

FAQ's

What is the individual income tax rate in Celina?

One percent (1%). If an individual pays income taxes to another municipality, a credit of up to one percent (1%) is allowed.

Who is required to file a Celina City income tax return?

All residents of Celina who are 18 years old or older are required to file a yearly return. Also, every business located in or performing services within Celina is required to file. Non-residents are required to file only when they have income earned within Celina that is not fully withheld upon or have a business or rental property in Celina. Returns are required with no regard for the amount of income received or losses incurred.

Are retired persons required to pay the tax?

Retirees are not required to pay tax on social security or on income from a qualified retirement plan. However, retirees are subject to the tax on any other type of earned income that they may have such as wages, rentals, farm income, self employment income, etc. If all of your income is from a non-taxable source (i.e., qualified pension, interest, dividends, etc.) you may contact the income tax department to receive an exemption from filing.

I live with and am supported by a family member/friend. Do I need to file?

Yes, if you are age 18 or older. Even though you do not work or you can be claimed as a dependent on someone else's federal tax return, your obligation to file a Celina tax return is not terminated.

I receive Social Security Disability. Do I need to file?

The city requires an initial filing including a copy of your award letter stating when you became disabled. When this information is received, the account will be inactivated for four (4) years. At that time, an information letter will be mailed to you asking for any updated information. If you receive Supplemental Social Security, you are required to file yearly as this is meant as a short-term situation.

When are my city income taxes due?

April 15 is the due date. To be considered timely filed the return must be received on or before **April 15**. A return that is mailed must be postmarked **April 15** or before. The cancellation from a postage meter does not constitute a postmark and the day that the City of Celina receives the tax return will determine the date of filing.

Where do I obtain tax forms?

Forms will be mailed to taxpayers mid January. Forms are also available at City Hall, 202 N Main St, 2nd Floor; and the Mercer County library. Forms can also be downloaded via the Internet from the City website: <http://www.celinaohio.org>. Click on "City Government" then the sub-link for "Codified Ordinances and Taxes".

Where do I file my City tax return?

A tax return is due on or before **April 15** and can be dropped off at City Hall between the hours of 8:00 A.M. to 4:30 P.M. Monday thru Friday or can be mailed to 202 N Main St, PO Box 117, Celina, Ohio 45822-0117. If assistance is needed, please call 419-586-2594.

Can I file my Celina tax return electronically?

No. At the present time, Celina does not have the capability to accept forms filed electronically. It is up to you to file the paper return that you received or were given by your tax preparer.

Can I apply for an extension of time to file my return?

Extensions of up to six months may be obtained for the time to file a net profit tax return. The request will be automatically approved provided that:

- a. A copy of the Federal Extension Request form 4868 (individual) or 7004 (corporation) is submitted to our office **on or before the original due date of the return** being extended; and
- b. You are not delinquent in the filing or payment of Celina city tax for any prior tax year.

The extension request is for filing only. If you anticipate tax due, please include payment with extension request.

I received information late. How do I add to my filing?

You may amend (change) a filing within three (3) years after the original was filed. Amended information may include, but not limited to, additional W-2's or an attachment of Business Expenses (Form 2106).

Why is City taxable income on my W-2 higher than Federal or State taxable income?

It is federal and state tax policy to give tax preference or to defer tax on some types of income. For example, to encourage people to save for retirement, income put into a pension plan is not taxed for federal or state purposes until it is received as a pension. Cities in Ohio, however, do tax that income when it is earned (set aside), but do not tax it when it is paid out in your retirement years.

Can I be assessed penalty, interest and late filing fees?

Penalty and interest charges are levied unless required payments are made when due. Late filing fees may be charged if a return is not filed by the appropriate due date, even if no tax or additional tax is owed.

I owe Celina City taxes but I am unable to pay my full liability at the time my return is due. Should I still file my return?

Yes, you should file your return by the due date whether or not you are able to pay the exact amount of tax that you owe. You will receive a bill for the unpaid taxes along with late payment charges that are due. You may then contact the Tax Department to arrange for payment of the charges shown on the bill. A payment plan form must also be completed and signed by the Taxpayer and this Office in order for the Payment Plan to be established.

What happens if I don't file or pay my taxes?

This office makes every attempt to contact delinquent taxpayers with information supplied to this office. We send at least two (2) notices requesting filing or payment. Failure to respond or comply can result in court action. Any subsequent case filed thru the court results in a fine of at least \$100 and not to exceed \$500 along with a mandatory court appearance and additional court costs.

My child is working part-time while at college. Are they required to file and/or pay Celina income tax?

Yes, so long as their official residence is in Celina. If they officially change their residency to the city in which they are attending college, and are not claimed by their parents, they will not have to pay Celina income tax. However, they will be required to submit a copy of any filing made to another municipality as proof of residency.

If I moved to Celina part way through the year, do I have to file and pay tax on my income for the entire year?

No, Celina permits prorating of income for new residents. To calculate how much of your income you will need to pay tax on, divide your income by 12 and then multiply the result by the number of months that you lived in Celina last year. Any tax that was withheld from your wages is also prorated as above.

Are you allowed to use business expenses against your income?

Yes, you can use Federal Form 2106 business expenses against your W-2 income. However, if your withholding was paid to a city other than Celina, or to various cities, the refund request will have to be made to that city(ies) and the 2106 will be divided among those cities paid.

Are Schedules losses allowed to be used against W-2 income?

No. Schedule losses cannot be used against W-2 income; however, business or rental loss may be used to offset a business or rental profit.

Does Celina allow business losses to be carried forward?

Yes. Losses can be carried forward for five (5) years.

Who must file a declaration of estimated tax?

Every taxpayer who anticipates taxable income not subject to 1% withholding and tax due will be at least \$100.00 should file and pay quarterly estimated payments. Quarterly estimates are due on April 15, July 31, October 31, and January 31.

To avoid unnecessary correspondence and delays in processing your return, please:

Use the pre-addressed form

Fill out the form completely, including any change of address and date moved

Attach ALL W-2's and/or federal schedules and statements

Enclose payment for balance due - Make check payable to City of Celina

DO NOT send cash in the mail

Be sure to sign your return and check