



## Individual Income Tax – Ohio

Ohio's individual income tax can be traced back to 1912, when voters approved a constitutional amendment specifically authorizing the General Assembly to levy such a tax. Legislative action did not follow until December 1971 when the tax was enacted effective Jan. 1, 1972 for individuals and estates. In 2002 the General Assembly expanded the income tax to include trusts.

The individual income tax is currently state government's largest source of revenue. During fiscal year 2011, total net collections exceeded \$8.8 billion. Of that amount, more than \$8.1 billion was directed to the General Revenue Fund, where it represented about 42.0 percent of general fund tax revenue.

Ohio's income tax rates have been gradually falling since 2005, when the 126th General Assembly enacted House Bill 66, scheduling five annual across-the-board income tax rate reductions of 4.2 percent each. Accordingly, for the 2009 taxable year, income tax rates were 16.8 percent lower than they had been for 2004, the year before H.B. 66 was enacted.

In 2009, state law was revised to temporarily postpone the fifth and final income tax rate reduction. As a result, the income tax rates used for 2008 also applied to the 2009 and 2010 taxable years. The fifth and final rate reduction was instituted for taxable year 2011. As such, tax rates in 2011 were 21 percent lower across the board than they were for 2004. Withholding tables implemented in January 2009 remain in effect.

During the 2011 taxable year, the income tax included nine brackets ranging from 0.587 percent on the first \$5,100 of taxable income to 5.925 percent on taxable income in excess of \$204,200. Individual taxpayers whose Ohio taxable income is less than or equal to \$10,000 are effectively exempt from the tax since they receive a full credit against the tax otherwise due.

This chapter includes twelve tables presenting information compiled from 2009 Ohio individual income tax returns (filed in 2010). The data shows that more than 5.2 million taxpayers filed tax returns, reporting total federal adjusted gross income of approximately \$303.0 billion. Approximately 1.3 million returns indicated no tax liability.

### Taxpayer

(Ohio Revised Code 5747.01(N) and 5747.02)

The state individual income tax applies to every individual, trust and estate residing in Ohio, earning or receiving income in Ohio, or otherwise having nexus with Ohio. The tax also applies to winners of Ohio lottery prizes and casino gaming winnings.

Withholding responsibilities apply to employers who pay wages and salaries to employees who work in Ohio.

### Tax Base

(R.C. 5747.01)

The tax base is federal adjusted gross income (for individuals) or taxable income (for estates and trusts), plus or minus adjustments according to Ohio income tax law.

Calculating net liability for the tax can be condensed to four steps, as follows:

1. Calculate Ohio adjusted gross income by applying Ohio additions and deductions to federal adjusted gross income as reported on the federal form 1040.
2. Calculate Ohio taxable income by subtracting personal and dependent exemptions from Ohio adjusted gross income. For 2011, each taxpayer received a personal exemption, and an exemption for each dependent of \$1,650.
3. Apply tax rates to Ohio taxable income to calculate gross tax liability.
4. Calculate net tax liability by subtracting credits and grants from gross tax liability.

### Rates

(R.C. 5747.02)

The individual Ohio income tax rates for taxable year 2011 are shown below.

Ohio Taxable Income	2011 Ohio Tax
0 – \$ 5,100	0.587%
\$ 5,101 – \$ 10,200	\$29.94, plus 1.174% of excess over \$5,100
\$ 10,201 – \$ 15,350	\$89.81, plus 2.348% of excess over \$10,200
\$ 15,351 – \$ 20,450	\$210.73, plus 2.935% of excess over \$15,350
\$ 20,451 – \$ 40,850	\$360.42, plus 3.521% of excess over \$20,450
\$ 40,851 – \$ 81,650	\$1,078.70, plus 4.109% of excess over \$40,850
\$ 81,651 – \$102,100	\$2,755.17, plus 4.695% of excess over \$81,650
\$102,101 – \$204,200	\$3,715.30, plus 5.451% of excess over \$102,100
\$204,200	\$9,280.77, plus 5.925% of excess over \$204,200

In 2010, the Tax Commissioner began to annually adjust the size of each bracket for inflation each July, per R.C. 5747.02(A). Rates have not and will not change as part of this adjustment. Division (B) of this same code section allows for rates to be temporarily adjusted downward in any year that the director

of the Office of Budget and Management certifies that a surplus exists in the Ohio Budget Stabilization (or “Rainy Day”) Fund.

## Additions, Deductions and Exemptions

The starting point for the Ohio individual income tax is federal adjusted gross income (FAGI). Additions and deductions are applied to FAGI in order to arrive at Ohio adjusted gross income (OAGI).

### Personal and dependent exemptions (R.C. 5747.025)

For 2011, a \$1,650 personal exemption was available for each taxpayer and for each dependent of the taxpayer. The amount of this exemption, which is subtracted from Ohio adjusted gross income before tax rates are applied, is adjusted annually based upon the gross domestic product deflator.

### Major additions for individuals

Major additions for individuals, to the extent not already included in FAGI, include:

- non-Ohio state or local government interest and dividends.
- a pass-through entity add back.
- income from an electing small business trust.
- losses from the sale of Ohio public obligations.
- non-medical withdrawals from an Ohio Medical Savings Account.
- reimbursement of expenses previously deducted.
- non-education expenditures from a college savings account.
- add back of five-sixths of the depreciation adjustment for Internal Revenue Code sections 168(k) and 179.

### Major deductions for individuals

Major deductions for individuals, to the extent not excluded from FAGI, include:

- certain federal interest and dividends.
- reciprocity income (income tax paid to other states; for details, see Special Provisions).
- state or municipal income tax overpayments deducted on a prior year’s federal income tax return.
- qualified disability and survivorship benefits.
- Social Security and some railroad retirement benefits.
- contributions to a college savings account administered by the Ohio Tuition Trust Authority.
- certain payments to members of the Ohio National Guard.
- unsubsidized health insurance, long-term care insurance, and excess medical expense deduction.
- funds deposited into, and earnings on, an Ohio Medical Savings Account.
- losses from a grantor trust or an electing small business trust.
- wage and salary expenses not deducted due to the federal targeted jobs or work opportunity tax credits.
- interest income from Ohio public and Ohio purchase obligations and gains from the sale or other disposition of Ohio public obligations.

- refund or reimbursement of a prior year federal itemized deduction.
- repayment of income reported in a prior year.
- amount contributed to an individual development account.
- one fifth of the depreciation added back in each of the previous five years.
- amounts received as reimbursements for life insurance premiums.
- amount received as a death benefit paid by the adjutant general.
- military pay received while the resident service member is stationed outside Ohio.
- qualified organ donation expenses.
- retired military personnel pay.
- amount received from the military injury relief fund.
- amount received as a veterans bonus.
- certain losses from certain wagering transactions (effective in tax year 2013).
- certain income derived from providing public services.
- Ohio college opportunity or federal Pell grant amounts received and used to pay room or board.

