

STATE INDIVIDUAL INCOME TAX

Ohio's personal income tax law is based closely on federal law to facilitate compliance by the taxpayer and administration by the state. The starting point for computation of the Ohio income tax is federal adjusted gross income as reported on the federal income tax return. After adding and subtracting certain adjustments and subtracting personal exemptions, Ohio's graduated tax rates are applied to the remaining figure (Ohio taxable income) to calculate the tax liability. From this figure, certain credits may be subtracted to arrive at the final personal income tax liability.

Under temporary law, subsequently made permanent, statutory tax rates were reduced in 1996, 1997 and 1998. In 1996, rates were reduced 6.609 percent. In 1997, rates were reduced 3.987 percent from statutory rates. In 1998, they were reduced 9.339 percent. Also, beginning in 1996, personal exemptions were increased over a four year period. Exemption amounts went from \$650 in 1995 to \$750 for taxpayer and spouse and \$850 for dependents in 1996, \$850 and \$1,050 in 1997, \$950 and \$1,050 in 1998, and \$1,050 for all exemptions in 1999.

EXHIBIT 4 -- STATE INDIVIDUAL INCOME TAX (page 53) illustrates the percentage distribution by income class of 1996 tax returns, federal adjusted gross income, and income tax liability. Tables 33 through 43 also include information compiled from the 1996 Ohio personal income tax returns (due by April 15, 1997). Table 33 contains detailed data from the returns categorized into 43 income classes. The data show that individuals filed 5,131,032 tax returns which reported total federal adjusted gross income of \$202.1 billion, an average of \$39,385 per return. Applying the tax rates to this income and then subtracting allowable tax credits yields a figure for total Ohio personal income tax liability of \$5,581.9 million. This amounts to an average income tax liability of \$1,087.87 per return.

Table 34 compares total returns filed for 1995 and 1996, grouped by major income classes while Table 35 compares only taxable returns for 1995 and 1996. Total tax liability increased from \$5,547.5 million in 1995 to \$5,581.9 million in 1996, an increase of 0.6 percent net of a 6.6 percent tax cut in 1996. The number of taxable returns increased from 4,369,556

in 1995 to 4,377,800 in 1996, an increase of 0.2 percent.

Table 36 is a summarized version of Table 33, showing some of the major data categorized into just nine income classes. Tables 37, 38, and 39 show tax returns by the same nine income classes, but by filing status — married joint, single, and married separate.

Table 40 classifies the number of returns and tax liability by Ohio taxable income classes rather than federal adjusted gross income classes. The "Ohio Taxable Income" figure is the amount to which the graduated tax rates of 0.693 percent to 7.004 percent for 1996 were directly applied. Table 40 also contains data on the joint filer credit and the \$20 personal exemption credit. In 1996, taxpayers reduced their tax liabilities by \$404 million through the use of these two tax credits.

Table 41 contains information on the joint filer credit. A 1996 joint return filed by a husband and wife each earning at least \$500 of wage or pension income was entitled to a joint filer credit of 5 percent to 20 percent of the tax liability. The maximum value of this credit is capped at \$650. Table 41 indicates that this credit was claimed by 1,142,324 taxpayers who reduced their tax liability by approximately \$212.2 million, an average of \$185.76 per return.

Table 42 indicates the number of returns filed, income, and tax liability for residents of each of Ohio's 88 counties. Cuyahoga county had the largest number of returns filed with 627,943 reporting \$24.6 billion of income and \$809.2 million of income tax liability. Residents of the 10 largest Ohio counties filed over 2.76 million out of the statewide total of 5.05 million income tax returns indicating a county of residence. Their combined tax liability was \$3,319.8 million, 58 percent of the total for all 88 counties. Table 43 indicates the average income per return for residents of each county. Delaware county taxpayers reported the highest figure with an average income per return of \$57,600 while Adams county had the lowest average income, \$24,000 per return.

Three additional tables indicate income tax data gathered from sources other than 1996 tax returns. Table 44 compares one-half of the 1996 income tax collections in each county with the amount of state school aid, local government distributions, and property tax relief distributed to the county. Under the Ohio Constitution and state law, at least one-half of income tax collections must be returned to the county of origin.

Table 45 shows the number of returns and amount of tax dollars processed by the Income Tax Division of the Ohio Department of Taxation during the last two fiscal years. During fiscal year 1998 the Income Tax Division processed over 9.4 million personal income tax returns of all types, including more than 7.0 million annual and quarterly estimated individual taxpayers returns and 2.3 million employer withholding returns. Net collections during fiscal year 1998 were \$6,942,404,555 after payment of \$790,880,647 in refunds. Table 46 shows a monthly breakdown of tax dollars collected during fiscal year 1998.

