

## Instructions for Employer's Annual Reconciliation of Louisiana Withholding Tax Form L-3

Form L-3 is the Employer's Annual Reconciliation of Louisiana Income Tax Withheld used to reconcile the total amount of income tax withheld that was reported with Form L-1 filings during the calendar year to the total amount of income tax withheld that was listed on your employees' Wage and Tax Statements, Form W-2. Form L-3 also serves as a transmittal for sending the Department of Revenue copies of your employees' W-2 forms. It is recommended that the reconciliation be submitted electronically using our LaWage application.

### Reconciling Louisiana Tax Withheld Annually

On or before the first business day following February 27 of each year, or on or before the 30th day after the date on which the final payment of wages is made, every employer must file an Employer's Annual Reconciliation of Louisiana Income Tax Withheld, Form L-3. Copies of employees' Withholding Tax Statements, Form W-2 are required to accompany the annual reconciliation. An employer has several options in the manner in which the annual reconciliation is filed. Employers may submit copies of Withholding Tax Statements, Form W-2's electronically through LaWage or on CD's or DVD's using a record layout that is consistent with Internal Revenue Service requirements. For those persons who receive pre-addressed vouchers, the L-3 is included below.

A penalty of five dollars per statement is imposed, not to exceed \$7,500, for the delinquent submission or failure to submit each employee's Form W-2 with the annual or final return.

### Filing Form L-3

Employers may use our LaWage application for filing the necessary L-3 documents. As an alternative to LaWage, the Department of Revenue accepts CD's and DVD's as the preferred physical media to file Form L-3 and the copies of Federal Form W-2 for each employee. Louisiana Administrative Code 61:I.1515, which provides information concerning label requirements, is available on LDR's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). Employers with questions concerning filing should contact the Department at (225) 219-7462.

As provided by R.S. 47:114 (F)(2), the secretary may require employers to file both their L-3 return and the employees Withholding Tax Statements, Federal Form W-2 through electronic means. The electronic filing requirement is being phased in over several years with the number of employee receipts being the determining factor when the employer would be required to file electronically.

The schedule is:

- a. Returns and receipts due on or after January 1, 2008, those employers who are required to file returns with two hundred fifty or more receipts.
- b. Returns and receipts due on or after January 1, 2010, those employers who are required to file returns with two hundred or more receipts.
- c. Returns and receipts due on or after January 1, 2012, those employers who are required to file returns with one hundred fifty or more receipts.
- d. Returns and receipts due on or after January 1, 2014, those employers who are required to file returns with one hundred or more receipts.
- e. Returns and receipts due on or after January 1, 2016, those employers who are required to file returns with fifty or more receipts.

**IMPORTANT!** All filers must complete the front and the back of Form L-3.

### Preparation of Form L-3

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This space on Form L-3 is to be used only when specifically instructed by LDR. Otherwise, leave blank.

Mark the box indicating how the annual information is submitted. Check the appropriate box if W-2 information is also being transmitted. If submitting an amended form, mark the appropriate box.

Line 1 – Print the amount of your gross payroll for 2011.

Line 2 – Print the amount of tax previously remitted for 2011 for which you are filing. This total should equal the total reflected in the reconciliation on the back of this form.

Line 3 – Print the total number of persons employed by the taxpayer during the tax period. Print the total number of W-2's (copy 2) accompanying this report.

Line 4 – Print the Louisiana income tax withheld from each individual copy of Form W-2 and print the total on this line.

Compare the amounts on Lines 2 and 4. If they do not agree, you must amend Form L-1 for the appropriate tax period and remit any additional tax due with your amended return. If the amounts on Lines 2 and 4 do not agree, and you have overpaid your withholding tax, you must amend Form L-1 for the appropriate tax period to request a refund of the overpaid tax.