

**CELINA INCOME TAX RETURN**

ACCOUNT # \_\_\_\_\_ YEAR \_\_\_\_\_

Tax Administrator  
225 N. Main St. - P.O. Box 117  
Celina, Ohio 45822-0117

\*Return Due April 15th or the fifteenth day  
of the fourth month after the end of the  
fiscal period

Revised 11-18

Residency Status (✓ one)

- Resident  
 Non-Resident  
 Partial Year Resident  
From \_\_\_\_\_ To \_\_\_\_\_

[Redacted Box]

**FILING STATUS**  Single  
 Married filing joint return (even if only one had income)  
 Married filing separate return

Taxpayer SS# \_\_\_\_\_  
Spouse SS# \_\_\_\_\_  
Federal I.D. No. \_\_\_\_\_

Change of Address

Please contact my tax preparer if additional information is required.  YES  NO

**Make checks payable to: Celina Tax Administrator**  
\*Online Payment Service now available.

**PAGE 1, SECTION 1, WAGES AND OTHER INCOME, Lines 1 thru 3**

1. Gross W-2 Wages, Lottery/Gambling Winning, 1099 MISC. (Attach forms) .....	1)
2. Less Non-Resident Income, If Part-Year Resident (Attach worksheet/Employer letter) .....	2) < >
3. Taxable Income (Add lines 1 and 2) If no business income, take total to line 10 .....	3)

**PAGE 1, SECTION 2, BUSINESS INCOMES AND ADJUSTMENTS, Lines 4 thru 9**

4. Business Income (From page 2, line 4) .....	4)
5. Adjustments To Income - Schedule X (From page 2, line 5) .....	5)
6. Adjusted Gross Income (Add lines 4 and 5) .....	6)
7. Amount Allocable - Schedule Y (From page 2, line 7 - _____ % x line 6) .....	7)
8. Less Net Loss From Previous Returns (From page 2, line 8) .....	8) < >
9. Taxable Other Income (Add lines 6 or 7 and 8) .....	9) DO NOT ENTER LOSS
10. Total Taxable Income (Add lines 3 and 9) .....	10)
11. Celina Income Tax (multiply line 10 by 1.5%) .....	11)
12. A. Celina Tax Withheld .....	12A) < >
B. Credit Carry-over .....	12B) < >
C. Estimated Tax Paid .....	12C) < >
D. Other City Tax Withheld (maximum allowable credit 1%) .....	12D) < >
13. Total Credits Allowable (Add lines 12A through D) .....	13) < >
14. Tax Due (If line 11 amount is greater than line 13) .....	14)
15. Late Payment (Penalty: 15% of amount not timely paid) (Interest: .50% per month) .....	15)
16. Late Filing Fee \$25 per month (up to \$150) .....	16)
17. TOTAL AMOUNT DUE (Add lines 14, 15 and 16) (No tax due or refunded if less than \$10.01) .....	17)
18. Overpayment (If line 13 amount is greater than line 11) .....	18)
18A) Credited to 2019 [ ]	18B) Refund [ ]

**PAGE 1, SECTION 3, DECLARATION OF ESTIMATED TAX DUE APRIL 15th**

19. Total Estimated Tax for YEAR _____ / Preceding Years Income at 1.5% .....	19)
20. Amount Paid With This Estimate (At least 1/4 of line 19) .....	20)
21. Total Tax Due (Add lines 17 and 19 or 20) .....	21)

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 person other than taxpayer, the declaration is based on all information of which preparer has any knowledge.

Signature of Taxpayer or Agent \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
Signature of Spouse \_\_\_\_\_  
Address \_\_\_\_\_  
Address \_\_\_\_\_ Phone Number \_\_\_\_\_

Signature of Person Preparing Return \_\_\_\_\_ Date \_\_\_\_\_  
Address of Above \_\_\_\_\_  
Phone Number of Above \_\_\_\_\_

ATTACH W-2's, 1099M's Fed 1040 and Schedules

**PAGE 2, SECTION 2, OTHER INCOME**

(ALL APPROPRIATE FEDERAL SCHEDULES MUST BE ATTACHED. A RETURN IS NOT COMPLETE UNLESS SUCH SCHEDULES, OR FACSIMILE OF, ARE ATTACHED.)

<b>LINE 5 – BUSINESS INCOME:</b>			<b>TOTAL</b>
Schedule C, E and/or F .....			
Schedule 8825, 4835, 4797 .....			
Schedule K-1 .....			
Schedule 1065, 1120, 1120S, 1041 .....			
<b>NET TOTAL OTHER INCOME TO PAGE 1, SECTION 2, LINE 4</b>			<b>\$</b>

