Fourth Quarter Employer's Return of Louisiana Withholding Tax Form L1

LOUISIANA DEPARTMENT of REVENUE	Mail your Return and Payment to: Louisiana Department of Revenue P.O. Box 91017 Baton Bouge LA 70821-9017
DEFARIMENT 9 REVENUE	Baton Rouge, LA 70821-9017

Account Number				
Legal Name				
Trade Name				
Address				
City		State	ZIP	

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:

 2^{nd} Quarter July 31^{st} 4^{th} Quarter January 31, 2024 1st QuarterApril 30th July 31st 3rd Quarter October 31st

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.

1 Louisiana Withholdin October		;;	00	5 Less remittance made during quarter	5	;_		00
2 Louisiana Withholdin November	g Tax 2	-jj	00	6 If Line 4 is greater than Lin subtract Line 5 from Line 4 Pay this amount.				00
3 Louisiana Withholdin December			00	•	Reve		Louisiana Depa tt <u>www.revenue.</u> CASH)	
4 Total 4th Quarter Withholdings	4	<u>, , , , , , , , , , , , , , , , , , , </u>	00	7 If Line 4 is less than Line 5, subtract Line 4 from Line 5. This is your overpayment .				00
		amined this return and accomp sed on all information of which		es and statements, and to the best of y knowledge.	f my knowledge	and belief, they	are true, correct, a	and complete.
Signature						Date (mm/c	ld/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	Print/Type Preparer's Name		Preparer's S	ignature	Date (I	Date (mm/dd/yyyy) Check [] if		elf-employed
PREPARER	Firm's Name ≻				Firr	n's FEIN 🕨		
USE ONLY	Firm's Address ►				Te	elephone ≻		
	busines have st	is box if your s has closed or you opped paying wages.	Enter the	final date wages were paid.		N, or LDR A of Paid Prej	ccount Numbe parer	_
	an an	nended return.	Field Flag	FOR OFFICE USE ONLY	For	office use on	ly.	32308

We encourage you to file and pay electronically at www.revenue.louisiana.gov Tax Year 2023

Use this form for:						
Tax Period	Due Date					
12/31/2023	01/31/2024					

WEB

Federal Employer Identification Number

PLEASE RETURN ENTIRE PAGE

How do I prepare Form L-1?

To ensure accurate processing, please enter your figures as shown.



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 at the bottom of the form.

5	Less remittance made during quarter	5			- 7		
5	If Line 4 is greater than Line 5, subtract Line 5 from Line 4. Pay this amount.	6					