

RULE

Department of Revenue Policy Services Division

Income: Withholding Tax (LAC 61:I.1515)

Under the authority of R.S. 47:114 and R.S. 47:1511, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, amends LAC 61:I.1515 to require certain employers to file the annual reconciliation of state tax withheld, Form L-3, and the employee's withholding tax receipts (W-2) electronically either via the department's web site using the LaWage electronic filing application or other electronic means. Filings by magnetic media such as tapes, cartridges, and diskettes will no longer be allowed, which is consistent with the IRS and Social Security Administration's policies.

In 2001, R.S. 47:114(F) was amended to require employers who submit 250 or more withholding tax receipts (W-2) to file the annual reconciliation form, Form L-3, and Forms W-2, on magnetic media or other electronic means. Previously, filing on magnetic media was the only electronic means specified. The addition of the "other electronic means" language was made to reflect technology changes and new filing methods.

In 2006, Act 452 amended R.S. 47:114(F) to reduce the number of W-2 filings required for the electronic filing mandate. The reduction will be phased in 2008 to 2016 when employers who file 50 W-2s will be required to file their annual reconciliation of state income tax withheld and their receipts, Forms W-2, electronically.

LAC 61:I.1515 was adopted in 2002 to provide for magnetic media labeling requirements. These amendments will provide for the electronic filing mandate phase-in and provide the acceptable electronic filing methods.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 15. Income: Withholding Tax

§1515. Withholding Tax Annual Reconciliation And Employee Withholding Statements—Electronic Filing Requirements

A. Employers are required to file an annual reconciliation of state income tax withheld, Form L-3, with copies of the employee withholding statements, Form W-2s.

1. The reconciliation and employee withholding statements must be filed on or before the first business day following February 27 for the preceding calendar year.

2. If a business terminates during the year, the reconciliation and employee withholding statements must be filed within 30 days after the last month in which the wages were paid.

3. If the due date falls on a weekend or holiday, the report is due the next business day and becomes delinquent the next day.

B. The following employers are required to file the annual reconciliation, Form L-3, and the employee withholding statements, Form W-2s, electronically:

1. Employers that file 250 or more employee withholding statements due on or after January 1, 2008.

2. Employers that file 200 or more employee withholding statements due on or after January 1, 2010.

3. Employers that file 150 or more employee withholding statements due on or after January 1, 2012.

4. Employers that file 100 or more employee withholding statements due on or after January 1, 2014.

5. Employers that file 50 or more employee withholding statements due on or after January 1, 2016.

C. Electronic Filing Options—The annual reconciliation, Form L-3, and the employee withholding statements, Form W-2, may be filed electronically as follows:

1. Electronic filing using the LaWage electronic filing application via the LDR website, www.revenue.louisiana.gov.

2. Submission on CD or DVD.

a. Records must be submitted using a record layout that is consistent with the Internal Revenue Code requirements.

b. CDs and DVDs must be labeled with the following information:

i. File name;

ii. Employer's Louisiana account number;

iii. Employer's name;

iv. Employer's mailing address;

v. Tax year; and

vi. The CD or DVD number and total number of CDs or DVDs for multi-volume submissions (example: 1 of 3, etc.).

3. Submissions by magnetic media including tapes and tape cartridges are no longer allowed.

D. Separate submissions must be made for each employer.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1511 and R.S. 47:114.

HISTORICAL NOTE: Promulgated by the Louisiana Department of Revenue, Policy Services Division, LR 28:1489 (June 2002), amended LR 35:0000 (October 2009).

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Secretary

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