

LOUISIANA

DEPARTMENT of REVENUE

**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

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

Tax Year
2013

WEB

Use this form for:

Tax Period 06/30/2013	Due Date 07/31/2013
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Account Number _____

Legal Name		
Trade Name		
Address		
City	State	ZIP

PLEASE RETURN ENTIRE PAGE.

What is a 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. 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 calendar quarter. The due dates are as follows:

1st Quarter April 30th 2nd Quarter July 31st
3rd Quarter October 31st 4th Quarter January 31, 2014

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.

SPEC CODE Do not use unless specifically instructed by LDR.

1 Louisiana Withholding Tax
April 1 .00

2 Louisiana Withholding Tax
May 2 .00

3 Louisiana Withholding Tax
June 3 .00

Mark this box if this is a final return.

Enter date business sold/closed.
(m m / d d / y y)

Date (mm/dd/yyyy)

Signature

Title

Telephone

Amended Return

Field Flag

FOR OFFICE USE ONLY

4 **Total 2nd Quarter Withholdings** 4 .00

5 **Less remittance made during quarter** 5 .00

6 If Line 4 is greater than Line 5, subtract Line 5 from Line 4. **Pay this amount.** 6 .00

DO NOT SEND CASH.

7 If Line 4 is less than Line 5, subtract Line 4 from Line 5. This is your **overpayment.** . . . 7 .00

Under the penalties of perjury, I declare that I have examined this information and to the best of my knowledge and belief, it is true, correct, and complete. Make payment to: Louisiana Department of Revenue, or pay at www.revenue.louisiana.gov (Do not send cash.)

