

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 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.
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 7% per annum; the monthly interest rate is 0.58%. (2019)

**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.....\$ _____

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 2019 April 30, 2019

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

If name or Address is Incorrect Make Necessary Change

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(If payment is past due, complete below (See Instructions))
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- 5 TOTAL.....\$ _____

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

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

FOR PERIOD ENDING APRIL, MAY, JUNE 2019 DUE ON OR BEFORE July 31, 2019

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

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VILLAGE OF LEIPSIC-DEPT OF TAXATION
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MAKE CHECK OR MONEY ORDER PAYABLE TO: Village of Leipsic 142 E Main St. Leipsic, OH 45856

FOR PERIOD ENDING JULY, AUG, SEPT. 2019 DUE ON OR BEFORE October 31, 2019

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

If name or Address is Incorrect Make Necessary Change

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VILLAGE OF LEIPSIC-DEPT OF TAXATION
FORM W-1**

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

FOR PERIOD ENDING OCT, NOV, DEC 2019 DUE ON OR BEFORE January 31, 2020

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

If name or Address is Incorrect Make Necessary Change