

Account Number \_\_\_\_\_

Name(s) \_\_\_\_\_

Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

E-mail \_\_\_\_\_

MAY THE TAX OFFICE COMMUNICATE WITH YOU VIA THE ABOVE E-MAIL ADDRESS?  YES  NO

SOCIAL SECURITY # \_\_\_\_\_

SPOUSE'S SS # \_\_\_\_\_

DID YOU FILE A MASON RETURN LAST YEAR?  YES  NO

ARE YOU A FULLTIME STUDENT?  YES  NO

ARE YOU A NEW RESIDENT/FIRST YEAR FILER?  YES  NO

IF YOU MOVED DURING THE YEAR:

PRIOR ADDRESS \_\_\_\_\_

DATE MOVED TO MASON \_\_\_\_\_

DATE MOVED FROM MASON \_\_\_\_\_

CITY OF RESIDENCE \_\_\_\_\_

RESIDENT  NON-MASON RESIDENT

<b>FILING STATUS</b>	<input type="checkbox"/> Single	<input type="checkbox"/> Married filing joint return (do not have to file same status as Federal). Did you file a joint or separate Mason return last year? <input type="checkbox"/> Joint <input type="checkbox"/> Separate	<input type="checkbox"/> Married filing separate Mason return. Enter spouse's social security number above and full name here. ► _____	<b>IF FILING PAPER RETURN, YOU MUST ATTACH:</b> W-2(s) FED. 1040 PG 1 FED. SCH 1 FED. SCHS C,E,F FED. SCHS K-1 1099-MISC 1099-NEC FORM 4797 W2-G OTHER CITY RETURN(S)
<b>INCOME</b>	1. Total Wages from page 2, Worksheet A, line E, Column 1 (W-2s MUST BE ATTACHED.)	1	\$ _____	
	2. Part-year Resident Adjustment (ATTACH EXPLANATION FOR CALCULATION.)	2	\$ _____	
	3. TAXABLE WAGES (line 1 minus line 2)	3	\$ _____	
	4. Total other income from page 2, Worksheet B, line 10 (IF LOSS, ENTER 0.)	4	\$ _____	
	5. MASON TAXABLE INCOME (line 3 plus line 4)	5	\$ _____	
<b>TAX</b>	6. MASON INCOME TAX – (Multiply line 5 by 1.12% (.0112).)	6	\$ _____	
<b>TAX WITHHELD, PAYMENTS AND CREDITS</b>	7. a. Resident Homeowner Credit ( <b>DO YOU QUALIFY? SEE INSTRUCTIONS</b> ) Multiply line 5 by 0.12% (.0012). 7a	7a	\$ _____	
	b. Credit for Taxes Withheld for Other Cities (from page 2, Worksheet A, line E, Column 5A or 5B) 7b	7b	\$ _____	
	c. Credit for Taxes Paid to Other Cities (from page 2, Worksheet C, line C) 7c	7c	\$ _____	
	d. Enter on line 7 the total of lines 7a through 7c.	7d	\$ _____	
	8. Total Mason income tax withheld (from page 2, Worksheet A, line E, Column 3)	8	\$ _____	
	9. Prior year overpayments	9	\$ _____	
	10. Estimated payments	10	\$ _____	
	11. TOTAL PAYMENTS AND CREDITS – (Add lines 7d through 10.)	11	\$ _____	
<b>BALANCE DUE, REFUND OR CREDIT</b>	12. <b>TAX DUE</b> If line 6 is more than line 11, enter tax due here (line 6 minus line 11).	12	\$ _____	
	13. Penalty: Late Filing (\$25 per month or fraction thereof, not to exceed \$150 )	13	\$ _____	
	14. Penalty: Late Payment (15% of the amount not timely paid) See General Information (M).	14	\$ _____	
	15. Interest: See General Information (N).	15	\$ _____	
	16. <b>TOTAL DUE</b> (Add lines 12 through 15.) (Enter 0 if \$10 or less.)	16	\$ _____	
	17. OVERPAYMENT. If line 6 is less than line 11, enter result less P&I (lines 13-15) if any.	17	\$ _____	
	18. AMOUNT FROM LINE 17 TO BE CREDITED TO NEXT YEAR (Enter 0 if \$10 or less.)	18	\$ _____	
	19. AMOUNT FROM LINE 17 TO BE REFUNDED (Enter 0 if \$10 or less.)	19	\$ _____	

