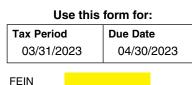


First Quarter Employer's Return of Louisiana Withholding Tax Form L-1

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

### Account Number



Tax Year 2023

# 2-D Barcode Area

#### What is an L-1?

Signature

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:

2024If 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 guarter 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.

Date (mm/dd/vvvv)

1 Louisiana Withholding Tax January 1	5 Less remittance made during quarter	_
2 Louisiana Withholding Tax February2	6 If Line 4 is greater than Line 5, subtract Line 5 from Line 4. <b>Pay this amount.</b> 6	
3 Louisiana Withholding Tax March 3	•	Make payment to: Louisiana Department of Revenue, or pay at <u>www.revenue.louisiana.gov</u> ( <b>DO NOT SEND CASH</b> )
4 Total 1st Quarter Withholdings 4	7 If Line 4 is less than Line 5, subtract Line 4 from Line 5. This is your <b>overpayment. 7</b>	

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

-							
Print Name			Title		Telephone		
provided under the box. If a firm, the firm's FEIN mu	f the paid preparer has a list be entered in the "Paid	TIN, that must be entered in preparer use only" box. Failu	in the "Paid preparer use only" box, complete th the space provided under the box, otherwise er ire of paid preparer to sign or provide an identifi to sign or providing identification number.	ter the FEIN or LDR	account numbe	r. If paid preparer repre	esents
PAID	Print/Type Preparer's	s Name	Preparer's Signature	Date (	mm/dd/yyyy)	Check 🗌 if Self-	employed
PREPARER	Firm's Name 🕨			Firi	m's FEIN ➤		
USE ONLY	Firm's Address ►			T	elephone ≻		
	busines	is box if your s has closed or you opped paying wages.	(mmddyy) Enter the final date wages were paid.	,	,	ccount Number	
		rk this box if this is amended return.			of Paid Prep office use onl		32311

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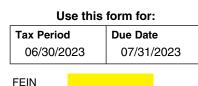
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Second Quarter Employer's Return of Louisiana Withholding Tax Form L1

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

#### Account Number



Tax Year **2023** 

# 2-D Barcode Area

#### What is an L-1?

Signature

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 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:

1<sup>st</sup> Quarter . . . . . . April 30<sup>th</sup> 2<sup>nd</sup> Quarter . . . . . July 31<sup>st</sup> 3<sup>rd</sup> Quarter . . . . . October 31<sup>st</sup> 4<sup>th</sup> Quarter . . . . January 31<sup>st</sup>, 2024 2024If 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.

 $\mbox{Line 5}$  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.

Date (mm/dd/vvvv)

1 Louisiana Withholding Tax April 1	5 Less remittance made during quarter5	
2 Louisiana Withholding Tax May2	6 If Line 4 is greater than Line 5, subtract Line 5 from Line 4. <b>Pay this amount.</b> 6	
3 Louisiana Withholding Tax June 3	•	Make payment to: Louisiana Department of Revenue, or pay at <u>www.revenue.louisiana.gov</u> ( <b>DO NOT SEND CASH</b> )
4 Total 2nd Quarter Withholdings 4	7 If Line 4 is less than Line 5, subtract Line 4 from Line 5. This is your <b>overpayment.</b> 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.

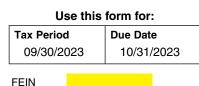
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Print Name			Title		Telephone			
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	busines have st	is box if your s has closed or you opped paying wages. ark this box if this is amended return.	Enter the f	ddyy) inal date wages were paid.		IN, or LDR A of Paid Prej or office use on		312
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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



Tax Year **2023** 

# 2-D Barcode Area

#### What is an L-1?

Signature

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 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:

1<sup>st</sup> Quarter . . . . . . April 30<sup>th</sup> 2<sup>nd</sup> Quarter . . . . . July 31<sup>st</sup> 3<sup>rd</sup> Quarter . . . . . October 31<sup>st</sup> 4<sup>th</sup> Quarter . . . . January 31<sup>st</sup>, 2024 2024If 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.

 $\mbox{Line 5}$  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.

Date (mm/dd/vvvv)

1 Louisiana Withholding Tax July	5 Less remittance made during quarter 5	
2 Louisiana Withholding Tax August	6 If Line 4 is greater than Line 5, subtract Line 5 from Line 4. Pay this amount 6	
3 Louisiana Withholding Tax September	•	Make payment to: Louisiana Department of Revenue, or pay at <u>www.revenue.louisiana.gov</u> ( <b>DO NOT SEND CASH</b> )
4 Total 3rd Quarter Withholdings 4	7 If Line 4 is less than Line 5, subtract Line 4 from Line 5. This is your <b>overpayment.</b> 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.

-					-	
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 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 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 unidentified preparer penalty. The penalty of \$50 is for each occurrence of failing to sign or providing identification number.				IN or LDR account numbe	r. If paid preparer represents	
PAID	Print/Type Preparer's	s Name	Preparer's Signature		Date (mm/dd/yyyy)	Check 🗌 if Self-employed
PREPARER	Firm's Name 🕨				Firm's FEIN >	
USE ONLY	Firm's Address ►				Telephone 🕨	
	busines have st	is box if your ss has closed or you opped paying wages. ark this box if this is amended return.	(mmddyy) Enter the final date wag	es were paid. P'	TIN, FEIN, or LDR A	
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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

### Account Number



# Use this form for: Tax Period **Due Date** 12/31/2023 01/31/2024

Tax Year 2023

# 2-D Barcode Area

#### What is an L-1?

Signature

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:

2024If 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?

FEIN

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 guarter 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.

Date (mm/dd/vvvv)

1 Louisiana Withholding Tax October 1	5 Less remittance made during quarter 5	
2 Louisiana Withholding Tax November 2	6 If Line 4 is greater than Line 5, subtract Line 5 from Line 4. <b>Pay this amount.</b> 6	
3 Louisiana Withholding Tax December 3	Re	ake payment to: Louisiana Department of evenue, or pay at <u>www.revenue.louisiana.gov</u> IO NOT SEND CASH)
4 Total 4th Quarter Withholdings 4	7 If Line 4 is less than Line 5, subtract Line 4 from Line 5. This is your <b>overpayment.</b> 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

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Print Name			Title	Te	elephone		
If this return was prepared by a paid preparer, that person must also sign below in the "Paid preparer use only" box, complete the inform 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 l 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 nu unidentified preparer penalty. The penalty of \$50 is for each occurrence of failing to sign or providing identification number.				FEIN or LDR acco	ount number.	If paid preparer repr	esents
PAID	Print/Type Preparer	s Name	Preparer's Signature	Date (mm/	dd/yyyy)	Check 🗌 if Self-	employed
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