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| File With CITY OF MASON TAX OFFICE 6000 Mason-Montgomery Road Mason, Ohio 45040 | 2015 - MASON INCOME TAX RETURN - 2015 FILE ON OR BEFORE APRIL 18, 2016 – FILING REQUIRED EVEN IF NO TAX IS DUE. <small>LATE FILING AND/OR LATE PAYMENT OF TAX DUE SUBJECTS YOU TO A MINIMUM \$20 PENALTY. 90% OF THE TAX MUST BE PAID BY JANUARY 31, 2016 TO AVOID PENALTY AND INTEREST.</small> | Phone: (513) 229-8535 Fax: (513) 229-8531 www.imagemason.org Make checks payable to: CITY OF MASON TAX OFFICE |
|---|---|--|

Account Number _____

Name _____

Address _____

City/State/Zip _____

E-mail _____

MAY THE TAX OFFICE COMMUNICATE WITH YOU VIA THE ABOVE E-MAIL ADDRESS? ☐ YES ☐ NO

SOCIAL SECURITY # _____

SPOUSE'S SS # _____

DID YOU FILE A MASON RETURN LAST YEAR? ☐ YES ☐ NO

ARE YOU A FULLTIME STUDENT? ☐ YES ☐ NO

ARE YOU A NEW RESIDENT? ☐ YES ☐ NO

IF YOU MOVED DURING THE YEAR:

PRIOR ADDRESS _____

DATE MOVED TO MASON _____

DATE MOVED FROM MASON _____

CITY OF RESIDENCE _____

☐ RESIDENT ☐ NON-MASON RESIDENT

| | | |
|---|---|--|
| FILING STATUS | <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return (do not have to file same status as Federal). Did you file a joint or separate Mason return last year? <input type="checkbox"/> Joint <input type="checkbox"/> Separate <input type="checkbox"/> Married filing separate Mason return. Enter spouse's social security number above and full name here. ► _____ | IF FILING PAPER RETURN, YOU MUST ATTACH: → W-2(s) → FORM 2106 → EXPLANATION → FED. 1040 PG 1 → FED. SCHS C,E,F 1099-MISC FORM 4797 |
| INCOME | 1. Total Wages from page 2, Worksheet A, line E, Column 1 1 \$ _____ 2. Total 2106 Expenses from page 2, Worksheet A, line E, Column 2 2 \$ _____ 3. Part-year Resident Adjustment (explain calculation) 3 \$ _____ 4. TAXABLE WAGES, SUBTRACT LINES 2 & 3 FROM LINE 1 4 \$ _____ 5. Total other income from page 2, Worksheet B, line 6 (IF LOSS ENTER 0) 5 \$ _____ 6. MASON TAXABLE INCOME (ADD LINES 4 AND 5) 6 \$ _____ | |
| TAX | 7. MASON INCOME TAX – MULTIPLY LINE 6 BY 1.12% (.0112) 7 \$ _____ | |
| TAX WITHHELD, PAYMENTS AND CREDITS | 8. a. Resident Homeowner Credit (DO YOU QUALIFY? SEE INSTRUCTIONS) Multiply line 6 by 0.12% (.0012) 8a \$ _____ b. Credit for Taxes Withheld for Other Cities (from page 2, Worksheet A, line E, Column 6a or 6b) 8b \$ _____ c. Credit for Taxes Paid to Other Cities (from page 2, Worksheet C, line C) 8c \$ _____ d. Enter on line 8 Total of 8a plus 8b plus 8c 8 \$ _____ 9. Total Mason income tax withheld from page 2, Worksheet A, line E, Column 4 9 \$ _____ 10. Prior year overpayments 10 \$ _____ 11. Estimated payments 11 \$ _____ 12. TOTAL PAYMENTS AND CREDITS – ADD LINES 8 THROUGH 11 12 \$ _____ | → OTHER CITY RETURN |
| BALANCE DUE, REFUND OR CREDIT | 13. TAX DUE. If line 7 is more than line 12, enter tax due here (See Step-By-Step Instructions) 13 \$ _____ 14. Penalty: late filing or late payment penalty, see General Information (N) 14 \$ _____ 15. Interest: See General Information (O) 15 \$ _____ 16. TOTAL DUE (ADD LINES 13 THROUGH 15) (ENTER \$0 IF LESS THAN \$3) 16 \$ _____ 17. OVERPAYMENT. If line 7 is less than line 12, enter result less P&I (lines 14-15) if any 17 \$ _____ 18. AMOUNT FROM LINE 17 TO BE CREDITED TO NEXT YEAR (Enter 0 if less than \$3) 18 \$ _____ 19. AMOUNT FROM LINE 17 TO BE REFUNDED (No refund if less than \$3) 19 \$ _____ | |

