

## Instructions for Employer's Return of Louisiana Withholding Tax Form L-1

Form L-1 is the Employer's Return of Louisiana Withholding Tax and is used to submit state income taxes that were withheld from wages or that were required to be withheld from wages that were paid during the tax period covered. Every employer who withholds or who is required to withhold Louisiana income tax from wages of employees must file a return. Any employer who fails to withhold and pay amounts required to be withheld is personally liable for such amounts.

Each return covers only one taxable period and must be filed by the filing deadline preprinted on the return. If no wages were paid to employees or if wages paid to employees were not sufficient to require withholding, a withholding return for the appropriate tax period should be filed with zeroes for amounts on Lines 1 and 4.

The Department of Revenue provides a free online service, Louisiana Access Point (LaTap), to its business taxpayers. LaTap allows business taxpayer to access their accounts online, file certain reports, and make payments. The information required on Form L-1 may be filed electronically using our LaTap application and is available at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

Do not use a return that has been pre-addressed to a former owner. If you have not been assigned a tax identification number, you may apply for one by submitting an application electronically via the Department of Revenue's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). The Online Business Registration can be found under "for Business, Business Registration". Upon proper registration, you will be sent a pre-addressed return. When the business is discontinued or the payment of wages cease, mark the box on Form L-1 indicating the return is a final return and print the date the business was sold or closed. The Annual Reconciliation Form L-3 must also be filed at that time.

Adjustments of tax for prior periods are not allowed on a current return. If you discover an error in reporting tax due while reviewing prior period

records, it will be necessary to file amended returns for all filing periods in which errors were made. When filing an amended return, mark the appropriate box. For more information on amended returns, see the R-1306, Louisiana Withholding Tables and Instructions for Employers, "Adjustments to Withholding Tax".

### Preparation of Form L-1

SPEC CODE

This space on Form L-1 is to be used only when specifically instructed by LDR. Otherwise, leave blank.

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

0	1	2	3	4	5	6	7	8	9	X
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- Line 1 Print the amount of Louisiana income tax withheld or required to be withheld from the wages of your employees for the tax period covered.
- Line 2 Print the amount of penalty. If a return is not filed or the tax not paid by the due date, a penalty is imposed at the rate of 5 percent of the tax for every 30 days or fraction thereof that the return is late or the tax is unpaid. The maximum penalty is 25 percent.
- Line 3 Print the amount of interest. Interest is due if the payment is late. Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).
- Line 4 Remittance for amount due should be made by check, money order, electronic funds transfer, or credit card. DO NOT SEND CASH.

### Information Concerning Filing Frequency

Louisiana Revised Statute 47:114 provides that filing of state withholding tax returns is either quarterly, monthly, or semimonthly. A quarterly filing frequency is available to taxpayers whose liabilities average less than \$500 per month. Taxpayers whose average liabilities are at least \$500, but less than \$2,000 per month are required to file on a monthly frequency. Taxpayers whose liabilities are \$2,000 or more per month are required to file on a semimonthly frequency.

Taxpayers who are occasional filers should file a quarterly return for only those taxable periods during which withholding income tax from employees' wages were withheld or required to be withheld. If no taxes were withheld or were required to be withheld in a particular quarter, the filing of a return is not required. When filing as an occasional filer, use the appropriate quarterly voucher for the period.

Employers who request the occasional filing frequency must meet the following criteria:

1. They must have filed for two consecutive years.
2. They were not required to withhold state income tax for more than two quarters of any year.
3. They were not required to withhold state income tax exceeding \$1,500 for any quarter previously filed.

New withholding tax registrants are allowed to file on a quarterly frequency until several returns are submitted and an average tax liability can be calculated. The average tax liability of all withholding registrants

is reviewed periodically, usually just before the printing and mailing of the forms, and filing frequencies are determined in accordance with R.S. 47:114. The filing frequency that is determined for 2011 may not necessarily be the same filing frequency used during 2010.

Your assigned filing frequency for 2011 is shown on the first page of this packet. The due dates for returns are as follows:

Filing Frequency	Due Date
Quarterly	Last day of following month after the close of calendar quarter
Monthly	Last day of following month
Semimonthly	
1st to 15th	Last day of same month
16th to last day	15th of following month

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.

### L-1 Payment Options

An L-1 return for withholding tax should not be filed if a payment is made through Electronic Funds Transfer (EFT) or if a credit card payment for only the amount of tax is made. If the payment includes penalty or interest, an L-1 return separating these amounts must be submitted. A payment made without the L-1 reporting the separation of tax, penalty, or interest will be considered the tax due.