

CITY OF CELINA 2019 INCOME TAX RETURN

DUE APRIL 15, 2020

FILING REQUIRED EVEN IF NO TAX IS DUE

PENALTY AND INTEREST WILL BE ASSESSED FOR NON COMPLIANCE

COPY OF FEDERAL EXTENSION SHOULD BE FILED WITH THIS OFFICE
BY APRIL 15 DEADLINE OR AS AN ATTACHMENT



MAILING;

Mail your annual return; completed and signed along with copies of all W2's, your Federal 1040 (pg1 & 2) and applicable Federal Schedules

TO;

Celina City Income Tax Dept.
225 N Main St,
P.O. Box 117
Celina, OH 45822

Tax Balance Payable by: Cash / Check / Money Order

*On Line Card Pymt. is also available

ASSISTANCE;

For questions not answered in General Instructions or for help in filing, please call (419) 586-2594, or come to the office between the hours of 8:00 a.m. to 4:30 p.m. Monday thru Friday. You can also visit our website at www.ci.celina.oh.us.

City taxes CAN NOT be e-filed!

CELINA INCOME TAX RETURN

- Line 1 Total gross W-2 income (usually located in box 5 / Medicare Wage), W-2G's, lottery and gambling winnings and 1099-MISC's. Please note; if W2 withholding tax credit is marked as "various" or "all cities" you must provide an itemized breakdown by city from your employer and attach to your return. ***IF ONLY W2 WAGES CARRY TOTAL TO LINE 11.**
- Line 2 Deduct non-resident earnings if partial year resident / attach worksheet showing calculation, copy of payroll check stub and/or proof from employer.
- Line 3 **Total line 1, less line 2**
- Line 4 Business Income (Schedules Income from page 2 / Sch-C, E, F, etc.)
(lines 4 through 8)
- Line 9 Total Business Income Note; losses from Federal Schedules may NOT be used to reduce wages, lottery/gambling winnings and/or 1099-MISC income. (The NOL for a tax year allocated to the city of Celina in accordance to ORC 718 may be applied to the profit of succeeding year(s) allocable to the city of Celina until exhausted, but for not more than 5 yrs, with 2017 tax year @ 50% phase-in per State law.
- Line 10 **Total Taxable Income** - from line 3 and 9
- Line 11 Celina Income Tax - multiply line 10 by 1.5% (.015)
- Line 12 Credits - a) total of Celina city tax withheld / do not add school tax credit (1%)
b) credit carry over from previous year
c) total of Estimated taxes paid
d) total of "other" city taxes paid 1% limit (wage taxed x 1% maximum)
- Line 13 Total of Credits allowable - add lines 12 a through 12 d
- Line 14 **Tax Due** - subtract line 13 from line 11
- Line 15 Late Payment - Penalty 15% of amount not timely paid
Plus Interest - 7% per annum (.58% per month)
- Line 16 Late Filing Fee - \$25 per month up to six months (\$150)
- Line 17 **Total of lines 14, 15, and 16**
- Line 18 Over Payment if line 13 is greater than 11 - a) Credit toward tax year 2019 or b) Refund

* **FILING MUST INCLUDE;** Completed city tax form, **Signed & Dated,** Copy of All Tax Documents; Individual's Federal 1040 (pg 1&2,sch-1), W-2's, Sch-C Sch-E Sch-F, K-1 partnership, W2-G. For business filings; 1120, 1120S, 1065 and your Federal Extension.

* **Estimated Tax Calculation** * Required when earnings are not taxed by another Municipality

- Line 19 Tax due from line 11, then deduct 12a, 12d, and 18a
- Line 20 Amount due as 2020 1st Quarter Estimate - ¼ of line 19
- Line 21 Total Tax Due / April 15, 2020 - add lines 17 and 19 or 20