

## Use this form for:

Tax Period	Due Date
12/31/2025	01/31/2026

FEIN

DEV ID


**LOUISIANA**  
DEPARTMENT of REVENUE

**Fourth Quarter Employer's Return of  
Louisiana Withholding Tax Form L-1**
**Mail your Return and Payment to:**  
Louisiana Department of Revenue  
P.O. Box 91017  
Baton Rouge, LA 70821-9017

Account Number

**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. 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 the 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, 2026

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.

1 Louisiana Withholding Tax  
**October** . . . . . **1**

2 Louisiana Withholding Tax  
**November** . . . . . **2**

3 Louisiana Withholding Tax  
**December** . . . . . **3**

4 **Total 4th Quarter**  
**Withholdings** . . . . . **4**

5 **Less remittance made**  
**during quarter** . . . . . **5**

6 If Line 4 is greater than Line  
5, subtract Line 5 from Line 4.  
**Pay this amount.** . . . . . **6**

7 If Line 4 is less than Line 5,  
subtract Line 4 from Line 5.  
**This is your overpayment.** . . . **7**

Make payment to: Louisiana Department of  
Revenue, or pay at [www.revenue.louisiana.gov](http://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.  
Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature		Date (mm/dd/yyyy)
Print Name	Title	Telephone

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. If the paid preparer has a PTIN, that must be entered in the space provided under the box, otherwise enter the FEIN or LDR account number. If paid preparer represents a firm, the firm's FEIN must be entered in the "Paid Preparer Use Only" box. Failure of paid preparer to sign or provide an identification number will result in assessment on the preparer of the unidentified preparer penalty. The penalty of \$50 is for each occurrence of failing to sign or providing identification number.

<b>PAID PREPARER USE ONLY</b>	Print/Type Preparer's Name		Preparer's Signature	Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ▶		Firm's FEIN ▶		
	Firm's Address ▶		Telephone ▶		

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

(mmddyy)

NTF 2586846

**5 LAL1Q4**

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

For office use only.

32514

Field Flag

**FOR OFFICE USE ONLY**