

CITY OF MASON
TAX OFFICE
P.O. BOX 633038
CINCINNATI, OH 45263-3038
(513) 229-8535

IMPORTANT TAX INFORMATION
EMPLOYER MUNICIPAL WITHHOLDING BOOKLET

WITHHOLDING HIGHLIGHTS

- The City of Mason accepts payments electronically via an ACH Credit Program or the Ohio Business Gateway (OBG). The benefit to you includes convenience and no monthly or quarterly mailings required. Please contact our office for additional information.
- All withholding must be paid on a **monthly basis**. The Tax Commissioner may authorize quarterly payments if the monthly payments average less than \$300 per month.
- The City of Mason Tax Rate is 1%.
- For courtesy withholding *where taxes are withheld for another municipality at 1% or more*, the credit given to our residents for taxes paid to another municipality has changed.
 - Tax Year 2008 the credit allowed is 0.8% of the taxable wages
 - Tax Year 2009 the credit allowed is 0.9% of the taxable wages
 - Tax Year 2010, and beyond, the credit allowed is 1% of the taxable wages

Example: Our resident works in your city and your city's withholding tax rate is greater than 1%. Our resident's Medicare wages are \$50,000. For courtesy withholding you would withhold for the City of Mason as follows:

2008: \$50,000 X 0.002 = \$100.00 Mason Tax

2009: \$50,000 X 0.001 = \$50.00 Mason Tax

2010: No Courtesy Withholding Necessary

NOTICE TO EMPLOYERS

All **withholding tax payments** (along with the appropriate voucher) should be sent to the following address:

City of Mason Tax Office
P.O. Box 633038
Cincinnati, OH 45263-3038

Form W-3 Withholding Tax Reconciliation and the W-2's should still be sent to:

City of Mason Tax Office
6000 Mason–Montgomery Road
Mason, OH 45040

If you have no Mason wages during a filing period and are filing a **zero return**, please send those vouchers to 6000 Mason–Montgomery Road, Mason, OH 45040.

INSTRUCTIONS FOR COMPLETION OF FORM W-1

It is required that on or before the 15th of the month following the end of the reporting period, taxes withheld be paid and Form W-1 be filed. It is important that if you have no taxes withheld for the City of Mason for the period listed on the return that a zero (0) return be filed to keep the files current.

Line 2 List the amount of total wages, salaries, commissions, etc., subject to withholding tax for the City of Mason.

Line 3 List the amount of municipal taxes withheld for the period. This is the amount of tax due.

Make check or money order payable to "City of Mason Tax Office" and return with the appropriate voucher (Form W-1). Make a copy of the voucher for your records and/or record the amount, check number and date paid on the worksheet in the back of this booklet.

Please make any necessary corrections to your Federal I.D. number, name and address.

If you close your business, please file Form W-1s and pay any withholding tax still owed. Also, file Form W-3, Withholding Tax Reconciliation. Indicate "Final Return" on both forms. If you sell your business, please advise us in writing, to whom the business was sold and follow the instructions above for a closed business.

Late Filing:

* Interest at ½% per month or fraction thereof

* Penalty of the higher of \$50.00 or 2% per month or fraction thereof if paid during the first three months after the due date; 4% per month or fraction thereof if paid during the fourth to sixth month after the due date; 5% per month or fraction thereof if paid later than six months after the due date.

Form W-1

EMPLOYER'S WITHHOLDING TAX RETURN

CITY OF MASON TAX OFFICE

P.O. Box 633038

Cincinnati, OH 45263-3038

Phone: (513) 229-8535

PERIOD ENDING
JANUARY, 2009

DUE ON OR BEFORE
FEBRUARY 15, 2009

IS THIS A COURTESY WITHHOLDING?

YES NO

Year 2009

- 1. Number of Taxable Employees..... _____
- 2. Total Payroll subject to Mason Earnings Tax..... _____
- 3. Mason Withholding Tax at 1%..... _____
- 4. Penalty & Interest..... _____

Check No. _____

Please notify the tax office of any change in name or address

Make remittance payable to Mason Tax Office
Return this voucher with payment.

