R-1201 (1/22) WEB

First Quarter Employer's Return of Louisiana Withholding Tax Form L-1

LOUISIANA DEPARTMENT of REVENUE

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 **2022**

WEB

Use this form for:

Tax Period	Due Date
03/31/2022	04/30/2022

Account Number

Federal Employer Identification 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 on the last day of following month after 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 31, 2023

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 enter your figures as shown.

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

Lines 1-3 Enter 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.

1 Louisiana Withholding Tax **January . . . . . 1** . 00

2 Louisiana Withholding Tax **February . . . . . 2** . 00

3 Louisiana Withholding Tax **March . . . . . 3** . 00

4 **Total 1st 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

Make payment to: Louisiana Department of Revenue, or pay at *www.revenue.louisiana.gov* (**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

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature		Date *(mm/dd/yyyy)*
Print Name	Title	Telephone

If this return was prepared by a paid preparer, that person must also sign below in the "Paid preparer use only" box, complete the information, and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, that must be entered in the space provided under the box, otherwise enter the FEIN or LDR account number. If paid preparer represents a firm, the firm's FEIN must be entered in the "Paid preparer use only" box. Failure of paid preparer to sign or provide an identification number will result in assessment on the preparer of the unidentified preparer penalty. The penalty of $50 is for each occurrence of failing to sign or providing identification number.

PAID PREPARER USE ONLY	Print/Type Preparer's Name	Preparer's Signature	Date *(mm/dd/yyyy)*	Check ☐ if Self-employed
	Firm's Name ➤		Firm's FEIN ➤	
	Firm's Address ➤		Telephone ➤	

Mark this box if your business has closed or you have stopped paying wages. ☐ MMDDYY
Enter the final date wages were paid.

PTIN, FEIN, or LDR Account Number of Paid Preparer

Mark this box if this is an amended return. ☐

Field Flag ☐ **FOR OFFICE USE ONLY**

☐ **For office use only.**

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