FOR BUSINESS TRAVEL, ETC.

Mason Tax Office
6000 Mason-Montgomery Road   Account # _____
Mason, Ohio 45040
513-229-8535 (phone)
513-229-8531 (fax)   Form R1

CITY OF MASON OHIO
more than you imagine.

2023 NON-RESIDENT REFUND RETURN

Name: _____   Social Security Number: _____

Address: _____   Prior Address (if changed during tax year): _____

City/State/Zip: _____   Occupation: _____

E-mail: _____   Phone: _____

Employer: _____   Dates of Employment: _____

Refunds are allowed only when city income tax has actually been paid to or withheld for the City of Mason. Refunds of tax paid by the taxpayer (not withheld by an employer) may be requested by submitting the City of Mason Individual Income Tax Return (Form IR). Requests for refunds of tax withheld must be submitted as outlined below. In all cases, information may be requested by our office. Incomplete refund requests will be returned to the taxpayer and must be refiled with complete information and documentation. Failure to remit all documentation, including schedules, other municipal income tax returns, or other supporting documentation necessary to verify pertinent factors on the return will cause delays in processing, and/or disallowance of the refund. Refunds $10 or under will not be issued. **Please allow up to 90 days for processing.**

INSTRUCTIONS
Please note: Your refund request must be made within 3 years from the date on which such payment was made or the return was due. A separate return must be submitted for each year requesting a refund.

A. Days worked outside Mason

Non-residents may receive a refund for full days worked outside the City of Mason when the employer is located in Mason. **Please note that no refund is allowed for holidays, sick days, days worked from home, vacations, severance pay, or supplemental pay days or the equivalent of such days.** This type of pay is the direct result of your employment with the company and those days cannot be subtracted from total working days in determining the number of days worked outside the City of Mason. The 260 days available in Section A below already takes into account weekend days. **Weekend days are not eligible for a refund. Partial days are only eligible for a refund if the preponderance of the day is worked outside of Mason (all travel time is allocated to Mason). If the days worked are in another Ohio municipality, a return must be filed and taxes paid to that municipality (please attach return(s)).**
To request a refund due to days worked outside of Mason, the following must be submitted:

1. Refund return form R1 with Sections A, B, C, and D completed - Section D must be signed by the employer(s)
2. W-2(s)
3. Itinerary of days worked inside and outside of Mason (each page must be initialed by employer)
4. Copy of return filed with another Ohio municipality (if applicable)

B. Other
To request a refund of Mason tax over-withheld for any reason, the following must be submitted:
1. Refund return for R1 with sections C and D completed - Section D must be signed by the employer(s)
2. W-2(s)

_____

Section A   **DAYS AVAILABLE COMPUTATION**

Total Days Available	___260___
Less: Full Weekdays Worked Out of Town	_____
= Total Days on Job in City of Mason	(A) _____
Days in Mason (A) _____ ÷ 260 =	(B) _____ % of Days on Job in Mason (round to 2 decimal places)

Refund Due $ _____

_____

Section B   **WAGES ON WHICH CITY INCOME TAX IS TO BE PAID**

Computation: $_____$ X (B) _____% = $_____
                     Total Gross Wages   % of Days on job in Mason   Taxable Income
                     From W-2 (generally Box 5)   from Section A

Net Tax Due (Taxable Income X 0.0112) $_____
Income Tax Withheld for Mason from W-2 $_____
Refund Due (No refund for $10 or less) $_____

_____

Section C   **BASIS for REFUND (Give brief explanation and include job title/description)**

I authorize the City of Mason to communicate with me via the e-mail address provided on the front of the tax form and to furnish the Tax Administrator for my city of residence or employment a copy of the refund return.

The undersigned declares that all information given is true and complete to the best of his/her knowledge and belief, and that a refund has not previously been claimed or received by him/her for the period covered by this claim.

Signed: _____   Date: _____

Section D   **EMPLOYER'S CERTIFICATION (To be completed by employer)**

The above employee has claimed a refund of Mason withholding tax for the reason(s) listed above in Section C.
Your completion of Section D and your signature below verifies the following:

1. The employee's claim for a refund of Mason tax is based upon your knowledge of the employee's records and/or your knowledge of the employee's work location in Mason.
2. The information used by the employee to calculate the refund is correct based upon actual withholding records or upon facts determined to be reasonably accurate by you.
3. Your knowledge that no portion of said tax has been or will be refunded directly to the employee by your company's payroll, and no adjustments to your withholding account with the City of Mason has been or will be made for said tax.

Comments:

Employer: _____   FEIN: _____

Signed: _____ Title: _____   Date: _____

Phone: _____   e-mail: _____

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ITINERARY OF DAYS WORKED OUTSIDE OF MASON
List individual dates and locations with city & purpose in chronological order
(Copy if additional sheets are needed)

Date(s)	Location & Purpose	Ohio Municipal Return attached	Number of Days
		Total Days	

Supervisor's Initials _____