

Village of Leipsic
Income Tax Department
142 E. Main St.
Leipsic, Oh 45856
(419)-943-2492 FAX" (419)-943-2010

FORM W-1 (MONTHLY OR QUARTERLY STATEMENT)
FORM W-3 (ANNUAL RECONCILIATION)

E-mail: rspangler@leipsicohio.com

EMPLOYER'S MUNICIPAL INCOME TAX WITHHOLDING FORMS

INSTRUCTIONS FOR FILING FORM W-1

WHO MUST FILE

Each employer within or doing business within the Village of Leipsic, who employs one or more employees on a salary, wage, compensation, or other compensation basis, shall deduct from such compensation earned and paid after January 1, 2001, the tax of 1.5%.

DEFINITION OF EMPLOYER

The term "employer" means an individual, partnership, association, corporation, governmental body or unit or agency, or any other entity whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission or other compensation basis.

PENALTIES & INTEREST:

- 1. LATE FILING** - A late filing penalty may be imposed at a rate of \$25.00 that a return, other than an estimated income tax return, remains unfiled. This late filing penalty applies regardless of the liability on the return.
- 2. FOR UNPAID TAX:** A penalty may be imposed on unpaid employer withholding tax equal to 50% of the amount not timely paid.
- 3. INTEREST:** The interest rate is 10% per annum; the monthly interest rate is 0.8333%. (2025)

EMPLOYERS RETURN OF TAX WITHHELD VILLAGE OF LEIPSIC-DEPT OF TAXATION FORM W-1

1 GROSS WAGES SUBJECT TO
WITHHOLDING.....\$ _____

2 ACTUAL TAX WITHHELD THIS PERIOD..\$ _____
(If payment is past due, complete below (See Instructions))

3 INTEREST\$ _____

4 PENALTY (SEE INSTRUCTIONS).....\$ _____

5 TOTAL.....\$ _____

If no wages paid this period mark "None" and return form with explanation.

I HEREBY CERTIFY that the information and statements contained herein and any schedules attached are true and correct.
(Signed) _____
(Official Title) _____ Date _____
OWNER, PARTNER, MEMBER, PRESIDENT, TREASURER, AGENT

MAKE CHECK OR MONEY ORDER PAYABLE TO:
Village of Leipsic 142 E Main St. Leipsic, OH 45856

FOR PERIOD ENDING

DUE ON OR BEFORE

JAN, FEB, MARCH 2026

April 30, 2026

THIS RETURN MUST BE FILED ON OR BEFORE
THE DUE DATE SHOWN ABOVE

If name or Address is Incorrect Make Necessary Change

