

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:

- LATE FILING** - A late filing penalty may be imposed at the rate of \$25 per month (or fraction of a month) that a return, other than an estimated income tax return, remains unfiled. This late filing penalty applies regardless of the liability on the return. The late filing penalty shall not exceed \$150 for each failure to timely file.
- FOR UNPAID TAX:** A penalty may be imposed on unpaid employer withholding tax equal to 50% of the amount not timely paid.
- INTEREST:** The interest rate is 6% per annum; the monthly interest rate is 0.5%. (2017)

**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, 2017

February 15, 2017

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

**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 **February 28, 2017** DUE ON OR BEFORE **March 15, 2017**

**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 **March 31, 2017** DUE ON OR BEFORE **April 15, 2017**

**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 **April 30, 2017** DUE ON OR BEFORE **May 15, 2017**

**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

May 31, 2017

June 15, 2017

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, 2017

July 15, 2017

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, 2017

August 15, 2017

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, 2017** DUE ON OR BEFORE **September 15, 2017**

**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, 2017** DUE ON OR BEFORE **October 15, 2017**

**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 **October 31, 2017** DUE ON OR BEFORE **November 15, 2017**

**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, 2017** DUE ON OR BEFORE **December 15, 2017**

**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 **December 31, 2017** DUE ON OR BEFORE **January 15, 2018**

**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

Name & Address

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 _____