For a complete listing and explanation of the adjustments to federal adjusted gross income, see form IT 1040, Ohio Income Tax Return and Instructions Booklet.

### Adjustments to federal taxable income for estates and trusts

For a complete listing and explanation of the adjustments, see form IT 1041, Ohio Fiduciary Income Tax Return and Instructions.

## Credits

### Individual credits

All individual filers may claim a \$20 credit for each personal and dependent exemption claimed on their return. This credit is known as the personal and dependent exemption credit (R.C. 5747.022).

A number of other credits are also available. They include, in alphabetical order:

**Adoption credit** (R.C. 5747.37) – Individual taxpayers may claim a credit for adoption expenses up to a maximum of \$1,500 per child. Adoption of stepchildren does not qualify for this credit.

**Child and dependent care credit** (R.C. 5747.054) – Individual and estate taxpayers with an income of less than \$40,000 may claim this credit if they made payments that qualified for the federal child and dependent care credit on the federal income tax return.

**Displaced worker training credit** (R.C. 5747.27) – An individual taxpayer may claim a credit for training expenses incurred within 12 months of losing or leaving a job due to abolishment of a position or shift. The maximum credit is 50 percent of the training expenses or \$500, whichever is lower.

**Joint filing credit** (R.C. 5747.05(G)(1)) – A husband and wife who file jointly are allowed a tax credit if each spouse has qualifying Ohio adjusted gross income of \$500 or more. Qualifying income does not include income from interest,

dividends and distributions, royalties, rents, capital gains, and state or municipal income tax refunds. The maximum credit is \$650. The credit is a percentage of the tax after all credits are claimed other than the resident, nonresident, part-year resident, and business credits.

**Low income taxpayer credit** (R.C. 5747.056) – Individual taxpayers whose Ohio taxable income is less than or equal to \$10,000 receive a full credit against the tax otherwise due.

**Lump sum distribution credit** (R.C. 5747.05(D)) – Individual taxpayers 65 years of age or older may claim this credit if they received a lump sum distribution from a pension, retirement, or profit sharing plan. The calculation is based upon the expected remaining years of life multiplied by the value of the senior citizen credit. Taxpayers who claim this credit are barred from claiming future senior citizen credits.

**Lump sum retirement credit** (R.C. 5747.055(C), (D), (E)) – Individual taxpayers may claim this credit if, on retirement, they received a lump sum distribution from a qualified pension, retirement, or profit sharing plan during one tax year. Taxpayers who claim this credit may not claim a retirement income credit in future tax years unless this credit exceeds their tax due. If the credit exceeds their tax due for the year, they may receive a reduced credit in subsequent tax years. A taxpayer may also claim a credit in a future tax year if they receive another pension, retirement, or profit-sharing lump-sum distribution in one taxable year.

**Nonresident credit** (R.C. 5747.05(A)) – Nonresidents may calculate a credit if part of their income was not earned or received in Ohio. Ohio lottery winnings do not qualify for this credit.

**Political contributions credit** (R.C. 5747.29) – Individual and estate taxpayers may claim a credit for contributions made to the campaign committees of candidates for the Ohio General Assembly, the Ohio Supreme Court, and for statewide executive offices. The maximum credit is \$50 for single, head of household, and married filing separate filers and \$100 for married filing joint filers.

**Resident credit** (R.C. 5747.05(B)) – Resident individuals and resident estates may calculate a tax credit if part or all of their income is taxed in another state. The calculation for trusts differs from that used for individuals and estates.

**Retirement income credit** (R.C. 5747.055) – Individual and estate taxpayers receiving retirement benefits, annuities, or distributions from a retirement or profit sharing plan that are included in Ohio adjusted gross income are allowed a credit based on the amount of retirement income received during the taxable year. The maximum credit is \$200.

**Senior citizen credit** (R.C. 5747.05(C)) – Individuals may claim a \$50 credit per return if the taxpayer was 65 years of age on or before Dec. 31 of the taxable year. Estates may claim the credit if the decedent was 65 years or older at the date of death.

#### **Business Credits**

Investors in pass-through entities are eligible for a refundable credit equal to the amount of tax paid on their behalf by the pass-through entity (R.C. 5747.059). A number of

other business credits also apply to individuals, estates, and trusts. For more information, see the Business Tax Credits chapter of this annual report.

## **Special Provisions**

### **Military pay and income of military spouses**

Military pay received while the service member is stationed in Ohio is taxable for Ohio residents, but is not taxable while the service member is stationed outside the state. If the taxpayer is not an Ohio resident, Ohio does not tax the military pay. Ohio does tax nonmilitary pay earned in Ohio that is included in federal adjusted gross income.

In November 2009, federal law was amended to extend the principle of domicile that applies to service members to their spouses. Starting in taxable year 2009, nonresident civilian spouses who reside with their spouse on a duty station in Ohio may deduct income earned in Ohio from their Ohio return. Resident military spouses who reside outside the state are still subject to Ohio income taxes.

### **Reciprocity**

Reciprocal agreements with other states (R.C. 5747.05(A)(3)) may affect filing of an Ohio return. Because of agreements Ohio has with bordering states (Indiana, Kentucky, West Virginia, Michigan, and Pennsylvania), an individual does not have to file an Ohio income tax return if:

- the taxpayer was a full-year resident of one of the five listed states for the taxable year, and
- the taxpayer's only source of income within Ohio was from wages, salaries, tips, or commissions generally received from employers unrelated to the taxpayer.

These reciprocal agreements do not apply to nonresidents who directly or indirectly own at least 20 percent of the stock or other equity of Ohio pass-through entities (such as S corporations or partnerships; see R.C. 5733.40(A)(7) for details). These nonresidents must include this compensation in Ohio taxable income but can treat this compensation as business income, which must be apportioned for purposes of computing the nonresident credit. Ohio tax form IT 2023 is used to compute this credit.

### **Residency**

Residency status affects the calculation of the Ohio income tax. Individual taxpayers who have no more than 182 contact periods in Ohio and who have an abode outside of Ohio for the entire year may, under certain circumstances, declare themselves to be a nonresident of Ohio. For details, see information release IT 2007-08, "Personal Income Tax: Residency Guidelines – Tax Imposed on Resident and Nonresident Individuals for Post-2006 Taxable Years," issued in December 2007 and revised in July 2008.

## **Filing and Payment Dates**

(R.C. 5747.07-5747.09)

### **For individuals, estates and trusts**

**Annual return** – The annual income tax return is due by April 15 for calendar year taxpayers without an extension. Fiscal year returns are due by the 15th day of the fourth month after the end of the fiscal year.

**Quarterly payments** – Taxpayers must file quarterly declarations if they expect their tax to be under-withheld by more than \$500. Such taxpayers must make estimated payments by April 15, June 15, and Sept. 15 of the current year and by Jan. 15 of the next year.

