



# 2018 - MASON INCOME TAX RETURN - 2018

**FILE ON OR BEFORE APRIL 15, 2019 – FILING REQUIRED EVEN IF NO TAX IS DUE.**

LATE FILING AND/OR LATE PAYMENT OF TAX DUE SUBJECTS YOU TO A PENALTY.  
90% OF THE TAX MUST BE PAID BY JANUARY 15, 2019 TO AVOID PENALTY AND INTEREST.

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**  Single  
 Married filing joint return (do not have to file same status as Federal). Did you file a joint or separate Mason return last year?  Joint  Separate  
 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)  
FED. 1040 PG 1+2  
FED. SCH 1  
FED. SCHS C,E,F  
1099-MISC  
FORM 4797  
W2-G  
OTHER CITY RETURN

INCOME	1. Total Wages from page 2, Worksheet A, line E, Column 1 (W-2s MUST BE ATTACHED) .....	1	\$	_____
	2. Part-year Resident Adjustment (ATTACH EXPLANATION FOR CALCULATION) .....	2	\$	_____
	3. TAXABLE WAGES, SUBTRACT LINE 2 FROM LINE 1 .....	3	\$	_____
	4. Total other income from page 2, Worksheet B, line 7, Column C (IF LOSS ENTER 0) .....	4	\$	_____
	5. MASON TAXABLE INCOME (ADD LINES 3 AND 4) .....	5	\$	_____
TAX	6. MASON INCOME TAX – MULTIPLY LINE 5 BY 1.12% (.0112) .....	6	\$	_____
TAX WITHHELD, PAYMENTS AND CREDITS	7. a. Resident Homeowner Credit ( <b>DO YOU QUALIFY? SEE INSTRUCTIONS</b> ) Multiply line 5 by 0.12% (.0012) 7a	7a	\$	_____
	b. Credit for Taxes Withheld for Other Cities (from page 2, Worksheet A, line E, Column 5A or 5B) 7b	7b	\$	_____
	c. Credit for Taxes Paid to Other Cities (from page 2, Worksheet C, line C) .....	7c	\$	_____
	d. Enter on line 7 Total of lines 7a through 7c .....	7	\$	_____
	8. Total Mason income tax withheld from page 2, Worksheet A, line E, Column 3 .....	8	\$	_____
	9. Prior year overpayments .....	9	\$	_____
	10. Estimated payments .....	10	\$	_____
	11. TOTAL PAYMENTS AND CREDITS – ADD LINES 7 THROUGH 10.....	11	\$	_____
BALANCE DUE, REFUND OR CREDIT	12. <b>TAX DUE.</b> If line 6 is more than line 11, enter tax due here (See Step-By-Step Instructions) .....	12	\$	_____
	13. Penalty: late filing (\$25 per month or fraction thereof, not to exceed \$150 ) .....	13	\$	_____
	14. Penalty: late payment (15% of the amount not timely paid) .....	14	\$	_____
	15. Interest: See General Information (N) .....	15	\$	_____
	16. <b>TOTAL DUE</b> (ADD LINES 12 THROUGH 15) (ENTER 0 IF \$10 OR LESS) .....	16	\$	_____
	17. OVERPAYMENT. If line 6 is less than line 11, enter result less P&I (lines 13-15) if any .....	17	\$	_____
	18. AMOUNT FROM LINE 17 TO BE CREDITED TO NEXT YEAR (Enter 0 if \$10 or less) .....	18	\$	_____
	19. AMOUNT FROM LINE 17 TO BE REFUNDED (Enter 0 if \$10 or less) .....	19	\$	_____

