



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 2012, total net collections exceeded \$9.0 billion. Of that amount, more than \$8.4 billion was directed to the General Revenue Fund, where it represented about 44.4 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 2012 taxable year (see table at right), the income tax includes nine brackets ranging from 0.587 percent on the first \$5,200 of taxable income to 5.925 percent on taxable income in excess of \$208,500. 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 2010 Ohio individual income tax returns (filed in 2011). The data shows that more than 5.2 million taxpayers filed tax returns, reporting total federal adjusted gross income of approximately \$337.7 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 taxable year 2012, each taxpayer receives a personal exemption and an exemption for each dependent of \$1,700, up from \$1,650 in taxable year 2011.
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)

Individual income tax rates for the 2012 taxable year are as follows:

Ohio Taxable Income	2012 Ohio Tax
0 – \$ 5,200	0.587%
\$ 5,200 – \$ 10,400	\$30.52, plus 1.174% of excess over \$5,200
\$ 10,400 – \$ 15,650	\$91.57, plus 2.348% of excess over \$10,400
\$ 15,650 – \$ 20,900	\$214.84, plus 2.935% of excess over \$15,650
\$ 20,900 – \$ 41,700	\$368.93, plus 3.521% of excess over \$20,900
\$ 41,700 – \$ 83,350	\$1,101.30, plus 4.109% of excess over \$41,700
\$ 83,350 – \$104,250	\$2,812.70, plus 4.695% of excess over \$83,350
\$104,250 – \$208,500	\$3,793.96, plus 5.451% of excess over \$104,250
more than \$208,500	\$9,476.63, plus 5.925% of excess over \$208,500

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 tax year 2012 (returns filed in 2013), a \$1,700 personal exemption is available for each taxpayer and for each dependent of the taxpayer, up from \$1,650 in tax year 2011. 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 per-

sonal 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, through Dec. 31, 2012, 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 file electronically. Effective Jan. 1, 2013, tax return preparers who file more than 11 original income tax returns, reports, or other tax payment documents, must file electronically.

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 2012, 93.4 percent of revenue from the state income tax – or \$8,432.9 million – was distributed to the General Revenue Fund. The rest was distributed to the Local Government Fund (6.5 percent or \$584.3 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 postsecondary 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.

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 re-

sult, 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

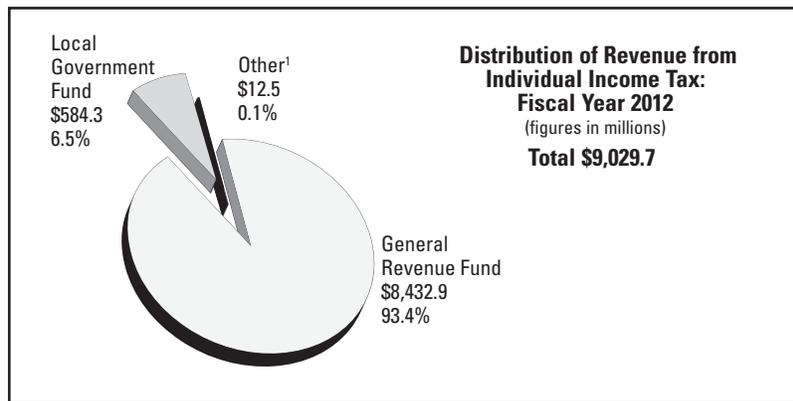
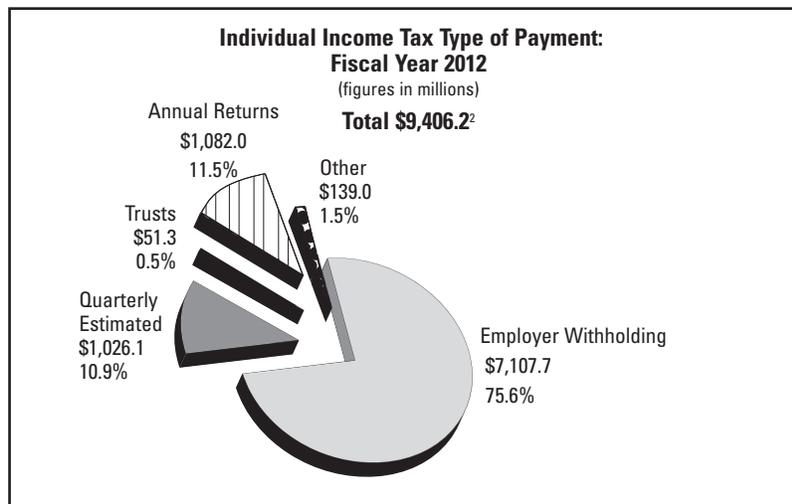


Chart 2



Source: Department of Taxation.