**Electronic filing** – Generally speaking, tax return preparers who file more than 75 original income tax returns, reports, or other tax payment documents in a calendar year that begins on or after Jan. 1, 2008, must begin filing electronically on Jan. 1, 2010.

#### **For employers**

An employer accumulating undeposited taxes of \$100,000 or more is required to make payment within one banking day by electronic funds transfer (EFT). Otherwise, the following rules apply:

- if an employer withheld no more than \$2,000 during the 12 months ending on June 30 of the preceding year, payments are due within 30 days after the quarter ending in March, June, September, and December.
- if an employer withheld more than \$2,000 and less than \$84,000 during the 12 months ending on June 30 of the preceding year, payments are due within 15 days after the end of the month.
- if an employer withheld at least \$84,000 during the 12 months ending on June 30 of the preceding year, payments are due within three banking days after the end of the partial weekly period and must be made by EFT.

## **Disposition of Revenue**

During fiscal year 2011, 92.1 percent of revenue from the state income tax – or \$8,120.3 million – was distributed to the General Revenue Fund. The rest was distributed to the Local Government Fund (7.8 percent or \$686.7 million) and to several much smaller funds.

The Ohio Constitution requires that at least 50 percent of the income tax collections be returned to the county of origin. This provision is met primarily through General Revenue Fund allocations to education, Local Government Fund distributions, and local property tax relief (the 10 percent and 2.5 percent property tax rollbacks and the homestead exemption for senior citizen homeowners and certain disabled homeowners).

## **Administration**

The Department of Taxation administers the Ohio income tax on individuals, estates, and trusts.

## **Ohio Revised Code Citations**

Chapter 5747.

## **Recent Legislation**

### **Amended House Bill 167, 129th General Assembly (effective December 9, 2011)**

This act authorizes an income tax deduction for the otherwise taxable portion of a federal Pell grant or Ohio College

Opportunity grant used to pay room and board for a post-secondary student.

### **Amended Substitute House Bill 153, 129th General Assembly (effective June 30, 2011)**

This act allows taxpayers to contribute a portion of their income tax refunds to the Ohio Historical Society Income Tax Contribution Fund created by the bill.

### **Amended Substitute House Bill 519, 128th General Assembly (effective September 10, 2010)**

This act specifically subjects Ohio casino winnings to Ohio income tax. It also authorizes an Ohio income tax deduction, beginning in tax year 2013, for certain losses from certain wagering transactions.

### **Amended Substitute House Bill 48, 128th General Assembly (effective July 2, 2010)**

This act creates a deduction from adjusted gross income of Ohio veterans bonus amounts received.

### **Amended Substitute Senate Bill 194, 128th General Assembly (effective May 20, 2010 / August 19, 2010)**

This act permits individual taxpayers to direct the state to transmit an income tax refund directly to the taxpayer's checking, savings or tax-qualified retirement account.

### **Substitute Senate Bill 155, 128th General Assembly (effective March 31, 2010)**

This act permits individual taxpayers to direct the state to transmit an income tax refund directly to a preexisting college savings plan or program account offered by the Ohio tuition trust authority.

### **Public Law 111-97, (the "Military Spouses Residency Relief Act," effective Nov. 11, 2009)**

This act of Congress amended the "Service Members Civil Relief Act" to extend the principle of domicile that applies to service members to their spouses as well. Starting with tax years that begin Jan. 1, 2009, an individual who resides in a taxing jurisdiction solely due to the military orders of his/her spouse – and who is domiciled in another jurisdiction that is the same jurisdiction as his/her military spouse – remains subject to income tax in the jurisdiction of their domicile and is exempt from income tax in the jurisdiction where he/she is living with their service member spouse.

## **Tables and Charts**

The following tables provide a wide variety of statistical information from Ohio individual income tax returns. Please note the following cautions about this data.

The tables reflect all tax returns filed to date by taxpayers for the taxable year noted. The tables include tax returns that indicate tax liability as well as returns with no tax liability. For example, taxpayers with Ohio taxable income below \$10,000 receive a tax credit that results in no tax liability.

The income of Ohio residents, part-year residents and nonresidents that filed an Ohio individual income tax return has not been reduced to exclude income earned or received outside of Ohio. This is because Ohio law uses tax credits – rather than income exclusions – to prevent income earned or received outside this state from being taxed by Ohio. As a result, income figures in these tables (such as federal adjusted

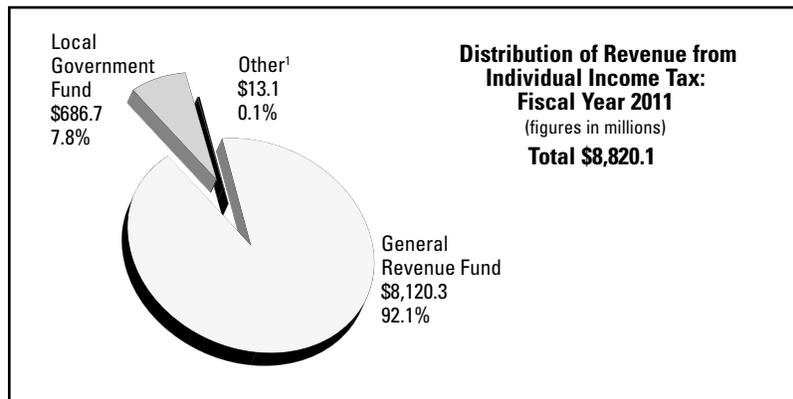
gross income, Ohio adjusted gross income, and Ohio taxable income) include non-Ohio income.

Also, amounts labeled as “Ohio income tax” are after subtraction of the resident credit, part-year resident credit, nonresident credit, and all other tax credits applicable under Ohio law.

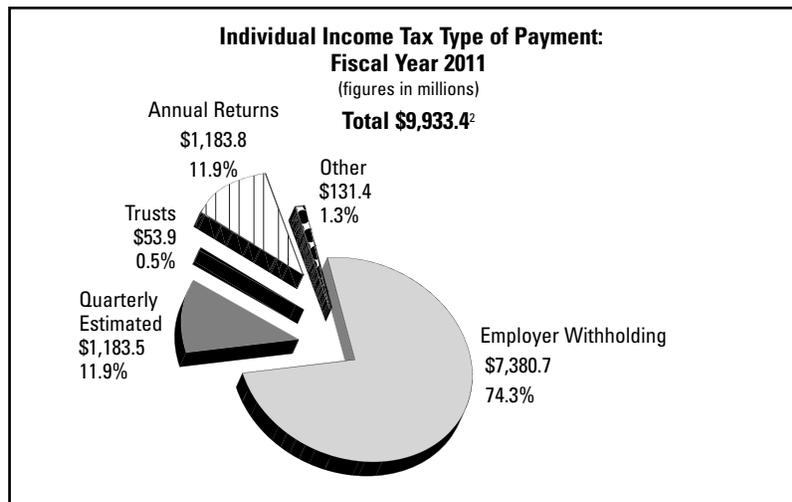
Also, note that the income of residents of states adjacent to Ohio is reported in a somewhat different manner from that

described above. Under a reciprocity agreement with those states, the wage and salary income earned in Ohio by residents of one of those states is not taxed by Ohio. For those residents, such income is excluded from Ohio adjusted gross income and Ohio taxable income.

