Village of Leipsic
Income Tax Department
142 E Main St.
Leipsic, OH 45856
www.leipsic.com
419-943-2492
E-Mail: rspangler@leipsicohio.com

2025 Leipsic Individual Tax Return

Due on or before
April 15, 2026

FILING REQUIRED EVEN IF NO TAX IS DUE.

Residency Status □ Resident □ Non Resident □ Part Year Resident

Taxpayers Name:_____
Spouses Name:_____
Address :_____
City:_____ State_____ Zip Code_____

Taxpayer SSN:_____
Spouse SSN:_____
Phone Number:_____
E-mail Adress:_____
If you moved during the year, you must complete lines below
Date moved out of Leipsic_____ Into _____
Present Address _____
_____
Previous Address_____

PART A

I AM NOT REQUIRED TO COMPLETE LINES 1-13 OF THIS TAX RETURN BECAUSE:

□ ACTIVE DUTY MILITARY UNTIL DATE_____
□ RETIRED PRIOR TO 2025
□ UNDER 18 YEARS OF AGE
DATE OF BIRTH (REQUIRED) _____
□ ONLY INCOME IS FROM NON TAXABLE SOURCE, LIST SOURCE_____
□ MOVED FROM LEIPSIC PRIOR TO 1/1/25__LIST DATE OF MOVE_____
□ TAX PAYER DECEASED, LIST DATE OF DEATH_____
□ NO EMPLOYEMNT, EXPLAIN_____

PART B REQUIRED ATTACHMENTS: ALL W-2'S, 1099-MISC, FEDERAL FORM 1040, ALL REFERNCED SCHEDULES

1. REQUIRED ATTACHMENTS: ALL W-2'S , FEDERAL FORM 1040, ALL REFERNCED SCHEDULES

Employer's Name	City Where Employed	Resident Tax Withheld	Other City Tax Withheld	Wages Box 5 of W-2
	TOTAL	1a.	1b.	1c.

IF NO OTHER INCOME COMPUTE YOUR TAX ON LINE 3		
2. Other Taxable Income(Worksheet A on back)		2
3. Leipsic Total Taxable Income (Column 1c plus Line 2) **Losses on Line 2 cannot offset taxable wages from Line 1c**		3
4. Leipsic Municipal Tax Due (Line 3 multiplied by 1.5%)		4
5. Credits		
a. Leipsic Tax Withheld by Employer (Column 1a above)	5a.	
b. Other City Tax Withheld (Column 1b above, can't exceed municipal tax rate of 1.5%)	5b.	
c. Estimated Taxes Paid	5c.	
d. Credit from prior years	5d.	
e. TOTAL CREDITS		5e.
6. Tax Due (subtract Line 5e from Line 4)		6
7. Penalty, interest & Late Filing Fee		
a. Penalty (15%) of the amount not timely paid	7a.	
b. Interest(.750% per month) imposed on all tax not timely paid	7b.	
c. Late Filing Fee ($25.00) if past April 15, 2026	7c.	
d. TOTAL PENALTY, INTEREST, & LATE FILING FEE		7d.
8. TOTAL AMOUNT DUE (Line 6 plus line 7D) Make check payable to The Village of Leipsic		8
NOTE: Refund or tax due of $10.00 or less not payable		
9. Overpayment _____ □ refund □ credit to next year declaration		

DECLARATION OF ESTIMATED TAX FOR YEAR 2026
MANDATORY IF YOU OWE $200.00 OR MORE IN TAX THAT IS NOT WITHHELD, YOU MUST FILE AND PAY ESTIMATED TAX

10. Total Estimated tax for 2026 (1.5% multiplied by TOTAL INCOME)		10. $	TAX OFFICE USE ONLY
11. Less Credits (Including prior year credit from line 9 above)	11. $		□ Cash □ CC
12. Net Taxes Owed		12. $	□ Check
13. Amount paid with this declaration (1/4 of line 12) Subsequent payments due 6/15, 9/15, 01/15		13. $	Amount:_____