¹ Includes Attorney General collections and political party contributions which amount to \$12.5 million.

² Includes \$1,233.0 million refunded back to taxpayers

Chart 3

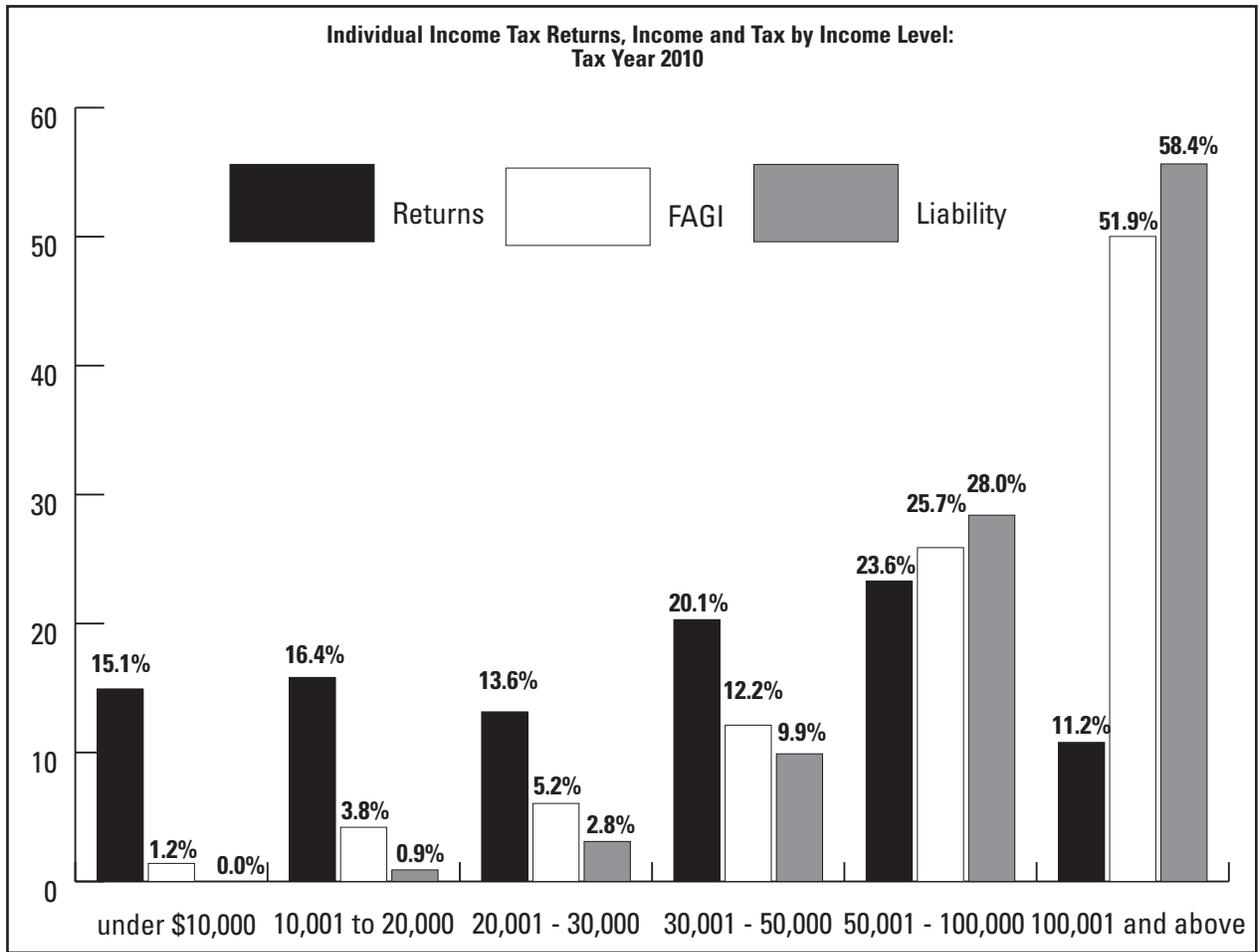


Table 1

2010 Ohio Individual Income Tax Returns, by Income Level ¹										
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 ²		
Under \$5,000	363,547	\$901,134,347	\$981,430,417	\$717,358,400	\$506,716,935	\$9,207,006	\$12,935	\$3,230,424		
\$5,000 - 10,000	423,884	3,199,655,953	2,991,867,051	966,029,600	2,121,122,400	15,361,468	2,292	247,709		
10,000 - 15,000	445,638	5,569,789,289	5,213,852,563	1,178,126,400	4,132,072,531	41,375,983	28,236	16,908,744		
15,000 - 20,000	409,086	7,141,871,776	6,711,784,014	1,134,318,400	5,650,447,788	80,036,979	275,551	53,748,699		
20,000 - 25,000	372,170	8,351,687,219	7,827,362,545	1,065,369,600	6,822,138,416	122,486,134	926,099	93,428,679		
25,000 - 30,000	334,953	9,199,064,130	8,607,151,797	979,598,400	7,679,084,932	163,607,169	1,997,847	133,883,354		
30,000 - 35,000	307,806	9,990,219,517	9,354,312,192	913,494,400	8,485,267,387	202,392,802	3,098,172	172,360,515		
35,000 - 40,000	277,491	10,394,635,547	9,739,748,620	837,396,800	8,944,862,937	229,838,728	4,579,726	199,260,207		
40,000 - 45,000	246,527	10,464,829,773	9,797,139,181	765,974,400	9,057,228,375	245,718,397	6,496,749	215,466,745		
45,000 - 50,000	215,471	10,224,372,818	9,550,136,517	694,352,000	8,882,303,408	254,073,492	8,445,643	223,173,925		
50,000 - 55,000	193,313	10,141,986,642	9,467,736,394	654,902,400	8,836,306,817	264,592,839	10,462,719	232,360,646		
55,000 - 60,000	170,855	9,815,172,187	9,138,145,522	600,558,400	8,557,941,368	265,791,704	9,848,061	235,141,784		
60,000 - 65,000	153,229	9,569,833,831	8,923,090,042	558,984,000	8,377,367,345	268,375,800	10,747,003	237,411,102		
65,000 - 70,000	138,533	9,345,741,060	8,733,069,038	522,582,400	8,222,099,765	270,524,154	12,124,053	238,826,573		
70,000 - 75,000	124,636	9,030,487,847	8,455,272,513	487,769,600	7,978,993,496	268,399,411	13,354,985	236,370,491		
75,000 - 80,000	112,339	8,700,261,687	8,154,496,291	453,132,800	7,708,832,343	264,267,254	13,526,057	232,714,076		
80,000 - 85,000	100,769	8,309,197,441	7,805,522,861	415,958,400	7,396,285,607	257,901,010	9,674,898	230,947,612		
85,000 - 90,000	89,891	7,861,500,002	7,410,339,623	379,452,800	7,036,133,830	250,014,435	8,548,042	225,117,255		
90,000 - 95,000	79,698	7,367,680,469	6,966,549,553	344,811,200	6,625,861,886	240,204,980	8,286,179	216,350,215		
