

Village of Leipsic
 Income Tax Department
 142 E Main St.
 Leipsic, OH 45856
www.leipsic.com
 419-943-2492
 E-Mail: rspangler@leipsicohio.com

2025 Leipsic Individual Tax Return

Due on or before
 April 15, 2026

FILING REQUIRED EVEN IF NO TAX IS DUE.

Taxpayers Name: _____
 Spouses Name: _____
 Address : _____
 City: _____ State _____ Zip Code _____

Residency Status Resident Non Resident Part Year Resident

Taxpayer SSN: _____
 Spouse SSN: _____
 Phone Number: _____
 E-mail Address: _____

If you moved during the year, you must complete lines below

Date moved out of Leipsic _____ Into _____
 Present Address _____

 Previous Address _____

PART A

I AM NOT REQUIRED TO COMPLETE LINES 1-13 OF THIS TAX RETURN BECAUSE:

- ACTIVE DUTY MILITARY UNTIL DATE _____
- RETIRED PRIOR TO 2025
- UNDER 18 YEARS OF AGE
- DATE OF BIRTH (REQUIRED) _____
- ONLY INCOME IS FROM NON TAXABLE SOURCE, LIST SOURCE _____
- MOVED FROM LEIPSIC PRIOR TO 1/1/25 LIST DATE OF MOVE _____
- TAX PAYER DECEASED, LIST DATE OF DEATH _____
- NO EMPLOYEMNT, EXPLAIN _____

PART B REQUIRED ATTACHMENTS: ALL W-2'S, 1099-MISC, FEDERAL FORM 1040, ALL REFERNCED SCHEDULES

1. REQUIRED ATTACHMENTS: ALL W-2'S , FEDERAL FORM 1040, ALL REFERNCED SCHEDULES

Employer's Name	City Where Employed	Resident Tax Withheld	Other City Tax Withheld	Wages Box 5 of W-2
TOTAL		1a.	1b.	1c.
IF NO OTHER INCOME COMPUTE YOUR TAX ON LINE 3				
2. Other Taxable Income(Worksheet A on back)				2
3. Leipsic Total Taxable Income (Column 1c plus Line 2) Losses on Line 2 cannot offset taxable wages from Line 1c				3
4. Leipsic Municipal Tax Due (Line 3 multiplied by 1.5%)				4
5. Credits				
a. Leipsic Tax Withheld by Employer (Column 1a above)			5a.	
b. Other City Tax Withheld (Column 1b above, can't exceed municipal tax rate of 1.5%)			5b.	
c. Estimated Taxes Paid			5c.	
d. Credit from prior years			5d.	
e. TOTAL CREDITS				5e.
6. Tax Due (subtract Line 5e from Line 4)				6
7. Penalty, interest & Late Filing Fee				
a. Penalty (15%) of the amount not timely paid			7a.	
b. Interest(.750% per month) imposed on all tax not timely paid			7b.	
c. Late Filing Fee (\$25.00) if past April 15, 2026			7c.	
d. TOTAL PENALTY, INTEREST, & LATE FILING FEE				7d.
8. TOTAL AMOUNT DUE (Line 6 plus line 7D) Make check payable to The Village of Leipsic				8
NOTE: Refund or tax due of \$10.00 or less not payable				
9. Overpayment <input type="checkbox"/> refund <input type="checkbox"/> credit to next year declaration				

DECLARATION OF ESTIMATED TAX FOR YEAR 2026
MANDATORY IF YOU OWE \$200.00 OR MORE IN TAX THAT IS NOT WITHHELD, YOU MUST FILE AND PAY ESTIMATED TAX

10. Total Estimated tax for 2026 (1.5% multiplied by TOTAL INCOME)		10. \$	TAX OFFICE USE ONLY
11. Less Credits (Including prior year credit from line 9 above)	11. \$		<input type="checkbox"/> Cash <input type="checkbox"/> CC
12. Net Taxes Owed		12. \$	<input type="checkbox"/> Check
13. Amount paid with this declaration (1/4 of line 12) Subsequent payments due 6/15, 9/15, 01/15		13. \$	Amount: _____

THE UNDERSIGNED DECLARES THAT THIS RETURN(AND ACCOMPANYING SCHEDULES) IS A TRUE, CORRECT AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED.
 IF THIS RETURN WAS PREPARED BY A TAX PROFESSIONAL, MAY WE CONTACT THEM DIRECTLY? Yes No

 Signature Date

 Tax Preparer Date

 Signature Date

 Telephone

WORKSHEET A Other Income (Schedules C, E, F, K-1, 1099-MISC, W-2G, ect. To avoid a delay in processing, attach supporting documents.)

