
Fax: 225-219-2651
LDR-2DVendor@la.gov – use for everything related to 2D Returns
Phone: 225-219-2600 Option #3
Fax: 225-219-2651
LDR-VendorLOI@la.gov - use for everything related to the Letter of Intent (LOI)
Phone: 225-219-2600 Option #4
Fax: 225-219-2651
- **2D Test Scenarios:**
2D Test Scenarios will be included in the Specifications Documents.

Issue notification and resolution requirements

This section represents the Louisiana Department of Revenue issue notification and issue resolution standards.

Notify the agency if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to LDR-2DVendor@la.gov and include the date the electronic or paper product will be ready to submit.

System security requirements

The Louisiana Department of Revenue does not prescribe the security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. You must apply security measures to protect taxpayer information in your system when it is on-line, off-line, at rest, and in transit.

Security incident requirements

Unless otherwise prohibited by law, all data breaches, security incidents, or other improper disclosures of taxpayer data must be promptly reported to the Louisiana Attorney General’s Office and the Louisiana Department of Revenue.

Production return submission requirements

All returns generated from this software must be e-Filed or printed from the approved software or a subsequent product update.

Product update

Desktop product users who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

Schema or file format requirements

Your software must follow the schema requirements or file format prescribed by the agency. Find Louisiana Department of Revenue schema requirements on the FTA State Exchange System (SES).

Testing and submission requirements

All e-File and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

Validation of data elements

You must validate the following pre-populated data elements:
PTIN entered at product registration (for Professional products)

Software limitations

Provide any software limitations to forms or schedules you support during testing. Failure to provide this information could delay the review of your test returns. When submitting 2D test submissions you **must** attach a completed **form R-68014 Software Vendor 2D Test Submission Verification Form** and list any limitations.

Customer notices

This section identifies information the Louisiana Department of Revenue is requiring the software providers to communicate with customers.

Disclosure and use of information language expectations

The following consent language must be added to electronic filing software to notify the user.

For do-it-yourself software:

By using a computer system and software to prepare and/or file my tax return(s) electronically, I consent to the transmission of my return(s) and to the disclosure of all information about my use of the system and software to the Louisiana Department of Revenue.

For tax professional software:

By using a computer system and software to prepare and/or file my client's return(s), I consent to the transmission of my client's return(s) and to the disclosure of all information about my use of the system and software to the Louisiana Department of Revenue.

For Business software:

By using a computer system and software to prepare and/or file this business tax return(s), I consent to the transmission of the return(s) and to the disclosure of all information about the use of the system and software to the Louisiana Department of Revenue.

Acknowledgments and signature

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document.

The Louisiana Department of Revenue reserves the right to deny, suspend or terminate my company’s ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

Authorized access to the State Exchange System

Access to the State Exchange System should be limited to those with a business need. You are allowed up to eight (8) users.

Provide information for each employee you are authorizing for access to the State Exchange System. The tax type box should include all the tax types individuals are authorized to access.

NOTE: Include all authorized individuals, even if listed previously on this form.

First and last name	Phone number	Email address
	Authorized access e-File Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File Substitute Forms	Tax Types
First and last name	Phone number	Email address
	Authorized access e-File Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File Substitute Forms	Tax types
First and last name	Phone number	Email address
	Authorized access e-File Substitute Forms	Tax types