**Chart 1**



**Chart 2**



Source: Department of Taxation.

<sup>1</sup> Includes Attorney General collections and political party contributions which amount to \$13.1 million.

<sup>2</sup> Includes \$1,107.7 million refunded back to taxpayers

Chart 3

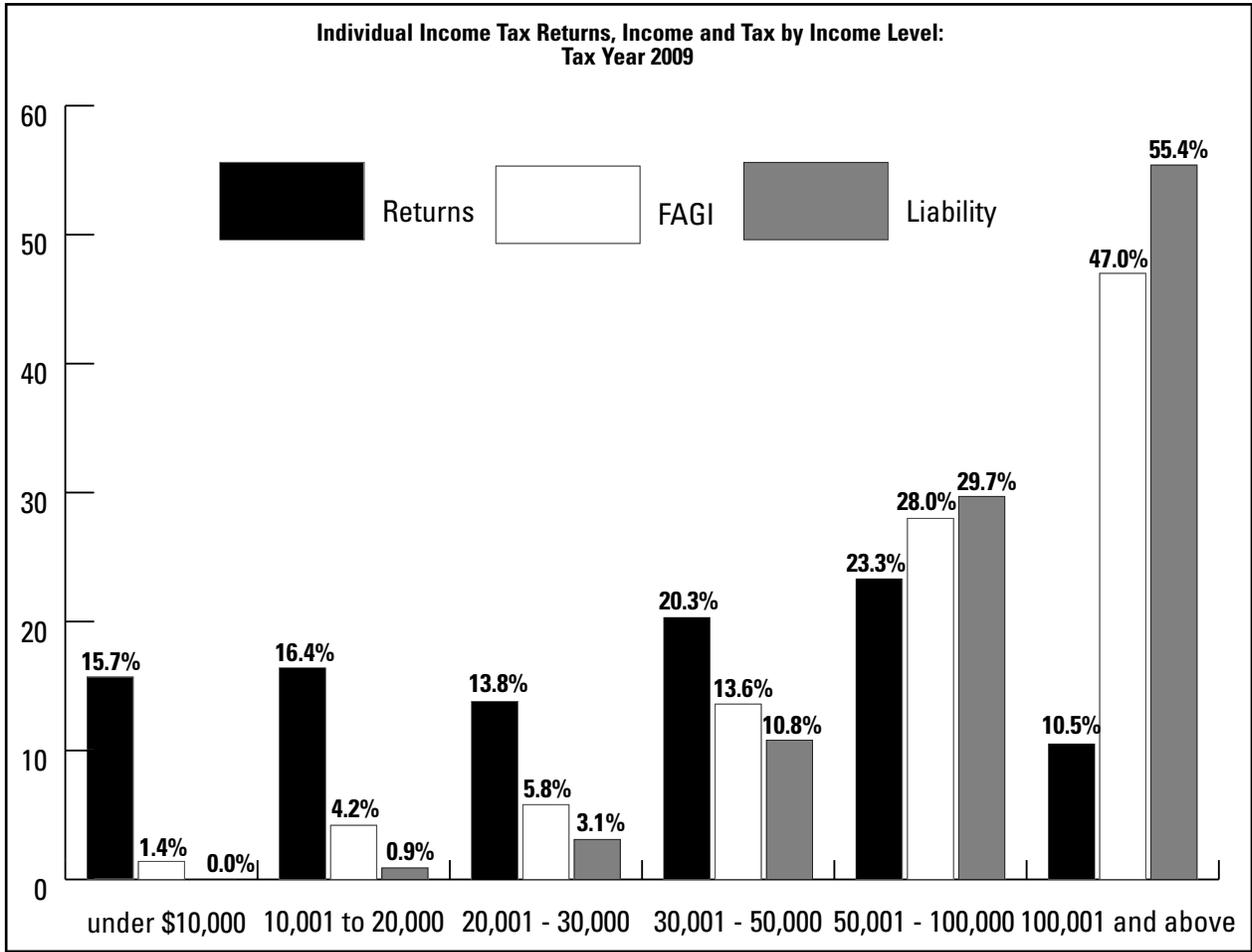


Table 1

2009 Ohio Individual Income Tax Returns, by Income Level <sup>1</sup>										
Income Level	Number of Returns	FAGI	OAGI	Reported Value of Personal Exemptions	Ohio Taxable Income	Tax Before Credits	Value of Joint Filer Credit	Total Income Tax Liability <sup>2</sup>		
Under \$5,000	378,253	\$983,585,877	\$780,858,376	\$730,950,550	\$459,861,439	\$5,431,537	\$9,976	\$1,798,223		
\$5,001 - 10,000	434,946	3,274,138,601	3,014,686,225	977,202,150	2,163,562,361	15,679,522	2,888	161,322		
10,001 - 15,000	440,323	5,499,086,423	5,131,647,922	1,135,367,250	4,088,136,677	41,333,938	27,894	16,943,438		
15,001 - 20,000	408,561	7,134,249,174	6,679,119,646	1,100,007,100	5,654,198,289	81,011,968	297,989	54,438,058		
20,001 - 25,000	372,346	8,362,278,643	7,825,452,046	1,036,855,450	6,848,624,941	124,336,270	999,295	95,310,265		
25,001 - 30,000	339,581	9,328,539,451	8,727,536,120	960,682,250	7,818,039,798	168,176,484	2,136,058	138,463,568		
30,001 - 35,000	309,686	10,050,502,069	9,420,334,413	891,023,700	8,571,019,782	205,755,321	3,253,378	175,868,503		
35,001 - 40,000	277,406	10,390,967,574	9,752,675,273	816,491,950	8,965,925,196	231,560,522	4,846,352	201,250,604		
40,001 - 45,000	247,111	10,489,448,410	9,828,110,706	749,759,800	9,103,236,245	248,221,275	6,839,270	217,721,088		
45,001 - 50,000	215,555	10,228,642,680	9,477,322,694	682,866,450	8,919,178,143	256,483,635	8,932,503	225,680,286		
50,001 - 55,000	193,586	10,154,040,588	9,488,015,993	643,676,250	8,863,355,349	266,503,823	10,927,874	234,232,427		
55,001 - 60,000	169,080	9,713,038,575	9,065,691,590	584,536,000	8,496,739,063	265,007,432	10,166,660	234,641,180		
60,001 - 65,000	150,224	9,381,822,931	8,767,498,154	540,381,150	8,239,565,580	265,031,126	10,989,903	234,711,317		
65,001 - 70,000	134,731	9,088,550,054	8,508,462,702	501,735,000	8,018,429,585	264,728,399	12,284,917	234,098,238		
70,001 - 75,000	122,060	8,844,560,851	8,177,203,985	469,161,750	7,829,209,678	264,183,730	13,508,873	232,965,479		
75,001 - 80,000	109,591	8,487,262,175	7,970,062,623	434,206,150	7,544,498,400	259,447,964	13,476,819	229,024,006		
80,001 - 85,000	97,496	8,038,753,922	7,569,715,586	394,943,100	7,181,086,768	251,226,799	9,383,060	225,692,416		
85,001 - 90,000	86,709	7,582,908,320	7,158,811,910	358,014,350	6,805,116,621	242,656,062	8,270,669	219,015,572		
90,001 - 95,000	76,190	7,043,305,025	6,680,119,909	323,508,250	6,360,760,056	231,499,603	8,031,478	208,932,927		
95,001 - 100,000	66,233	6,454,124,837	6,135,562,681	285,832,400	5,853,167,723	217,061,349	7,511,815	195,898,442		
100,001 - 125,000	220,820	24,500,409,307	23,408,185,337	983,857,850	22,435,177,772	876,417,277	30,216,098	790,380,908		
125,001 - 150,000	107,406	14,630,464,434	14,028,565,993	490,637,000	13,551,831,311	574,958,207	19,717,112	513,175,361		
150,001 - 175,000	61,065	9,853,719,455	9,504,946,680	282,893,600	9,225,021,560	413,780,685	13,996,284	364,801,951		
175,001 - 200,000	35,802	6,678,612,090	6,462,083,874	165,082,750	6,298,612,334	293,646,040	9,490,858	255,298,457		
200,001 - 250,000	40,349	8,953,497,200	8,708,855,296	186,155,000	8,523,826,544	415,696,842	12,756,155	354,013,915		
250,001 - 300,000	20,428	5,570,435,087	5,451,178,279	95,298,650	5,356,663,255	275,078,080	7,388,987	228,762,563		
300,001 - 350,000	12,102	3,911,973,374	3,845,398,795	57,230,650	3,788,451,404	201,298,707	4,260,756	162,684,087		