95,000 - 100,000	69,633	6,785,884,043	6,448,528,184	306,776,000	6,144,943,043	227,095,550	7,888,730	204,601,268		
100,000 - 125,000	232,086	25,750,317,865	24,593,300,741	1,059,408,000	23,544,630,546	916,110,802	31,792,431	824,132,490		
125,000 - 150,000	114,301	15,567,389,015	14,939,513,962	534,894,400	14,408,324,931	609,143,190	21,063,186	541,499,951		
150,000 - 175,000	64,637	10,429,467,785	10,050,929,117	306,254,400	9,747,785,389	435,925,795	14,757,421	382,769,772		
175,000 - 200,000	38,854	7,248,302,700	7,018,490,409	182,856,000	6,837,329,892	318,132,391	10,393,472	275,632,242		
200,000 - 250,000	44,282	9,830,076,404	9,577,562,823	208,448,000	9,369,956,930	456,103,302	14,111,599	387,460,239		
250,000 - 300,000	22,737	6,198,184,576	6,078,994,561	108,550,400	5,973,372,436	306,273,368	8,452,581	254,468,681		
300,000 - 350,000	13,768	4,449,113,878	4,388,920,441	66,585,600	4,322,626,988	229,445,620	4,976,221	185,280,981		
350,000 - 400,000	9,089	3,396,665,672	3,372,971,187	44,094,400	3,328,997,665	181,124,052	3,115,406	142,591,737		
400,000 - 450,000	6,697	2,838,611,765	2,826,552,266	32,483,200	2,794,113,845	154,756,130	2,265,406	119,389,259		
450,000 - 500,000	5,299	2,511,026,900	2,512,101,636	25,838,400	2,486,381,112	139,629,142	1,763,954	105,296,295		
500,000 - 750,000	13,954	8,423,243,243	8,421,584,818	68,840,000	8,353,305,981	480,379,609	4,605,427	353,001,944		
750,000 - 1,000,000	5,663	4,859,335,474	4,882,536,623	27,244,800	4,855,607,696	286,400,526	1,760,850	189,591,499		
1,000,000 - 1,500,000	4,908	5,938,912,702	5,996,253,566	22,904,000	5,973,585,555	358,389,989	1,354,600	200,991,036		
1,500,000 - 2,000,000	2,299	3,968,081,523	4,015,605,354	10,571,200	4,005,041,821	243,174,491	612,300	117,542,493		
2,000,000 - 3,000,000	2,047	4,996,216,578	5,030,988,627	9,478,400	5,022,787,135	307,428,592	490,100	129,418,310		
3,000,000 - 4,000,000	1,150	3,976,118,106	3,987,826,057	5,233,600	3,982,604,311	245,147,438	235,300	82,964,468		
4,000,000 - 5,000,000	711	3,166,771,361	3,190,203,403	3,190,400	3,187,105,843	196,794,444	154,700	60,657,549		
5,000,000 - 10,000,000	1,353	9,407,892,060	9,446,298,326	6,086,400	9,440,273,984	585,108,046	265,200	150,969,609		
Over \$10,000,000	1,236	42,380,635,537	42,306,827,804	5,880,000	42,301,027,943	2,635,961,846	232,050	268,025,870		
	5,214,540	\$337,701,368,723	\$324,914,996,640	\$16,705,788,000	\$309,100,870,613	\$13,026,694,067	\$252,726,182	\$8,173,234,449		

