



## 2016 - MASON INCOME TAX RETURN - 2016

FILING IS REQUIRED EVEN IF NO TAX IS DUE. FILE ON OR BEFORE APRIL 18, 2017 OR THE 15TH DAY OF THE FOURTH MONTH AFTER FISCAL YEAR END. LATE FILING AND/OR LATE PAYMENT OF TAX DUE SUBJECTS FILER TO PENALTY. 90% OF THE TAX MUST BE PAID BY THE 15TH DAY OF THE 12TH MONTH

**CITY OF MASON TAX OFFICE**  
 6000 Mason-Montgomery Road  
 Mason, Ohio 45040  
 (513) 229-8535  
 Fax: (513) 229-8531  
 www.imagemason.org

TAXPAYER'S NAME AND ADDRESS \_\_\_\_\_ ACCT # \_\_\_\_\_ FEDERAL I.D. #: \_\_\_\_\_

FISCAL YEAR DATES From: \_\_\_\_\_ To: \_\_\_\_\_

Corporation  S-Corporation  Partnership/Assoc  
 Other \_\_\_\_\_

Contact Information: \_\_\_\_\_

Should your account be inactive?  No  Yes  
 If yes explain: \_\_\_\_\_

**1. ADJUSTED FEDERAL TAXABLE INCOME (ATTACH COPY OF FEDERAL RETURN)** ..... 1. \$ \_\_\_\_\_  
 FROM FEDERAL FORM NUMBER: \_\_\_\_\_ PAGE NUMBER ON FEDERAL FORM: \_\_\_\_\_ LINE NUMBER ON FEDERAL FORM: \_\_\_\_\_

2. a. ITEMS NOT DEDUCTIBLE (From Line i, Schedule X on Page 2) ..... ADD ..... 2a. \$ \_\_\_\_\_  
 b. ITEMS NOT TAXABLE (From Line z, Schedule X on Page 2) ..... DEDUCT ..... 2b. \$ \_\_\_\_\_  
 c. **ADJUSTED NET INCOME/LOSS** (Line 1 plus Line 2a less Line 2b) ..... 2c. \$ \_\_\_\_\_

3. a. AMOUNT OF LINE 2c ALLOCABLE TO MASON (Multiply 2c by \_\_\_\_\_ % from Line 5 on Schedule Y) ..... 3a. \$ \_\_\_\_\_  
 b. LESS ALLOCABLE LOSSES FROM PREVIOUS YEARS' INCOME TAX RETURNS (Complete Schedule Y-2) 3b. \$ \_\_\_\_\_  
 c. **AMOUNT SUBJECT TO MASON INCOME TAX** (Line 3a Less Line 3b) ..... 3c. \$ \_\_\_\_\_

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4. **MASON TAX DUE** (Multiply Line 3c by 1.12%) ..... 4. \$ \_\_\_\_\_

5. a. PAYMENTS ON 2016 DECLARATION OF ESTIMATED TAX ..... 5a. \$ \_\_\_\_\_  
 b. PRIOR YEAR'S OVERPAYMENT CREDITED TO THIS YEAR ..... 5b. \$ \_\_\_\_\_  
 c. **TOTAL CREDITS ALLOWABLE** (Add Lines 5a and 5b) ..... 5c. \$ \_\_\_\_\_

6. **NET TAX**

a. TAX DUE (If Line 4 is greater than Line 5c, subtract Line 5c from Line 4) ..... 6a. \$ \_\_\_\_\_  
 b. OVERPAYMENT (If Line 4 is less than Line 5c, subtract Line 4 from Line 5c) ..... 6b. \$ \_\_\_\_\_  
 c. PENALTY LATE FILING \_\_\_\_\_ 6c. \$ \_\_\_\_\_  
 \$25/ month or fraction thereof, NTE \$150

d. PENALTY LATE PAYMENT \_\_\_\_\_ INTEREST \_\_\_\_\_ 6d. \$ \_\_\_\_\_  
 15% of amount not timely paid Imposed on all tax not timely paid

