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

Tax Period	Due Date
03/31/2018	04/30/2018

Account Number

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Form L1 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:

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.

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

Mark this box if this is an amended return.

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 filling 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 Withholdin January	•				5 Less remittance made during quarter 5						
2	2 Louisiana Withholdin February					subtra	act Line 5	ater than Line 5, from Line 4. unt.				
3	3 Louisiana Withholding									Lou	e payment to: isiana Department of F NOT SEND CASH)	Revenue
4	7 If Line 4 is less than Line 5, subtract Line 4 from Line 5. Withholdings 4 This is your overpayment 7											
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Enter the final date wages were paid.

(mmddyy)

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

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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 withhold is personally liable for such

Account Number

What is an L-1?

Lines	1-3	Enter	the	amount	of	Louisiana	income	tax	withheld	or	required	to	be
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Due Date

07/31/2018

Tax Period

06/30/2018

Each return covers on deadline. A quarterly re											
quarter or if wages paid					Line 4 Add L	ines 1, 2 and 3. This i	s the to	otal amount	of taxes withheld for the qua		
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the last period of the qu must be submitted with a			rn. All other payments		Lines 6 and	7 Self-explanatory					
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3 Louisiana Withholdin June								Loui	te payment to: isiana Department of Reven NOT SEND CASH)		
				7	If Line 4 is les	s than Line 5,					
4 Total 2nd Quarter	4					4 from Line 5.					
Withholdings	4				i nis is your o	verpayment 7					
Under penalties of p belief, they are true.	erjury, I declare that correct, and compl	at I have examine ete. Declaration	d this return and ac	com an t	npanying sche taxpaver) is b	edules and stateme based on all informa	nts, an	id to the be f which prei	st of my knowledge and parer has any knowledge		
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USE ONLY	Firm's Address ➤						Те	lephone >			
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		ark this box if your siness has closed	or you 🗲								

have stopped paying wages.

Mark this box if this is an amended return.

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Enter the final date wages were paid.

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

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Account Number

What is an L-1?

amounts.

Lines	1-3	Enter	the	amount	of	Louisiana	income	tax	withheld	or	required	to	be
withha	ld fr	om tha	14100	on of vo		amplayaaa	for the o	nnro	nrinta ma	nth			

Due Date

10/31/2018

Tax Period

09/30/2018

	h return covers one quarterly taxable period and must be filed by the fill dline. A quarterly return must be filed even if no taxes are withheld during t					withheld from the wages of your employees for the appropriate month.						
quarter or if wages paid				holding.		Line 4 Add L	ines 1, 2 and 3. This	s the to	otal amount o	of taxes withheld for the	guarter quarter	
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the last period of the qu must be submitted with			Irn. All Oti	ner payments		Lines 6 and 7 Self-explanatory						
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f the due date falls on a and becomes delinquer	a weekend or holiday, nt on the following day	the return is due	the next	business day		Return" box.		,011 1110	oorrootod un	nounts, and mark the 7	unondo	
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4 Total 3rd Quarter Withholdings	4					subtract Line	ss than Line 5, 4 from Line 5. overpayment 7				_	
Under penalties of p belief, they are true,	perjury, I declare that	t I have examine	ed this re	eturn and acc	omi	panying sch	edules and stateme	nts, an	d to the be	st of my knowledge a	and	
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business has closed or you have stopped paying wages.

Mark this box if this is an amended return.

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Enter the final date wages were paid.

Fourth 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

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Account Number

What is an L-1?

amounts.

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

Due Date

01/31/2019

Tax Period

12/31/2018

	return covers one quarterly taxable period and must be filed by the ine. A quarterly return must be filed even if no taxes are withheld du						neld from the wages of your employees for the appropriate month.					
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the last period of the que must be submitted with			return. All ot	her payments		Lines 6 and	7 Self-explanatory					
When is the L-1 Return Quarterly and Monthly p following month after th	n due? payers should submit	Form L-1 with p	eayment on t due dates a	the last day of re as follows:		How do I amend an L-1? Form L-1 is used to reconcile the payments made within this quarter to amount of taxes withheld. Adjustments for prior quarters cannot be n						
1 st Quarter	.April 30 th ctober 31 st	2 nd Quarter . 4 th Quarter .	 Janı	July 31 st uary 31, 2019		corrections v	vere made. When filing	an am	ended returi	returns for all quarters in whicl n, you must use the correct forn nounts, and mark the "Amended		
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4 Total 4th Quarter Withholdings	4					subtract Line	ss than Line 5, 4 from Line 5. vverpayment 7			_		
Under penalties of p	perjury, I declare that	at I have exam	nined this r	eturn and acc	om	panying sch	edules and stateme	nts, an	d to the be	st of my knowledge and		
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have stopped paying wages.

Mark this box if this is an amended return.

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Enter the final date wages were paid.