R-1201 (1/16) WEB

**LOUISIANA**
DEPARTMENT *of* REVENUE

# 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 **2016**

**WEB**

**Use this form for:**

| Tax Period | Due Date |
|---|---|
| 12/31/2016 | 01/31/2017 |

Account Number

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. 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 by 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, 2017

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 print your figures as shown.

1 2 3 , 4 5 6 , 7 8 9 . 00

**Lines 1-3** Print 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. When filing an amended return, you must use the correct form for the quarter being amended, report the corrected amounts, and mark the "Amended Return" box.

**SPEC CODE** ◀ Do not use unless specifically instructed by LDR.

1 Louisiana Withholding Tax **October . . . . . 1** .00

2 Louisiana Withholding Tax **November . . . . . 2** .00

3 Louisiana Withholding Tax **December . . . . . 3** .00

4 **Total 4th 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

Mark this box if this is a final return. ☐

Enter date business sold/closed. (mm/dd/yy)

Amended Return ☐ Field Flag ☐

**FOR OFFICE USE ONLY**

Date *(mm/dd/yyyy)* | Signature | Title | ( ) Telephone

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.)**

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