



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

**IMPORTANT TAX INFORMATION**

**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 1.12%.
- All businesses that have employees working in the City of Mason are required to withhold and remit the taxes from their employee's paychecks.
- For courtesy withholding (when business or work not in Mason) **where taxes are withheld for another municipality at 1.12% or more**, the credit given to our residents for taxes paid to another municipality has changed. For Tax Year 2014 and beyond, the credit allowed is 1.12% of the taxable wages.

## 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 1/2% per month or fraction thereof

Penalty of the higher of \$50 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**

IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>JANUARY, 2014</b>	DUE ON OR BEFORE <b>FEBRUARY 15, 2014</b>	ACCT# _____ FID# _____
---------------------------------------	--	---------------------------

1. Number of Taxable Employees.....	_____
2. Total Payroll subject to Mason Earnings Tax .....	\$ _____
3. Mason Withholding Tax at 1.12% .....	\$ _____
4. Penalty & Interest.....	\$ _____
Check No.....	_____

Business Name & Address:



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Make remittance payable to Mason Tax Office.

Return this voucher with payment.

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

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# FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>FEBRUARY, 2014</b>	DUE ON OR BEFORE <b>MARCH 15, 2014</b>	ACCT# _____ FID# _____
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1. Number of Taxable Employees.....	_____	
2. Total Payroll subject to Mason Earnings Tax .....	\$ _____	
3. Mason Withholding Tax at 1.12% .....	\$ _____	
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IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>MARCH, 2014</b>	DUE ON OR BEFORE <input type="checkbox"/> <b>APRIL 15, 2014 (MONTHLY)</b> <input type="checkbox"/> <b>APRIL 15, 2014 (QUARTERLY)</b>	ACCT# _____ FID# _____
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**FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN**

IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>APRIL, 2014</b>	DUE ON OR BEFORE <b>MAY 15, 2014</b>	ACCT# _____ FID# _____
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- 1. Number of Taxable Employees..... \_\_\_\_\_
- 2. Total Payroll subject to Mason Earnings Tax ..... \$ \_\_\_\_\_
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- 4. Penalty & Interest..... \$ \_\_\_\_\_
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**FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN**

IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>MAY, 2014</b>	DUE ON OR BEFORE <b>JUNE 15, 2014</b>	ACCT# _____ FID# _____
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1. Number of Taxable Employees.....	_____	
2. Total Payroll subject to Mason Earnings Tax .....	\$ _____	
3. Mason Withholding Tax at 1.12% .....	\$ _____	
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# FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>JUNE, 2014</b>	DUE ON OR BEFORE <input type="checkbox"/> <b>JULY 15, 2014 (MONTHLY)</b> <input type="checkbox"/> <b>JULY 15, 2014 (QUARTERLY)</b>	ACCT# _____ FID# _____
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1. Number of Taxable Employees.....	_____
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**FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN**

IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>JULY, 2014</b>	DUE ON OR BEFORE <b>AUGUST 15, 2014</b>	ACCT# _____ FID# _____
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1. Number of Taxable Employees.....	_____
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**FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN**

IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>AUGUST, 2014</b>	DUE ON OR BEFORE <b>SEPTEMBER 15, 2014</b>	ACCT# _____ FID# _____
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1. Number of Taxable Employees.....	_____
2. Total Payroll subject to Mason Earnings Tax .....	\$ _____
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IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>SEPTEMBER, 2014</b>	DUE ON OR BEFORE <input type="checkbox"/> <b>OCTOBER 15, 2014 (MONTHLY)</b> <input type="checkbox"/> <b>OCTOBER 15, 2014 (QUARTERLY)</b>	ACCT# _____ FID# _____
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1. Number of Taxable Employees.....	_____
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# FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>OCTOBER, 2014</b>	DUE ON OR BEFORE <b>NOVEMBER 15, 2014</b>	ACCT# _____ FID# _____
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1. Number of Taxable Employees.....	_____
2. Total Payroll subject to Mason Earnings Tax .....	\$ _____
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IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>NOVEMBER, 2014</b>	DUE ON OR BEFORE <b>DECEMBER 15, 2014</b>	ACCT# _____ FID# _____
--	--	---------------------------

1. Number of Taxable Employees.....		
2. Total Payroll subject to Mason Earnings Tax .....	\$	
3. Mason Withholding Tax at 1.12% .....	\$	
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IS THIS A COURTESY WITHHOLDING?  YES  NO

PERIOD ENDING <b>DECEMBER, 2014</b>	DUE ON OR BEFORE <input type="checkbox"/> <b>JANUARY 15, 2015 (MONTHLY)</b> <input type="checkbox"/> <b>JANUARY 15, 2015 (QUARTERLY)</b>	ACCT# _____ FID# _____
--	--	---------------------------

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# WITHHOLDING TAX WORKSHEET – (KEEP FOR YOUR RECORDS – DO NOT FILE)

Month Ending	Due Date	Check Number	Date	Amount	Month Ending	Due Date	Check Number	Date	Amount
1/31	2/15	_____	_____	_____	7/31	8/15	_____	_____	_____
2/28	3/15	_____	_____	_____	8/31	9/15	_____	_____	_____
3/31	4/15	_____	_____	_____	9/30	10/15	_____	_____	_____
or 1st qtr	4/15	_____	_____	_____	or 3rd qtr	10/15	_____	_____	_____
4/30	5/15	_____	_____	_____	10/31	11/15	_____	_____	_____
5/31	6/15	_____	_____	_____	11/30	12/15	_____	_____	_____
6/30	7/15	_____	_____	_____	12/31	1/15	_____	_____	_____
or 2nd qtr	7/15	_____	_____	_____	or 4th qtr	1/15	_____	_____	_____