

# CITY OF CELINA 2025 INCOME TAX RETURN

## DUE APRIL 15, 2026

FILING REQUIRED EVEN IF NO TAX IS DUE

PENALTY AND INTEREST WILL BE ASSESSED FOR NON-COMPLIANCE

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



### MAILING YOUR TAX INFORMATION

Completed city tax form with signature, date and Federal Extension if applicable, copy of all tax documents: Individual's Federal 1040 page 1 & Sch-1, W-2's W2-G 1099, schedules (C, E, F, K-1)  
Business filings should include: 1120, 1120S, 1065 to:

Celina City Income Tax Dept.  
225 N Main St  
P.O. Box 117  
Celina, OH 45822-0117

**Tax Balance Payable** by Cash / Check / Money Order / [On Line Payment](#)

**ASSISTANCE** – If further assistance is needed call, (419) 586-2594 from 8:00 a.m. to 4:30 p.m. Mon- Fri,  
visit our web site at <https://www.celinaohio.org/city-government/taxes/> or our [FAQ](#)

## INSTRUCTIONS FOR CELINA PAPER INCOME TAX RETURN

- Line 1 Total gross W-2 income (W-2 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 10.**
- 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 (Schedule Income from page 2 / Sch-C, E, F, K-1 from Partnership, etc. for Individuals) (line 5 through 8 might apply, call with questions)
- 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.
- 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 include school tax credit)  
                    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)  
                        (Example: \$25,000 x 1% = \$250)
- 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  
Interest - 10% per annum (.83% per month)
- Line 16 Late Filing Fee - \$25 if filed after due date and no extension attached
- Line 17 **Tax Balance Due**    **Total of lines 14, 15, and 16**
- Line 18 Over Payment if line 13 is greater than 11 - a) Credit toward tax year 2026    or    b) Refund
- 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 2026 1<sup>st</sup> Quarter Estimate - ¼ of line 19
- Line 21 Total Tax Due / April 15, 2026 - add lines 17 and 19 or 20

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