**DECLARATION OF ESTIMATED TAX FOR 2022 – REQUIRED IF ESTIMATED TAX LIABILITY IS \$200 OR GREATER**



<b>ESTIMATE FOR NEXT YEAR</b>	20. TOTAL INCOME SUBJECT TO TAX \$ _____ Multiply by tax rate of 1.12% (.0112).	20	\$ _____
	21. a. RESIDENT HOMEOWNER CREDIT (IF YOU QUALIFY) Multiply total income by 0.12% (.0012).	a	\$ _____
	b. TOTAL INCOME TAXED BY ANOTHER CITY \$ _____ Multiply by 1% (.01) if claiming Resident Homeowner Credit; otherwise multiply by 1.12% (.0112) if other city taxing rate is ≥ 1.12%.	b	\$ _____
	c. TAX WITHHELD FOR MASON	c	\$ _____
	d. TOTAL CREDITS (Add lines 21a through 21c.)	21d	\$ _____
	22. NET ESTIMATED TAX LIABILITY (Subtract line 21d from line 20.) <b>NOTE: 90% OF YOUR ACTUAL 2022 TAX LIABILITY MUST BE PAID BY JANUARY 15, 2023 TO AVOID A PENALTY.</b>	22	\$ _____
	23. Enter prior year carryover credit from line 18 above.	23	\$ _____
	24. Subtract line 23 from line 22 (estimated tax for 2022).	24	\$ _____
	25. FIRST QUARTER ESTIMATED PAYMENT (line 24 divided by 4)*	25	\$ _____
<b>TOTAL DUE</b>	26. Enter 2021 balance due from line 16 above. (Enter 0 if \$10 or less.)	26	\$ _____
	27. <b>TOTAL TAX DUE</b> (Add lines 25 & 26.) PLEASE MAKE CHECKS PAYABLE TO CITY OF MASON TAX OFFICE	27	\$ _____

\*First Quarter Estimate included here. Subsequent payments are due by the 15th of June, September, & January. Blank 2nd, 3rd and 4th Quarter Courtesy Coupons are available at www.imagemason.org. The undersigned declares that this return (and accompanying schedules) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes.

SIGNATURE OF TAXPAYER (REQUIRED)	DATE	PHONE #
SIGNATURE OF SPOUSE (REQUIRED IF JOINT RETURN)	DATE	
SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER	DATE	E-MAIL
NAME AND ADDRESS OF PREPARER	PHONE #	

MAY THE MASON TAX OFFICE DISCUSS THIS RETURN WITH THE PREPARER SHOWN?  YES  NO

**TO PAY BY CREDIT CARD:** Enter number and expiration date fully and accurately.

	NO.	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
	NO.	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
CVV CODE	EXP. DATE	/	/	AMOUNT AUTHORIZED: \$ _____																
PHONE NUMBER: (H)	(W)																			
CARDHOLDER SIGNATURE:	_____																			

**WORKSHEET A – SALARIES, WAGES, TIPS AND OTHER EMPLOYEE COMPENSATION PER W-2(S)** (PLEASE SEE THE STEP-BY-STEP INSTRUCTIONS.)

	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	
			USE ONLY IF "MASON" IN BOX 20	USE ONLY IF CITY OTHER THAN "MASON" IN BOX 20	--A-- USE ONLY IF TAKING RESIDENT HOMEOWNER CREDIT (ON PAGE 1 LINE 7A)	--B-- USE ONLY IF NOT TAKING RESIDENT HOMEOWNER CREDIT (ON PAGE 1 LINE 7A)
NAME OF EMPLOYER	W-2 BOX 5 MEDICARE WAGES; IF BOX 5 BLANK, USE BOX 18	CITY WHERE EMPLOYED (W-2 BOX 20)	W-2 BOX 19 MASON TAX WITHHELD	LOCAL WAGES (OTHER THAN MASON) FROM W-2 BOX 18 (ENTRY CANNOT EXCEED AMOUNT IN COLUMN 1)	CREDIT FOR OTHER CITY'S TAX WITHHELD COL 4 multiply BY 1%) (ENTER SMALLER OF THIS AMOUNT OR W-2 BOX 19)	CREDIT FOR OTHER CITY'S TAX WITHHELD COL 4 multiply BY 1.12%) (ENTER SMALLER OF THIS AMOUNT OR W-2 BOX 19)
A.						
B.						
C.						
D.						
E. TOTALS, IF NONE ENTER 0						

