



FN83-324

R-1307 (7/02)

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| Form L-4E State of Louisiana Department of Revenue TAX YEAR 20 _____ | State of Louisiana Exemption from Withholding Louisiana Income Tax For use by employees who incurred no tax liability in the prior year and anticipate no tax liability for the current year | |
| Type or print full name | Social Security Number | |
| Home address (Number and Street) | | |
| City, State, and ZIP | | |
| EMPLOYEE -File this certificate with your employer. Otherwise he must withhold Louisiana income tax from your wages. | Employee's certification-Under penalties of perjury, I certify that I incurred no liability for Louisiana income tax for the prior year and that I anticipate that I will incur no liability for Louisiana income tax for the current year. | |
| EMPLOYER -Keep this certificate with your records. This certificate may be used instead of Form L-4 by those employees qualified to claim the exemption. | _____ Signature _____ Date | |

INSTRUCTIONS

Who may claim exemption from withholding of income tax:

You may be entitled to claim exemption from withholding Louisiana income tax if you incurred no liability for Louisiana income tax for the prior year and you anticipate that you will incur no liability for such income tax for the current year. For this purpose, you incur tax liability if your joint or separate return shows tax before the allowance of any credit for income tax withheld. If you claim this exemption, your employer will not withhold Louisiana income tax from your wages.

When to claim exemption:

File this certificate with your employer as soon as you determine you are entitled to claim this exemption. You must file a certificate each year if you wish to continue to claim the exemption.

For assistance, call the Department of Revenue at (225) 219-0102

Multiple employers:

If you are employed by more than one employer, you may claim the exemption from withholding with each employer, provided that the total of your anticipated income will not cause you to incur any liability for Louisiana income tax for the current year and you incurred no liability for Louisiana income tax for the previous year.

When you must revoke this exemption:

You must revoke this exemption certificate: (1) within 10 days from the day you anticipate you will incur Louisiana income tax liability for the current year, or (2) if you anticipate you will incur Louisiana income tax liability for the following year (if a fiscal year taxpayer, within 10 days after you so anticipate, or by the first day of the last month of your current taxable year, whichever is later.) If you want to discontinue, or are required to revoke this exemption, you must file a new Employee's Withholding Exemption Certificate (Form L-4) with your employer.