¹ As reported on returns due April 18, 2011.

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 \$4.2 billion.

Table 2

Comparison of 2009 and 2010 Individual Income Tax Returns											
Income Level (Federal Adjusted Gross Income)	Number of Returns		Federal Adjusted Gross Income		Ohio Taxable Income		Joint Filer Credit		Ohio Income Tax		
	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	
Under \$5,000	378,253	363,547	\$983,585,877	\$901,134,347	\$459,861,439	\$506,716,935	\$9,976	\$12,935	\$1,798,223	\$3,230,424	
5,001 - 10,000	434,946	423,884	3,274,138,601	3,199,655,953	2,163,562,361	2,121,122,400	2,888	2,292	161,322	247,709	
10,001 - 15,000	440,323	445,638	5,499,086,423	5,569,789,289	4,088,136,677	4,132,072,531	27,894	28,236	16,943,438	16,908,744	
15,001 - 20,000	408,561	409,086	7,134,249,174	7,141,871,776	5,654,198,289	5,650,447,788	297,989	275,551	54,438,058	53,748,699	
20,001 - 40,000	1,299,019	1,292,420	38,132,287,737	37,935,606,413	32,203,609,717	31,931,353,672	11,235,082	10,601,845	610,892,939	598,932,756	
40,001 - 80,000	1,341,938	1,354,903	76,387,366,264	77,292,685,845	67,014,212,042	67,621,072,918	87,126,819	85,005,271	1,843,074,019	1,851,465,342	
80,001 - 100,000	326,628	339,991	29,119,092,104	30,324,261,955	26,200,131,167	27,203,224,366	33,197,021	34,397,849	849,539,358	877,016,351	
100,001 - 200,000	425,093	449,878	55,663,205,286	58,995,477,365	51,510,642,978	54,538,070,757	73,420,353	78,006,511	1,923,656,677	2,024,034,455	
\$200,000 & above	119,514	135,193	86,830,859,190	116,340,885,779	85,526,118,699	115,396,789,245	38,484,946	44,395,694	2,268,684,947	2,747,649,970	
Total	5,174,275	5,214,540	\$303,023,870,656	\$337,701,368,723	\$274,820,473,368	\$309,100,870,613	\$243,802,968	\$252,726,182	\$7,569,188,981	\$8,173,234,449	

Table 3

Comparison of 2009 and 2010 Individual Income Tax Returns with Tax Liability				
Income Level	Number of Returns with Tax Liability		Ohio Income Tax	
	2009	2010	2009	2010
Under \$5,000	350	394	\$1,798,223	\$3,230,424
\$5,001 - \$10,000	375	941	161,322	247,709
\$10,001 - \$15,000	162,794	163,651	16,943,438	16,908,744
\$15,001 - \$20,000	311,223	310,675	54,438,058	53,748,699
\$20,001 - \$40,000	1,213,662	1,204,273	610,892,939	598,932,756
\$40,001 - \$80,000	1,310,415	1,322,417	1,843,074,019	1,851,465,342
\$80,001 - \$100,000	320,702	333,839	849,539,358	877,016,351
\$100,001 - \$200,000	416,336	440,779	1,923,656,677	2,024,034,455
\$200,000 & above	113,698	128,973	2,268,684,947	2,747,649,970
Total	3,849,555	3,905,942	\$7,569,188,981	\$8,173,234,449

