

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%.

Filing Thresholds: Employers must remit monthly if withholding in the previous calendar year exceeded \$2,399 or if the amount required to be withheld during any month of the previous calendar quarter exceeded \$200. Employers can remit quarterly if their withholdings are under the thresholds described for monthly filers.

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 the rate of \$25 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

January 31, 2026

February 15, 2026

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

If name or Address is Incorrect Make Necessary Change

**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

February 28, 2026

March 15, 2026

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

If name or Address is Incorrect Make Necessary Change

**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

March 31, 2026

April 15, 2026

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

If name or Address is Incorrect Make Necessary Change

**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

April 30, 2026

May 15, 2026

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

If name or Address is Incorrect Make Necessary Change

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

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

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(If payment is past due, complete below (See Instructions))

3 INTEREST\$ _____

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

5 TOTAL.....\$ _____

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(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

May 31, 2026

June 15, 2026

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

If name or Address is Incorrect Make Necessary Change

**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

June 30, 2026

July 15, 2026

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

If name or Address is Incorrect Make Necessary Change

**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

July 31, 2026

August 15, 2026

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

If name or Address is Incorrect Make Necessary Change

**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

August 31, 2026

DUE ON OR BEFORE

September 15, 2026

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

If name or Address is Incorrect Make Necessary Change

**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.....\$ _____

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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

September 30, 2026

DUE ON OR BEFORE

October 15, 2026

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

If name or Address is Incorrect Make Necessary Change

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

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5 TOTAL.....\$ _____

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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

October 31, 2026

DUE ON OR BEFORE

November 15, 2026

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

If name or Address is Incorrect Make Necessary Change

**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..\$ _____
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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

November 30, 2026

Decmber 15, 2026

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

If name or Address is Incorrect Make Necessary Change

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

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5 TOTAL.....\$ _____

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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

December 31, 2026

January 15, 2027

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

If name or Address is Incorrect Make Necessary Change

Form W-3
Village of Leipsic
Department of Taxation
142. E. Main St.
Leipsic, Oh 45856

**RECONCILIATION OF RETURNS
OF INCOME TAX WITHHELD (FORMS W-1)
WITH W-2 FORMS SUBMITTED HEREWITH
FILE ON OR BEFORE FEBRUARY 28**

FID NUMBER

1 Total number of employees as represented by
Forms W-2 submitted herewith.....

2 Total gross wages subject to withholding

3 Total Income Tax Withheld from
compensation paid all Employees.....

FOR YEAR

4. Total Income Tax Withheld from compensation
as shown by Item 2 of Form W-1 for the period:
First Quarter..... \$ _____
Second Quarter..... \$ _____
Third Quarter..... \$ _____
Fourth Quarter..... \$ _____
Total..... \$ _____

MUST BE COMPLETED

TAX OFFICE USE ONLY

Quan. W-2 Supplied _____
W-2 Rec'd _____ W-3 Rec'd _____
Total Wages..... Tax \$ _____
Remittance(Less Int.)..... \$ _____
Difference \$ _____
Reconciled _____

Name & Address