<b>LINE 5 – ADJUSTMENTS TO INCOME:</b> (USE ONLY IF THESE INCOME ITEMS WERE INCLUDED IN SCHEDULES FROM PAGE 2, SECTION 2, LINE 4)	<b>Sch-X</b>	<b>ITEMS NOT DEDUCTIBLE</b>	<b>ITEMS NOT TAXABLE</b>	<b>TOTAL</b>
A) Capital losses (Excluding ordinary losses) .....				
B) Expenses applicable to non-taxable income (5%) .....				
C) Taxes based on income .....				
D) NOL deduction per federal return .....				
E) Payments to partners, including S Corp. ....				
F) Deferred comp and fringe benefits .....				
G) Shareholders/Partners Health and/or Life Insurance .....				
Other - .....				
H) Capital gains (Excluding ordinary gains) .....			< >	
I) Interest Income .....			< >	
J) Dividends .....			< >	
K) Other - .....			< >	
.....			< >	
.....			< >	
<b>NET TOTAL ADJUSTMENT TO INCOME TO PAGE 1, SECTION 2, LINE 5</b>				<b>\$</b>

<b>LINE 7 – ALLOCATION PERCENTAGE:</b>	<b>Sch-Y</b>	<b>LOCATED EVERYWHERE</b>	<b>LOCATED IN CELINA</b>	<b>TOTAL</b>
Step 1. Average original cost of real and tangible personal property				
Gross annual rentals multiplied by 8 .....				
Total Step 1 .....				%
Step 2. Gross receipts from sales or services .....				%
Step 3. Total wages, salaries and other comp .....				%
Step 4. Total percentages (divide by steps used for step 5 average percent) .....				%
<b>STEP 5 NET TOTAL AVERAGE PERCENTAGE TO PAGE 1, SECTION 2, LINE 7</b>				<b>%</b>

<b>LINE 8 – NET OPERATING LOSS DEDUCTION FROM PRIOR CITY RETURNS</b>		<b>TOTAL</b>
FIFTH PRECEDING YEAR .....	< >	
FOURTH PRECEDING YEAR .....	< >	
THIRD PRECEDING YEAR .....	< >	
SECOND PRECEDING YEAR .....	< >	
PRECEDING YEAR .....	< >	
<b>NET TOTAL OPERATING LOSS TO PAGE 1, SECTION 2, LINE 8</b>		<b>&lt; &gt;</b>

# CELINA INCOME TAX RETURNS

ACCOUNT # \_\_\_\_\_ YEAR \_\_\_\_\_

## - FILING INSTRUCTIONS -

Tax Administrator  
225 N. Main St. - P.O. Box 117  
Celina, Ohio 45822-0117

Revised 11-18

### IMPORTANT!!

**\*Celina Does NOT Have  
E-Filing Capabilities.  
Tax Returns Must Be  
Mailed To The  
Tax Office.**

Change  
of  
Address

#### ★ Information Form

Although some individuals are not required to file annual City Tax Returns, it is necessary for internal purposes for individuals who receive a return to complete and return it to the Tax Administrator on or before April 15th.

\_\_\_ I/We have a Federal extension until \_\_\_\_\_ (attach copy of extension to the return)

\_\_\_ I was not a resident of Celina during tax year: \_\_\_\_\_. (Date moved) \_\_\_\_\_ (List new address above)

\_\_\_ Retired (Date) \_\_\_\_\_ Only source of income from: (list all) \_\_\_\_\_

(Individual's Social Security Number \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_ Spouse's Number \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_)

\_\_\_ Other: \_\_\_\_\_

#### ★ Filing and Extension Dates:

Your return must be filed by **April 15th**, or a copy of a proper and timely Federal Extension must be attached to the tax return.

#### ★ Mandatory Filing: For all Celina residents (18 years or older), self-employed individuals and businesses working within this municipality.

#### ★ Remittance: Make your remittance payable to Celina Tax Administrator. (No payment is due or refund/ credit issued if less than \$10.01)

★ **General Information** is on back side of this cover page.

#### ★ Assistance:

For questions not answered in General Information, please call (419) 586-2594, fax: (419) 586-2577 or visit our web site: [www.celinaohio.org](http://www.celinaohio.org)

Office Hours: 8:00 a.m. to 4:30 p.m.  
Monday thru Friday

#### ★ Online Payments: now available

★ Must mail in hard copy of tax return and all documents.

★ **Note:** Extensions do not extend the time for paying any tax due.

★ \_\_\_\_\_  
Signature of Taxpayer or Agent Title Date

\_\_\_\_\_  
Address of Above

\_\_\_\_\_  
Phone Number of Above

## GENERAL INFORMATION FOR FILING:

1. **TAX RATE / DUE DATE:**
  - a. **Celina: 1.5% (effective 1-1-2011)**
  - b. **Your Celina tax return must be \*Signed and dated, received or post marked by April 15, 2019, and submitted with copies of all tax documents attached.**  
**Mail to: Celina Tax Administrator, 225 N Main St, P.O. Box 117, Celina, OH 45822**
  - c. **Please make any changes of address on Tax Return in space indicated.**
  
2. **WHO SHOULD FILE THIS RETURN:**
  - a. On or before April 15th of each year, all residents 18 years or older are required to file a return with the Tax Office, whether or not an amount is due.
  - b. Partial Year Residents
  - c. Individuals, partnerships, corporations or other entities conducting business within this Municipality.
  - d. Retired residents may be relieved of the annual filing requirements. Contact the tax office for information.
  - e. College students may have annual filing requirements. Contact Tax Office for details at (419) 586-2594.
  