Table 4

2010 All Ohio Individual Income Tax Returns						
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Joint Filer Credit	Ohio Income Tax	Effective Tax Rate ¹
Under \$5,000	363,547	\$901,134,347	\$506,716,935	\$12,935	\$3,230,424	0.36%
5,001 - 10,000	423,884	3,199,655,953	2,121,122,400	2,292	247,709	0.01%
10,001 - 15,000	445,638	5,569,789,289	4,132,072,531	28,236	16,908,744	0.30%
15,001 - 20,000	409,086	7,141,871,776	5,650,447,788	275,551	53,748,699	0.75%
20,001 - 40,000	1,292,420	37,935,606,413	31,931,353,672	10,601,845	598,932,756	1.58%
40,001 - 80,000	1,354,903	77,292,685,845	67,621,072,918	85,005,271	1,851,465,342	2.40%
80,001 - 100,000	339,991	30,324,261,955	27,203,224,366	34,397,849	877,016,351	2.89%
100,001 - \$200,000	449,878	58,995,477,365	54,538,070,757	78,006,511	2,024,034,455	3.43%
\$200,000 & above	135,193	116,340,885,779	115,396,789,245	44,395,694	2,747,649,970	2.36%
Total	5,214,540	\$337,701,368,723	\$309,100,870,613	\$252,726,182	\$8,173,234,449	2.42%

Table 5

2010 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 ¹
Under \$5,000	20,755	\$3,142,150	\$84,295,469	\$1,755,977	55.88%
5,001 - 10,000	36,866	285,782,897	101,881,579	78,380	0.03%
10,001 - 15,000	61,840	784,231,791	433,495,781	445,911	0.06%
15,001 - 20,000	76,884	1,348,405,252	884,854,676	3,513,763	0.26%
20,001 - 40,000	328,400	9,899,072,227	7,352,914,682	104,511,831	1.06%
40,001 - 80,000	675,393	40,377,665,261	33,967,104,013	879,173,049	2.18%
80,001 - 100,000	263,575	23,560,502,543	20,913,848,876	664,935,751	2.82%
100,001 - 200,000	378,817	49,811,026,799	45,882,903,409	1,695,082,697	3.40%
\$200,000 & above	115,240	94,098,417,583	93,270,115,467	2,357,011,562	2.50%
Total	1,957,770	\$220,168,246,504	\$202,891,413,952	\$5,706,508,921	2.59%

Table 6

2010 Ohio Individual Income Tax Returns Claiming Single Filing Status					
Income Level	Number of Returns	FAGI	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate ¹
Under \$5,000	338,384	\$886,938,815	\$415,883,826	\$1,443,637	0.16%
\$5,001 - \$10,000	380,252	2,862,030,216	1,984,620,826	164,418	0.01%
\$10,001 - \$15,000	373,828	4,659,011,685	3,599,891,512	15,841,517	0.34%
\$15,001 - \$20,000	314,652	5,482,614,794	4,503,606,297	46,910,576	0.86%
\$20,001 - \$40,000	840,633	24,248,966,368	21,196,942,031	420,824,132	1.74%
\$40,001 - \$80,000	526,259	28,510,172,426	25,845,534,105	740,257,175	2.60%
\$80,001 - \$100,000	55,470	4,908,673,885	4,517,108,148	149,809,088	3.05%
\$100,001 - \$200,000	51,723	6,718,759,863	6,275,325,215	233,074,134	3.47%
\$200,000 & above	16,078	17,430,124,476	17,301,076,743	315,354,616	1.81%
Total	2,897,279	\$95,707,292,528	\$85,639,988,703	\$1,923,679,293	2.01%

¹ 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

2010 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 ¹
Under \$5,000	4,408	\$11,053,382	\$6,537,640	\$30,809	0.28%
\$5,001 - \$10,000	6,766	51,842,840	34,619,995	4,911	0.01%
\$10,001 - \$15,000	9,970	126,545,813	98,685,238	621,317	0.49%
\$15,001 - \$20,000	17,550	310,851,730	261,986,815	3,324,359	1.07%
\$20,001 - \$40,000	123,387	3,787,567,818	3,381,496,958	73,596,792	1.94%
\$40,001 - \$80,000	153,251	8,404,848,158	7,808,434,801	232,035,118	2.76%
\$80,001 - \$100,000	20,946	1,855,085,527	1,772,267,343	62,271,511	3.36%
\$100,001 - \$200,000	19,338	2,465,690,703	2,379,842,133	95,877,625	3.89%
\$200,000 & above	3,875	4,812,343,720	4,825,597,035	75,283,792	1.56%
Total	359,491	\$21,825,829,691	\$20,569,467,958	\$543,046,235	2.49%