1. SCHEDULE C-Profit or Loss from Business (Attach Form 1040, Schedule C)		
1a. Net Profit/(Loss) From Schedule C		1a.
1b. % Allocable to Leipsic-Residnets use 100%: Nonresidents: complete worksheet C below		1b.
1c. Leipsic Profit/(Loss) (Line 1a multiplied by Line 1b)	1c.	
2. SCHEDULE E-Profit or Loss from Rents/Royalties Attach Form 1040, Schedule E	2	
3. SCHEDULE E-Profit or Loss from Partnerships Attach Form 1040, Schedule E and Form K-1	3	
4. SCHEDULE F-Profit or Loss from Farming Attach Form 1040, Schedule F	4	
5. 1099-MISC-Miscellaneous Income Attach Form(s) 1099-MISC and page 1 of Form 1040	5	
6. W-2G-Gambling Winnings Attach Form(s) 1099-MISC and Page 1 from Form 1040	6	
7. FORM 2106 FROM WORKSHEET B	7	
8. OTHER List separately and provide detail	8	
9. SUBTOTAL Add Lines (1c) through (8)		9
10. LESS:LOSS CARRYFORWARD 2020() 2021() 2022 () 2023 () 2024 ()		10
11. TOTAL (Line 9 minus Line 10) ENTER ON PAGE 1 LINE 2		11

WORKSHEET B -2106 EMPLOYEE BUSINESS EXPENSE

You must have filed the 2106 with the IRS. You will be allowed the same reduction as you were allowed by the IRS. The expense must be against income taxable to your city of residence. If the income is taxable to your city employment, you must file the 2106 with your city of employment in order to receive a refund of tax. You must attach a copy of the 2106, 1040 and Schedule A with your city return.

Form 2106 line 10 _____ + Schedule A line 24 _____ = _____ x Schedule A line 27 _____ = _____

Carry to Worksheet A
Line 7

NAME OF EMPLOYER(S) FOR WHICH YOU INCURRED BUSINESS EXPENSES:

JOB TITLE

WORKSHEET C Business Apportionment Formula (To be completed by all nonresidents with net profit or loss in Leipsic)

	Located Everywhere (A)	Located in Leipsic (B)	Percentage (B/A)
Step 1 Original Cost of Real and Tangible Personal Property	_____	_____	_____
Gross Annual Rents paid Multiplied by 8	_____	_____	_____
Total Step 1	_____	_____	_____
Step 2 Wages, Salaries and Other Compensation Paid	_____	_____	_____
Step 3 Gross Receipts from Sales Made and/or Work or Services Performed	_____	_____	_____
Step 4 Total Percentages (Add Percentages from Step 1-3)	_____	_____	_____
Step 5 Apportionment Percentage (Divide Step 4 by Number of Percentages Used) ENTER ON WORKSHEET A, LINE 1b	_____	_____	_____

QUESTIONNAIRE-

Please complete the following

Do you own Rental Property? Yes No

If yes (Attach Schedule E- REQUIRED)

Tenant Name: _____
Address: _____
Date Occupied by this tenant: _____
SSN# _____

Tenant Name: _____
Address: _____
Date Occupied by this tenant: _____
SSN# _____

Tenant Name: _____
Address: _____
Date Occupied by this tenant: _____
SSN# _____

Tenant Name: _____
Address: _____
Date Occupied by this tenant: _____
SSN# _____

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Address: _____
Date Occupied by this tenant: _____
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If additional space is needed please attach extra information pages