THE UNDERSIGNED DECLARES THAT THIS RETURN(AND ACCOMPANYING SCHEDULES) IS A TRUE, CORRECT AND COMPLETE RETURN FOR THE TAXABLE PERIOD STATED.
IF THIS RETURN WAS PREPARED BY A TAX PROFESSIONAL, MAY WE CONTACT THEM DIRECTLY? □ Yes □ No

Signature Date

Tax Preparer Date

Signature Date

Telephone

WORKSHEET A Other Income(Schedules C,E,F,K-1, 1099-MISC, W-2G, ect. To avoid a delay in processing, attach supporting documents.)		
1. **SCHEDULE C-Profit or Loss from Business** (Attach Form 1040, Schedule C)		
1a. Net Profit/(Loss) From Schedule C		1a.
1b. % Allocable to Leipsic-Residnets use 100%: Nonresidents: complete worksheet C below		1b.
1c. Leipsic Profit/(Loss) (Line 1a multiplied by Line 1b)	1c.	
2. **SCHEDULE E-Profit or Loss from Rents/Royalties** Attach Form 1040, Schedule E	2	
3. **SCHEDULE E-Profit or Loss from Partnerships** Attach Form 1040, Schedule E and Form K-1	3	
4. **SCHEDULE F-Profit or Loss from Farming** Attach Form 1040, Schedule F	4	
5. **1099-MISC-Miscellaneous Income** Attach Form(s) 1099-MISC and page 1 of Form 1040	5	
6. **W-2G-Gambling Winnings** Attach Form(s) 1099-MISC and Page 1 from Form 1040	6	
7. **FORM 2106 FROM WORKSHEET B**	7	
8. **OTHER** List seperately and provide detail	8	
9. **SUBTOTAL** Add Lines (1c) through (8)		9
10. **LESS:LOSS CARRYFORWARD** 2020( ) 2021( ) 2022 ( ) 2023 ( ) 2024 ( )		10
11. **TOTAL** (Line 9 minus Line 10) **ENTER ON PAGE 1 LINE 2**		11

WORKSHEET B -2106 EMPLOYEE BUSINESS EXPENSE

You must have filed the 2106 with the IRS. You will be allowed the same reduction as you were allowed by the IRS. The expense must be against income taxable to your city of residence. If the income is taxable to your city employment, you must file the 2106 with your city of employment in order to recieve a refund of tax. You must attach a copy of the 2106, 1040 and Schedule A with your city return.

Form 2106 line 10_____+Schedule A line 24_____=_____x Schedule A line 27_____=_____

Carry to Worksheet A Line 7

NAME OF EMPLOYER(S) FOR WHICH YOU INCURRED BUSINESS EXPENSES: JOB TITLE

_____ _____

_____ _____

WORKSHEET C Business Apportionment Formula (To be completed by all nonresidents with net profit or loss in Leipsic)

		Located Everywhere (A)	Located in Leipsic (B)	Percentage (B/A)
Step 1	Original Cost of Real and Tangible Personal Property			
	Gross Annual Rents paid Multiplied by 8			
	Total Step 1			
Step 2	Wages, Salaries and Other Compensation Paid			
Step 3	Gross Receipts from Sales Made and/or Work or Services Performed			
Step 4	Total Percentages (Add Percentages from Step 1-3)			
Step 5	Apportionment Percentage (Divide Step 4 by Number of Percentages Used) **ENTER ON WORKSHEET A, LINE 1b**			

QUESTIONAIRE-

Please complete the following

Do you own Rental Property? ☐ Yes ☐ No

If yes (Attach Schedule E- REQUIRED)

Tenant Name:_____ Tenant Name:_____

Address:_____ Address:_____

Date Occupied by this tenant:_____ Date Occupied by this tenant:_____

SSN# _____ SSN# _____

Tenant Name:_____ Tenant Name:_____

Address:_____ Address:_____

Date Occupied by this tenant:_____ Date Occupied by this tenant:_____

SSN# _____ SSN# _____

Tenant Name:_____ Tenant Name:_____

Address:_____ Address:_____

Date Occupied by this tenant:_____ Date Occupied by this tenant:_____

SSN# _____ SSN# _____

If additional space is needed please attach extra information pages