Table 8

2010 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	363,547	\$8,966,980	\$12,935	\$3,230,424
\$5,001 - \$10,000	423,884	12,075,370	2,292	247,709
\$10,001 - \$15,000	445,638	14,726,580	28,236	16,908,744
\$15,001 - \$20,000	409,086	14,178,980	275,551	53,748,699
\$20,001 - \$40,000	1,292,420	47,448,240	10,601,845	598,932,756
\$40,001 - \$80,000	1,354,903	59,228,200	85,005,271	1,851,465,342
\$80,001 - \$100,000	339,991	18,087,480	34,397,849	877,016,351
\$100,001 - \$200,000	449,878	26,042,660	78,006,511	2,024,034,455
\$200,000 & above	135,193	8,067,860	44,395,694	2,747,649,970
Total	5,214,540	\$208,822,350	\$252,726,182	\$8,173,234,449

¹ 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

2010 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 ¹	
Under \$5,000	48	-\$15,058,633	\$16,449,397	\$389,266	-2.59%	
\$5,001 - \$10,000	34	276,451	895,031	18,246	6.60	
\$10,001 - \$15,000	1,594	22,434,004	19,488,362	131,160	0.58	
\$15,001 - \$20,000	12,275	219,566,983	167,621,842	1,121,647	0.51	
\$20,001 - \$40,000	147,141	4,618,930,626	3,703,408,861	53,149,570	1.15	
\$40,001 - \$80,000	485,590	29,466,620,716	25,535,483,845	654,863,114	2.22	
\$80,001 - \$100,000	216,595	19,375,815,673	17,518,407,353	557,723,690	2.88	
\$100,001 - \$200,000	310,688	40,646,223,643	37,876,218,789	1,401,443,755	3.45	
\$200,000 & above	74,749	46,434,503,093	46,081,868,714	1,409,801,226	3.04	
Total	1,248,714	\$140,769,312,556	\$130,919,842,194	\$4,078,641,675	2.90%	

Table 10

2010 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 ²	Ohio Income Tax
Under \$5,000	30,795	\$77,005,475	\$30,559,583	\$1,539,679	\$1,092,358	\$304,992
\$5,001 - \$10,000	54,288	419,093,656	223,724,717	2,714,302	4,909,155	16,578
\$10,001 - \$15,000	81,478	1,024,010,704	681,948,850	4,073,800	10,910,615	348,964
\$15,001 - \$20,000	75,062	1,305,812,910	926,066,414	3,753,045	11,071,280	1,527,535
\$20,001 - \$40,000	197,333	5,730,151,239	3,959,758,495	9,866,293	30,603,648	36,177,108
\$40,001 - \$80,000	201,359	11,518,696,954	7,922,147,768	10,067,600	31,536,181	167,560,911
\$80,001 - \$100,000	48,880	4,350,838,065	3,154,274,560	2,443,960	7,550,861	87,757,199
\$100,001 - \$200,000	60,207	7,949,786,944	6,350,770,532	3,010,225	8,776,427	217,758,505
\$200,000 & above	21,831	25,165,488,102	24,740,505,260	1,091,525	2,521,375	488,518,990
Total	771,233	\$57,540,884,049	\$47,989,756,179	\$38,560,429	\$108,971,900	\$999,970,783

¹ 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.

