

LOUISIANA DEPARTMENT of REVENUE	L-3 Transmittal of Withholding Tax Statements
	Mail your Transmittal of W-2's to: Louisiana Department of Revenue P.O. Box 91017 Baton Rouge, LA 70821-9017

We encourage you to file electronically at
www.revenue.louisiana.gov

Tax Year
2016

Tax Period 12/31/2016	Due Date 01/31/2017
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Legal Name		
Trade Name		
Address		
City	State	ZIP

PLEASE RETURN ENTIRE PAGE

LDR Account Number _____

Form L-3 Transmittal should only be used to transmit copies of Information Returns (Federal Forms W-2, W-2G and 1099) to LDR. Beginning January 1, 2016, all employers filing 50 or more information returns must file Form L-3 and the employees' W-2, W-2G and 1099 forms electronically. If you are required to e-file but fail to do so, you may incur a penalty.

Employers are required to file Form L-3 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 done on a quarterly basis by filing Form L-1, the Employer's Quarterly Return of Louisiana Withholding Tax.

Use the chart below to determine if you need to file amended L-1 returns for any quarter.

	Wages and Payments Per Information Returns		Withholding Per Information Returns		Withholding Per L-1's	
First Quarter		.00		.00		.00
Second Quarter		.00		.00		.00
Third Quarter		.00		.00		.00
Fourth Quarter		.00		.00		.00
TOTAL		.00		.00		.00

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.

Total Number of Information Returns submitted

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Please mark method of filing

CFS W-2

Signature	Title	Date	Telephone
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Under the penalties of perjury, I declare that I have examined this information and to the best of my knowledge and belief, it is true, correct, and complete.

OFFICE USE ONLY

Tax Type: 350
 Job Type: 8000 - Image Only



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Who must file electronically. If you are required to file 50 or more w-2's, you must file electronically. If you withhold income taxes on gaming winnings, you must file the W-2Gs electronically. See Louisiana Administrative Code 61:1.1525 – Withholding Requirement for Gaming Winnings.

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 Federal Form 1099-MISC where the payment made meets all of the following conditions:
 - a. the payment amounts to \$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

This report serves two purposes: to balance the total amounts of Louisiana income tax withheld per quarter to the total amount reported by you as an employer during the year, and to act as a transmittal to accompany the submission of copies of Information Returns (Federal Forms W-2, W-2G and 1099). If you are not filing electronically, mail the copies of the information returns with the completed L-3 form.

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 underreported for that particular quarter. 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.la.gov.