



2022 - MASON INCOME TAX RETURN - 2022

FILE ON OR BEFORE APRIL 18, 2023 – 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, 2023 AND ANY REMAINING BALANCE PAID BY APRIL 18, 2023 TO AVOID LATE PAYMENT 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(s) _____

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/FIRST YEAR FILER? 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 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
FED. SCH 1
FED. SCHS C,E,F
FED. SCHS K-1
1099-MISC
1099-NEC
FORM 4797
W2-G
OTHER CITY RETURN(S)

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 (line 1 minus line 2)	3	\$		
	4. Total other income from page 2, Worksheet B, line 8 (IF LOSS, ENTER 0.)	4	\$		
	5. MASON TAXABLE INCOME (line 3 plus line 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 (DO YOU QUALIFY? SEE INSTRUCTIONS) 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 the total of lines 7a through 7c.	7d	\$		
	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 7d through 10.).....	11	\$		
BALANCE DUE, REFUND OR CREDIT	12. TAX DUE If line 6 is more than line 11, enter tax due here (line 6 minus line 11).	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) See General Information (M).	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 2023 – 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.)	21d	\$		
	22. NET ESTIMATED TAX LIABILITY (Subtract line 21d from line 20.) NOTE: 90% OF YOUR ACTUAL 2023 TAX LIABILITY MUST BE PAID BY JANUARY 15, 2024 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 2023).	24	\$		
	25. FIRST QUARTER ESTIMATED PAYMENT (line 24 divided by 4)*	25	\$		
TOTAL DUE	26. Enter 2022 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	\$		

*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 _____ PHONE # _____

SIGNATURE OF SPOUSE (REQUIRED IF JOINT RETURN) _____ DATE _____

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. _____									
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 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 ◀

- **2022 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) Schedule 1 Line 5			3a
3 (b) SCHEDULE E - NET INCOME (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, ESTATES AND TRUSTS, OTHER			3b
<i>PLEASE NOTE THAT 3(a) PLUS 3(b) SHOULD EQUAL LINE 5 OF FORM 1040 Schedule 1.</i>			
4 FORM 4797 - ORDINARY INCOME (LOSS) PER FORM 1040 Schedule 1, LINE 4			4
5 (a) TOTAL 1099-Misc and 1099-NEC (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
<i>PLEASE NOTE, MOST INCOME FROM LINES 5(a) through 5(c) IS REPORTED IN LINE 8 OR 9 OF 1040 Schedule 1.</i>			
6 TOTAL 2022 BUSINESS AND OTHER NON-WAGE INCOME/LOSS (Add lines 1 through 5C.)			6
7 LESS: 2017-2021 LOSS CARRYFORWARD (limited) Line 6 x 50% =	(A)	2017-2021 NOL being used → (USE LESSER of (A) and (B))	7 ()
LOSS REMAINING FROM YEARS: 2017 _____ + 2018 _____ + 2019 _____ + 2020 _____ + 2021 _____ } TOTAL → x 50% =	(B)		
8 TOTAL OTHER TAXABLE INCOME (Line 6 plus Line 7)			8

↳ PAGE 1, LINE 4

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

Note: enter "0" if Line 8 is a loss.

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 Y.			TOTAL	

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

↳ PAGE 1, LINE 7c