LOUISIANA DEPARTMENT of REVENUE

Instructions for Employer's Return of Louisiana Withholding Tax

File and pay electronically at https://latap.revenue.louisiana.gov.

Form L-1 is the Employer's Quarterly Return of Louisiana Withholding Tax. Every employer who withheld 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 the amount 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.

IMPORTANT! Louisiana Revised Statutes 47:1519, 1520, and Louisiana Administrative Code 61:I.1515 provide that all withholding tax returns and payments submitted on or after January 1, 2026, must be filed and paid electronically unless specifically exempted. Failure to electronically file without an approved hardship exemption will result in a penalty of $100 or 5% of the tax due, whichever is greater. Failure to submit payments via electronic funds transfer will render the payment delinquent and subject to applicable penalties and interest under La. R.S. 47:1601 and 1602.

When and how should I remit tax withheld from my employees?
Payments must be made according to your mandated filing and payment frequency, and all payments must be submitted electronically through LaTAP. Taxpayers who are required under Louisiana law to remit payments electronically must comply with these electronic payment requirements.

When is the L-1 return due?
Quarterly and monthly payers should submit Form L-1 with payment on the last day of the month following 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 31st

If the due date falls on a weekend or legal holiday, the return is due on the next business day and becomes delinquent on the following day.

How do I complete Form L-1?
Enter the amount of Louisiana income tax withheld or required to be withheld from the wages of your employees for the appropriate month. Add the total amount of taxes withheld for the quarter. Enter the total amount of withholding taxes that was remitted to the department during the quarter. Compare the total amounts withheld in the quarter to the amounts remitted for the quarter. If the amount withheld exceeds the amount remitted, subtract the remittance made during the quarter from the total amount withheld. The difference is the amount due. If the amount withheld is less than the amount remitted, subtract the amount remitted from the amounts withheld during the quarter. The difference is the amount of your overpayment. If your business has closed or you have stopped paying wages, enter the final date wages were paid.

How do I amend Form L-1?
Form L-1 is used to reconcile the payments made within a 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. Select amend and complete the L-1 as if you had not filed the original return.

If an amended return results in additional tax due, applicable penalty and interest must be computed and paid with the amended return. Interest accrues from the original due date of the return until payment is made. Penalty may apply to any tax that was not timely reported or paid.

What are the filing or payment penalties?
If the Form L-1 return is not filed or the associated tax is not remitted by the statutory due date, penalties and interest may be imposed. The delinquent filing or payment penalty is generally calculated at 5 percent of the unpaid tax for each 30-day period, or fraction thereof, that the return or payment remains outstanding, not to exceed a maximum penalty of 25 percent of the unpaid tax. Interest accrues from the original due date until the tax liability is paid in full and is computed at the applicable annual interest rate.

Paid Preparer Instructions
If this return was prepared by a paid preparer, he or she must complete the paid preparer information. That person must enter their name and identification number when preparing and filing the return. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm's FEIN must also be provided. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of $50 is for each occurrence of failing to sign or failing to provide an identification number.