



**Second Quarter Employer's Return of Louisiana Withholding Tax Form L1**

**Mail your Return and Payment to:**  
Louisiana Department of Revenue  
P.O. Box 61030  
New Orleans, LA 70161-1030

We encourage you to file and pay electronically at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

**Do not use this form for filing periods prior to January 2012.**

<b>Tax Period</b> 06/30/2012	<b>Due Date</b> 07/31/2012
---------------------------------	-------------------------------

Account Number \_\_\_\_\_

Legal Name		
Trade Name		
Address		
City	State	ZIP

**PLEASE RETURN ENTIRE PAGE.**

**What is a 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. Any employer who fails to withhold and pay amounts required to be withheld is personally liable for such amounts.

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. All other payments must be submitted with an L-1V payment voucher.

**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 calendar quarter. The due dates are as follows:

1<sup>st</sup> Quarter . . . . . April 30<sup>th</sup>      2<sup>nd</sup> Quarter . . . . . July 31<sup>st</sup>  
 3<sup>rd</sup> Quarter . . . . . October 31<sup>st</sup>      4<sup>th</sup> Quarter . . . . . January 31, 2013

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.

**SPEC CODE**       Do not use unless specifically instructed by LDR.

1 Louisiana Withholding Tax <b>April</b> . . . . . 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
2 Louisiana Withholding Tax <b>May</b> . . . . . 2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
3 Louisiana Withholding Tax <b>June</b> . . . . . 3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00

Mark this box if this is a final return.

**MMDDYY**  
Enter date business sold/closed.

<b>4 Total 2nd Quarter Withholdings</b> . . . . . 4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
<b>5 Less remittance made during quarter.</b> . . . . . 5	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
<b>6 If Line 4 is greater than Line 5, subtract Line 5 from Line 4. Pay this amount.</b> . . . . . 6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
<b>7 If Line 4 is less than Line 5, subtract Line 4 from Line 5. This is your overpayment.</b> . . . . . 7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00

**DO NOT SEND CASH.**

Amended Return  
 Field Flag

**FOR OFFICE USE ONLY**

Date (mm/dd/yyyy) \_\_\_\_\_ Signature \_\_\_\_\_ Title \_\_\_\_\_ Telephone \_\_\_\_\_

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. Make payment to: Louisiana Department of Revenue, or pay at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov) (Do not send cash.)



--