

## **Employee Withholding Exemption Certificate (L-4)**

Louisiana Department of Revenue

Purpose: Complete form L-4 so that your employer can withhold the correct amount of state income tax from your salary.

**Instructions:** Employees who are subject to state withholding should complete the personal allowances worksheet indicating the number of withholding personal exemptions in Block A and the number of dependency credits in Block B.

- Employees must file a new withholding exemption certificate within 10 days if the number of their exemptions decreases, except if the change is the result of the death of a spouse or a dependent.
- Employees may file a new certificate any time the number of their exemptions increases.
- · Line 8 should be used to increase or decrease the tax withheld for each pay period. Decreases should be indicated as a negative amount.

Penalties will be imposed for willfully supplying false information or willful failure to supply information that would reduce the withholding exemption.

This form must be filed with your employer. If an employee fails to complete this withholding exemption certificate, the employer must withhold Louisiana income tax from the employee's wages without exemption.

**Note to Employer:** Keep this certificate with your records. If you believe that an employee has improperly claimed too many exemptions or dependency credits, please forward a copy of the employee's signed L-4 form with an explanation as to why you believe that the employee improperly completed this form and any other supporting documentation. The information should be sent to the Louisiana Department of Revenue, Criminal Investigations Division, PO Box 2389, Baton Rouge, LA 70821-2389.

Block A					
• Enter "0" to claim neither yourself nor your spouse, and check "No exemptions or dependents claimed" under number 3 be You may enter "0" if you are married, and have a working spouse or more than one job to avoid having too little tax withher					A.
employment, or	m yourself, and check "Single" under number 3 below. if you r if your spouse has not claimed your exemption. Enter "1" to and check "Single" under number 3 below.	did not claim this claim one perso	s exemption in connection anal exemption if you will fi	with other le as head	
• Enter "2" to clai	m yourself and your spouse, and check "Married" under nu	mber 3 below.			
• Enter the number of dependents, not including yourself or your spouse, whom you will claim on your tax return. If no dependents are claimed, enter "0."				ependents	В.
<u> </u>					
	Cut here and give the bottom portion of certificate to			or your reco	rds.
Form <b>L-4</b> Louisiana Department of Revenue	Employee's Withholding Allowance Certificate				
1. Type or print fire	rst name and middle initial	Last name			
2. Social Security	y Number	3. Select one □ No exemptions or dependents claimed □ Single □ Married			
4. Home address	(number and street or rural route)				
5. City			State	ZIP	
6. Total number of exemptions claimed in Block A				6.	
7. Total number of dependents claimed in Block B				7.	
8. Increase or decrease in the amount to be withheld each pay period. Decreases should be indicated as a negative amount.				8.	
I declare under the number to wh	e penalties imposed for filing false reports that the number o nich I am entitled.	f exemptions an	d dependency credits clai	med on this o	certificate do not exceed
Employee's signature Date				Date	
	The following is to be	completed by e	mployer.		
9. Employer's name and address  10. Employer's state withholding account number					