350,001 - 400,000	8,118	3,033,738,271	2,990,007,228	38,655,450	2,951,665,969	160,645,504	2,760,731	127,213,271		
400,001 - 450,000	5,969	2,531,299,381	2,504,679,646	28,676,550	2,476,608,912	137,223,922	1,925,927	106,846,892		
450,001 - 500,000	4,562	2,163,693,444	2,142,893,844	21,830,200	2,121,084,108	119,112,378	1,508,224	91,002,612		
500,001 - 750,000	12,183	7,346,868,899	7,287,397,783	57,833,600	7,230,209,721	415,827,058	3,820,655	304,635,888		
750,001 - 1,000,000	4,952	4,245,467,098	4,253,062,874	23,146,150	4,230,055,248	249,581,840	1,484,788	160,819,191		
1,000,001 - 1,500,000	3,960	4,778,861,432	4,766,992,801	17,980,000	4,749,031,392	284,841,794	1,088,750	160,995,507		
1,500,001 - 2,000,000	1,831	3,159,969,368	3,149,920,826	8,190,200	3,141,747,902	190,730,867	457,773	92,716,317		
2,000,001 - 3,000,000	1,820	4,425,256,175	4,418,622,254	7,844,550	4,410,864,502	269,965,186	419,250	112,805,936		
3,000,001 - 4,000,000	875	3,027,597,603	3,008,153,236	3,842,450	3,007,290,879	185,117,786	182,000	62,906,424		
4,000,001 - 5,000,000	567	2,519,987,955	2,512,379,579	2,484,650	2,509,922,058	154,979,643	111,800	51,842,017		
5,000,001 - 10,000,000	1,000	6,903,139,143	6,921,831,245	4,445,400	6,917,447,436	428,745,324	178,750	107,544,388		
Over \$10,000,000	798	24,259,074,760	24,114,796,127	3,611,500	24,111,249,369	1,502,225,328	140,400	143,895,938		
	<b>5,174,275</b>	<b>\$303,023,870,656</b>	<b>\$289,638,840,252</b>	<b>\$16,096,897,250</b>	<b>\$274,820,473,368</b>	<b>\$11,055,209,227</b>	<b>\$243,802,968</b>	<b>\$7,569,188,981</b>		

1 As reported on returns due April 15, 2010.

2 This represents tax liability after all tax credits. Although the joint filer credit is presented in this table, it is not the largest income tax credit. The combined resident and nonresident tax credits account for the largest amount of credit value, totalling \$2.9 billion.

Table 2

Income Level (Federal Adjusted Gross Income)	Comparison of 2008 and 2009 Individual Income Tax Returns									
	Number of Returns		Federal Adjusted Gross Income		Ohio Taxable Income		Joint Filer Credit		Ohio Income Tax	
	2008	2009	2008	2009	2008	2009	2008	2009	2008	2009
Under \$5,000	425,081	378,253	\$1,105,469,314	\$983,585,877	\$528,017,334	\$459,861,439	\$11,835	\$9,976	\$1,458,888	\$1,798,223
\$5,000 - \$10,000	445,098	434,946	3,323,615,680	3,274,138,601	2,268,939,538	2,163,562,361	3,126	2,888	223,958	161,322
\$10,001 - \$15,000	429,921	440,323	5,372,208,267	5,499,086,423	4,080,050,401	4,088,136,677	30,240	27,894	17,681,757	16,943,438
\$15,001 - \$20,000	408,594	408,561	7,138,855,322	7,134,249,174	5,760,811,118	5,654,198,289	299,124	297,989	56,587,805	54,438,058
\$20,001 - \$40,000	1,344,980	1,299,019	39,555,826,238	38,132,287,737	33,912,430,851	32,203,609,717	10,845,013	11,235,082	652,597,124	610,892,939
\$40,001 - \$80,000	1,404,208	1,341,938	80,062,099,722	76,387,366,264	70,794,411,381	67,014,212,042	89,417,130	87,126,819	1,956,913,620	1,843,074,019
\$80,001 - \$100,000	347,720	326,628	30,997,452,344	29,119,092,104	28,094,082,105	26,200,131,167	35,312,645	33,197,021	913,562,092	849,539,358
\$100,001 - \$200,000	437,314	425,093	57,143,525,937	55,663,205,286	53,125,955,513	51,510,642,978	74,831,616	73,420,353	1,981,216,558	1,923,656,677
\$200,000 & above	132,365	119,514	105,735,062,834	86,830,859,190	104,570,963,222	85,526,118,699	42,780,991	38,484,946	2,765,882,803	2,268,684,947
	<b>5,375,281</b>	<b>5,174,275</b>	<b>\$330,434,115,659</b>	<b>\$303,023,870,656</b>	<b>\$303,135,661,462</b>	<b>\$274,820,473,368</b>	<b>\$253,531,721</b>	<b>\$243,802,968</b>	<b>\$8,346,124,605</b>	<b>\$7,569,188,981</b>

