

d. MICR ink cannot be used to print any portion of the form.

#### 4. Document Format

a. Federal core data boxes, containing information required by the IRS, must be printed in the same size, order, and arrangement as on the IRS printed form or as approved by the IRS. No boxes or other information may be printed to the right of this data. Federal core data boxes are as follows:

- i. box 1—wages, tips, other compensation;
- ii. box 2—federal income tax withheld;
- iii. box 3—Social Security wages;
- iv. box 4—Social Security tax withheld;
- v. box 5—Medicare wages and tips; and
- vi. box 6—Medicare tax withheld.

b. State core data boxes contain information specifically required by the state and must be placed at the bottom of the form. State data boxes are as follows:

- i. box 16—employer's state and state identification number;
- ii. box 17—state wages, tips, etc.; and
- iii. box 18—state income tax withheld.

c. Other federal data required to be present on the form in boxes similar to the core data boxes. These data boxes may be placed in any location, other than the location reserved for federal and state core data items:

- i. employer's name, address, and ZIP code;
- ii. employer identification number (EIN);
- iii. employee's Social Security number; and
- iv. employee's name, address, and ZIP code.

#### 5. Document Labeling

a. The form title and number may be printed at the top of the form.

b. The tax year must be clearly printed on the form.

c. The form should be labeled "Copy 2, to be filed with the employee's state income tax return."

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:112(L).

**HISTORICAL NOTE:** Promulgated by the Department of Revenue and Taxation, Research and Technical Services Division, LR 19:1176 (September 1993).

### **§1515. Withholding Tax Statements and Returns—Electronic Filing Requirements**

A. Employers that are required to electronically remit withholding tax pursuant to R.S. 47:1519(B) and LAC 61:I.4910.A, shall file a separate L-1 return electronically on a quarterly basis, effective for the periods beginning after December 31, 2011.

B. Employers are required to file a transmittal of withholding tax statements, Form L-3, with copies of the

employee withholding statements, Form W-2s and any information returns such as Federal Form 1099.

1. The L-3 transmittal and employee withholding statements must be filed on or before the first business day following January 31 for the preceding calendar year.

2. If a business terminates during the year, the L-3 transmittal and employee withholding statements must be filed within 30 days after the last month in which the wages were paid.

3. If the due date falls on a weekend or holiday, the report is due the next business day and becomes delinquent the following day.

C. Employers that file 50 or more employee withholding statements due on or after January 1, 2016, are required to electronically file the Form L-3, and the employee withholding statements, Form W-2s, and any information returns.

D. **Electronic Filing Options.** The Form L-3, and the employee withholding statements, Form W-2, and any information returns may be filed electronically as follows:

1. electronic filing using the LaWage electronic filing application via the LDR website, [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov);

2. any other electronic method authorized by the secretary;

3. submissions by magnetic media including tapes and tape cartridges are no longer allowed; and

4. submissions on CDs or DVDs are no longer allowed.

E. Separate submissions must be made for each employer.

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:1511, R.S. 47:1519, R.S. 47:1520 and R.S. 47:114.

**HISTORICAL NOTE:** Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 28:1489 (June 2002), amended LR 35:2204 (October 2009), LR 38:2382 (September 2012), amended LR 44:1638 (September 2018).

### **§1516. Payment**

A. All employers or persons who deduct and withhold any amount from any wage pursuant to R.S. 47:114 shall remit payment on a quarterly basis.

B. The due dates for quarterly payments are:

1. first quarter—April 30;
2. second quarter—July 31;
3. third quarter—October 31;
4. fourth quarter—January 31.

C. **Exceptions**

1. When the amount deducted or withheld within any calendar month from the combined wages of all employees is an amount equal to or greater than \$500.00 but less than