



State of Louisiana Exemption from Withholding Louisiana Income Tax

Form L-4E

This form must be filed with your employer.

For Questions:

Phone: (855) 307-3893

Send an email by visiting

<https://revenue.louisiana.gov/contact-us/>.

TAX YEAR 20 _____

For use by employees who meet the following requirements: *(Check all that apply.)*

- ☐ incurred no tax liability in the prior year and anticipate no tax liability for the current year.
- ☐ meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Veterans Auto and Education Improvement Act of 2022 with a tax domicile in the State of _____.

PLEASE PRINT OR TYPE

First name, middle initial, and last name		Social security number	
Home address (Number and Street)			
City	State	ZIP	

EMPLOYEE S CERTIFICATION

Under penalty of perjury, I declare that I anticipate that I will incur no liability for Louisiana income tax for the current year based on the exemption checked above and to the best of my knowledge and belief, this form is true, correct, and complete.

Signature

Date (mm/dd/yyyy)

Employee - File this certificate with your employer. Otherwise, your employer must withhold Louisiana income tax from your wages.**Employer** - Keep this certificate with your records. This certificate may be used instead of Form L-4, *Employee's Withholding Certificate*, by those employees qualified to claim the exemption.



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INSTRUCTIONS

Who may claim exemption from withholding of income tax:

You may be entitled to claim exemption from withholding Louisiana income tax if you meet one of the three qualifications below.

1. You incurred no liability for Louisiana income tax for the prior year and you anticipate that you will incur no liability for such income tax for the current year. For this purpose, you incur tax liability if your joint or separate return shows tax before the allowance of any credit for income tax withheld. If you claim this exemption, your employer will not withhold Louisiana income tax from your wages.
2. You are exempt from Louisiana income taxes under the Servicemember Civil Relief Act, as amended by the Veterans Auto and Education ("SCRA") Improvement Act of 2022, when Louisiana is not your chosen tax domicile. For taxable years beginning on or after January 1, 2023, servicemembers and their spouse may choose one of three jurisdictions for state tax purposes: (a) the servicemember's residence or domicile; (b) the military spouse's residence or domicile; or (c) the servicemember's permanent duty station.

This provision does not apply to non-military, Louisiana-sourced income, earned by the servicemember or nonresident spouse other than wages, interest and dividends.
3. You are exempt from Louisiana income taxes as a nonresident mobile worker if you meet the qualifications. For your wages to be exempt from Louisiana income taxes, (a) you must be a nonresident of Louisiana; (b) you will be paid wages for employment duties performed in Louisiana for 30 or fewer days in the calendar year; (c) you performed employment duties in more than one state during the calendar year; (d) the wages are not paid for employment as a professional athlete, staff member of a professional athletic team, professional entertainer, public figure, or qualified production employee; (e) your state of residence either provides a substantially similar exemption or does not impose an individual income tax; and (f) you did not have any other income derived from sources within Louisiana during the calendar year. If you meet the qualifications, an exemption certificate is not needed. However, within 10 days from the 31st day of performing employment duties within Louisiana during the current year you must file Form L-4 with your employer.

When to claim exemption:

File this certificate with your employer as soon as you determine you are entitled to claim this exemption. You must file a certificate each year if you wish to continue to claim the exemption.

Multiple employers:

If you are employed by more than one employer, you may claim the exemption from withholding with each employer, provided that the total of your anticipated income will not cause you to incur any liability for Louisiana income tax for the current year and you incurred no liability for Louisiana income tax for the previous year.

When to revoke exemption:

You must revoke this exemption certificate:

1. within 10 days from the day you anticipate you will incur Louisiana income tax liability for the current year; or
2. by the first day of the last month of your current taxable year if you anticipate you will incur Louisiana income tax liability for the following year;
3. within 10 days from the 31st day of performing employment duties within Louisiana during the current year; or
4. For taxable periods beginning on or after January 1, 2023, an election made under the SCRA will be governed as follows:

Temporary Duty (TDY)

- If a spouse is in Louisiana to be with a servicemember in compliance with PCS orders and the servicemember receives a TDY order to another state, the servicemember and spouse cannot elect to use the TDY location as their domicile state. If the spouse remains in Louisiana while the servicemember is away in compliance with the TDY orders, the spouse's Louisiana wages, interest, or dividends will not be subject to Louisiana income tax.

Permanent Change of Station (PCS)

- If the spouse is in Louisiana for less than six months after the servicemember relocates in compliance with a PCS order, Louisiana wages, interest, or dividends earned by the spouse during that period of time will not be subject to Louisiana income tax, provided the spouse has not changed their legal domicile to Louisiana.
- If the spouse remains in Louisiana for more than six months but less than one year after the servicemember's PCS order, the spouse is considered to be a part-year resident for the period of time spent in Louisiana. All of the spouse's Louisiana-sourced income received during that time will be subject to Louisiana income tax.
- If the spouse remains in Louisiana for more than one year after the servicemember's PCS order, the spouse is considered to be a resident of Louisiana. All of the spouse's income received during that time will be subject to Louisiana income tax.

Combat Zones (includes contingency operation or qualified hazardous duty area)

- If the spouse remains in Louisiana after the servicemember's deployment to a combat zone, Louisiana wages, interest, or dividends earned by the spouse during the period of time in which the servicemember is serving in a combat zone will not be subject to Louisiana income tax, provided the spouse has not changed their legal domicile to Louisiana.

If you want to discontinue, or are required to revoke this exemption, you must file a new L-4 with your employer.