3. **INCOME TAX IS LEVIED UPON THE FOLLOWING:**
  - a. On all income including: gross wages, salaries, commissions, other compensation earned, received or accrued including fees, sick pay, bonuses, tips, officers compensation, royalties, employer supplemental unemployment benefits (subpay), wage continuation plans, dismissal or severance pay, incentive payments, prizes, awards and property in lieu of cash. Your contribution to retirement plans, annuities or individual retirement plans and all other deferred compensation plans are taxable.
  - b. On the net profits of all unincorporated businesses, partnerships, professions, rentals, farm income, cash income or other activities.
  - c. Depreciation Recapture (IRS Form #4797).
  - d. On all net profits of all corporations derived from work done or services performed or rendered and business or other activities.
  - e. Any charitable, educational, fraternal or other type of non-profit association or organization enumerated in Section 718 of the Revised Code of Ohio which is not exempt from the payment of real estate taxes, is required to file returns and remit the taxes levied under the Income Tax Ordinance.
  - f. **Gambling Income: on all income received as gambling winnings as reported on Internal Revenue Service form W2-G, form 5754 and/or any other form required by the IRS that reports such winnings from gambling, prizes, and lottery winnings.**
  - g. 1099 - Misc. Income
  
4. **INCOME NOT TAXABLE:**
  - a. Interest and dividends, pensions, unemployment benefits from the state or federal government, social security, alimony.
  - b. Military pay and allowances (including Ohio National Guard Reserve)
  - c. Poor relief, annuities, workman's compensation, reimbursement/compensation for personal injuries (not including damages for loss of profit), proceeds from insurance.
  - d. Individuals wages withheld upon, that did not attain 18th birthday during taxable year are eligible for refund (with required documentation).
  
5. **NET LOSSES:** Losses from Federal Schedules allocated to Celina may not be used to reduce wages, commissions, other compensations, or lottery/gambling winnings. The portion of the net operating loss allocable to Celina may be applied against net profits of the succeeding year(s) allocable to Celina until exhausted, but in no event for more than five (5) years.
  
6. **MUNICIPAL CREDITS:**
  - a. Credit Limit: Celina allows a one percent (1%) tax credit for wages taxed and that tax withheld which was paid to another city. Credit is not allowed for other city tax paid if that tax is being refunded.
  
7. **1099 MISC.** Payments: Any person/employer required by the IRS to report on form 1099-MISC payments to individuals not treated as employees for services performed shall also report such payments to the municipality when services were performed in the Municipality. 1099-MISC must be submitted on or before February 28th of the year following the taxable year.
  
8. **PENALTY & INTEREST: For failure to timely pay, be it quarterly or annual taxes due, and/or file annual return:**  
**Penalty – 15% of tax amount not timely paid**  
**Interest - .50% per month or fraction thereof**  
**Late Filing Fee - \$25 per month (up to six months/\$150)**
  
9. **WHO MUST MAKE A DECLARATION –** a declaration of estimated tax (of \$200 or more) must be made by:
  - a. Every taxpayer (resident and non-resident) who expects to receive any taxable income that is not subject to withholding tax, must pay at least 90% of current tax year liability or match 100% of previous tax year liability.
  - b. Payments of Estimated Tax – The declarations for a calendar year may be paid in full with the 1st declaration or in equal installments on the following due dates:
    - a. April 15th
    - b. June 15th
    - c. September 15th
    - d. January 15th
  - c. Violations – See Section #8 Penalty & Interest
  
10. The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him/her from making any information return, return or declaration, from filing such form, or from paying or withholding or remitting the tax.
  
11. **BUSINESS RETURNS ONLY - Local independent contracts and non-employee expenditures claimed on the Celina Income Tax Return must have copies of 1099MISC Returns attached or a fully written explanation submitted before the expense will be allowed as a deduction.**
  
12. **EXTENSIONS -** A copy of the Federal Extension MUST BE ATTACHED TO THE CELINA TAX RETURN. If an extension is not timely filed and submitted applicable penalty & interest charges will apply.  
  
The granting of an extension for filing a Municipal Income Tax Return does not extend the due date for payment of tax due.
  
13. Legible copies of W-2, 1099-M, W-2G, 5754, Federal 1040, Federal Schedules and statements must be attached to your return. A return will not be considered "Filed" unless the above mentioned are included and tax return must be signed.  
  
★ See city website for additional information; Income Tax F A Q / Printable forms [www.celinaohio.org](http://www.celinaohio.org)  
★ Online Payment Services: Now Available

**NOTE: (If estimated tax is \$200.00 or more, you must fill out and remit vouchers No. 1 thru 4. If less, not required)**  
If declaration work sheet is desired please contact the tax office at (419) 586-2594.

RECORD OF ESTIMATED TAX PAYMENTS							
Voucher Number	Date	Check #	Amount	Voucher Number	Date	Check #	Amount
1				3			
2				4			
				Total .....			