

**§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](http://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 38:2382 (September 2012).

**§1501. Requirement for Tax Preparers to File Income Tax Returns Electronically**

A. Definitions

*Authorized Individual Income Tax Return*—any individual tax return that can be filed electronically.

*Filed Electronically*—filing a tax return by electronic means using software that has been approved for electronic filing by the Louisiana Department of Revenue.

*Individual Income Tax Return*—any tax return required to be filed by R.S. 47:101.

*Tax Preparer*—a person or entity that prepares for compensation or employs one or more persons to prepare for compensation any Louisiana individual income tax return.

a. A tax preparer is an entity that is assigned a Tax Identification Number and includes all of the entity's locations.

b. The combined total of the returns prepared at all of the tax preparer's locations will be used to determine whether or not the tax preparer is subject to the electronic filing mandate.

B. Individual income tax returns prepared by a tax preparer that prepares more than 100 Louisiana individual income tax returns during any calendar year are required to be filed electronically as follows.

1. For returns due on or after January 1, 2008, 30 percent of the authorized individual income tax returns must be file electronically.

2. For returns due on or after January 1, 2010, 60 percent of the authorized individual income tax returns must be filed electronically.

3. For returns due on or after January 1, 2012, 90 percent of the authorized individual income tax returns must be filed electronically.

C. A tax preparer that is subject to the electronic filing mandate must be accepted in the IRS e-file Program and have an electronic filer identification number (EFIN) and use software that has been approved for e-file by the Louisiana Department of Revenue.

D. Once a tax preparer is subject to the electronic filing mandate, the tax preparer must continue to e-file the required percentage of authorized individual income tax returns in future years regardless of the number of returns filed.

E. Waiver of Electronic Filing Requirement

1. The secretary may waive the electronic filing requirement if it is determined that complying with the requirement would cause an undue hardship.

2. For the purpose of waiver of the electronic filing requirement, inability by the tax preparer to obtain broadband access at the location where the tax returns are prepared will be considered an undue hardship and waiver of the requirement will be granted.

F. The penalty imposed by R.S. 47:1520(B) for failure to comply with the electronic filing requirement does not apply to the requirement for tax preparers to file income tax returns electronically.

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

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 33:2463 (November 2007), amended LR 34:1425 (July 2008).