

File With
**CITY OF MASON
TAX OFFICE**
6000 Mason-Montgomery Road
Mason, Ohio 45040

Form IR



2023 - MASON INCOME TAX RETURN - 2023

FILE ON OR BEFORE APRIL 15, 2024 – 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, 2024 AND ANY REMAINING BALANCE PAID BY APRIL 15, 2024 TO AVOID LATE PAYMENT PENALTY AND INTEREST.

Phone: (513) 229-8535
Fax: (513) 229-8531
www.imagemason.org
Make checks payable to:
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 or FED. 1040-SR PGS 1-2 FED. SCH 1 FED. SCH(S) C,E,F FED. SCH(S) 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 \$ 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 \$	
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) 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 2024 – 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 2024 TAX LIABILITY MUST BE PAID BY JANUARY 15, 2025 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 2024). 24 \$
	25. FIRST QUARTER ESTIMATED PAYMENT (line 24 divided by 4)* 25 \$
TOTAL DUE	26. Enter 2023 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 "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. |

ZIP CODE EXP. DATE / / AMOUNT AUTHORIZED: \$

PHONE NUMBER: (H) (W)

CARDHOLDER SIGNATURE:

PAGE 1

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 ←

- **2023 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 TOTAL 2023 BUSINESS AND OTHER NON-WAGE INCOME/LOSS (Add lines 1 through 5C.)			6
7 LESS: 2018-2022 LOSS CARRYFORWARD (limited) LOSS REMAINING FROM YEARS: 2018 _____ + 2019 _____ + 2020 _____ + 2021 _____ + 2022 _____ } TOTAL	2018-2022 NOL being used → (not to exceed line 6 net income)		7 ()
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