



LOUISIANA DEPARTMENT of REVENUE

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

Mail your Return and Payment to: Louisiana Department of Revenue P.O. Box 91017 Baton Rouge, LA 70821-9017

Use this form for:

Table with Tax Period (03/31/2024) and Due Date (04/30/2024)

FEIN and DEV ID fields

Account Number

2-D Barcode Area

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.

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:

Table showing due dates for 1st, 2nd, 3rd, and 4th quarters of 2025

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.

Table for Lines 1-4: Louisiana Withholding Tax for January, February, March, and Total 1st Quarter Withholdings

Table for Lines 5-7: Less remittance made during quarter, Pay this amount, and Total overpayment

Make payment to: Louisiana Department of Revenue, or pay at www.revenue.louisiana.gov (DO NOT SEND CASH)

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.

Signature, Print Name, Title, Telephone, and Date fields

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.

PAID PREPARER USE ONLY section with fields for Name, Signature, Date, Firm's Name, FEIN, and Telephone

Bottom section with business closure/PTIN/FEIN/LDR Account Number fields and a barcode



LOUISIANA DEPARTMENT of REVENUE

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

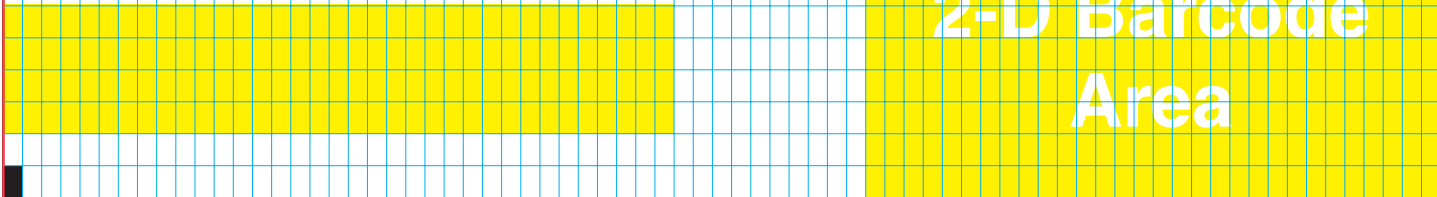
Mail your Return and Payment to: Louisiana Department of Revenue P.O. Box 91017 Baton Rouge, LA 70821-9017

Use this form for:

Table with Tax Period (06/30/2024) and Due Date (07/31/2024)

FEIN and DEV ID fields

Account Number



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.

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.

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:

Table showing due dates for 1st, 2nd, 3rd, and 4th quarters

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.

Table for Lines 1-4: Louisiana Withholding Tax for April, May, June, and Total 2nd Quarter Withholdings

How do I prepare Form L-1?

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.

Table for Lines 5-7: Less remittance made during quarter, Pay this amount, and This is your overpayment

Make payment to: Louisiana Department of Revenue, or pay at www.revenue.louisiana.gov (DO NOT SEND CASH)

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.

Signature, Print Name, Title, Date, and Telephone fields

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.

PAID PREPARER USE ONLY section with fields for Name, Signature, Date, Firm's Name, FEIN, and Telephone

Bottom section with barcode, business closure/overpayment checkboxes, and Field Flag

Field Flag FOR OFFICE USE ONLY



LOUISIANA DEPARTMENT of REVENUE

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

Mail your Return and Payment to: Louisiana Department of Revenue P.O. Box 91017 Baton Rouge, LA 70821-9017

Use this form for:

Table with Tax Period (09/30/2024) and Due Date (10/31/2024)

FEIN and DEV ID fields

Account Number

2-D Barcode Area

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.

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.

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:

Table with due dates for 1st, 2nd, 3rd, and 4th quarters

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.

Table for lines 1-4: Louisiana Withholding Tax for July, August, September, and Total 3rd Quarter Withholdings

How do I prepare Form L-1?

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.

Table for lines 5-7: Less remittance made during quarter, Pay this amount, and This is your overpayment

Make payment to: Louisiana Department of Revenue, or pay at www.revenue.louisiana.gov (DO NOT SEND CASH)

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.

Signature, Print Name, Title, Telephone, and Date fields

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.

PAID PREPARER USE ONLY section with fields for Name, Signature, Date, Firm's Name, FEIN, and Telephone

Bottom section with business closure/PTIN/FEIN/LDR Account Number fields and barcode



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

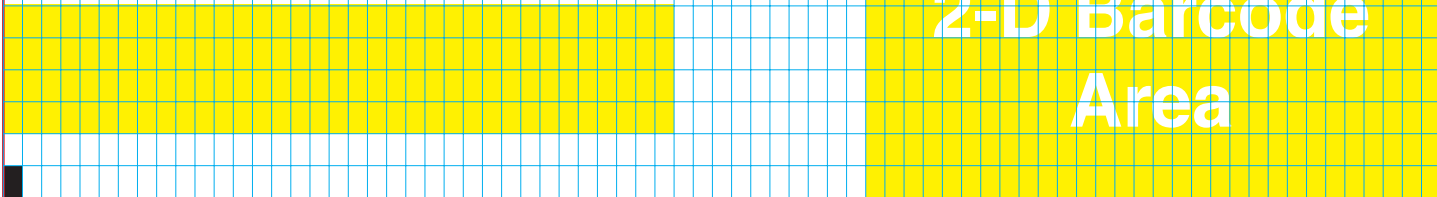
Mail your Return and Payment to: Louisiana Department of Revenue P.O. Box 91017 Baton Rouge, LA 70821-9017

Use this form for:

Table with Tax Period (12/31/2024) and Due Date (01/31/2025)

FEIN and DEV ID fields

Account Number



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.

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.

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.

Table with due dates for 1st, 2nd, 3rd, and 4th quarters

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.

Main table with 7 rows for tax amounts, remittance, and overpayment

Make payment to: Louisiana Department of Revenue, or pay at www.revenue.louisiana.gov (DO NOT SEND CASH)

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.

Signature, Print Name, Title, Telephone, and Date fields

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.

PAID PREPARER USE ONLY section with fields for Name, Signature, Date, and Firm Information

Bottom section with business closure and amended return checkboxes, barcode, and final date fields