



State of Louisiana  
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2006-07

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary  
Director

SUBJECT: Questionable Forms W-4/L-4

The Internal Revenue Service has issued temporary regulations that virtually eliminate the requirement to submit copies of certain questionable Forms W-4, Employee's Withholding Allowance Certificate, to the IRS. Effective April 14, 2005, employers are no longer required to submit Forms W-4 to the IRS. Instead an employer must submit a copy of any currently effective Form W-4 only if directed to do so in writing or under future published guidance. See [IR 2005-45](#) for the article entitled: IRS Strengthens Withholding Compliance Program: Reduces Paperwork for Employers regarding the new withholding compliance program.

As a result of these new regulations, agencies are no longer required to submit a copy of any Form W-4 to OSUP on which an employee claimed more than 10 personal allowances or claimed complete exemption from withholding while earning more than \$200 a week. However, agencies **must** continue to maintain all Forms W-4 in case the IRS directs a copy to be submitted.

According to the Louisiana Withholding Tables and Instructions for Employers, "employers are required to submit copies of Form R-1300 (L-4) and Form R-1307 (L-4E) furnished to them by employees who do the following: (a) claim exemptions and dependency credits totaling 15 or more, or (b) complete Form R-1307 (L-4E) to claim exemption from withholding and whose wages are more than \$200 per week at the time the Form R-1307 (L-4E) is submitted." **Agencies should continue to submit to OSUP Forms L-4 that meet these criteria.** See OSUP Memo [2005-37](#) for more information regarding this requirement.

Any questions should be directed to a member of the OSUP Wage and Tax Administration Unit at (225):

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JWC:THA/kmb