CITY OF MASON TAX OFFICE
6000 MASON-MONTGOMERY ROAD
MASON, OH 45040
(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 1.12%.
- 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 2013 and beyond, the credit allowed is 1.12% of the taxable wages.

NOTICE TO EMPLOYERS

All **withholding tax payments** (along with the appropriate voucher) and **Form W-3 Withholding Tax Reconciliation and the W-2's** should be sent to the following address:

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	DUE ON OR BEFORE	ACCT# _____
JANUARY, 2015	**FEBRUARY 15, 2015**	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:

CITY OF MASON OHIO
more than you imagine.

CITY OF MASON TAX OFFICE
6000 MASON-MONTGOMERY RD
MASON, OH 45040
PHONE: (513) 229-8535

Make remittance payable to Mason Tax Office.

Return this voucher with payment.

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

LATE FILING:

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FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT# _____
FEBRUARY, 2015	**MARCH 15, 2015**	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..... _____

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IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT#
MARCH, 2015	☐ **APRIL 15, 2015 (MONTHLY)** ☐ **APRIL 15, 2015 (QUARTERLY)**	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	DUE ON OR BEFORE	ACCT# _____
APRIL, 2015	**MAY 15, 2015**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax ..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

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IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT# _____
MAY, 2015	**JUNE 15, 2015**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax ..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

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IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT#
JUNE, 2015	☐ **JULY 15, 2015 (MONTHLY)**	FID#
	☐ **JULY 15, 2015 (QUARTERLY)**	

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	DUE ON OR BEFORE	ACCT# _____
JULY, 2015	**AUGUST 15, 2015**	FID# _____

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	DUE ON OR BEFORE	ACCT# _____
AUGUST, 2015	**SEPTEMBER 15, 2015**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax ..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

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IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT#
SEPTEMBER, 2015	☐ **OCTOBER 15, 2015 (MONTHLY)**	FID#
	☐ **OCTOBER 15, 2015 (QUARTERLY)**	

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	DUE ON OR BEFORE	ACCT# _____
OCTOBER, 2015	**NOVEMBER 15, 2015**	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..... _____

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IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT# _____
NOVEMBER, 2015	**DECEMBER 15, 2015**	FID# _____

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax ..... $ _____
3. Mason Withholding Tax at 1.12% ..... $ _____
4. Penalty & Interest..... $ _____

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IS THIS A COURTESY WITHHOLDING? ☐ YES ☐ NO

PERIOD ENDING	DUE ON OR BEFORE	ACCT#
DECEMBER, 2015	☐ **JANUARY 15, 2016 (MONTHLY)**	FID#
	☐ **JANUARY 15, 2016 (QUARTERLY)**	

1. Number of Taxable Employees..... _____
2. Total Payroll subject to Mason Earnings Tax ..... $ _____
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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			