| DECLARATION OF ESTIMATED TAX FOR 2016 – REQUIRED IF ESTIMATED TAX LIABILITY IS \$200 OR GREATER | | |
|---|---|--|
| ESTIMATE FOR NEXT YEAR | 20. TOTAL INCOME SUBJECT TO TAX \$ _____ MULTIPLY BY TAX RATE OF 1.12% (.0112) 20 \$ _____ 21. a. RESIDENT HOMEOWNER CREDIT (IF YOU QUALIFY) MULTIPLY TOTAL INCOME BY 0.12% (.0012) a \$ _____ b. TOTAL INCOME TAXED BY ANOTHER CITY \$ _____ MULTIPLY BY 1% (.01) IF CLAIMING RESIDENT HOMEOWNER CREDIT; OTHERWISE MULTIPLY BY 1.12% (.0112) IF OTHER CITY TAXING RATE IS ≥ 1.12% b \$ _____ c. TAX WITHHELD FOR MASON c \$ _____ d. TOTAL CREDITS (ADD LINES 21A THROUGH 21C) 21 \$ _____ 22. NET ESTIMATED TAX LIABILITY (SUBTRACT LINE 21 FROM LINE 20) NOTE: 90% OF YOUR ACTUAL TAX LIABILITY MUST BE PAID BY DECEMBER 15, 2016 TO AVOID A PENALTY. 22 \$ _____ 23. ENTER PRIOR YEAR CARRYOVER CREDIT FROM LINE 18 ABOVE. 23 \$ _____ 24. SUBTRACT LINE 23 FROM LINE 22 (ESTIMATED TAX FOR 2016) 24 \$ _____ 25. FIRST QUARTER ESTIMATED PAYMENT (LINE 24 DIVIDED BY 4)* 25 \$ _____ | |
| TOTAL DUE | 26. Enter balance due from line 16 above (enter \$0 if less than \$3) 26 \$ _____ 27. TOTAL TAX DUE ADD LINES 25 & 26. PLEASE MAKE CHECKS PAYABLE TO CITY OF MASON TAX OFFICE 27 \$ _____ | |

*First Quarter Estimate included here. Subsequent payments are due by the 15th of June, September, & December. Blank 2nd, 3rd and 4th Quarter Courtesy Coupons are available at www.imagemason.org.
 The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

| | | |
|--|---------|--------|
| SIGNATURE OF TAXPAYER (REQUIRED) | DATE | |
| SIGNATURE OF SPOUSE (REQUIRED IF JOINT RETURN) | PHONE # | |
| SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER | DATE | E-MAIL |
| NAME AND ADDRESS OF PREPARER | PHONE # | |

MAY THE MASON TAX OFFICE DISCUSS THIS RETURN WITH THE PREPARER SHOWN? ☐ YES ☐ NO

TO PAY BY CREDIT CARD: Enter number and expiration date fully and accurately.

| | |
|-----------------------------|-----------------------------|
| NO. _____ | NO. _____ |
| EXP. DATE / / | AMOUNT AUTHORIZED: \$ _____ |
| PHONE NUMBER: (H) _____ | (W) _____ |
| CARDHOLDER SIGNATURE: _____ | |

WORKSHEET A – SALARIES, WAGES, TIPS AND OTHER EMPLOYEE COMPENSATION PER W-2(S) (PLEASE SEE THE STEP-BY-STEP INSTRUCTIONS)

| | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 | COLUMN 5 | COLUMN 6 | |
|----------------------------|---|---|-------------------------------------|----------------------------------|---|--|--|
| | | | | USE ONLY IF "MASON" IN BOX 20 | USE ONLY IF CITY OTHER THAN "MASON" IN BOX 20 | --A-- USE ONLY IF TAKING RESIDENT HOMEOWNER CREDIT LINE 8A | --B-- USE ONLY IF NOT TAKING RESIDENT HOMEOWNER CREDIT LINE 8A |
| NAME OF EMPLOYER | W-2 BOX 5 MEDICARE WAGES; IF BOX 5 BLANK, USE BOX 18 | 2106 EXPENSES (IF ANY), SEE GENERAL INFORMATION (I) | CITY WHERE EMPLOYED (W-2 BOX 20) | W-2 BOX 19 MASON TAX WITHHELD | LOCAL WAGES (OTHER THAN MASON) FROM W-2 BOX 18 (CANNOT EXCEED AMOUNT IN COLUMN 1) | CREDIT FOR OTHER CITY'S TAX WITHHELD (subtract COL 2 FROM COL 5 AND multiply RESULT BY 1%) | CREDIT FOR OTHER CITY'S TAX WITHHELD (subtract COL 2 FROM COL 5 AND multiply RESULT BY 1.12%) ENTER SMALLER OF THIS AMOUNT OR W-2 BOX 19 |
| A. | | | | | | | |
| B. | | | | | | | |
| C. | | | | | | | |
| D. | | | | | | | |
| E. TOTALS, IF NONE ENTER 0 | | | | | | | |

