

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

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

Tax Year 2022



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 columns: Tax Period (09/30/2022), Due Date (10/31/2022)

WEB

Account Number input field

Federal Employer Identification Number input field

Form with fields for: Legal Name, Trade Name, Address, City, State, ZIP

PLEASE RETURN ENTIRE PAGE

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:

1st Quarter April 30th 2nd Quarter July 31st
3rd Quarter October 31st 4th Quarter January 31, 2023

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.

Form with 4 rows for withholding tax entries: July, August, September, Total 3rd Quarter Withholdings. Each row has a grid for entering amounts.

How do I prepare Form L-1?

To ensure accurate processing, please enter your figures as shown.

Grid for entering numbers 1-9 and 00

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. It will be necessary to file amended returns for all quarters in which corrections were made.

Form with 3 rows for less remittance made during quarter, adjustments, and overpayment. Each row has a grid for entering amounts.

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 and Print Name fields with Date, Title, and Telephone sub-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 table with columns: Print/Type Preparer's Name, Preparer's Signature, Date, Check if Self-employed. Includes sub-rows for Firm's Name, Firm's FEIN, Firm's Address, and Telephone.

Mark this box if your business has closed or you have stopped paying wages.

MMDDYY grid and PTIN, FEIN, or LDR Account Number grid.



Mark this box if this is an amended return.

Enter the final date wages were paid.

PTIN, FEIN, or LDR Account Number of Paid Preparer

Field Flag grid with text FOR OFFICE USE ONLY

For office use only.

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