

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

Form L-3 serves a dual purpose and no payment should accompany it when filed. First, it is a reconciliation of the total amount of withheld income tax reported to the total withheld income tax that was listed on the withholding statements. Second, it serves as a transmittal for the Department's copy of the withholding statement. No payment is required with this report.

Under Louisiana Revised Statute 47:114(F) this report, with copies of the withholding statement Federal Form W-2, must be filed on or before February 28, 2010. If this due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent on the first day thereafter. You may file this return free, through the Department's website, by using the LAWAGE system. Please visit our website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). If your business terminates during the year, the report must be filed within 30 days after the last month in which the wages were paid.

Employers with over 250 employees must file on magnetic media. The magnetic media submitted must meet the specifications in the latest Social Security publication concerning magnetic media filing including all state fields.

Severe penalties are imposed for failure to file this report and accompanying copies of the withholding statement, Federal Form W-2. Late submission of the Annual Reconciliation Form L-3 and the W-2 information will result in a penalty of \$5 per Federal Form W-2 not to exceed \$7,500. If a billing notice is issued, a collection fee may also be imposed.

**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-1 is to be used only when specifically instructed by the Department of Revenue. 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 – Enter the amount of your gross payroll for 2009.

Line 2 – Enter the amount of tax previously remitted for 2009 for which you are filing. This total should equal the total reflected in the reconciliation on the back of this form.

Line 3 – Enter the total number of persons employed by the taxpayer during the tax period. Enter the total number of W-2's (copy 2) accompanying this report, or the number of employees reported on magnetic media.

Line 4 – Add the Louisiana income tax withheld from each individual copy of Form W-2 and print the total on this line. An adding machine tape or other listing indicating the individual amounts and the total must accompany this report.

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 additional tax due with your amended Form L-1 along with this report. If a refund is due, you must amend your Form L-1 requesting a refund for the appropriate tax period.

**Note: To ensure accurate processing,  
please print your figures as shown.**

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**For taxpayer assistance, call the Baton Rouge headquarters at (225) 219-7318,  
(225) 219-2114 (TDD Number), or the regional office in your area.**

**Alexandria** (318) 487-5333

**Lafayette** (337) 262-5455

**Lake Charles** (337) 491-2504

**Monroe** (318) 362-3151

**New Orleans** (504) 568-5233

**Shreveport** (318) 676-7505

**Thibodaux** (985) 447-0976