

RULE

Department of Revenue Policy Services Division

Withholding Tax Statements; Electronic Filing Requirements (LAC 61:I.1515)

Under the authority of R.S. 47:114, 1511, 1519, and 1520 and in accordance with the provisions of the Administrative Procedure Act, R.S.49:950 et seq., the Department of Revenue, Policy Services Division amends LAC 61:I.1515.

Beginning with taxable periods on or after January 1, 2012, pursuant to R.S.47:114, 1519, and 1520 employers that are required to remit electronically are required to file a separate return electronically on a quarterly basis. Additionally, to correspond with administrative form changes relative to the use of Form L-3, Form L-3 will no longer be used for the purpose of annually reconciling accounts, but rather will be more effectively used as a transmittal for W-2s.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 15. Income: Withholding Tax

§1515. Withholding Tax Statements and Returns—Electronic Filing Requirements

A. Employers that are required to electronically remit withholding tax pursuant to R.S. 47:1519(B) and LAC 61:I.4910.A, shall file a separate L-1 return electronically on a quarterly basis, effective for the periods beginning after December 31, 2011.

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.

1. The L-3 transmittal and employee withholding statements must be filed on or before the first business day following February 27 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. The following employers are required to file the Form L-3, and the employee withholding statements, Form W-2s, electronically:

1. employers that file 250 or more employee withholding statements due on or after January 1, 2008;

2. employers that file 200 or more employee withholding statements due on or after January 1, 2010;

3. employers that file 150 or more employee withholding statements due on or after January 1, 2012;

4. employers that file 100 or more employee withholding statements due on or after January 1, 2014;

5. employers that file 50 or more employee withholding statements due on or after January 1, 2016.

D. Electronic Filing Options. The Form L-3, and the employee withholding statements, Form W-2, may be filed electronically as follows:

1. electronic filing using the LaWage electronic filing application via the LDR website, www.revenue.louisiana.gov;

2. submission on CD or DVD:

a. records must be submitted using a record layout that is consistent with the Internal Revenue Code requirements;

b. CDs and DVDs must be labeled with the following information:

i. file name;

ii. employer's Louisiana account number;

iii. employer's name;

iv. employer's mailing address;

v. tax year; and

vi. the CD or DVD number and total number of CDs or DVDs for multi-volume submissions (example: 1 of 3, etc.);

3. any other electronic method authorized by the secretary;

4. submissions by magnetic media including tapes and tape cartridges are no longer allowed.

E. 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 38:0000 (September 2012).

Jane Smith
Secretary

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