

# HIGHLIGHTS FOR 2023 TAX FILING YEAR

**DEADLINE:** The tax filing deadline is **Monday, April 15, 2024**. There will be no late filing penalty charge added if the return is in our office by 4:30 p.m. on **Monday, April 15th**, in the City drop box at Mason Municipal Center by midnight, e-filed, sent using the Secure Email link, or postmarked on or before **April 15, 2024**.

## E-file

**ONLINE TAX TOOL with E-FILING:** Calculate your taxes online. Beginning February 9, 2024, an online tool to help you calculate your tax return will be available at [www.imaginemason.org](http://www.imaginemason.org). You will need the account number found near your name and address on the letter that you received in January and the last 4 digits of the primary account holder's social security number. Even if you used the tax tool last year, you will need to activate your online tool account (setting up a new password and PIN) the first time you log in after 2/9/24. You may also upload copies of your W-2(s), Federal Return and Schedules, etc. If you meet the criteria, you will be given the option of e-filing your tax return (be sure to click the button to submit the e-filing); otherwise, please remember to print and mail the return with the appropriate attachments. *Please Note: Partial year residents will not qualify to e-file.*

**ASSISTANCE:** The Tax Office may be reached with questions by phone at (513) 229-8535 during regular business hours (Monday through Friday 8:00 a.m. to 4:30 p.m.). Tax Assistance is also available at the Customer Service Counter on the first floor of Mason Municipal Center, 6000 Mason-Montgomery Road. **We will gladly prepare your City of Mason Income Tax Return free of charge**, Monday through Friday, 8:00 a.m. to 4:30 p.m., or during the extended hours listed below.

## MASON TAX OFFICE EXTENDED HOURS

Saturday, April 13	8:00 a.m. to noon
Monday, April 15	8:00 a.m. to 7:00 p.m.

If you need help filling out your Mason Income Tax Return but are unable to visit during office hours, copies of the necessary supporting documents and information (see "Enclosures" section below) may be submitted to the Tax Office via the Secure Email link at [www.imaginemason.org](http://www.imaginemason.org), mailed, or sealed in an envelope and placed in the City's drop box located in the drive outside the Municipal Center's main entrance (6000 Mason-Montgomery Road, Mason, OH 45040).

Please ensure any documents submitted to the Tax Office are duplicate *copies*; originals will not be returned to you. If we receive the necessary document copies on or before 4/15/24, your Mason return will be considered filed on time, although it may take several weeks for the return to be prepared and a copy sent to you.

**EXTENSION:** If additional time is needed to complete an accurate return, a filing extension may be requested by submitting a copy of your federal extension or by filling out and submitting the Mason Extension Form ER between 1/15/24 and 4/15/24. ***Please Note: An extension of time to file is not an extension of time to pay taxes due.***

**ENCLOSURES:** When sending your return (form IR or IR-EZ) to the tax office, please include your W-2(s), a copy of page 1 of your Federal Form 1040 (or pages 1-2 of Form 1040-SR), Federal Schedule 1, and any other applicable schedules/forms (see below\*). The Mason Tax Ordinance requires the first page of the Federal 1040, if filed, and Federal Schedule 1 to ensure all taxable income is reported to the City and that any nontaxable income is not included on the City return. If applicable, additional federal schedules and other forms will be required to support items listed on the Mason return. *\*These include Schedule C (Profit or Loss from Business); Schedule E (Supplemental Income and Loss), which includes income from rentals, partnerships, S corporations, estates and trusts; Schedule F (Profit or Loss from Farming); Form 4797 (Sales of Business Property); 1099-MISC (Miscellaneous Income); 1099-NEC (Nonemployee Compensation); and W-2G (Certain Gambling Winnings).* Please remember to also include any (1) copies of returns filed with other cities (to receive credit for taxes paid to or to indicate refunds issued by other cities), (2) federal extension, and/or (3) part-year residency explanation.

**TAXABLE WAGES:** The income in Box 5 of the W-2 is generally the amount taxable to the City of Mason. If Box 5 is blank, please consult the Step-By-Step Instructions and General Information sheet or call our office at (513) 229-8535 to determine the taxable amount.

**ROUNDING:** Please round the numbers on your tax return to whole dollar amounts. We do not collect, refund, or carry over amounts \$10 or less.

**USING NET OPERATING LOSS (NOL):** Beginning tax year 2023, the loss usage limitation has been removed. Up to 100% of the NOL remaining from the preceding (5) five tax years may now be used to offset non-W-2 income on your return. **Note: Losses cannot be used to offset W-2 income.**

**PENALTY and INTEREST:** A \$25.00 late filing penalty applies to returns submitted after the 4/15/24 due date (or after 10/15/24 if under extension).

Late payment penalty and interest applies to all tax remaining unpaid **after becoming due**. (90% of your actual 2023 tax liability is due by 1/15/24. Any remaining tax balance is due by 4/15/24 – *even if a filing extension has been granted.*) The late payment penalty rate is 15% of the amount not timely paid. The interest rate is adjusted annually based on the federal short-term rate plus 5% and is 0.83% per month for calendar year 2024.

**ESTIMATED PAYMENTS:** Please remember that 90% of your actual 2024 tax liability is due by **January 15, 2025**. Residents can make estimated payments via the Online Tax Tool. You may also mail or make a payment at the Mason Municipal Center. If needed, blank vouchers are available online at [www.imaginemason.org](http://www.imaginemason.org). Visa and Mastercard payments are also accepted by phone (513-229-8535) during regular office hours.