

Frequently Asked Questions

Can I file my Celina tax return electronically?

Yes, you can e-file at <https://www.celinaohio.org/city-government/taxes> after January 31, 2026.

When filing you must send (either electronically or hard copy) ALL W-2's showing gross wages and city tax credits, your Federal 1040 return page 1-2 and Schedule-1 (if amount appears on other income line), Federal business schedules and statements, and you must sign & date your tax return. If any item is missing, the filing will be considered incomplete.

What is the income tax rate for Celina?

One and one-half percent (1.5%). * **The new tax rate of one and one-half percent is effective 01/01/2011 through 12/31/2029.** When preparing your Celina city tax return, a one percent (1%) tax credit on wages taxed by another municipality, will be allowable.

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; this also includes partial year residents. 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.

When are my city income taxes due? 2025 tax year

April 15th is the due date. To be considered timely filed the completed return must be received on or before **April 15th**. A return that is mailed must be postmarked **April 15th** 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.

Does Celina allow credit for taxes paid to another city?

Yes, Celina allows up to 1% (one percent) credit of wages taxed by another municipality. *Please note this credit is for city tax only, and not for taxes paid to a county or school district.

EXAMPLE: other city wages \$12,000 / tax WH (@ 1.50%) \$180 - credit allowable 1% or \$120 tax balance due Celina would be approximately \$60 or .5%

Are you allowed to use business expenses against your W2 income?

***No**, in 2018 the new federal rules apply / IRS limitations. The Tax Act suspends unreimbursed employee business expenses deducted on Form 2106 (eliminating deductions for employee business expenses).

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

***No**. Schedule losses may not be used to reduce W-2 income, lottery/gambling winnings and/or other non-business income; however, business or rental loss (Sch-C, Sch-E, Sch-F) may be used to offset a business or rental profit within Celina. For resident the 1% other city credit will apply.

Does Celina allow business losses to be carried forward?

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

Who must file a declaration of estimated tax?

Every taxpayer who anticipates taxable income not subject to 1.5% withholding and a tax balance due of at least \$200.00 or more must file and pay quarterly estimated payments. The Quarterly estimates are due on April 15, June 15, September 15, and January 15.

If I was a partial year resident, do I have to file and pay tax on my income for the entire year?

No, Celina permits pro-rating of income based on months of residency. 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 pro-rated as above.

What if I only use Celina as my “mailing address”? What must I do?

If you move out of the Celina municipality, with no intention of returning, but maintain your current Celina address for mailing purposes only enter your new physical address in the box or line for New Address. Provide supporting documentation with regard to your new location and clearly label/state your mailing address.

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 taxable 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.

Where do I obtain tax forms?

Forms may be downloaded at <https://www.celinaohio.org/city-government/forms/> They are also available at 225 N Main St and Mercer County Library.

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Where do I file my city tax return?

Tax returns are due on or before **April 15, 2026**. Mail to: Tax Administrator, 225 N Main St, PO Box 117, Celina, Ohio 45822-0117. You may also put them in the drop boxes located at the front and rear of the building. If you need assistance, please call 419-586-2594.

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

Extensions of up to six months may be obtained for individuals; Extensions of up to seven months may be obtained for a taxpayer that is not an individual. The request will be automatically approved provided that:

- a. You have timely filed for a Federal Extension and
- b. A copy of that Federal extension must be attached to your local tax return to avoid any late filing penalties.

** The extension does not extend the date for payment of taxes.

** If you anticipate taxes due, this amount must be paid on or before the **April 15th** deadline.

I received information late. How do I add it 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 miscellaneous income or business schedules.

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.

Why do I need to attach my Federal 1040 Income Tax Return information?

This tax document verifies that the same information is being filed with each tax agency. It additionally shows that every taxable item (W2, MISC, Sch's, W-2G's K-1, etc.) has been reported on the Celina City tax return and copies of those documents have been submitted. Everyone preparing/filing a city tax return must provide these documents.

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

Penalty and interest charges are assessed for failure to timely pay taxes and/or quarterly estimated taxes when due. Late filing fee 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 (or earlier if possible) 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 must then contact the Tax Department to arrange for payment of the charges shown on the bill. **A pay plan is set at the discretion of the Tax Administrator, under special circumstances only and will not be offered yearly. A pay plan form must also be completed and signed by the Taxpayer and this Office in order for the **Payment Plan Agreement** to be established. With this agreement, you will also be required to continue payments toward any estimated taxes due for the following tax year.

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 three (3) notices requesting filing or payment. Failure to pay taxes due can result in debt reported to the Ohio Attorney General's Office for collections. Failure to respond or comply can result in court action. Any case filed through the court could be subject to a fine of at least \$50 and not to exceed \$1000, along with a mandatory court appearance and additional court costs. This offense could also result in imprisonment for a term not to exceed six months.

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 (claimed as a dependant by a Celina resident). If they officially change their residency to the city in which they are attending college, and file all

other taxes as independent, they will not have to pay/file Celina income tax. However, they will be required to submit a copy of any filing made to another municipality as proof of residency.

If you are filing a paper return, please avoid unnecessary correspondence and delays in processing your return by:

Filling out the tax form completely, include any change of address, date moved in or out of Celina. Sign your return and your check/money order. Enclose payment for balance due - Make check payable to Celina Tax Administrator. DO NOT send cash in the mail.

We are now able to accept debit / credit cards through our [*On Line Payment Service](#)

Call with questions or for assistance (419) 586-2594