


<div>File With <b>CITY OF MASON TAX OFFICE</b> 6000 Mason-Montgomery Road Mason, Ohio 45040</div> <div>Form IR </div>	<div><b>2022 - MASON INCOME TAX RETURN - 2022</b></div> <div><b>FILE ON OR BEFORE APRIL 18, 2023 – FILING REQUIRED EVEN IF NO TAX IS DUE.</b> 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.</div>	<div>Phone: (513) 229-8535 Fax: (513) 229-8531 www.imagemason.org</div> <div>Make checks payable to: <b>CITY OF MASON TAX OFFICE</b></div>
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Account Number _____	SOCIAL SECURITY # _____
Name(s) _____	SPOUSE'S SS # _____
Address _____	DID YOU FILE A MASON RETURN LAST YEAR? <input type="checkbox"/> YES <input type="checkbox"/> NO
City/State/Zip _____	ARE YOU A FULLTIME STUDENT? <input type="checkbox"/> YES <input type="checkbox"/> NO
E-mail _____	ARE YOU A NEW RESIDENT/FIRST YEAR FILER? <input type="checkbox"/> YES <input type="checkbox"/> NO
	IF YOU MOVED DURING THE YEAR:
	PRIOR ADDRESS _____
	DATE MOVED TO MASON _____
	DATE MOVED FROM MASON _____
	CITY OF RESIDENCE _____
	<input type="checkbox"/> RESIDENT <input type="checkbox"/> NON-MASON RESIDENT
MAY THE TAX OFFICE COMMUNICATE WITH YOU VIA THE ABOVE E-MAIL ADDRESS? <input type="checkbox"/> YES <input type="checkbox"/> NO	



<b>FILING STATUS</b>	<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. ► _____	<b>IF FILING PAPER RETURN, YOU MUST ATTACH:</b> 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)
<b>INCOME</b>	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 10 (IF LOSS, ENTER 0.) ..... 4 \$ _____ 5. MASON TAXABLE INCOME (line 3 plus line 4) ..... 5 \$ _____	
<b>TAX</b>	6. MASON INCOME TAX – (Multiply line 5 by 1.12% (.0112).) ..... 6 \$ _____	
<b>TAX WITHHELD, PAYMENTS AND CREDITS</b>	7. a. Resident Homeowner Credit ( <b>DO YOU QUALIFY? SEE INSTRUCTIONS</b> ) 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 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 \$ _____	
<b>BALANCE DUE, REFUND OR CREDIT</b>	12. <b>TAX DUE</b> 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. <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 \$ _____	

<b>DECLARATION OF ESTIMATED TAX FOR 2023 – REQUIRED IF ESTIMATED TAX LIABILITY IS \$200 OR GREATER</b>	
<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.) ..... 21d \$ _____ 22. NET ESTIMATED TAX LIABILITY (Subtract line 21d from line 20.) <b>NOTE: 90% OF YOUR ACTUAL 2023 TAX LIABILITY MUST BE PAID BY JANUARY 15, 2024 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 2023). ..... 24 \$ _____ 25. FIRST QUARTER ESTIMATED PAYMENT (line 24 divided by 4)* ..... 25 \$ _____
<b>TOTAL DUE</b>	26. Enter 2022 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](http://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? <input type="checkbox"/> YES <input type="checkbox"/> NO		

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

 NO. _____	EXP. DATE _____ / _____	AMOUNT AUTHORIZED: \$ _____
 NO. _____		
CVV CODE _____		
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 <b>MASON</b> 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
PLEASE NOTE THAT 3(a) PLUS 3(b) SHOULD EQUAL LINE 5 OF FORM 1040 Schedule 1.			
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
PLEASE NOTE, MOST INCOME FROM LINES 5(a) through 5(c) IS REPORTED IN LINE 8 OR 9 OF 1040 Schedule 1.			
6 <b>TOTAL 2022 BUSINESS AND OTHER NON-WAGE INCOME/LOSS</b> (Add lines 1 through 5C.)			6
7 LESS: 2017-2021 LOSS CARRYFORWARD (limited) Line 6 × 50% = LOSS REMAINING FROM YEARS: <b>2017</b> _____ + <b>2018</b> _____ + <b>2019</b> _____ + <b>2020</b> _____ + <b>2021</b> _____ } <b>TOTAL</b> → × 50% =	(A)          (B)	2017-2021 NOL being used → (USE LESSER of (A) and (B))	7 ( )
8 <b>TOTAL OTHER TAXABLE INCOME</b> (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 10 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.			<b>TOTAL</b>	

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

→ PAGE 1, LINE 7c