



## 2018 - MASON INCOME TAX RETURN - 2018

**FILING IS REQUIRED EVEN IF NO TAX IS DUE. FILE ON OR BEFORE APRIL 15, 2019 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.imaginemason.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. NET ADJUSTMENTS** (from page 2, Schedule X) ..... 2. \$ \_\_\_\_\_

**3. Line 1 plus Line 2** ..... 3. \$ \_\_\_\_\_

**4. ALLOWED 2017 LOSS DEDUCTION:** Enter up to 50% of losses from 2017 (to a maximum of 50% of Line 3) 4. \$ \_\_\_\_\_

**5. ADJUSTED FEDERAL TAXABLE INCOME BEFORE APPORTIONMENT** (Line 3 minus Line 4) ..... 5. \$ \_\_\_\_\_

**6. a. AMOUNT OF LINE 5 ALLOCABLE TO MASON** (Multiply Line 5 by \_\_\_\_\_ % from page 2, Schedule Y, Step 5) 6a. \$ \_\_\_\_\_  
**b. LESS ALLOCABLE LOSSES FROM TAX YEARS 2013-2016** (from page 2, Schedule Y-2) ..... 6b. \$ \_\_\_\_\_  
**c. AMOUNT SUBJECT TO MASON INCOME TAX** (Line 6a minus Line 6b) ..... 6c. \$ \_\_\_\_\_

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**7. MASON TAX DUE** (Multiply Line 6c by 1.12%) ..... 7. \$ \_\_\_\_\_

**8. a. PAYMENTS ON 2018 DECLARATION OF ESTIMATED TAX** ..... 8a. \$ \_\_\_\_\_  
**b. PRIOR YEAR'S OVERPAYMENT CREDITED TO THIS YEAR** ..... 8b. \$ \_\_\_\_\_  
**c. TOTAL CREDITS ALLOWABLE** (Add Lines 8a and 8b) ..... 8c. \$ \_\_\_\_\_

**9. NET TAX**

**a. TAX DUE** (If Line 7 is greater than Line 8c, subtract Line 8c from Line 7) ..... 9a. \$ \_\_\_\_\_  
**b. OVERPAYMENT** (If Line 7 is less than Line 8c, subtract Line 7 from Line 8c) ..... 9b. \$ \_\_\_\_\_  
**c. PENALTY - LATE FILING** \_\_\_\_\_ ..... 9c. \$ \_\_\_\_\_  
 \$25/month or fraction thereof, NTE \$150  
**d. PENALTY - LATE PAYMENT** \_\_\_\_\_ **INTEREST** \_\_\_\_\_ ..... 9d. \$ \_\_\_\_\_  
 15% of amount not timely paid Imposed on all tax not timely paid

**10. BALANCE DUE** (Add lines 9a, 9c, & 9d or subtract Lines 9c & 9d from Line 9b) (enter 0 if \$10.00 or less)..... 10. \$ \_\_\_\_\_

**11. a. OVERPAYMENT CREDIT TO NEXT YEAR'S ESTIMATE** \$ \_\_\_\_\_ **11b. REFUND** ..... \$ \_\_\_\_\_  
 (NO CARRYOVER OR REFUND IF \$10.00 OR LESS)

**DECLARATION OF ESTIMATED TAX FOR 2019 - REQUIRED IF ESTIMATED TAX IS \$200 OR GREATER**

**12. TOTAL INCOME SUBJECT TO TAX** \$ \_\_\_\_\_ **MULTIPLY BY TAX RATE OF 1.12% FOR GROSS TAX OF** ..... 12. \$ \_\_\_\_\_

**13. LESS OVERPAYMENT FROM PRIOR YEAR** (From Line 11a above) ..... 13. \$ \_\_\_\_\_

**14. NET TAX DUE** (Line 12 minus Line 13) **NOTE: 90% of tax liability is due by the 15th day of the 12th month** ..... 14. \$ \_\_\_\_\_

**15. AMOUNT PAID WITH THIS DECLARATION** (Not less than 22½% of Line 14) ..... 15. \$ \_\_\_\_\_

**16. AMOUNT ENCLOSED 2018** (Line 10) \$ \_\_\_\_\_ **AND 2019** (Line 15) \$ \_\_\_\_\_ **DUE BY APRIL 15, 2019 .... 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) .....	\$ _____	i. CAPITAL GAINS.....	\$ _____
b. TAXES (On or measured by net income).....	\$ _____	j. 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) .....	\$ _____	k. 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 j) .....	\$ _____	l. 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) \$	\$ _____	_____	
h. OTHER (Explain) .....	\$ _____	X-2. TOTAL DEDUCTIONS (Add Lines i-l) .....	\$ _____
X-1 TOTAL ADDITIONS (Add Lines a-h) .....	\$ _____		
NET ADJUSTMENTS (X-1 MINUS X-2) ENTER TOTAL ON PAGE 1, LINE 2 .....			\$ _____

**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 Page 1, Line 6a) .....	_____	_____	_____ %

**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 2013-2016 INCOME TAX RETURNS (ENTER TOTAL ON PAGE 1, LINE 6B)**

YEAR 2013 \_\_\_\_\_ + YEAR 2014 \_\_\_\_\_ + YEAR 2015 \_\_\_\_\_ + YEAR 2016 \_\_\_\_\_ = 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