

EMPLOYER'S MUNICIPAL INCOME TAX WITHHOLDING FORMS

INSTRUCTIONS FOR FILING FORM W-1-QUARTERLY

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%.

INTEREST

All taxes paid after they have become due bear interest from the due date, at the rate of .667% per month or fraction thereof for all unpaid withholding tax.

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 : 1. LATE FILING There is imposed a penalty of 5% of the unpaid tax for each month or fraction thereof, after said tax became due.
2. FAILURE TO FILE- An employer who fails to deduct, withholding and/or remit the tax of an employee, or who shall attempt to do anything whatever to avoid the payment of the whole or any part of the tax shall be guilty of a misdemeanor and upon conviction there of, shall be fined not more than five hundred dollars (\$500.00) or imprisoned for not more than six (6) months, or both. the failure of any employer to receive or procure a return form shall not excuse him from making a return or from paying the tax.

**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 (.667% per month.....)\$ _____
- 4 PENALTY (SEE INSTRUCTIONS).....\$ _____
- 5 TOTAL.....\$ _____

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

NAME & ADDRESS

I HEREBY CERTIFY that the information and statements contained herein and any schedules attached are true and correct.

(Signed) _____ Date _____
 (Official Title) _____
 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
 OCT, NOV, DEC 2015

DUE ON OR BEFORE
 February 1, 2016

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