



State of Louisiana Exemption from Withholding Louisiana Income Tax

Form L-4E

TAX YEAR 20 _____

For use by employees who: *(check a box below)*

- incurred no tax liability in the prior year and anticipate no tax liability for the current year.
- meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transitions Act of 2018 with a tax domicile in the State of _____.

PLEASE PRINT OR TYPE

First name, middle initial, and last name		Social Security Number	
Home address <i>(Number and Street)</i>			
City	State	ZIP	

Employee's certification-Under penalty of perjury, I declare that I anticipate that I will incur no liability for Louisiana income tax for the current year based on the exemption checked above and to the best of my knowledge and belief, this form is true, correct, and complete.

Signature	Date <i>(mm/dd/yyyy)</i>
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Employee - File this certificate with your employer. Otherwise your employer must withhold Louisiana income tax from your wages.

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.

INSTRUCTIONS

Who may claim exemption from withholding of income tax:

You may be entitled to claim exemption from withholding Louisiana income tax if you meet one of the three qualifications below.

1. 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.
2. You are exempt from Louisiana income taxes under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transitions Act of 2018. For your wages to be exempt from Louisiana income taxes, (a) your spouse must be a member of the armed forces stationed in Louisiana in compliance with military orders; (b) you are here in Louisiana solely to be with your spouse; and (c) you and your spouse maintain your domicile in another state.

Exceptions:

You are exempt from Louisiana income taxes as a nonresident mobile worker if you meet the qualifications. For your wages to be exempt from Louisiana income taxes, (a) you must be a nonresident of Louisiana; (b) you will be paid wages for employment duties performed in Louisiana for 25 or fewer days in the calendar year; (c) you performed employment duties in more than one state during the calendar year; (d) the wages are not paid for employment as a professional athlete, staff member of a professional athletic team, professional entertainer, public figure, or qualified production employee; (e) your state of residence either provides a substantially similar exemption or does not impose an individual income tax; and (f) you did not have any other income derived from sources within Louisiana during the calendar year. If you meet the qualifications, an exemption certificate is not needed. However, within 10 days from the 26th

day of performing employment duties within Louisiana doing the current year you must file an Employee's Withholding Exemption Certificate (Form L-4) with your employer.

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.

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. by the first day of the last month of your current taxable year if you anticipate you will incur Louisiana income tax liability for the following year;
3. within 10 days from the day you no longer meet the provisions of the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act; or
4. within 10 days from the 26th day of performing employment duties within Louisiana doing the current year.

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.

For assistance, call the Department of Revenue at (855) 307-3893