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

Table 11

2010 Ohio Individual Income Tax Returns: By County							
County	Number of Returns	FAGI	Ohio Income Tax	County	Number of Returns	FAGI	Ohio Income Tax
ADAMS	10,899	\$409,369,975	\$9,398,328	LORAIN	134,544	\$6,787,570,069	\$193,157,750
ALLEN	45,829	2,100,147,064	58,143,706	LUCAS	182,509	9,103,383,969	268,288,920
ASHLAND	22,980	977,595,831	24,841,849	MADISON	17,668	878,061,152	25,413,010
ASHTABULA	42,390	1,751,237,758	44,583,891	MAHONING	102,969	4,757,449,256	132,923,335
ATHENS	21,281	955,780,493	27,164,121	MARION	26,318	1,116,874,461	28,943,061
AUGLAIZE	21,000	1,016,373,763	28,338,100	MEDINA	81,947	4,903,855,151	152,777,951
BELMONT	29,306	1,249,156,935	31,996,579	MEIGS	8,654	340,658,860	7,980,320
BROWN	18,050	730,908,656	17,560,862	MERCER	19,689	918,498,716	26,278,442
BUTLER	158,809	8,657,090,514	256,481,127	MIAMI	46,915	2,287,204,576	63,825,153
CARROLL	12,135	514,423,246	13,160,229	MONROE	6,293	241,634,020	5,561,755
CHAMPAIGN	16,702	728,344,191	18,759,432	MONTGOMERY	230,951	11,466,275,027	325,249,998
CLARK	58,728	2,585,181,775	66,559,489	MORGAN	5,469	199,574,678	4,454,550
CLERMONT	87,615	4,898,929,650	147,984,958	MORROW	14,056	599,156,859	15,084,087
CLINTON	18,682	853,987,491	21,328,200	MUSKINGUM	36,565	1,519,099,675	39,784,430
COLUMBIANA	45,105	1,874,694,991	47,327,572	NOBLE	5,206	209,611,183	5,091,867
COSHOCTON	15,239	595,719,790	14,639,262	OTTAWA	20,239	1,006,823,976	28,006,802
CRAWFORD	19,731	760,731,172	18,069,755	PAULDING	8,500	357,065,507	8,884,868
CUYAHOGA	564,250	31,404,606,717	1,004,041,618	PERRY	14,117	556,982,832	13,521,689
DARKE	23,995	1,002,255,055	25,684,711	PICKAWAY	22,471	1,067,132,971	28,829,503
DEFIANCE	17,871	792,439,595	20,298,284	PIKE	11,096	439,310,652	10,533,036
DELAWARE	77,484	7,273,724,226	279,012,522	PORTAGE	70,129	3,555,174,377	103,562,331
ERIE	36,035	1,705,455,303	48,276,528	PREBLE	17,702	754,510,693	18,628,720
FAIRFIELD	63,036	3,393,118,725	99,801,433	PUTNAM	16,406	830,142,610	23,312,814
FAYETTE	12,273	502,737,434	13,258,927	RICHLAND	53,125	2,250,047,798	58,224,956
FRANKLIN	529,845	29,278,515,498	919,075,717	ROSS	30,684	1,322,631,220	34,176,857
FULTON	19,622	891,667,990	23,390,256	SANDUSKY	28,806	1,213,551,978	31,021,702
GALLIA	11,649	509,247,009	13,351,749	SCIOTO	26,952	1,148,411,590	29,299,515
GEAUGA	43,077	3,364,405,695	122,555,480	SENECA	25,549	1,023,008,939	25,335,638
GREENE	69,209	4,122,410,877	120,716,237	SHELBY	22,299	1,021,266,211	27,967,734
GUERNSEY	16,651	636,883,591	15,476,960	STARK	167,640	8,009,292,346	227,697,455
HAMILTON	360,343	22,367,560,139	751,765,467	SUMMIT	244,004	13,486,552,035	423,896,031
HANCOCK	33,200	1,732,553,961	50,758,194	TRUMBULL	93,865	4,033,779,993	104,437,577
HARDIN	12,590	512,849,805	12,622,600	TUSCARAWAS	42,086	1,757,776,899	45,483,328
HARRISON	6,313	248,115,435	5,913,319	UNION	21,626	1,294,686,062	40,364,302
HENRY	12,892	589,797,246	15,346,451	VAN WERT	13,271	553,182,855	13,690,360
HIGHLAND	17,096	639,183,979	15,012,554	VINTON	4,449	163,865,777	3,755,942
HOCKING	11,717	462,828,740	11,199,583	WARREN	93,678	6,736,527,769	228,012,135
HOLMES	14,599	588,559,864	15,445,161	WASHINGTON	26,477	1,178,398,250	30,404,248
HURON	27,630	1,163,333,221	29,871,671	WAYNE	50,590	2,298,277,040	62,748,764
JACKSON	12,848	513,238,525	12,517,997	WILLIAMS	17,276	713,122,402	17,939,343
JEFFERSON	28,979	1,204,175,355	29,619,384	WOOD	55,882	3,095,169,188	94,385,634
KNOX	25,213	1,285,869,784	38,811,259	WYANDOT	10,668	439,536,515	11,233,136
LAKE	113,017	5,865,713,444	170,921,036				
LAWRENCE	24,424	1,028,684,115	25,284,082	COUNTY TOTAL	5,053,859	264,015,731,136	7,906,431,589
LICKING	73,397	3,715,155,934	105,248,931				
LOGAN	20,783	925,834,440	24,646,966	OTHER*	160,681	73,685,637,587	266,802,860
				State total	5,214,540	\$337,701,368,723	\$8,173,234,449

* Includes non-resident returns.

