

GENERAL INFORMATION FOR FILING:

1. TAX RATES:

- a. **Celina: 1% effective 7-1-81**
- b. **Please notify the TAX OFFICE, on the Tax Return sent you, or by letter, if you have no gross income to report. (Sign and date before sending in.) Due April 15.**
- 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 salaries, qualifying wages, commissions, bonus payments, net profits from the lease or rental of real estate or tangible personal property, and other compensation earned during the effective period of the ordinance by residents and non-residents for work done or services performed or rendered in the Municipality.
- b. On the net profits of all unincorporated businesses, partnerships, professions, rentals, farm income, or other activities conducted by residents and non-residents for activities within the Municipality.
- c. On the net profits of all corporations derived from work done or services performed or rendered and business or other activities conducted in the Municipality.
- d. 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.
- e. Depreciation Recapture (IRS Form #4797).
- 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.**

4. WHAT CONSTITUTES NET PROFITS:

Net profits shall be determined on the basis of the information used for Federal Income Tax Purposes, adjusted to the requirements of the Income Tax Ordinance.

5. INCOME NOT TAXABLE:

- a. Poor relief, unemployment insurance benefits from state, old age pensions or similar payments received from local, state, or federal governments or charitable or religious organizations.
- b. Proceeds of insurance, annuities, workman's compensation insurance, social security benefits, pensions, compensation for damages for personal injuries and like reimbursement, not including damages for loss of profits.
- c. Compensation for damage to property by way of insurance or otherwise.
- d. Interest and dividends from intangible property.
- e. Military pay and allowances received as a member of the armed forces of the United States.
- f. Any charitable, education, fraternal or other type of non-profit association or organization enumerated in Section 718.01 of the Revised Code of Ohio, which is exempt from the payment of real estate taxes is exempt from payment of the tax imposed by this Ordinance.
- g. Individuals withheld upon, that did not attain 16th birthdate during taxable year, are eligible for a full refund.
- h. **Employee Business Expense (IRS form 2106) must be attached to Tax Return before allowed as a deduction against wages subject to Celina taxation.**

6. MUNICIPAL CREDITS:

- a. **CELINA:** Allowed tax credit for taxes withheld and paid to another Ohio Municipality is up to and including 100% of 1.0%.

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: 3% per month or fraction thereof for each Tax Return and/or Estimate AT 90% of tax due late. The minimum penalty is \$10.00 on each delinquency.

INTEREST: 1% per month or fraction thereof for each Tax Return and/or Estimate at 90% of tax due late.

9. WHO MUST MAKE A DECLARATION – a declaration of estimated tax (of \$100 or more) must be made by:

- a. **EVERY RESIDENT** of the Municipality who expects to receive any taxable income which will not be subject to withholding from wages, salaries, commissions and other personal service compensation, whether such income results from labor performed, or services rendered within or without the Municipality.
- b. **EVERY NON-RESIDENT** of the Municipality whose entire income tax liability is not withheld from wages, salaries, commissions and other compensation earned for work done, or services performed, or rendered within the Municipality.
- c. **FIDUCIARIES OF ACTIVE TRUSTS or ESTATES** the operation of which produces income within the Municipality.
- d. **WHEN AND WHERE to FILE DECLARATION** – The declaration for calendar year must be filed on or before April 15, with the Tax Administrator. All wages earners must file on a calendar year basis. Fiscal year taxpayers shall file on or before the last day of the fourth month following the beginning of their fiscal year.
- e. **PAYMENT OF ESTIMATED TAX** – The estimated tax shall be paid in equal quarterly payments. Quarterly payments are due and shall be paid on or before April 15, July 31, October 31, and January 31. The estimate may be amended at the time of making any quarterly payment. Checks or money orders should be made payable to the Tax Administrator. **PAYMENTS MUST BE WITHIN 90% OF TAX LIABILITY.**
- f. **VIOLATIONS** – See General Information Section #8.

10. The failure of any employer or person to receive or procure a return, declaration or other required form shall not excuse him 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. Net losses incurred in business or rental activities, or other taxable activity incurred in any taxable year beginning on or after January 1, 1997, allocable to this City may not be used to offset wages, salaries, commissions, or other compensation.

13. EXTENSIONS - A copy of the Federal request for extension MUST BE FILED WITH THE CELINA TAX DEPARTMENT BY THE ORIGINAL DUE DATE OF THE RETURN. An extension request is not an extension of time to pay tax due. Payment of tax should accompany the extension request. If an extension is not filed timely, penalty and interest charges will apply.

14. Legible copies of W-2, 1099-M, W-2G, 5754, Federal Schedules and statements must be attached to your return. A return will not be considered "Filed" unless the above mentioned are included.

NOTE: (If estimated tax is \$100.00 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			