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P.O. Box 633038

Cincinnati, OH 45263-3038

Phone: (513) 229-8535

PERIOD ENDING
FEBRUARY, 2009

DUE ON OR BEFORE
MARCH 15, 2009

IS THIS A COURTESY WITHHOLDING?

YES NO

Year 2009

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- 2. Total Payroll subject to Mason Earnings Tax..... _____
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CITY OF MASON TAX OFFICE

P.O. Box 633038

Cincinnati, OH 45263-3038

Phone: (513) 229-8535

PERIOD ENDING

MARCH, 2009

DUE ON OR BEFORE

APRIL 15, 2009 (MONTHLY)

APRIL 15, 2009 (QUARTERLY)

IS THIS A COURTESY WITHHOLDING?

YES NO

Year 2009

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- 2. Total Payroll subject to Mason Earnings Tax..... _____
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PERIOD ENDING

APRIL, 2009

DUE ON OR BEFORE

MAY 15, 2009

IS THIS A COURTESY WITHHOLDING?

YES NO

Year 2009

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PERIOD ENDING

MAY, 2009

DUE ON OR BEFORE

JUNE 15, 2009

IS THIS A COURTESY WITHHOLDING?

YES NO

Year 2009

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CITY OF MASON TAX OFFICE

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Phone: (513) 229-8535

PERIOD ENDING

JUNE, 2009

DUE ON OR BEFORE

JULY 15, 2009 (MONTHLY)

JULY 15, 2009 (QUARTERLY)

IS THIS A COURTESY WITHHOLDING?

YES

NO

Year 2009

1. Number of Taxable
Employees..... _____

2. Total Payroll subject
to Mason
Earnings Tax..... _____

3. Mason Withholding
Tax at 1%..... _____

4. Penalty & Interest..... _____

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Phone: (513) 229-8535

PERIOD ENDING
JULY, 2009

DUE ON OR BEFORE
AUGUST 15, 2009

IS THIS A COURTESY WITHHOLDING?

YES NO

Year 2009

1. Number of Taxable
Employees..... _____

2. Total Payroll subject
to Mason
Earnings Tax..... _____

3. Mason Withholding
Tax at 1%..... _____

4. Penalty & Interest..... _____

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CITY OF MASON TAX OFFICE

P.O. Box 633038

Cincinnati, OH 45263-3038

Phone: (513) 229-8535

**PERIOD ENDING
AUGUST, 2009**

**DUE ON OR BEFORE
SEPTEMBER 15, 2009**

IS THIS A COURTESY WITHHOLDING?

YES NO

Year 2009

1. Number of Taxable
Employees..... _____

2. Total Payroll subject
to Mason
Earnings Tax..... _____

3. Mason Withholding
Tax at 1%..... _____

4. Penalty & Interest..... _____

Check No. _____

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PERIOD ENDING
SEPTEMBER, 2009

DUE ON OR BEFORE
 OCTOBER 15, 2009 (MONTHLY)
 OCTOBER 15, 2009 (QUARTERLY)

IS THIS A COURTESY WITHHOLDING? YES NO

Year 2009

- 1. Number of Taxable Employees..... _____
- 2. Total Payroll subject to Mason Earnings Tax..... _____
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PERIOD ENDING
OCTOBER, 2009

DUE ON OR BEFORE
NOVEMBER 15, 2009

IS THIS A COURTESY WITHHOLDING?

YES NO

Year 2009

- 1. Number of Taxable Employees..... _____
- 2. Total Payroll subject to Mason Earnings Tax..... _____
- 3. Mason Withholding Tax at 1%..... _____
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PERIOD ENDING
NOVEMBER, 2009

DUE ON OR BEFORE
DECEMBER 15, 2009

IS THIS A COURTESY WITHHOLDING?

YES NO

Year 2009

1. Number of Taxable
Employees..... _____

2. Total Payroll subject
to Mason
Earnings Tax..... _____

3. Mason Withholding
Tax at 1%..... _____

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CITY OF MASON TAX OFFICE

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PERIOD ENDING
DECEMBER, 2009

DUE ON OR BEFORE

JANUARY 15, 2010 (MONTHLY)

JANUARY 15, 2010 (QUARTERLY)

IS THIS A COURTESY WITHHOLDING?

