

L-3 Transmittal of Withholding Tax Statements

Tax Period 12/31/2020

Due Date 01/31/2021

LOUISIANA

DEPARTMENT of REVENUE

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

PLEASE RETURN ALL PAGES

LDR Account Number

2-D Barcode Area

Complete the detailed withholding schedule beginning on page 2 for every Information Return submitted with this form.

Wages and Payments Per Information Returns

Withholding Per Information Returns

Withholding Per Form L-1

Table with 3 columns: Wages and Payments Per Information Returns, Withholding Per Information Returns, Withholding Per Form L-1. Rows include First Quarter, Second Quarter, Third Quarter, Fourth Quarter, and TOTAL.

IMPORTANT! If amounts in the second and third column do not match for a quarter, you must file an amended Form L-1 for that quarter. Do not include a payment with your transmittal.

Summary table with 4 columns: Number of Forms W-2, Number of Forms W-2G, Number of Forms 1099, Total Number of Information Returns Submitted.

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 and Date fields. Print Name, Title, and Telephone fields.

PAID PREPARER USE ONLY section with fields for Print/Type Preparer's Name, Preparer's Signature, Date, Firm's Name, Firm's FEIN, Firm's Address, and Telephone.

For office use only.

PTIN, FEIN, or LDR Account Number of Paid Preparer

**LOUISIANA**  
DEPARTMENT of REVENUE

**L-3 Transmittal of Withholding  
Schedule**

LDR Account Number

Complete the following table below for each Information Return submitted.

Social Security Number (SSN)	Louisiana State Wages or Payments	Louisiana State Income Tax Withheld
1.	1.	1.
2.	2.	2.
3.	3.	3.
4.	4.	4.
5.	5.	5.
6.	6.	6.
7.	7.	7.
8.	8.	8.
9.	9.	9.
10.	10.	10.
11.	11.	11.
12.	12.	12.
13.	13.	13.
14.	14.	14.
15.	15.	15.
16.	16.	16.
17.	17.	17.
18.	18.	18.
19.	19.	19.
20.	20.	20.
21.	21.	21.
22.	22.	22.
23.	23.	23.
24.	24.	24.



**LOUISIANA**  
DEPARTMENT of REVENUE

**L-3 Transmittal of Withholding  
Schedule**

LDR Account Number

Social Security Number (SSN)

Louisiana State Wages or Payments

Louisiana State Income Tax Withheld

25.		25.		25.	
26.		26.		26.	
27.		27.		27.	
28.		28.		28.	
29.		29.		29.	
30.		30.		30.	
31.		31.		31.	
32.		32.		32.	
33.		33.		33.	
34.		34.		34.	
35.		35.		35.	
36.		36.		36.	
37.		37.		37.	
38.		38.		38.	
39.		39.		39.	
40.		40.		40.	
41.		41.		41.	
42.		42.		42.	
43.		43.		43.	
44.		44.		44.	
45.		45.		45.	
46.		46.		46.	
47.		47.		47.	
48.		48.		48.	
49.		49.		49.	



Form L-3 Transmittal is used to transmit copies of Information Returns (Federal Forms W-2, W-2G and 1099) to Louisiana Department of Revenue (LDR).

Form L-3 must be filed at the end of the year or if a business terminates during the year. Form L-3 is due on or before January 31st or on or before the 30th day after the date on which the final payment of wages was made.

The reconciliation of the amount of taxes withheld to the amounts paid to LDR is completed on a quarterly basis by filing Form L-1, the Employer's Quarterly Return of Louisiana Withholding Tax. Use the chart on page 1 to determine if you need to file an amended Form L-1 for any quarter.

#### **Who must file electronically?**

If you are required to file 50 or more Forms W-2, you must file all Information Returns electronically. If you withhold income taxes on gaming winnings, you must file the Forms W-2G electronically. See Louisiana Administrative Code 61:I.1525 – Withholding Requirement for Gaming Winnings. If you are required to e-file but fail to do so, you may incur a penalty.

#### **Instructions for completing Form L-3**

This transmittal serves two purposes: to balance the total amounts of Louisiana income tax withheld per quarter to the total amount reported by you during the year, and to act as a transmittal to accompany the submission of copies of Information Returns. If you are not filing electronically, mail the copies of the Information Returns with the completed Form L-3 Transmittal to the address on page 1.

Enter the amount of wages or payments for each quarter in the "Wages and Payments Per Information Returns" column. Enter the amount of tax withheld for each quarter in the "Withholding Per Information Returns" column. If you do not have a breakdown by quarter, enter the total amount. Enter the amount reported each quarter on your Form L-1 in the "Withholding Per Form L-1" column. Compare the amounts in the "Withholding Per Information Returns" column for each quarter to the amounts in the "Withholding Per Form L-1" column. If the amounts do not agree, the withholding tax has been either over-reported or under-reported for that particular quarter and an amended Form L-1 for that quarter must be filed. If you have underpaid for any quarter, payment for the additional amount of withholding tax due must accompany the amended Form L-1. Do not include a payment with this transmittal. The amended Form L-1 and any applicable payment may be made online at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap).

Complete the L-3 Transmittal of Withholding Schedule beginning on page 2 listing the Social Security Number, Louisiana State Wages or Payments, and the Louisiana State Income Tax Withheld for each Information Return submitted. Louisiana State Wages or Payments can be found in box 16 of Form W-2, and the Louisiana State Income Tax Withheld can be found in box 17. Also, in the space provided on page 1, enter the number of Forms W-2, W-2G, 1099 and the total of all information returns submitted with this transmittal.

#### **What Information Returns are required to be submitted with Form L-3?**

You must file copies of:

1. Any Form W-2 or W-2G that is reporting income taxable to Louisiana;
2. Any Form 1099 that is reporting Louisiana income tax withheld; or
3. Any Form 1099-MISC where the payment made meets all of the following conditions:
  - a. the payment is \$1,000 or more;
  - b. the payment is made to a non-resident of Louisiana; and,
  - c. the payment is for rents or royalties from properties located in Louisiana

#### **Instructions for Paid Preparer Box**

If your return was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the "Paid Preparer Use Only" box and enter his or her identification number in the space provided under the box. If the paid preparer has a Preparer Tax Identification Number (PTIN), the PTIN must be entered in the space provided under the box, otherwise enter the Federal Employer Identification Number (FEIN) or LDR account number. If the paid preparer represents a firm, the firm's FEIN must be entered in the "Paid Preparer Use Only" box. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty is \$50 for each occurrence of failing to sign or failing to provide an identification number.