Table 12

Rank of Counties By Average Income As Reported on 2010 Ohio Individual Income Tax Returns							
County	FAGI	Percentage of State Average	Rank	County	FAGI	Percentage of State Average	Rank
ADAMS	\$37,560	71.9%	85	LORAIN	\$50,449	96.6%	21
ALLEN	\$45,826	87.7%	33	LUCAS	\$49,879	95.5%	22
ASHLAND	\$42,541	81.4%	52	MADISON	\$49,698	95.1%	24
ASHTABULA	\$41,313	79.1%	66	MAHONING	\$46,203	88.4%	32
ATHENS	\$44,912	86.0%	39	MARION	\$42,438	81.2%	53
AUGLAIZE	\$48,399	92.6%	27	MEDINA	\$59,842	114.6%	6
BELMONT	\$42,625	81.6%	49	MEIGS	\$39,364	75.4%	79
BROWN	\$40,494	77.5%	71	MERCER	\$46,650	89.3%	31
BUTLER	\$54,513	104.3%	13	MIAMI	\$48,752	93.3%	26
CARROLL	\$42,392	81.1%	54	MONROE	\$38,397	73.5%	83
CHAMPAIGN	\$43,608	83.5%	45	MONTGOMERY	\$49,648	95.0%	25
CLARK	\$44,020	84.3%	43	MORGAN	\$36,492	69.9%	88
CLERMONT	\$55,914	107.0%	8	MORROW	\$42,626	81.6%	48
CLINTON	\$45,712	87.5%	36	MUSKINGUM	\$41,545	79.5%	65
COLUMBIANA	\$41,563	79.6%	63	NOBLE	\$40,263	77.1%	73
COSHOCTON	\$39,092	74.8%	81	OTTAWA	\$49,747	95.2%	23
CRAWFORD	\$38,555	73.8%	82	PAULDING	\$42,008	80.4%	59
CUYAHOGA	\$55,657	106.5%	9	PERRY	\$39,455	75.5%	78
DARKE	\$41,769	80.0%	60	PICKAWAY	\$47,489	90.9%	29
DEFIANCE	\$44,342	84.9%	42	PIKE	\$39,592	75.8%	76
DELAWARE	\$93,874	179.7%	1	PORTAGE	\$50,695	97.0%	18
ERIE	\$47,328	90.6%	30	PREBLE	\$42,623	81.6%	50
FAIRFIELD	\$53,828	103.0%	14	PUTNAM	\$50,600	96.9%	20
FAYETTE	\$40,963	78.4%	69	RICHLAND	\$42,354	81.1%	55
FRANKLIN	\$55,259	105.8%	12	ROSS	\$43,105	82.5%	46
FULTON	\$45,442	87.0%	37	SANDUSKY	\$42,128	80.6%	56
GALLIA	\$43,716	83.7%	44	SCIOTO	\$42,610	81.6%	51
GEAUGA	\$78,102	149.5%	2	SENECA	\$40,041	76.6%	74
GREENE	\$59,565	114.0%	7	SHELBY	\$45,799	87.7%	34
GUERNSEY	\$38,249	73.2%	84	STARK	\$47,777	91.5%	28
HAMILTON	\$62,073	118.8%	4	SUMMIT	\$55,272	105.8%	11
HANCOCK	\$52,185	99.9%	15	TRUMBULL	\$42,974	82.3%	47
HARDIN	\$40,735	78.0%	70	TUSCARAWAS	\$41,766	80.0%	61
HARRISON	\$39,302	75.2%	80	UNION	\$59,867	114.6%	5
HENRY	\$45,749	87.6%	35	VAN WERT	\$41,684	79.8%	62
HIGHLAND	\$37,388	71.6%	86	VINTON	\$36,832	70.5%	87
HOCKING	\$39,501	75.6%	77	WARREN	\$71,912	137.7%	3
HOLMES	\$40,315	77.2%	72	WASHINGTON	\$44,506	85.2%	41
HURON	\$42,104	80.6%	58	WAYNE	\$45,429	87.0%	38
JACKSON	\$39,947	76.5%	75	WILLIAMS	\$41,278	79.0%	67
JEFFERSON	\$41,553	79.5%	64	WOOD	\$55,388	106.0%	10
KNOX	\$51,000	97.6%	17	WYANDOT	\$41,201	78.9%	68
LAKE	\$51,901	99.4%	16	WILLIAMS	\$41,278	79.0%	67
LAWRENCE	\$42,118	80.6%	57	WOOD	\$55,388	106.0%	10
LICKING	\$50,617	96.9%	19	WYANDOT	\$41,201	78.9%	65
LOGAN	\$44,548	85.3%	40				
				TOTAL	\$52,240	100.0%	