YES NO

Year 2009

- 1. Number of Taxable Employees..... _____
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INSTRUCTIONS FOR COMPLETION OF FORM W-3 AND TRANSMITTAL OF W-2 FORMS

The original of this reconciliation form must be filed with the City of Mason Tax Office, 6000 Mason-Montgomery Road, Mason, Ohio 45040, on or before February 28. This form must be accompanied by copies of employees' statements (Form W-2) or other report showing:

1. name and address of employee
2. social security number
3. gross earnings paid before any payroll deductions
4. amount of Mason and other city income tax withheld

If a total page is not included with the W-2s, please submit an adding machine tape listing the amounts of Mason income tax withheld, as indicated by the individual employees' statements.

If an amount is listed on Line 3, please attach an explanation.

If Line 7 indicates a balance due, the amount thereof should accompany this return. If Line 7 indicates an overpayment, please attach an explanation and request a refund. Refunds are **not** automatically issued.

We prefer to receive this information in alphabetical order, either in printed form or electronically (see electronic standards below).

The City of Mason will accept CD's in lieu of paper W-2s. The CD specifications conform to the Social Security Administration's Magnetic Media Reporting. Be sure to label the outside of each CD with:

1. Company Name
2. Federal ID Number
3. City Account Number
4. Tax Reporting Year
5. Sequence number for multiple CD's (i.e., Disk 2 of 3, etc.)

Form W-3

**2009 WITHHOLDING TAX RECONCILIATION
DUE ON OR BEFORE FEBRUARY 28**

| | | | | | |
|---|----------|--------------------------------|--------------------------------|-----------------|--|
| 1. Total number of Mason employees | _____ | Mason Income Tax Withheld | | | |
| 2. Total Mason payroll for the year | \$ _____ | January _____ | May _____ | September _____ | |
| 3. Less payroll not subject to tax | \$ _____ | February _____ | June _____ | October _____ | |
| 4. Payroll subject to tax | \$ _____ | March _____ | July _____ | November _____ | |
| 5. Withholding tax liability @ 1% of Line 4 | \$ _____ | April _____ | August _____ | December _____ | |
| | | 6. Total remitted for the year | | \$ _____ | |
| | | 7. Overpayment \$ _____ | or additional tax due \$ _____ | | |

EMPLOYER'S NAME, ADDRESS AND ACCOUNT NUMBER

**FILE WITH
City Of Mason Tax Office
6000 Mason-Montgomery Road
Mason, Ohio 45040
Telephone: (513) 229-8535**

INCOME TAX OFFICE USE ONLY:

City of Mason Tax Office • 6000 Mason-Montgomery Road • Mason, OH 45040 • Tax Office: (513) 229-8535

Withholding Tax Worksheet
(Keep for your records – Do not file)

Withholding Tax Worksheet
(Keep for your records – Do not file)

| <u>Month</u> <u>Ending</u> | <u>Due</u> <u>Date</u> | <u>Check#</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|---------------------------|---------------|-------------|---------------|
| 1/31 | 2/15 | _____ | _____ | _____ |
| 2/28 | 3/15 | _____ | _____ | _____ |
| 3/31 | 4/15 | _____ | _____ | _____ |
| or 1st qtr | 4/15 | _____ | _____ | _____ |
| 4/30 | 5/15 | _____ | _____ | _____ |
| 5/31 | 6/15 | _____ | _____ | _____ |
| 6/30 | 7/15 | _____ | _____ | _____ |
| or 2nd qtr | 7/15 | _____ | _____ | _____ |

| <u>Month</u> <u>Ending</u> | <u>Due</u> <u>Date</u> | <u>Check#</u> | <u>Date</u> | <u>Amount</u> |
|-------------------------------|---------------------------|---------------|-------------|---------------|
| 7/31 | 8/15 | _____ | _____ | _____ |
| 8/31 | 9/15 | _____ | _____ | _____ |
| 9/30 | 10/15 | _____ | _____ | _____ |
| or 3rd qtr | 10/15 | _____ | _____ | _____ |
| 10/31 | 11/15 | _____ | _____ | _____ |
| 11/30 | 12/15 | _____ | _____ | _____ |
| 12/31 | 1/15 | _____ | _____ | _____ |
| or 4th qtr | 1/15 | _____ | _____ | _____ |