7. **BALANCE DUE** (Add lines 6a, 6c, & 6d or subtract Lines 6c & 6d from Line 6b) (enter \$0 if \$10.00 or less)..... 7. \$ \_\_\_\_\_

8. a. **OVERPAYMENT CREDIT TO NEXT YEAR'S ESTIMATE** \$ \_\_\_\_\_ 8b. REFUND ..... \$ \_\_\_\_\_  
 (NO CARRY OVER OR REFUND IF \$10.00 OR LESS)

**DECLARATION OF ESTIMATED TAX FOR 2017 - REQUIRED IF ESTIMATED TAX IS \$200 OR GREATER**

9. TOTAL INCOME SUBJECT TO TAX \$ \_\_\_\_\_ MULTIPLY BY TAX RATE OF 1.12% FOR GROSS TAX OF ..... 9. \$ \_\_\_\_\_

10. LESS OVERPAYMENT FROM PRIOR YEAR (From Line 8a above) ..... 10. \$ \_\_\_\_\_

11. NET TAX DUE (Line 9 less Line 10) NOTE: 90% of tax liability due by 15th day of the 12th month ) ..... 11. \$ \_\_\_\_\_

12. AMOUNT PAID WITH THIS DECLARATION (Not less than 22½% of Line 11) ..... 12. \$ \_\_\_\_\_

13. AMOUNT ENCLOSED 2016 (Line 7) \$ \_\_\_\_\_ AND 2017 (Line 12) \$ \_\_\_\_\_ DUE BY APRIL 18, 2017 ..... **TOTAL** \$ \_\_\_\_\_

I CERTIFY THAT I HAVE EXAMINED THIS RETURN (INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS) AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN TAXPAYER, THE DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.

MAY THE CITY OF MASON TAX DEPARTMENT DISCUSS THIS RETURN WITH THE PREPARER SHOWN BELOW?  YES  NO  
 MAY THE MASON TAX OFFICE COMMUNICATE WITH YOU VIA THE EMAIL ADDRESS?  YES  NO

**PLEASE MAKE CHECKS  
 PAYABLE TO THE  
 CITY OF MASON TAX OFFICE**

SIGNATURE OF TAXPAYER OR AGENT (REQUIRED) \_\_\_\_\_ DATE \_\_\_\_\_ E-MAIL ADDRESS \_\_\_\_\_

SIGNATURE OF PERSON PREPARING IF OTHER THAN TAXPAYER \_\_\_\_\_ DATE \_\_\_\_\_ E-MAIL ADDRESS \_\_\_\_\_

PREPARER'S ADDRESS \_\_\_\_\_ TELEPHONE NUMBER \_\_\_\_\_

**SCHEDULE X RECONCILIATION WITH FEDERAL INCOME TAX RETURN AS REQUIRED BY ORC 718**

ITEMS NOT DEDUCTIBLE	ADD	ITEMS NOT TAXABLE	DEDUCT
a. CAPITAL LOSSES (SEC 1221 AND 1231 INCLUDED) .....	\$ _____	j. CAPITAL GAINS .....	\$ _____
b. TAXES (On or measured by net income) .....	\$ _____	k. INTANGIBLE INCOME (Federally reported intangible income such as, but not limited to, interest dividends, patent and copyright income).....	\$ _____
c. GUARANTEED PAYMENTS (To partners, retired partners, members or other owners).....	\$ _____	l. Net profit of a pass through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless the net profit is included in the net profit of an affiliated group in accordance with ORC 718.06 (E)(3)(b) \$	_____
d. EXPENSES ATTRIBUTABLE TO NON-TAXABLE INCOME (5% of Line k) .....	\$ _____	m. OTHER (Explain).....	\$ _____
e. REAL ESTATE INVESTMENT TRUST (REIT'S and RIC'S - All amounts allowed as a deduction) \$	_____	_____	_____
f. OWNERS' BENEFITS (Federally deducted amounts paid or accrued to or for Qualified Self-Employment Retirement Plans, Health Insurance Plans and Life Insurance Plans for owners or owner-employees of Non-C Corporation Entities .....	\$ _____	_____	_____
g. Loss incurred by a pass-through entity owned directly or indirectly by a taxpayer and included in the taxpayer's federal taxable income unless the loss is included in the net profit of an affiliated group in accordance with ORC 718.06 (E)(3)(b). \$	_____	z. TOTAL ITEMS NOT TAXABLE (Enter on 2b on the other side) .....	\$ _____
h. OTHER (Explain).....	\$ _____		
i. TOTAL ITEMS NOT DEDUCTIBLE (Enter on 2a on the other side) .....	\$ _____		