↳ PAGE 1, LINE 1

↳ PAGE 1, LINE 8

↳ PAGE 1, LINE 7b ◀

- **2021 REFUND FROM ANOTHER CITY?** CALCULATE COLUMN 5 CREDIT USING FINAL WAGES TAXABLE TO OTHER CITY, *not* BOX 18 AMOUNT. **ATTACH DOCUMENTATION.**
- **PART YEAR RESIDENT?** REMEMBER, COLUMN 4 MAY NEED TO BE PRORATED. SEE STEP BY STEP INSTRUCTIONS.
- **PLEASE RETURN TO STEP-BY-STEP INSTRUCTIONS AFTER COMPLETING WORKSHEET A.**

**WORKSHEET B – OTHER TAXABLE INCOME (SEE GENERAL INFORMATION K AND STEP-BY-STEP INSTRUCTIONS.)**

	X	Y	Z
<b>SCHEDULES--Attach all Federal Schedules and Other Applicable Documentation.</b>	<b>INCOME/LOSS FROM FEDERAL SCHEDULES</b>	<b>% TAXABLE TO MASON (FULL YEAR RESIDENTS 100%)</b>	<b>TAXABLE INCOME (X x Y)</b>
1 SCHEDULE C – TOTAL BUSINESS INCOME (LOSS) PER FORM 1040 Schedule 1, LINE 3			1
2 SCHEDULE F – TOTAL FARM INCOME (LOSS) PER FORM 1040 Schedule 1, LINE 6			2
3 (a) SCHEDULE E - NET RENTAL INCOME (LOSS)			3a
3 (b) SCHEDULE E - NET INCOME (LOSS) FROM PARTNERSHIPS, S CORPORATIONS, ESTATES AND TRUSTS, OTHER			3b
<i>PLEASE NOTE THAT 3(a) PLUS 3(b) SHOULD EQUAL LINE 5 OF FORM 1040 Schedule 1.</i>			
4 FORM 4797 - ORDINARY INCOME (LOSS) PER FORM 1040 Schedule 1, LINE 4			4
5 (a) TOTAL 1099-Misc and 1099-NEC (if not included in Schedule C)			5a
5 (b) TOTAL GAMBLING WINNINGS FROM W-2G			5b
5 (c) TOTAL OTHER (TIPS, PRIZES, JURY DUTY, HSA EXCESS CONTRIB., ETC.)			5c
<i>PLEASE NOTE, MOST INCOME FROM LINES 5(a) through 5(c) IS REPORTED IN LINE 8 OR 9 OF 1040 Schedule 1.</i>			
6 <b>TOTAL 2021 BUSINESS AND OTHER NON-WAGE INCOME/LOSS</b> (Add lines 1 through 5C.)			6
7 LESS: 2016 LOSS CARRYFORWARD LOSS REMAINING FROM YEAR: <b>2016</b> _____		<b>2016 NOL being used →</b>	7 ( )
8 <b>SUBTOTAL</b> (line 6 plus line 7)			8
9 LESS: 2017-2020 LOSS CARRYFORWARD (limited) LOSS REMAINING FROM YEARS: <b>2017</b> _____ + <b>2018</b> _____ + <b>2019</b> _____ + <b>2020</b> _____	line 8 × 50% =  _____ TOTAL → × 50% =	<b>2017-2020 NOL being used →</b> (USE LESSER of (A) and (B))	9 ( )
10 <b>TOTAL OTHER TAXABLE INCOME</b> (Line 8 plus Line 9)			10

↳ PAGE 1, LINE 4

- **PLEASE RETURN TO STEP-BY-STEP INSTRUCTIONS AFTER COMPLETING WORKSHEET B.**

Note: enter "0" if Line 10 is a loss.

**WORKSHEET C – CALCULATION OF CREDIT FOR TAXES PAID TO CITIES FOR NON W-2 INCOME ONLY**

	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
INCOME SOURCE BUSINESS NAME/RENTAL/ETC.	NAME OF CITY	YOUR SHARE OF INCOME TAXED BY OTHER CITY	AMOUNT TAXED BY MASON (AS SHOWN ABOVE)	CREDIT FOR TAXES PAID TO ANOTHER CITY (MULTIPLY SMALLER OF COLUMN 2 OR 3 BY 1%) (NOTE: IF NOT TAKING RESIDENT HOMEOWNER CREDIT, MULTIPLY BY UP TO 1.12% – NOT TO EXCEED OTHER CITY TAX RATE)
A.				
B.				
SUBTOTAL				

C. MULTIPLY THE SUBTOTAL IN COLUMN 4 BY THE PERCENTAGE ON WORKSHEET B, COLUMN Y.

**TOTAL**

- **PLEASE RETURN TO STEP-BY-STEP INSTRUCTIONS AFTER COMPLETING WORKSHEET C.**

↳ PAGE 1, LINE 7c