↳ PAGE 1, LINE 1 ↳ PAGE 1, LINE 2 ↳ PAGE 1, LINE 9 ↳ PAGE 1, LINE 8B

- 2015 REFUND FROM ANOTHER CITY? CALCULATE COLUMN 6 CREDIT USING FINAL WAGES TAXABLE TO OTHER CITY, *not* BOX 18 AMOUNT. **ATTACH DOCUMENTATION**
- PLEASE RETURN TO STEP-BY-STEP INSTRUCTIONS AFTER COMPLETING WORKSHEET A

WORKSHEET B – OTHER TAXABLE INCOME (SEE GENERAL INFORMATION L AND STEP-BY-STEP INSTRUCTIONS)
1. NET PROFIT/LOSS FROM BUSINESS (SCHEDULE C) AND FARMING (SCHEDULE F)

- Total Business Income or (Loss) per Form 1040, line 12 (**Attach all Federal Schedules C**) a. _____
- Total Farm Income or (Loss) per Form 1040, line 18 (**Attach all Federal Schedules F**) b. _____
- Total (add a plus b) c. _____
- Percentage Taxable to Mason (Full Year Residents enter 100%) d. _____
- Amount Subject to Tax (Multiply c times d) **Total (B-1)** e. _____

2. SUPPLEMENTAL INCOME AND LOSS (Attach all Schedules E)

- Net Rental Income or (Loss) a. _____
- Net Income (Loss) from Partnerships, S Corporations, Estates and Trusts, Other b. _____
- Total Schedule E Income (Loss) (add a and b) (Should agree with line 17 Form 1040) c. _____
- Percentage Taxable to Mason (Full Year Residents Enter 100%) d. _____
- Amount Subject To Tax (Multiply c times d) **Total (B-2)** e. _____

3. TOTAL OTHER INCOME NOT INCLUDED ABOVE (Attach all Applicable Documentation)

- Total 1099-Misc Income not Included in Federal Schedule C a. _____
- Other (Explain) b. _____
- Amount Subject To Tax (Add a plus b) **Total (B-3)** c. _____

4. TAXABLE INCOME BEFORE PRIOR YEAR LOSSES (TOTAL B-1+TOTAL B-2+TOTAL B-3) Sub-Total (B-4)

(Note: If loss, the loss will be entered in the tax system and can be used within 5 years to offset similar [non W-2] income.)

5. PRIOR YEAR LOSSES CARRIED FORWARD AND USED IN CURRENT YEAR

- YEARS 2010 (_____) + 2011 (_____) + 2012 (_____) + 2013 (_____) + 2014 (_____) = **Total (B-5)** _____

6. TAXABLE INCOME AFTER PRIOR YEAR LOSSES (subtract B-5 from B-4) Total (B-6)

(Note: Enter "0" if Total B-5 is Greater than Total B-4.)

↳ PAGE 1, LINE 5

- PLEASE RETURN TO STEP-BY-STEP INSTRUCTIONS AFTER COMPLETING WORKSHEET B

WORKSHEET C – CALCULATION OF CREDIT FOR TAXES PAID TO OTHER CITIES FOR NON W-2 INCOME ONLY

| | COLUMN 1 | COLUMN 2 | COLUMN 3 | COLUMN 4 |
|--|--------------|---|--|--|
| INCOME SOURCE BUSINESS NAME/RENTAL/ETC. | NAME OF CITY | TAXABLE INCOME (ATTACH LOCAL RETURN) | LOCAL TAXES PAID TO ANOTHER CITY AS SHOWN ON RETURN | CREDIT FOR TAXES PAID TO ANOTHER CITY (COLUMN 2 X 1%) (NOTE: IF NOT TAKING RESIDENT HOMEOWNER CREDIT, MULTIPLY BY UP TO 1.12% – NOT TO EXCEED OTHER CITY TAX RATE.) |
| A. | | | | |
| B. | | | | |
| SUBTOTAL | | | | |
| C. MULTIPLY THE SUBTOTAL IN COLUMN 4 BY THE PERCENTAGE ON WORKSHEET B, LINE 1d or 2d | | | TOTAL | |

- PLEASE RETURN TO STEP-BY-STEP INSTRUCTIONS AFTER COMPLETING WORKSHEET C

↳ PAGE 1, LINE 8C