

Who must file electronically. If you are required to file 50 or more w-2's, you must file electronically. If you withhold income taxes on gaming winnings, you must file the W-2Gs electronically. See Louisiana Administrative Code 61:I.1525 – Withholding Requirement for Gaming Winnings.

What information returns are required to be submitted with Form L-3. You must file copies of:

1. Any Form W-2 or W-2G that is reporting income taxable to Louisiana;
2. Any Form 1099 that is reporting Louisiana income tax withheld; or
3. Any Federal Form 1099-MISC where the payment made meets all of the following conditions:
 - a. the payment amounts to \$1,000 or more;
 - b. the payment is made to a non-resident of Louisiana; and,
 - c. the payment is for rents or royalties from properties located in Louisiana

This report serves two purposes: to balance the total amounts of Louisiana income tax withheld per quarter to the total amount reported by you as an employer during the year, and to act as a transmittal to accompany the submission of copies of Information Returns (Federal Forms W-2, W-2G and 1099). If you are not filing electronically, mail the copies of the information returns with the completed L-3 form.

Enter the amount of Wages or Payments for each quarter in the "Wages and Payments Per Information Returns" column. Enter the amount of tax withheld for each quarter in the "Withholding Per Information Returns" column. If you do not have a breakdown by quarter, enter the total amount. Enter the amount reported each quarter on your L-1 returns in the "Withholding Per L-1's" column. Compare the amounts in the "Withholding Per Information Returns" column for each quarter to the amounts in the "Withholding Per L-1's" column. If the amounts do not agree, the withholding tax has been either over-reported or underreported for that particular quarter. An amended L-1 for that quarter must be filed. If you have underpaid for any quarter, payment for the additional amount of withholding tax due must accompany the amended L-1. Do not include a payment with the L-3 transmittal. The amended L-1 and any applicable payment may be made online at www.revenue.la.gov.