


**State of Louisiana Exemption from  
Withholding Louisiana Income Tax**

Form L-4E

TAX YEAR 20 \_\_\_\_\_

**For use by employees who:** *(check a box below)*

- incurred no tax liability in the prior year and anticipate no tax liability for the current year.
- meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act with a tax domicile in the State of \_\_\_\_\_.

**PLEASE PRINT OR TYPE.**

Type or print full name		Social Security Number	
Home address <i>(Number and Street)</i>			
City	State	ZIP	

Employee's certification-Under penalty of perjury, I certify that I incurred no liability for Louisiana income tax for the prior year and that I anticipate that I will incur no liability for Louisiana income tax for the current year or I certify that I meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act and further certify that I am domiciled outside of Louisiana.

Signature

x

Date *(mm/dd/yyyy)*

**Employee** - File this certificate with your employer. Otherwise he must withhold Louisiana income tax from your wages.

**Employer** - Keep this certificate with your records. This certificate may be used instead of Form L-4 by those employees qualified to claim the exemption.

**INSTRUCTIONS****Who may claim exemption from withholding of income tax:**

You may be entitled to claim exemption from withholding Louisiana income tax if you meet one of the two qualifications below.

1. You incurred no liability for Louisiana income tax for the prior year and you anticipate that you will incur no liability for such income tax for the current year. For this purpose, you incur tax liability if your joint or separate return shows tax before the allowance of any credit for income tax withheld. If you claim this exemption, your employer will not withhold Louisiana income tax from your wages.
2. You are exempt from Louisiana income taxes under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act. For your wages to be exempt from Louisiana income taxes, (a) your spouse must be a member of the armed forces stationed in Louisiana in compliance with military orders; (b) you are here in Louisiana solely to be with your spouse; and (c) you and your spouse maintain your domicile in another state.

**When to claim exemption:**

File this certificate with your employer as soon as you determine you are entitled to claim this exemption. You must file a certificate each year if you wish to continue to claim the exemption.

**Multiple employers:**

If you are employed by more than one employer, you may claim the exemption from withholding with each employer, provided that the total of your anticipated income will not cause you to incur any liability for Louisiana income tax for the current year and you incurred no liability for Louisiana income tax for the previous year.

**When you must revoke this exemption:**

You must revoke this exemption certificate:

1. within 10 days from the day you anticipate you will incur Louisiana income tax liability for the current year; or
2. by the first day of the last month of your current taxable year if you anticipate you will incur Louisiana income tax liability for the following year; or
3. within 10 days from the day you no longer meet the provisions of the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

If you want to discontinue, or are required to revoke this exemption, you must file a new Employee's Withholding Exemption Certificate (Form L-4) with your employer.