

# 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, OH 45040, on or before February 28th. This must be accompanied by copies of employees' statements (Forms W-2 and/or 1099-MISC) or other report showing:

1. Name and address of employee
2. Social Security number
3. Federal, Medicare wages, & Mason-taxable wages
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.

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 CDs in lieu of paper W-2s; **this method is particularly encouraged when submitting a large number of W-2s.** The CD specifications must 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 CDs (i.e., Disk 2 of 3, etc.)

## FILLING OUT THE RECONCILIATION FORM W-3:

At top, enter Federal ID number and City of Mason withholding account number (if known).

Complete payment table, employer's information and contact information boxes.

Line 1 -TOTAL MASON WORKPLACE WAGES: Enter the amount of wages earned within the City of Mason. Include only those wages on which tax is due to the City.

- If you had Mason workplace wages not subject to tax, do not include those wages on line 1. AN EXPLANATION OF ANY SUCH WAGES MUST BE ATTACHED including the amount of the additional wages earned in Mason and reason they are not taxable.
- If Mason tax was withheld on an amount higher than Box 5 Medicare wages, include an explanation for the difference in taxable wages.

Line 2 -WORKPLACE WITHHOLDING TAX LIABILITY: Multiply line 1 by 1.12% (.0112). This is the tax due for work done within the City of Mason.

Line 3 -MASON WORKPLACE TAX WITHHELD: Enter the amount of Mason tax actually withheld from your employees' wages due to work performed within the City of Mason.

Line 4 -MASON TAX WITHHELD AS COURTESY: Enter the amount of Mason tax withheld for employees who *live* in (but do not work in) Mason.

Line 5 -TOTAL TAX DUE: Combine any courtesy withholding from line 4 with the higher of lines 2 and 3. (At least 1.12% must be withheld on all Mason workplace wages. If Box 19 of the W-2 shows more than 1.12% having been withheld, the additional amount is also due; the employee may later submit for a refund of any over-withholdings shown on his/her W-2.)

Line 6 -TOTAL OF TAX REMITTED FOR THE YEAR: Enter the total of withholding taxes paid to the City of Mason, as reported in the payment table.

Line 7: Calculate any tax due or overpayment.

- 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 indicate the amount(s) you request to be refunded or carried over to the next tax year. Refunds are not automatically issued.
- Balances of \$10 or less need not be paid; overpayments of \$10 or less will not be refunded/carried over.

**FORM W-3 CITY OF MASON WITHHOLDING TAX RECONCILIATION FOR TAX YEAR 2019**  
**SUBMIT BY FEBRUARY 28, 2020. W-2s (AND APPLICABLE FORMS 1099-MISC) MUST BE ATTACHED**

ACCT #: \_\_\_\_\_

FID #: \_\_\_\_\_

TOTAL NUMBER OF W-2s ATTACHED ..... \_\_\_\_\_  
 TOTAL NUMBER OF 1099s<sup>1</sup> ATTACHED ..... \_\_\_\_\_

1. TOTAL MASON **WORKPLACE** WAGES<sup>2</sup> ..... 1. \$ \_\_\_\_\_
  2. **WORKPLACE** WITHHOLDING TAX LIABILITY (1.12% OF LINE 1) ..... 2. \$ \_\_\_\_\_
  3. MASON **WORKPLACE** TAX WITHHELD (NO. OF W-2s \_\_\_\_\_ ) ..... 3. \$ \_\_\_\_\_
  4. MASON TAX WITHHELD AS COURTESY<sup>3</sup> (NO. OF W-2s \_\_\_\_\_ ) ... 4. \$ \_\_\_\_\_
  5. **TOTAL TAX DUE** (LINE 4 PLUS GREATER OF LINES 2 & 3) ..... 5. \$ \_\_\_\_\_
  6. TOTAL OF TAX REMITTED FOR THE YEAR ..... 6. \$ \_\_\_\_\_
7. **OVERPAYMENT** \$ \_\_\_\_\_ or **ADDITIONAL TAX DUE** ..... \$ \_\_\_\_\_
- IF overpayment (greater than \$10), apply as:  
 REFUND \$ \_\_\_\_\_ CARRYOVER TO 2020 \$ \_\_\_\_\_

JANUARY \$	APRIL \$	JULY \$	OCTOBER \$
FEBRUARY \$	MAY \$	AUGUST \$	NOVEMBER \$
MARCH \$	JUNE \$	SEPTEMBER \$	DECEMBER \$
1ST QUARTER \$	2ND QUARTER \$	3RD QUARTER \$	4TH QUARTER \$
<b>TOTAL REMITTED</b> \$			

**EMPLOYER'S NAME & ADDRESS:**

I hereby certify that the information and statements contained herein are true and correct.

Contact Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

**FILE WITH:**  
**CITY OF MASON TAX OFFICE**  
**6000 MASON-MONTGOMERY ROAD**  
**MASON, OH 45040**  
**TELEPHONE: (513) 229-8535**

INCOME TAX OFFICE USE ONLY:

<sup>1</sup> 1099-MISC(s) must be submitted for any contract laborers working for you within the City of Mason.

<sup>2</sup> If Box 18 "Mason wages" is higher than Box 5 "Medicare wages", include explanation for the difference.

If any portion of wages earned in Mason is not taxable to the city, enter only the amount taxable and attach explanation.

<sup>3</sup> COURTESY Withholding: Based on Mason residency, not work location within City