Table 3

Income Level	Number of Returns with Tax Liability		Ohio Income Tax	
	2008	2009	2008	2009
Under \$5,000	592	350	\$1,458,888	\$1,798,223
\$5,001 - \$10,000	663	375	223,958	161,322
\$10,001 - \$15,000	168,976	162,794	17,681,757	16,943,438
\$15,001 - \$20,000	318,091	311,223	56,587,805	54,438,058
\$20,001 - \$40,000	1,269,941	1,213,662	652,597,124	610,892,939
\$40,001 - \$80,000	1,374,524	1,310,415	1,956,913,620	1,843,074,019
\$80,001 - \$100,000	342,079	320,702	913,562,092	849,539,358
\$100,001 - \$200,000	429,150	416,336	1,981,216,558	1,923,656,677
\$200,000 & above	126,299	113,698	2,765,882,803	2,268,684,947
	<b>4,030,315</b>	<b>3,849,555</b>	<b>\$8,346,124,605</b>	<b>\$7,569,188,981</b>

Table 4

2009 All Ohio Individual Income Tax Returns						
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Joint Filer Credit	Ohio Income Tax	Effective Tax Rate <sup>1</sup>
Under \$5,000	378,253	\$983,585,877	\$459,861,439	\$9,976	\$1,798,223	0.18%
5,001 - 10,000	434,946	3,274,138,601	2,163,562,361	2,888	161,322	0.00%
10,001 - 15,000	440,323	5,499,086,423	4,088,136,677	27,894	16,943,438	0.31%
15,001 - 20,000	408,561	7,134,249,174	5,654,198,289	297,989	54,438,058	0.76%
20,001 - 40,000	1,299,019	38,132,287,737	32,203,609,717	11,235,082	610,892,939	1.60%
40,001 - 80,000	1,341,938	76,387,366,264	67,014,212,042	87,126,819	1,843,074,019	2.41%
80,001 - 100,000	326,628	29,119,092,104	26,200,131,167	33,197,021	849,539,358	2.92%
100,001 - 200,000	425,093	55,663,205,286	51,510,642,978	73,420,353	1,923,656,677	3.46%
\$200,000 & above	119,514	86,830,859,190	85,526,118,699	38,484,946	2,268,684,947	2.61%
	<b>5,174,275</b>	<b>\$303,023,870,656</b>	<b>\$274,820,473,368</b>	<b>\$243,802,968</b>	<b>\$7,569,188,981</b>	<b>2.50%</b>

Table 5

2009 Ohio Individual Income Tax Returns Claiming Married Filing Joint Status					
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate <sup>1</sup>
Under \$5,000	23,053	\$38,954,612	\$34,582,263	\$857,501	2.20%
\$5,001 - \$10,000	40,485	313,678,962	112,528,512	64,002	0.02%
\$10,001 - \$15,000	65,748	832,131,098	462,750,269	450,562	0.05%
\$15,001 - \$20,000	81,215	1,424,145,057	937,608,544	3,755,980	0.26%
\$20,001 - \$40,000	339,694	10,231,014,109	7,660,213,893	110,976,304	1.08%
\$40,001 - \$80,000	686,365	40,910,234,542	34,616,974,097	902,010,173	2.20%
\$80,001 - \$100,000	255,819	22,856,703,935	20,373,155,396	651,874,663	2.85%
\$100,001 - \$200,000	359,657	47,238,829,996	43,571,715,551	1,620,256,236	3.43%
\$200,000 & above	102,398	70,763,276,469	69,618,343,717	1,945,729,031	2.75%
	<b>1,954,434</b>	<b>\$194,608,968,780</b>	<b>\$177,387,872,242</b>	<b>\$5,235,974,452</b>	<b>2.69%</b>

Table 6

2009 Ohio Individual Income Tax Returns Claiming Single Filing Status					
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate <sup>1</sup>
Under \$5,000	350,346	\$932,495,422	\$413,244,853	\$666,930	0.07%
5,001 - \$10,000	387,011	2,903,379,958	2,012,439,876	89,197	0.00%
10,001 - \$15,000	363,864	4,531,376,914	3,519,138,012	15,816,690	0.35%
15,001 - \$20,000	308,400	5,374,423,192	4,432,793,848	47,038,431	0.88%
20,001 - \$40,000	829,436	23,923,947,716	20,988,412,530	422,204,293	1.76%
40,001 - \$80,000	503,415	27,163,948,359	24,665,984,822	710,465,937	2.62%
80,001 - \$100,000	50,560	4,471,379,378	4,116,129,615	137,279,270	3.07%
100,001 - \$200,000	47,410	6,133,962,347	5,732,711,592	214,394,181	3.50%
\$200,000 & above	<u>13,709</u>	<u>12,394,194,457</u>	<u>12,242,123,433</u>	<u>260,374,092</u>	2.10%
	<b>2,854,151</b>	<b>\$87,829,107,742</b>	<b>\$78,122,978,579</b>	<b>\$1,808,329,020</b>	<b>2.06%</b>

<sup>1</sup> Ohio income tax divided by federal adjusted gross income. Resident and nonresident tax credits have been subtracted in calculating income tax, but FAGI includes all resident and nonresident income.

Table 7

2009 Ohio Individual Income Tax Returns Claiming Married Filing Separate Status					
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate <sup>1</sup>
Under \$5,000	4,854	\$12,135,843	\$12,034,323	\$273,792	2.26%
5,001 - 10,000	7,450	57,079,681	38,593,973	8,123	0.01%
10,001 - 15,000	10,711	135,578,411	106,248,396	676,187	0.50%
15,001 - 20,000	18,946	335,680,925	283,795,897	3,643,648	1.09%
20,001 - 40,000	129,889	3,977,325,913	3,554,983,295	77,712,341	1.95%
40,001 - 80,000	152,158	8,313,183,363	7,731,253,123	230,597,910	2.77%
80,001 - 100,000	20,249	1,791,008,791	1,710,846,156	60,385,425	3.37%
100,001 - 200,000	18,026	2,290,412,943	2,206,215,835	89,006,260	3.89%
\$200,000 & above	3,407	3,673,388,264	3,665,651,549	62,581,824	1.70%
	<b>365,690</b>	<b>\$20,585,794,134</b>	<b>\$19,309,622,546</b>	<b>\$524,885,509</b>	<b>2.55%</b>

Table 8

2009 Ohio Individual Income Tax Returns by Ohio Taxable Income Level				
Income Level	Number of Returns	\$20 Exemption Credit	Joint Filer Credit	Ohio Income Tax
Under \$5,000	378,253	\$9,431,760	\$9,976	\$1,798,223
5,001 - 10,000	434,946	12,609,080	2,888	161,322
10,001 - 15,000	440,323	14,649,900	27,894	16,943,438
15,001 - 20,000	408,561	14,193,640	297,989	54,438,058
20,001 - 40,000	1,299,019	47,807,140	11,235,082	610,892,939
40,001 - 80,000	1,341,938	59,436,420	87,126,819	1,843,074,019
80,001 - 100,000	326,628	17,578,040	33,197,021	849,539,358
100,001 - 200,000	425,093	24,806,080	73,420,353	1,923,656,677
\$200,000 & above	119,514	7,190,000	38,484,946	2,268,684,947
	<b>5,174,275</b>	<b>\$207,702,060</b>	<b>\$243,802,968</b>	<b>\$7,569,188,981</b>

<sup>1</sup> Ohio income tax divided by federal adjusted gross income. Resident and nonresident tax credits have been subtracted in calculating income tax, but FAGI includes all resident and nonresident income.