**SCHEDULE Y BUSINESS APPORTIONMENT FORMULA**

	A. LOCATED EVERYWHERE	B. LOCATED IN MASON	C. PERCENTAGE (B ÷ A)
<b>STEP 1.</b> ORIGINAL COST OF REAL AND TANGIBLE PERSONAL PROPERTY .....	_____	_____	
VALUE OF PROPERTY RENTED (Gross Annual Rental Multiplied by 8) ....	_____	_____	
TOTAL STEP 1 (Cost of Property Plus Value of Property Rented) .....	_____	_____	_____ %
<b>STEP 2.</b> GROSS RECEIPTS (From Sales Made and Services Performed) .....	_____	_____	_____ %
<b>STEP 3.</b> WAGES, SALARIES AND OTHER COMPENSATION PAID (See Schedule Y-1) ..	_____	_____	_____ %
<b>STEP 4.</b> TOTAL PERCENTAGES (Add Percentages from Steps 1-3) .....	_____	_____	_____ %
<b>STEP 5.</b> AVERAGE PERCENTAGE (Divide Total percentage by Number of Percentages Used - Carry to Line 3a, Page 1) .....	_____	_____	_____ %

**SCHEDULE Y-1 RECONCILIATION TO FORM W-3 (WITHHOLDING RECONCILIATION)**

TOTAL WAGES ALLOCATED TO MASON (from Federal Return or Apportionment Formula in Schedule Y) ..... \$ \_\_\_\_\_

TOTAL WAGES SHOWN ON FORM W-3 (Withholding Reconciliation) Account # \_\_\_\_\_ ..... \$ \_\_\_\_\_

PLEASE EXPLAIN ANY DIFFERENCE: \_\_\_\_\_

ARE THERE ANY EMPLOYEES LEASED IN THE YEAR COVERED BY THIS RETURN? .....  YES  NO

(If YES, please provide the name, address and FID of the leasing company)

**SCHEDULE Y-2 ALLOCABLE LOSSES FROM PREVIOUS YEARS' INCOME TAX RETURNS (ENTER TOTAL ON LINE 3B, PAGE 1)**

YEAR 2011 \_\_\_\_\_ + YEAR 2012 \_\_\_\_\_ + YEAR 2013 \_\_\_\_\_ + YEAR 2014 \_\_\_\_\_ + YEAR 2015 \_\_\_\_\_ = TOTAL \$ \_\_\_\_\_

**SCHEDULE Z PARTNER/OWNER DISTRIBUTIVE SHARES OF NET INCOME (FOR S-CORPORATIONS AND PARTNERSHIPS)**

PLEASE PROVIDE THE FOLLOWING INFORMATION FOR EACH PARTNER/OWNER ON A SEPARATE ATTACHMENT:

- 1) Individual's Name
- 2) Residency (Name of City or Township)
- 3) Distributive Share
- 4) Distributive Percentage
- 5) Other Payments
- 6) Taxable Amount
- 7) Taxable Percentage