

File With CITY OF MASON TAX OFFICE 6000 Mason-Montgomery Road Mason, Ohio 45040	2019 - MASON INCOME TAX RETURN - 2019 FILE ON OR BEFORE APRIL 15, 2020 – FILING REQUIRED EVEN IF NO TAX IS DUE. <small>LATE FILING AND/OR LATE PAYMENT OF TAX DUE SUBJECTS YOU TO A PENALTY. 90% OF THE TAX MUST BE PAID BY JANUARY 15, 2020 AND ANY REMAINING BALANCE PAID BY APRIL 15, 2020 TO AVOID LATE PAYMENT PENALTY AND INTEREST.</small>	Phone: (513) 229-8535 Fax: (513) 229-8531 www.imagemason.org Make checks payable to: CITY OF MASON TAX OFFICE
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Account Number _____

Name _____

Address _____

City/State/Zip _____

E-mail _____

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

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

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:
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 \$ _____	W-2(s) FED. 1040 PG 1 FED. SCH 1 FED. SCHS C,E,F 1099-MISC FORM 4797 W2-G OTHER CITY RETURN FED. SCHS K-1
TAX	6. MASON INCOME TAX – MULTIPLY LINE 5 BY 1.12% (.0112) 6 \$ _____	
TAX WITHHELD, PAYMENTS AND CREDITS	7. a. Resident Homeowner Credit (DO YOU QUALIFY? SEE INSTRUCTIONS) Multiply line 5 by 0.12% (.0012) 7a \$ _____ b. Credit for Taxes Withheld for Other Cities (from page 2, Worksheet A, line E, Column 5A or 5B) 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. TAX DUE. 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. TOTAL DUE (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 2020 – 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 JANUARY 15, 2021 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 2020) 24 \$ _____ 25. FIRST QUARTER ESTIMATED PAYMENT (LINE 24 DIVIDED BY 4)* 25 \$ _____ 26. Enter balance due from line 16 above (enter 0 if \$10 or less) 26 \$ _____ 27. TOTAL TAX DUE ADD LINES 25 & 26. PLEASE MAKE CHECKS PAYABLE TO CITY OF MASON TAX OFFICE 27 \$ _____
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*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.

VISA NO. _____

MasterCard NO. _____

CVV CODE _____ 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 <i>NOT</i> 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 ←

- 2019 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)

	X	Y	Z
SCHEDULES--Attach all Federal Schedules and Other Applicable Documentation	INCOME/LOSS FROM FEDERAL SCHEDULES	% TAXABLE TO MASON (FULL YEAR RESIDENTS 100%)	TAXABLE INCOME (X x Y)
1 SCHEDULE C – TOTAL BUSINESS INCOME (LOSS) PER FORM 1040 Schedule 1, LINE 3			1
2 SCHEDULE F – TOTAL FARM INCOME (LOSS) PER FORM 1040 Schedule 1, LINE 6			2
3 (a) SCHEDULE E - NET RENTAL INCOME (LOSS)			3a
3 (b) SCHEDULE E - NET INCOME (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, ESTATES AND TRUSTS, OTHER			3b
PLEASE NOTE THAT 3 (a) PLUS 3 (b) SHOULD EQUAL LINE 5 OF 1040 Schedule 1			
4 FORM 4797 - ORDINARY INCOME (LOSS) PER FORM 1040 Schedule 1, LINE 4			4
5 (a) TOTAL 1099-Misc (if not included in Schedule C)			5a
5 (b) TOTAL GAMBLING WINNINGS FROM W-2G			5b
5 (c) TOTAL OTHER (TIPS, PRIZES, JURY DUTY, HSA EXCESS CONTRIB., ETC.)			5c
PLEASE NOTE, MOST INCOME FROM LINES 5(a) through 5(c) IS REPORTED ON LINE 8 OF 1040 Schedule 1			
6 TOTAL 2019 BUSINESS AND OTHER NON-WAGE INCOME/LOSS (Add Lines 1 through 5c)			6
7 LESS: 2014-2016 LOSS CARRYFORWARD LOSS FROM YEARS: 2014 _____ + 2015 _____ + 2016 _____ = _____		2014-2016 NOL being used →	7 ()
8 SUBTOTAL (Line 6 plus Line 7)			8
9 LESS: 2017-2018 LOSS CARRYFORWARD (limited) <div> <div>Line 8 × 50% =</div> <div> <div>2017 LOSS _____ × 50% = _____ (9a)</div> <div>2018 LOSS _____ × 50% = _____ (9b)</div> </div> <div>→ (9a) + (9b) =</div> </div>	<div> <div>(1)</div> <div>(2)</div> </div>	2017-2018 NOL being used → (USE LESSER of (1) and (2))	9 ()
10 TOTAL OTHER TAXABLE INCOME (Line 8 plus Line 9)			10

→ PAGE 1, LINE 4

Note: enter "0" if Line 10 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			TOTAL	

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

→ PAGE 1, LINE 7c