Table 9

2009 Ohio Individual Income Tax Returns Claiming the Joint Filer Credit, by Income Level							
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate <sup>1</sup>		
Under \$5,000	47	-\$3,604,941	\$6,092,057	\$230,553	n/a		
5,001 - 10,000	31	235,145	1,080,329	26,502	n/a		
10,001 - 15,000	1,851	26,060,056	21,031,998	115,555	0.44%		
15,001 - 20,000	13,104	234,447,453	178,742,974	1,193,590	0.51%		
20,001 - 40,000	152,227	4,773,000,085	3,851,546,927	56,363,741	1.18%		
40,001 - 80,000	492,451	29,795,810,187	25,996,565,094	671,852,511	2.25%		
80,001 - 100,000	209,120	18,697,203,230	16,996,511,771	545,034,963	2.92%		
100,001 - 200,000	291,123	38,027,918,948	35,537,182,051	1,324,000,636	3.48%		
\$200,000 & above	64,869	35,207,118,354	34,630,608,630	1,153,215,416	3.28%		
	<b>1,224,823</b>	<b>\$126,758,188,517</b>	<b>\$117,219,361,831.7</b>	<b>\$3,752,033,466.4</b>	<b>2.96%</b>		

Table 10

2009 Ohio Individual Income Tax Returns Claiming the Senior Citizen Credit, by Income Level							
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Senior Citizen Credit	Retirement Income Credit <sup>2</sup>	Ohio Income Tax	
Under \$5,000	32,255	\$73,651,746	\$32,257,037	\$1,612,686	\$1,076,555	\$454,819	
5,001 - 10,000	56,508	436,503,297	233,324,262	2,825,345	4,880,248	31,191	
10,001 - 15,000	83,876	1,053,440,038	701,063,651	4,193,745	10,891,475	357,883	
15,001 - 20,000	77,652	1,350,127,681	957,975,564	3,882,410	11,252,744	1,655,909	
20,001 - 40,000	196,413	5,689,924,145	3,941,476,641	9,820,377	29,869,033	36,895,776	
40,001 - 80,000	188,819	10,750,237,981	7,379,540,836	9,440,658	28,707,335	157,115,605	
80,001 - 100,000	43,112	3,836,105,393	2,769,578,326	2,155,525	6,342,655	77,457,747	
100,001 - 200,000	51,602	6,795,745,362	5,406,023,254	2,579,952	6,922,633	186,082,331	
\$200,000 & above	17,603	18,189,385,722	17,689,581,127	880,150	1,587,190	357,016,405	
	<b>747,840</b>	<b>\$48,175,121,365</b>	<b>\$39,110,820,698</b>	<b>\$37,390,848</b>	<b>\$101,529,868</b>	<b>\$817,067,666</b>	

<sup>1</sup> Ohio income tax divided by federal adjusted gross income. Resident and nonresident tax credits have been subtracted in calculating income tax, but FAGI includes all resident and nonresident income.

<sup>2</sup> This represents only the amount of the retirement income credit taken by senior citizen claimants (those 65 and older).

Table 11

2009 Ohio Individual Income Tax Returns: By County							
County	Number of Returns	FAGI	Ohio Income Tax	County	Number of Returns	FAGI	Ohio Income Tax
ADAMS	10,803	\$395,690,767	\$9,036,440	LORAIN	133,288	\$6,441,538,499	\$180,541,949
ALLEN	45,466	2,019,764,549	55,136,674	LUCAS	181,916	8,730,303,746	252,462,885
ASHLAND	22,887	929,550,161	23,123,168	MADISON	17,439	852,612,869	24,382,841
ASHTABULA	42,146	1,622,921,665	39,082,497	MAHONING	102,489	4,508,268,839	123,137,389
ATHENS	21,219	868,460,222	22,401,133	MARION	26,241	1,082,569,523	27,712,620
AUGLAIZE	20,890	953,941,212	25,787,513	MEDINA	80,589	4,655,952,102	143,460,541
BELMONT	29,210	1,205,576,598	30,326,621	MEIGS	8,657	329,310,248	7,601,835
BROWN	17,857	735,609,209	17,573,292	MERCER	19,443	867,003,192	24,291,013
BUTLER	157,246	8,418,950,530	247,417,149	MIAMI	46,537	2,192,750,784	60,540,440
CARROLL	12,102	468,417,263	11,132,569	MONROE	6,256	235,025,025	5,420,558
CHAMPAIGN	16,695	715,000,073	18,271,207	MONTGOMERY	231,163	11,105,583,314	309,114,766
CLARK	58,954	2,553,232,689	66,091,839	MORGAN	5,422	189,485,019	4,167,666
CLERMONT	86,689	4,698,102,361	140,156,446	MORROW	13,940	581,367,950	14,482,283
CLINTON	18,799	878,711,252	22,877,047	MUSKINGUM	36,328	1,461,556,004	38,108,270
COLUMBIANA	44,693	1,756,360,336	42,663,925	NOBLE	5,131	189,366,739	4,328,238
COSHOCTON	15,153	575,257,487	13,950,647	OTTAWA	20,041	938,848,807	25,189,410
CRAWFORD	19,718	735,048,742	17,241,966	PAULDING	8,446	343,082,709	8,405,536
CUYAHOGA	562,591	29,320,746,515	898,301,202	PERRY	13,942	536,460,005	12,869,932
DARKE	23,914	958,599,109	24,198,287	PICKAWAY	22,257	1,032,960,013	27,697,369
DEFIANCE	17,722	781,915,064	20,502,732	PIKE	11,034	419,149,207	9,866,441
DELAWARE	75,555	6,538,752,447	242,797,048	PORTAGE	69,095	3,276,861,256	91,388,575
ERIE	35,575	1,592,244,671	43,122,287	PREBLE	17,597	730,373,106	17,895,949
FAIRFIELD	62,541	3,288,642,409	95,437,137	PUTNAM	16,183	754,854,122	20,774,325
FAYETTE	12,342	487,667,097	12,234,306	RICHLAND	52,984	2,178,967,093	55,453,764
FRANKLIN	518,995	27,301,080,152	830,815,112	ROSS	30,953	1,338,965,477	36,195,891
FULTON	19,482	857,547,498	22,070,704	SANDUSKY	28,426	1,148,295,279	28,661,800
GALLIA	11,672	504,677,733	13,722,933	SCIOTO	26,767	1,109,067,519	27,775,693
GEAUGA	42,739	2,971,265,338	102,393,148	SENECA	25,206	976,781,828	23,796,973
GREENE	68,574	3,952,959,800	112,904,190	SHELBY	22,068	966,068,993	25,940,504
GUERNSEY	16,502	618,433,465	14,892,207	STARK	166,644	7,677,039,247	215,019,178
HAMILTON	359,370	21,213,581,545	697,428,684	SUMMIT	242,581	12,825,781,153	394,313,863
HANCOCK	32,722	1,606,631,507	46,083,494	TRUMBULL	93,527	3,816,627,241	94,396,002
HARDIN	12,580	489,988,378	11,727,770	TUSCARAWAS	41,684	1,668,980,947	42,103,947
HARRISON	6,258	230,589,777	5,344,777	UNION	21,232	1,229,176,570	37,664,827
HENRY	12,788	553,964,264	14,097,337	VAN WERT	13,133	529,136,292	12,938,670
HIGHLAND	17,118	649,817,492	15,538,837	VINTON	4,405	157,154,939	3,566,439
HOCKING	11,623	444,588,148	10,566,471	WARREN	92,072	6,339,131,260	210,421,871
HOLMES	14,313	563,082,132	14,248,710	WASHINGTON	26,321	1,119,108,831	28,149,400
HURON	27,418	1,097,698,638	27,237,177	WAYNE	50,026	2,192,790,817	58,494,998
JACKSON	12,920	496,179,701	11,815,934	WILLIAMS	17,033	671,068,281	16,552,572
JEFFERSON	28,857	1,173,207,493	28,458,270	WOOD	55,006	2,919,492,462	87,038,485
KNOX	24,686	1,111,432,871	30,085,329	WYANDOT	10,349	411,584,371	10,354,163
LAKE	111,903	5,576,868,662	159,628,306				
LAWRENCE	24,444	1,010,333,447	25,012,760	<b>COUNTY TOTAL</b>	<b>5,013,009</b>	<b>250,197,590,123</b>	<b>7,303,694,405</b>
LICKING	72,905	3,638,102,950	104,175,583				
LOGAN	20,522	905,895,028	23,903,666	<b>OTHER<sup>1</sup></b>	<b>161,266</b>	<b>52,826,280,533</b>	<b>265,494,577</b>
				<b>STATE TOTAL</b>	<b>5,174,275</b>	<b>\$303,023,870,656</b>	<b>\$7,569,188,981</b>

