

## **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.

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• Enter "0" to claim neither yourself nor your spouse, and check "No exemptions or dependents claimed" under number 3 below. You may enter "0" if you are married, and have a working spouse or more than one job to avoid having too little tax withheld.

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A.		
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- Enter "1" to claim yourself, and check "Single" under number 3 below. if you did not claim this exemption in connection with other employment, or if your spouse has not claimed your exemption. Enter "1" to claim one personal exemption if you will file as head of household, and check "Single" under number 3 below.
- Enter "2" to claim yourself and your spouse, and check "Married" under number 3 below. **Block B**
- 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."

B.	

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	Cut here and give the bottom portion of certificate to	o your employe	r. Keep the top	portion for yo	our records.	
Form <b>L-4</b>						
Louisiana Department of Revenue	Employee's Withholding Allowance Certificate					
1. Type or print firs	t name and middle initial	Last name				
2. Social Security Number  3. Select one  □ No exemptions or dependents claim			ents claimed	☐ Single ☐ Married		
4. Home address (	number and street or rural route)					
5. City State		State	ZIP	ZIP		
6. Total number of	exemptions claimed in Block A			6.		
7. Total number of dependents claimed in Block B			7.	7.		
8. Increase or decrease in the amount to be withheld each pay period. Decreases should be indicated as a negative amount.			e amount. 8.			
I declare under the the number to which	penalties imposed for filing false reports that the number ch I am entitled.	of exemptions ar	nd dependency	credits claimed	on this certificate do not exceed	
Employee's signatu	ure			Dat	te	
	The following is to be	completed by e	employer.			
9. Employer's nam	e and address	10. Employer's state withholding account number				