

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](mailto: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 LEIPSI-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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return form with explanation.

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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 LEIPSI-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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return form with explanation.

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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 LEIPSI-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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return form with explanation.

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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 LEIPSIK-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.

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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

**May 31, 2026**

DUE ON OR BEFORE

**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 LEIPSIK-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

**June 30, 2026**

DUE ON OR BEFORE

**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 LEIPSIK-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

**July 31, 2026**

DUE ON OR BEFORE

**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**.....\$ \_\_\_\_\_

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

**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**

**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  
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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..\$**\_\_\_\_\_  
(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

**November 30, 2026**

DUE ON OR BEFORE

**December 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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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

**December 31, 2026**

DUE ON OR BEFORE

**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 **RECONCILIATION OF RETURNS**  
Village of Leipsic **OF INCOME TAX WITHHELD (FORMS W-1)**  
Department of Taxation **WITH W-2 FORMS SUBMITTED HEREWITH**  
142. E. Main St. **FILE ON OR BEFORE FEBRUARY 28**  
Leipsic, Oh 45856

**\*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..... \$ \_\_\_\_\_

**MUST BE COMPLETED**

**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..... \$ \_\_\_\_\_

**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