

## RULE

### Department of Revenue Policy Services Division

#### Withholding Tax Statements • Magnetic Media Label Requirements (LAC 61:I.1515)

Under the authority of R.S. 47:114 and R.S. 47:1511, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, has adopted LAC 61:I.1515 relative to the labeling of magnetic media filings of withholding tax statements.

The secretary is authorized by R.S. 47:114.F.(2) to require employers who submit 250 or more withholding tax receipts to file the forms on magnetic media. This rule requires a label to be attached to the outside of the magnetic media and specifies the information required on the label.

#### Title 61

#### REVENUE AND TAXATION

#### Part I. Taxes Collected and Administered by the Secretary of Revenue

#### Chapter 15. Income: Withholding Tax

#### §1515. Withholding Tax Statements—Magnetic Media Label Requirements

A. Employers required to submit withholding tax receipts on magnetic media must attach a label to each tape, cartridge, or diskette. The Annual Reconciliation Form L-3 must accompany each submission.

B. Label Format. Labels must be typed and contain the following information:

1. external label for diskettes:
  - a. file name;
  - b. Louisiana account number;
  - c. transmitter name;
  - d. transmitter's complete mailing address;
  - e. tax year; and
  - f. diskette number and total number of diskettes for multi-volume files (example: disk 1 of 3, etc.);
2. external label for magnetic tape and tape cartridges:
  - a. file name;
  - b. Louisiana account number;
  - c. transmitter name;
  - d. transmitter's complete mailing address;
  - e. tax year;
  - f. recording code (ASCII or EBCDIC);
  - g. record length; and
  - h. block size.

C. The label must be attached to the magnetic media so as not to hinder the ability to process the media.

D. If annual reconciliation information is being filed for multiple employers, a list with each employer's name, Louisiana account number, and complete mailing address must accompany the media.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 47:114.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 28:1489 (June 2002).

Cynthia Bridges  
Secretary