



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

We encourage you to file and pay electronically at www.revenue.louisiana.gov

Tax Year 2021

WEB

Use this form for:

Table with 2 columns: Tax Period, Due Date. Values: 12/31/2021, 01/31/2022

Account Number

Form fields for Legal Name, Trade Name, Address, City, State, ZIP

PLEASE RETURN ENTIRE PAGE

What is an L-1?

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.

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.

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:

1st Quarter . . . . . April 30th 2nd Quarter . . . . . July 31st
3rd Quarter . . . . . October 31st 4th Quarter . . . . . January 31, 2022

If 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?

To ensure accurate processing, please enter your figures as shown.

Number input fields 1 through 9 and 00

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 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.

Form lines 1-4 for Louisiana Withholding Tax October, November, December, and Total 4th Quarter Withholdings

Form lines 5-7 for Less remittance made during quarter, Pay this amount, and If Line 4 is less than Line 5

Make payment to: Louisiana Department of Revenue, or pay at www.revenue.louisiana.gov (DO NOT SEND CASH)

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.

Signature, Print Name, Title, Date, Telephone fields

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, and enter his or her identification number in the space provided under the box.

PAID PREPARER USE ONLY box with fields for Name, Signature, Date, FEIN, Address, Telephone

Mark this box if your business has closed or you have stopped paying wages.

Field flag box

MMDDYY date input field

PTIN, FEIN, or LDR Account Number input field

Mark this box if this is an amended return.

Field flag box

Field Flag FOR OFFICE USE ONLY

For office use only.

