



Employee Withholding Exemption Certificate (L-4)

Louisiana Department of Revenue

**This form is only in effect from
January 1, 2009 through June 30, 2009.**

Purpose: Complete form L-4 so that your employer can withhold the correct amount of state income tax from your salary.

Temporary reduction to amount withheld – Act 396 of the 2008 Regular Session of the Louisiana Legislature amended La. Revised Statute 47:32(A) to reduce the four and six percent income tax brackets. Effective January 1, 2009, a taxpayer filing single will pay two percent tax on the first \$12,500 of net income, four percent on the next \$37,500, and six percent on net income that exceeds \$50,000. The net income dollar amounts are doubled for married persons filing jointly. Because the reduced withholding tax tables will not be in effect until July 1, 2009, taxpayers may temporarily reduce their withholding amount to reflect the reduced tax rates. Once the revised withholding tax tables are in effect, the temporary reduction will be discontinued.

Instructions: Employees who are subject to state withholding should complete the personal allowances worksheet indicating the number of withholding personal exemptions in Block A and the number of dependency credits in Block B.

- Employees must file a new withholding exemption certificate within 10 days if the number of their exemptions decreases, except if the change is the result of the death of a spouse or a dependent.
- Employees may file a new certificate any time the number of their exemptions increases.
- Line 8 should be used to increase or decrease the tax withheld for each pay period. Decreases should be indicated as a negative amount.

Penalties will be imposed for willfully supplying false information or willful failure to supply information that would reduce the withholding exemption.

This form must be filed with your employer. If an employee fails to complete this withholding exemption certificate, the employer must withhold Louisiana income tax from the employee's wages without exemption.

Note to Employer: Keep this certificate with your records. If you believe that an employee has improperly claimed too many exemptions or dependency credits, please forward a copy of the employee's signed L-4 form with an explanation as to why you believe that the employee improperly completed this form and any other supporting documentation. The information should be sent to the Louisiana Department of Revenue, Criminal Investigations Division, PO Box 2389, Baton Rouge, LA 70821-2389.

Block A

- Enter "0" to claim neither yourself nor your spouse. You may enter "0" if you are married, and have a working spouse or more than one job to avoid having too little tax withheld.
- Enter "1" to claim yourself if you did not claim this exemption in connection with other employment, or if your spouse has not claimed your exemption. Enter "1" to claim one personal exemption if you will file as head of household.
- Enter "2" to claim yourself and your spouse.

A.

Block B

- Enter the number of dependents, not including yourself or your spouse, whom you will claim on your tax return. If no dependents are claimed, enter "0."

B.

Cut here and give the bottom portion of certificate to your employer. Keep the top portion for your records.

Form **L-4**
Louisiana
Department of
Revenue

Employee's Withholding Allowance Certificate

This form is only in effect from January 1, 2009 through June 30, 2009.

1. Type or print first name and middle initial		Last name	
2. Social Security Number		3. <input type="checkbox"/> No exemptions or dependents claimed <input type="checkbox"/> Single <input type="checkbox"/> Married	
4. Home address (number and street or rural route)			
5. City		State	ZIP
6. Total number of exemptions claimed in Block A			6.
7. Total number of dependents claimed in Block B			7.
8. Increase or decrease in the amount to be withheld each pay period. Decreases should be indicated as a negative amount.			8.
9. Temporary reduction to the amount withheld each pay period to reflect the tax decrease enacted by Act 396 of the 2008 Regular Session of the Louisiana Legislature. The reduction will only be in effect January 1, 2009, through June 30, 2009.			9.

I declare under the penalties imposed for filing false reports that the number of exemptions and dependency credits claimed on this certificate do not exceed the number to which I am entitled.

Employee's signature	Date
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The following is to be completed by employer.

10. Employer's name and address	11. Employer's state withholding account number
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