

c. Other federal data required to be present on the form in boxes similar to the core data boxes. These data boxes may be placed in any location, other than the location reserved for federal and state core data items:

- i. employer's name, address, and ZIP code;
- ii. employer identification number (EIN);
- iii. employee's Social Security number; and
- iv. employee's name, address, and ZIP code.

5. Document Labeling

a. The form title and number may be printed at the top of the form.

b. The tax year must be clearly printed on the form.

c. The form should be labeled "Copy 2, to be filed with the employee's state income tax return."

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:112(L).

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Research and Technical Services Division, LR 19:1176 (September 1993).

§1515. Withholding Tax Statements and Returns—Filing Requirements

A. Employers shall file a separate L-1 return electronically on a quarterly basis.

B. Employers are required to file a transmittal of withholding tax statements, Form L-3, with copies of the employee withholding statements, Form W-2s and any information returns such as Federal Form 1099.

1. The L-3 transmittal and employee withholding statements must be filed on or before the first business day following January 31 for the preceding calendar year.

2. If a business terminates during the year, the L-3 transmittal and employee withholding statements must be filed within 30 days after the last month in which the wages were paid.

3. If the due date falls on a weekend or holiday, the report is due the next business day and becomes delinquent the following day.

C. Separate submissions must be made for each employer.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511, R.S. 47:1519, R.S. 47:1520 and R.S. 47:114.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 28:1489 (June 2002), amended LR 35:2204 (October 2009), LR 38:2382 (September 2012), LR 44:1638 (September 2018), LR 48:1294 (May 2022), LR 52:70 (January 2026).

§1516. Payment

A. All employers or persons who deduct and withhold any amount from any wage pursuant to R.S. 47:114 shall remit payment on a quarterly basis.

B. The due dates for quarterly payments are:

1. first quarter—April 30;
2. second quarter—July 31;
3. third quarter—October 31;
4. fourth quarter—January 31.

C. Exceptions

1. When the amount deducted or withheld within any calendar month from the combined wages of all employees is an amount equal to or greater than \$500.00 but less than \$5,000, the taxes withheld shall be paid monthly. Payment is due on the last day of the month following the close of the monthly period.

2. When the amount deducted or withheld within any calendar month from the combined wages of all employees is an amount equal to or greater than \$5,000, the taxes withheld shall be paid semimonthly. For wages paid during the first 15 days of a calendar month, the due date is the last calendar day of that month. For wages paid between the sixteenth day and the last day of a calendar month, the due date is the fifteenth day of the following month.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:114, R.S. 47:1511, R.S. 47:1519, and R.S. 47:1520.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 39:103 (January 2013).

§1520. Withholding by Professional Athletic Teams

A. Definitions

Nonresident—any person not domiciled, residing in, or having a permanent place of abode in Louisiana.

Professional Athletic Team—a member team of a professional sports association or league.

Team Member—shall include those employees of a professional athletic team who are active players, players on the disabled list, and any other persons required to travel and who travels with and perform services on behalf of a professional athletic team on a regular basis. This definition includes, but is not limited to, coaches, managers, and trainers.

B. Withholding Requirement for Nonresident Team Members

1. Professional Athletic Teams Not Domiciled in Louisiana

a. Any professional athletic team that is not domiciled in Louisiana and that pays compensation to a

nonresident individual for services rendered to the team within Louisiana shall be deemed to be an employer making payment of wages and shall be required to withhold Louisiana individual income tax from that portion of the compensation for services rendered to the team attributable to duty days spent in Louisiana, as defined in LAC 61:I.1304.I, for each game played in Louisiana.

b. This Section does not alter the professional athletic team's withholding requirements for team members who are residents of Louisiana. The withholding for these team members must be as provided for in R.S. 47:111.

2. Professional Athletic Teams with a Louisiana Domicile. Professional athletic teams that are domiciled in Louisiana must withhold for all team members as provided for in R.S. 47:111.

3. This Section does not alter any professional athletic team member's requirement to file the income tax schedule required under LAC 61:I.1305.

C. Rate of Withholding. Effective on or after January 1, 2022, the withholding tax rate under this Section shall be 4.25 percent of the compensation attributable to "duty days" spent in Louisiana.

D. Due Date of Withholding Return and Payment. A withholding payment must be submitted for each game played in Louisiana. The payment must be submitted on or before the last day of the month following the month in which the game was played. A withholding return must be submitted for each quarter in which a game was played in Louisiana to reconcile all payments made within that quarter. The withholding return must be submitted quarterly on or before the last day of the month following the quarter in which the game was played.

E. Account Numbers

1. Each professional athletic team not domiciled in Louisiana will be issued an identification number by the department.

2. The professional athletic team filing the withholding return must be clearly identified by name, address and Louisiana revenue account identification number. The team's federal employer identification number will not be accepted as a substitute. The withholding return will not be considered complete unless the team's Louisiana revenue account identification number is on the return.

1. All professional athletic teams that pay compensation to a nonresident individual for services rendered to the team within Louisiana must submit an annual withholding reconciliation schedule that includes a list of all team members who received Louisiana source income during the year. The list must include the following information:

a. the name, Social Security number, and permanent physical address of all team members regardless of residency, and

b. for each nonresident team member:

i. the total number of duty days spent with the team during the taxable year;

ii. the number of duty days spent in Louisiana;

iii. the total amount of compensation for services rendered to the team;

iv. the amount of compensation for services rendered to the team in Louisiana; and

v. the total amount deducted and withheld under this Section.

2. The annual reconciliation schedule is due on or before the first business day following February 27 of each year for the preceding calendar year. The secretary may grant a reasonable extension of time, not exceeding 30 days for the filing of the annual reconciliation schedule. The annual reconciliation schedule is not considered to be remitted until it is complete.

3. The permanent address listed on the annual reconciliation schedule will be presumed to be the residence of the team member for purposes of administering the Sports Facility Assistance Fund.

G. Penalty for Failure to Timely Remit Schedules and Payments

1. The following penalties will be imposed for failure to timely remit these returns, schedules, and payments.

a. In the case of failure to timely remit any return or schedule required by this Section, the penalty shall be \$500 for the first such failure, \$1,000 for the second such failure within the three-year period beginning on the due date of the first delinquent return or schedule, and \$2,500 for each subsequent failure within the three-year period beginning on the due date of the first delinquent return or schedule.

b. In the case of failure to timely remit any payment required by this Section, the penalty shall be 5 percent of the total payment due if the delinquency is for not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which the delinquency continues, not to exceed 50 percent of the amount due.

AUTHORITY NOTE: Adopted in accordance with R.S. 39:100.1, R.S. 47:164(D), R.S. 47:295, R.S. 47:1511, R.S. 47: 114 and R.S. 47:1602.1.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 30:91 (January 2004), amended LR 39:104 (January 2013), repromulgated LR 39:330 (February 2013), amended LR 48:507 (March 2022), amended LR 48:2766 (November 2022).