

<b>LOUISIANA</b> DEPARTMENT of REVENUE	<b>L-3 Transmittal of Withholding Tax Statements</b>
	Mail to: Louisiana Department of Revenue P.O. Box 91017 Baton Rouge, LA 70821-9017

Tax Period <b>12/31/2018</b>	Due Date <b>01/31/2019</b>
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**PLEASE RETURN ALL PAGES**

LDR Account Number

Instructions can be found on page 4. Also, complete the detailed withholding schedule beginning on page 2 for every Information Return submitted with this form.

	Wages and Payments Per Information Returns	Withholding Per Information Returns	Withholding Per L-1's
First Quarter			
Second Quarter			
Third Quarter			
Fourth Quarter			
<b>TOTAL</b>			

**Total Number of Information Returns Submitted** →

**IMPORTANT!** If amounts in the second and third column do not match for a quarter, you must file an amended L-1 Return for that quarter. Do not include a payment with your transmittal.

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

<b>PAID PREPARER USE ONLY</b>	Print/Type Preparer's Name	Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed	PTIN
	Firm's Name ▶			Firm's EIN ▶	
	Firm's Address ▶			Telephone ▶	



Complete the following table below for each Information Return submitted.

Social Security Number (SSN)	Louisiana State Wages or Payments	Louisiana State Income Tax Withheld
1.	1.	1.
2.	2.	2.
3.	3.	3.
4.	4.	4.
5.	5.	5.
6.	6.	6.
7.	7.	7.
8.	8.	8.
9.	9.	9.
10.	10.	10.
11.	11.	11.
12.	12.	12.
13.	13.	13.
14.	14.	14.
15.	15.	15.
16.	16.	16.
17.	17.	17.
18.	18.	18.
19.	19.	19.
20.	20.	20.
21.	21.	21.
22.	22.	22.
23.	23.	23.
24.	24.	24.



Social Security Number (SSN)	Louisiana State Wages or Payments	Louisiana State Income Tax Withheld
25.	25.	25.
26.	26.	26.
27.	27.	27.
28.	28.	28.
29.	29.	29.
30.	30.	30.
31.	31.	31.
32.	32.	32.
33.	33.	33.
34.	34.	34.
35.	35.	35.
36.	36.	36.
37.	37.	37.
38.	38.	38.
39.	39.	39.
40.	40.	40.
41.	41.	41.
42.	42.	42.
43.	43.	43.
44.	44.	44.
45.	45.	45.
46.	46.	46.
47.	47.	47.
48.	48.	48.
49.	49.	49.



Form L-3 Transmittal should only be used to transmit copies of Information Returns (Federal Forms W-2, W-2G and 1099) to Louisiana Department of Revenue (LDR).

Form L-3 is required to be filed at the end of the year or if a business terminates during the year. Form L-3 is due on or before January 31st or on or before the 30th day after the date on which the final payment of wages was made.

The reconciliation of the amount of taxes withheld to the amounts paid to LDR is completed on a quarterly basis by filing Form L-1, the Employer's Quarterly Return of Louisiana Withholding Tax. Use the chart on page 1 to determine if you need to file amended L-1 returns for any quarter.

#### **Who must file electronically?**

If you are required to file 50 or more W-2's, you must file all Information Returns electronically. If you withhold income taxes on gaming winnings, you must file the W-2G's electronically. See Louisiana Administrative Code 61:I.1525 – Withholding Requirement for Gaming Winnings. If you are required to e-file but fail to do so, you may incur a penalty.

#### **Instructions for completing Form L-3**

This transmittal serves two purposes: to balance the total amounts of Louisiana income tax withheld per quarter to the total amount reported by you during the year, and to act as a transmittal to accompany the submission of copies of Information Returns. If you are not filing electronically, mail the copies of the Information Returns with the completed L-3 transmittal to the address on page 1.

Enter the amount of wages or payments for each quarter in the "Wages and Payments Per Information Returns" column. Enter the amount of tax withheld for each quarter in the "Withholding Per Information Returns" column. If you do not have a breakdown by quarter, enter the total amount. Enter the amount reported each quarter on your L-1 returns in the "Withholding Per L-1's" column. Compare the amounts in the "Withholding Per Information Returns" column for each quarter to the amounts in the "Withholding Per L-1's" column. If the amounts do not agree, the withholding tax has been either over-reported or under-reported for that particular quarter and an amended L-1 for that quarter must be filed. If you have underpaid for any quarter, payment for the additional amount of withholding tax due must accompany the amended L-1. Do not include a payment with the L-3 Transmittal. The amended L-1 and any applicable payment may be made online at [www.revenue.louisiana.gov/latap](http://www.revenue.louisiana.gov/latap).

Complete the L-3 Transmittal of Withholding Schedule beginning on page 2 listing the Social Security Number, Louisiana State Wages or Payments, and the Louisiana State Income Tax Withheld for each Information Return submitted. Louisiana State Wages or Payments can be found in box 16 of Form W-2, and the Louisiana State Income Tax Withheld can be found in box 17.

#### **What Information Returns are required to be submitted with Form L-3?**

You must file copies of:

1. Any Form W-2 or W-2G that is reporting income taxable to Louisiana;
2. Any Form 1099 that is reporting Louisiana income tax withheld; or
3. Any Form 1099-MISC where the payment made meets all of the following conditions:
  - a. the payment is \$1,000 or more;
  - b. the payment is made to a non-resident of Louisiana; and,
  - c. the payment is for rents or royalties from properties located in Louisiana