1 Includes non-resident returns.

Table 12

Rank of Counties By Average Income As Reported on 2009 Ohio Individual Income Tax Returns							
County	FAGI	Percentage of State Average	Rank	County	FAGI	Percentage of State Average	Rank
ADAMS	\$36,628	73.4%	86	LOGAN	\$44,143	88.4%	33
ALLEN	44,424	89.0%	32	LORAIN	48,328	96.8%	18
ASHLAND	40,615	81.4%	58	LUCAS	47,991	96.2%	20
ASHTABULA	38,507	77.2%	73	MADISON	48,891	98.0%	17
ATHENS	40,928	82.0%	54	MAHONING	43,988	88.1%	36
AUGLAIZE	45,665	91.5%	28	MARION	41,255	82.7%	51
BELMONT	41,273	82.7%	50	MEDINA	57,774	115.8%	6
BROWN	41,194	82.5%	52	MEIGS	38,040	76.2%	77
BUTLER	53,540	107.3%	9	MERCER	44,592	89.3%	31
CARROLL	38,706	77.6%	72	MIAMI	47,118	94.4%	22
CHAMPAIGN	42,827	85.8%	43	MONROE	37,568	75.3%	81
CLARK	43,309	86.8%	40	MONTGOMERY	48,042	96.3%	19
CLERMONT	54,195	108.6%	8	MORGAN	34,947	70.0%	88
CLINTON	46,742	93.7%	24	MORROW	41,705	83.6%	47
COLUMBIANA	39,298	78.7%	69	MUSKINGUM	40,232	80.6%	61
COSHOCTON	37,963	76.1%	79	NOBLE	36,906	73.9%	84
CRAWFORD	37,278	74.7%	83	OTTAWA	46,846	93.9%	23
CUYAHOGA	52,117	104.4%	14	PAULDING	40,621	81.4%	57
DARKE	40,085	80.3%	62	PERRY	38,478	77.1%	74
DEFIANCE	44,121	88.4%	34	PICKAWAY	46,411	93.0%	26
DELAWARE	86,543	173.4%	1	PIKE	37,987	76.1%	78
ERIE	44,757	89.7%	30	PORTAGE	47,425	95.0%	21
FAIRFIELD	52,584	105.4%	13	PREBLE	41,506	83.2%	48
FAYETTE	39,513	79.2%	66	PUTNAM	46,645	93.5%	25
FRANKLIN	52,604	105.4%	12	RICHLAND	41,125	82.4%	53
FULTON	44,017	88.2%	35	ROSS	43,258	86.7%	41
GALLIA	43,238	86.6%	42	SANDUSKY	40,396	80.9%	59
GEAUGA	69,521	139.3%	2	SCIOTO	41,434	83.0%	49
GREENE	57,645	115.5%	7	SENECA	38,752	77.6%	71
GUERNSEY	37,476	75.1%	82	SHELBY	43,777	87.7%	38
HAMILTON	59,030	118.3%	4	STARK	46,069	92.3%	27
HANCOCK	49,099	98.4%	16	SUMMIT	52,872	105.9%	11
HARDIN	38,950	78.0%	70	TUSCARAWAS	40,039	80.2%	63
HENRY	43,319	86.8%	39	UNION	57,893	116.0%	5
HARRISON	36,847	73.8%	85	VAN WERT	40,291	80.7%	60
HIGHLAND	37,961	76.1%	80	VINTON	35,676	71.5%	87
HOCKING	38,251	76.6%	76	WARREN	68,850	137.9%	3
HOLMES	39,341	78.8%	68	WASHINGTON	42,518	85.2%	46
HURON	40,036	80.2%	64	WAYNE	43,833	87.8%	37
JACKSON	38,404	76.9%	75	WILLIAMS	39,398	78.9%	67
JEFFERSON	40,656	81.5%	56	WOOD	53,076	106.3%	10
KNOX	45,023	90.2%	29	WYANDOT	39,770	79.7%	65
LAKE	49,837	99.9%	15				
LAWRENCE	41,333	82.8%	44				
LICKING	49,902	100.0%	45	<b>TOTAL</b>	<b>\$49,910</b>	<b>100.0%</b>	