**DECLARATION OF ESTIMATED TAX FOR 2019 – REQUIRED IF ESTIMATED TAX LIABILITY IS \$200 OR GREATER**

<b>ESTIMATE FOR NEXT YEAR</b>	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) <b>NOTE: 90% OF YOUR ACTUAL TAX LIABILITY MUST BE PAID BY JANUARY 15, 2020 TO AVOID A PENALTY.</b> .....	22	\$	_____
	23. ENTER PRIOR YEAR CARRYOVER CREDIT FROM LINE 18 ABOVE. ....	23	\$	_____
	24. SUBTRACT LINE 23 FROM LINE 22 (ESTIMATED TAX FOR 2019) .....	24	\$	_____
	25. FIRST QUARTER ESTIMATED PAYMENT (LINE 24 DIVIDED BY 4)* .....	25	\$	_____
<b>TOTAL DUE</b>	26. Enter balance due from line 16 above (enter 0 if \$10 or less) .....	26	\$	_____
	27. <b>TOTAL TAX DUE</b> 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, & January. 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	
			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 (ON PAGE 1 LINE 7A)	--B-- USE ONLY IF NOT TAKING RESIDENT HOMEOWNER CREDIT (ON PAGE 1 LINE 7A)
NAME OF EMPLOYER	W-2 BOX 5 MEDICARE WAGES; IF BOX 5 BLANK, USE BOX 18	CITY WHERE EMPLOYED (W-2 BOX 20)	W-2 BOX 19 MASON TAX WITHHELD	LOCAL WAGES (OTHER THAN MASON) FROM W-2 BOX 18 (ENTRY CANNOT EXCEED AMOUNT IN COLUMN 1)	CREDIT FOR OTHER CITY'S TAX WITHHELD COL 4 multiply BY 1%) (ENTER SMALLER OF THIS AMOUNT OR W-2 BOX 19)	CREDIT FOR OTHER CITY'S TAX WITHHELD COL 4 multiply 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 8

↳ PAGE 1, LINE 7b ◀

- 2018 REFUND FROM ANOTHER CITY? CALCULATE COLUMN 5 CREDIT USING FINAL WAGES TAXABLE TO OTHER CITY, not BOX 18 AMOUNT. ATTACH DOCUMENTATION
- PART YEAR RESIDENT? REMEMBER, COLUMN 4 MAY NEED TO BE PRORATED. SEE STEP BY STEP INSTRUCTIONS
- PLEASE RETURN TO STEP-BY-STEP INSTRUCTIONS AFTER COMPLETING WORKSHEET A

**WORKSHEET B – OTHER TAXABLE INCOME (SEE GENERAL INFORMATION K AND STEP-BY-STEP INSTRUCTIONS)**

	A	B	C
<b>SCHEDULES--Attach all Federal Schedules and Other Applicable Documentation</b>	<b>INCOME/LOSS FROM FEDERAL SCHEDULES</b>	<b>% TAXABLE TO MASON (FULL YEAR RESIDENTS 100%)</b>	<b>TAXABLE INCOME (A x B)</b>
1 SCHEDULE C – TOTAL BUSINESS INCOME (LOSS) PER FORM 1040 Schedule 1, LINE 12			
2 SCHEDULE F – TOTAL FARM INCOME (LOSS) PER FORM 1040 Schedule 1, LINE 18			
3 (A) SCHEDULE E - NET RENTAL INCOME (LOSS)			
3 (B) SCHEDULE E - NET INCOME (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, ESTATES AND TRUSTS, OTHER			
PLEASE NOTE THAT 3 (A) PLUS 3 (B) SHOULD EQUAL LINE 17 OF 1040 Schedule 1			
4 FORM 4797 - ORDINARY INCOME (LOSS) PER FORM 1040 Schedule 1, LINE 14			
5 (A) TOTAL 1099-Misc (if not included in Schedule C)			
5 (B) TOTAL GAMBLING WINNINGS FORM W-2G			
5 (C) TOTAL OTHER (TIPS, PRIZES, JURY DUTY, ETC)			
PLEASE NOTE THAT LINES 5 (a) THROUGH 5 (c) SHOULD EQUAL LINE 21 OF 1040 Schedule 1			
6 (A) PRIOR YEAR LOSSES CARRIED FORWARD AND USED IN CURRENT YEAR YEARS: 2013 _____ + 2014 _____ + 2015 _____ + 2016 _____ 2013-2016 NOL Total being used →			
6 (B) YEAR: 2017 _____ (Amount of 2017 loss being used cannot exceed 50% of either the loss or the total 2018 "other income" not covered by 2013-2016 losses.) 2017 50% LIMIT being used →			
7 <b>TOTAL OTHER TAXABLE INCOME (Combine Line 1 through Line 6)</b>			

↳ PAGE 1, LINE 4

Note: Enter "0" if Line 7 C is a loss

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

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

	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
INCOME SOURCE BUSINESS NAME/RENTAL/ETC.	NAME OF CITY	YOUR SHARE OF INCOME TAXED BY OTHER CITY	AMOUNT TAXED BY MASON (AS SHOWN ABOVE)	CREDIT FOR TAXES PAID TO ANOTHER CITY (MULTIPLY SMALLER OF COLUMN 2 OR 3 BY 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, COLUMN B			<b>TOTAL</b>	

↳ PAGE 1, LINE 7c

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