

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

Every employer who withholds or who is required to withhold Louisiana withholding tax from wages of employees, must file this return. This return covers only one taxable period and must be filed by the filing deadline preprinted on each return. Even though wages paid to employees were not sufficient to require withholding, a return should be filed and "zeros" entered on Lines 1 and 4, unless you are an Occasional filer. Occasional filers should file a return only for those periods in which there is withholding. Occasional filers should use the quarterly form for the appropriate tax period. Amounts withheld or due to be withheld must be paid with the return.

Do not use a return form that has been pre-addressed to a former owner. If you have not been assigned a tax identification number, apply for one by filing an application for Louisiana Revenue Account Number (R-16019) with the Department of Revenue, Post Office Box 201, Baton Rouge, Louisiana 70821-0201. This form is available on the Department's website (www.revenue.louisiana.gov) under "General Forms." 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 "Final Return" and indicate the date the business closed or was sold. You must also file the Annual Reconciliation Form L-3 at that time.

Adjustments of tax for prior periods are not allowed on a current return. If in reviewing your prior period records you discover an error in reporting tax due, it will be necessary to file amended returns for all filing periods in which errors were made. If this is an amended return, mark the appropriate box. For more information on amended returns, see the Louisiana Withholding Tables and Instructions for Employers, "Correcting Mistakes."

Preparation of Form L-1

- Line 1 Enter the amount of Louisiana withholding tax withheld or required to be withheld from the wages of your employees for the tax period covered.
- Line 2 Enter 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 Enter 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
- Line 4 Remittance for amount due should be made by check, money order, electronic funds transfer, or credit card. Cash should not be sent through the mail.

Any employer who fails to withhold or pay amounts required to be withheld is personally liable for such amounts.

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Louisiana Revised Statute 47:114 provides for the filing of state withholding tax returns either quarterly, monthly, or semimonthly. Quarterly filing 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 monthly. Taxpayers whose liabilities are \$2,000 or more per month are required to file semimonthly.

New withholding tax registrants are usually allowed to file quarterly until several returns are submitted and an average liability can be calculated. The average tax liability of all withholding registrants is reviewed periodically, usually just before the printing and mailing of coupon booklets, and filing frequencies are reassigned in accordance with R.S. 47:114. Therefore, the filing frequency that you are assigned for 2008 is not necessarily the same as your filing frequency for 2007.

Your assigned filing frequency for 2008 is shown on page one of this booklet and on each of the return coupons. The due dates for returns are as follows:

Filing Frequency

Quarterly

Monthly

Semimonthly

1st to 15th

16th to last day

Due Date

Last day of month following close of calendar quarter

Last day of following month

Last day of same month

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 first day thereafter.

Occasional Filing Status

Employers may request Occasional filing status in writing if they have met the following criteria:

1. Have filed for two consecutive years.
2. Have not had withholdings in more than two quarters of any year.
3. Have not had withholdings exceeding \$1,500 for any quarter previously filed.

All Occasional filing frequencies will be on a quarterly period. If there are no withholdings in a particular quarter, no return will be required. You must use the appropriate quarterly coupon for the period for which you are filing.

L-1 Payment Options

An L-1 return for withholding tax should not be filed if an EFT or credit card payment for tax only is made. If the payment includes penalty or interest, an L-1 return segregating these amounts must be submitted. Otherwise, the payment will be considered the tax due.

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

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**For taxpayer assistance, call the Baton Rouge headquarters at (225) 219-7318,
(225) 219-2114 (TDD Number), or the regional office in your area.**

Alexandria	(318) 487-5333	Monroe	(318) 362-3151
Baton Rouge	(225) 922-2300	New Orleans	(504) 568-5233
Lafayette	(337) 262-5455	Shreveport	(318) 676-7505
Lake Charles	(337) 491-2504	Thibodaux	(985) 447-0976