



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

IMPORTANT TAX INFORMATION

IMPORTANT TAX INFORMATION EMPLOYER MUNICIPAL WITHHOLDING BOOKLET

WITHHOLDING HIGHLIGHTS

- The City of Mason Tax Rate is 1.12%.
- 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.
- Monthly filing and payment is required if an employer has withheld with respect to a municipality more than \$2,399 in the immediately preceding calendar year, or more than \$200 in any one month in the immediately preceding calendar quarter. The due date for Monthly filers is the 15th day of the month following the month withheld.

Quarterly filing and payment is allowed if an employer has withheld with respect to a municipality \$2,399 or less in the immediately preceding calendar year, or \$200 or less for each month in the immediately preceding calendar quarter. The due date for Quarterly filers is the last day of the month following the end of the quarter.

NOTICE TO EMPLOYERS

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

City of Mason Tax Office
6000 Mason-Montgomery Road
Mason, OH 45040

INSTRUCTIONS FOR COMPLETION OF FORM W-1

It is required that on or before the due date, 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 mail 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 applicable Forms W-1 and pay any withholding tax still owed. Also, file Form W-3, Withholding Tax Reconciliation (including W-2 copies). Indicate “Final Return” on both forms W-1 and W-3.

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.

PENALTIES AND INTEREST:

Non-Filing Penalty: A penalty of \$25.00 per month (or fraction thereof) shall be imposed for the failure to timely file a city withholding return, *regardless of liability* shown. The penalty shall not exceed \$150.00 for *each* failure to timely file a withholding return.

Penalty: A penalty shall be imposed for the failure to timely pay withholding tax and shall be equal to 50% of the unpaid withholding tax.

Interest: Interest shall be assessed for the failure to timely pay withholding tax. The rate is adjusted annually and is based on the federal short term rate, rounded to the nearest whole number percent, plus 5%. The imposition of interest shall be assessed per month or fraction thereof. **The interest rate for 2020 is 7% per annum or 0.583% per month.**

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING JANUARY 31, 2020	DUE ON OR BEFORE FEBRUARY 15, 2020	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:



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.

PENALTIES AND INTEREST:

Non-Filing Penalty: \$25.00 per month (or fraction thereof) not to exceed \$150.00

Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING FEBRUARY 29, 2020	DUE ON OR BEFORE MARCH 15, 2020	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% \$ _____
- 4. Penalty & Interest..... \$ _____
- Check No. _____

Business Name & Address:



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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING MARCH 31, 2020	DUE ON OR BEFORE <input type="checkbox"/> APRIL 15, 2020 (MONTHLY) <input type="checkbox"/> APRIL 30, 2020 (QUARTERLY)	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%	\$ _____
4. Penalty & Interest.....	\$ _____
Check No.	_____

Business Name & Address:



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Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING APRIL 30, 2020	DUE ON OR BEFORE MAY 15, 2020	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% \$ _____
- 4. Penalty & Interest..... \$ _____
- Check No. _____

Business Name & Address:



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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING MAY 31, 2020	DUE ON OR BEFORE JUNE 15, 2020	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%	\$ _____
4. Penalty & Interest.....	\$ _____
Check No.	_____

Business Name & Address:



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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING JUNE 30, 2020	DUE ON OR BEFORE <input type="checkbox"/> JULY 15, 2020 (MONTHLY) <input type="checkbox"/> JULY 31, 2020 (QUARTERLY)	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%	\$ _____
4. Penalty & Interest.....	\$ _____
Check No.	_____

Business Name & Address:



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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING JULY 31, 2020	DUE ON OR BEFORE AUGUST 15, 2020	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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Late Payment Penalty: 50% of the unpaid withholding tax.

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FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING AUGUST 31, 2020	DUE ON OR BEFORE SEPTEMBER 15, 2020	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% \$ _____
- 4. Penalty & Interest..... \$ _____
- Check No. _____

Business Name & Address:



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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING SEPTEMBER 30, 2020	DUE ON OR BEFORE <input type="checkbox"/> OCTOBER 15, 2020 (MONTHLY) <input type="checkbox"/> OCTOBER 31, 2020 (QUARTERLY)	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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Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING OCTOBER 31, 2020	DUE ON OR BEFORE NOVEMBER 15, 2020	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% \$ _____
- 4. Penalty & Interest..... \$ _____
- Check No. _____

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Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING NOVEMBER 30, 2020	DUE ON OR BEFORE DECEMBER 15, 2020	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. _____

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Late Payment Penalty: 50% of the unpaid withholding tax.

Interest: 7% per year or 0.583% per month

FORM W-1 EMPLOYER'S WITHHOLDING TAX RETURN

IS THIS A COURTESY WITHHOLDING? YES NO

PERIOD ENDING DECEMBER 31, 2020	DUE ON OR BEFORE <input type="checkbox"/> JANUARY 15, 2021 (MONTHLY) <input type="checkbox"/> JANUARY 31, 2021 (QUARTERLY)	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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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	_____	_____	_____
2/29	3/15	_____	_____	_____	8/31	9/15	_____	_____	_____
3/31	4/15	_____	_____	_____	9/30	10/15	_____	_____	_____
or 1st qtr	4/30	_____	_____	_____	or 3rd qtr	10/31	_____	_____	_____
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	7/31	_____	_____	_____	or 4th qtr	1/31	_____	_____	_____

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 required when submitting 50 or more 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 right, enter Federal ID number and City of Mason withholding account number (if known).

Enter applicable number of W-2s and/or 1099s.

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 2020
SUBMIT BY FEBRUARY 28, 2021. W-2s (AND APPLICABLE FORMS 1099-MISC) MUST BE ATTACHED.

ACCT #: _____

FID #: _____

TOTAL NUMBER OF W-2s ATTACHED _____
 TOTAL NUMBER OF 1099s¹ ATTACHED _____

1. TOTAL MASON **WORKPLACE** WAGES² 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 COURTESY³ (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 2021 \$ _____

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

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
FAX: (513) 229-8531

INCOME TAX OFFICE USE ONLY:

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

² 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.

³ COURTESY Withholding: Based on Mason residency, not work location within City