TAX BASE (R.C. 5747.01):

The amount reported as Federal Adjusted Gross Income to the U.S. Internal Revenue Service plus or minus adjustments according to Ohio income tax law (see **GENERAL COMPUTATION OF TAX LIABILITY** on the following page).

RATES (R.C. 5747.02):

Ohio Taxable Income	1998 Tax Rates
0 - \$ 5,000	0.673% of Ohio taxable income
\$5,000 - 10,000	\$33.65 + 1.347% of excess over \$5,000
10,000 - 15,000	101.00 + 2.694% of excess over 10,000
15,000 - 20,000	235.70 + 3.368% of excess over 15,000
20,000 - 40,000	404.10 + 4.040% of excess over 20,000
40,000 - 80,000	1,212.10 + 4.715% of excess over 40,000
80,000 - 100,000	3,098.10 + 5.388% of excess over 80,000
100,000 - 200,000	4,175.70 + 6.255% of excess over 100,000
Over 200,000	10,430.70 + 6.799% of excess over 200,000

SPECIAL PROVISIONS:

1. Standard Personal Exemption Credit (R.C. 5747.022): In addition to the personal exemption of \$950 per taxpayer and spouse and \$1,050 per dependent for 1998, taxpayers are allowed to take a credit against the Ohio income tax due of \$20 for each personal exemption claimed.

2. Joint Filer Credit (R.C. 5747.05): A husband and wife who file a joint return are allowed a tax credit if each spouse receives at least \$500 of wage or pension income. The credit will be allowed only if each spouse has an Ohio Adjusted Gross Income of \$500, not counting income from interest, dividends, royalties, rents, and capital gains. The maximum credit allowed is \$650. The credit is a percentage of the tax after all other credits (except the resident/non-resident credit) and is calculated according to the schedule shown:

Ohio Taxable Income	Amount of Credit
Under \$25,000	20% of tax
\$25,000 - 50,000	15% of tax
50,000 - 75,000	10% of tax
Over 75,000	5% of tax

3. Senior Citizen Credit (R.C. 5747.05): A taxpayer 65 years of age or older during the taxable year is allowed a \$50 credit against the amount of Ohio income tax due. Only one \$50 credit is allowed for each return.

4. Retirement Income Credit (R.C.5747.055) : Taxpayers receiving retirement income which is included in federal adjusted gross income are allowed a credit based on the amount of retirement income received during the taxable year according to the following schedule:

Amount of Retirement Income Included in FAGI	Credit
Under \$500	0
\$500 - 1,500	\$25
1,500 - 3,000	50
3,000 - 5,000	80
5,000 - 8,000	130
Over 8,000	200

5. Military Pay (R.C. 5747.01): Military pay is taxable (except combat zone pay) no matter where the individual is stationed, provided domicile (legal residence) is Ohio. If domicile is in another state, service personnel are not required to pay the Ohio income tax, even though stationed in Ohio. They must compute a nonresident tax credit on the military pay.

6. Reciprocity (R.C. 5747.05): An individual who is a resident of Ohio or one of the five surrounding states and whose income consists solely of compensation from any of those states need only file with the state of residence.

7. Resident/Nonresident Income Credit (R.C. 5747.05): Resident taxpayers who have income

General Computation of Tax Liability for 1998:

Federal Federal Adjusted Gross Income

(taken directly from federal return)

Add:

1. State and local bond interest (except Ohio governments)
2. Federal bond interest exempt from federal tax but subject to state tax
3. Accumulation distribution from a complex trust
4. Losses from sale of Ohio Public obligations
5. Non-medical withdrawals from medical savings accounts

Subtract (most common):

1. Federal bond interest
2. Disability and survivors' benefits included in FGI
3. Compensation earned in Ohio by residents of reciprocity states
4. Social security and railroad retirement benefits included in FGI
5. State and municipal refunds

Ohio Adjusted Gross Income

Subtract:

Personal exemptions of \$950 per taxpayer and spouse and \$1,050 per dependent.

Ohio Taxable Income

Apply:

Graduated rates of 0.673% to 6.799% for 1998.

Tax Before Credits

Subtract:

1. Personal exemption credit of \$20 per person.
2. Senior citizen credit of \$50.
3. Retirement income credit.
4. Various business credits.
5. Child and dependent care credit.
6. Displaced worker training credit.
7. Political contribution credit.
8. Joint filer credit for two working spouses. (graduated based on income with a maximum credit of \$650).

Ohio Personal Income Tax Liability

Credit for income earned in or taxed by another state.

Ohio Net Personal Income Tax Liability

subjected to tax by another state and taxpayers who earn income while living in another state receive a credit for that portion of income.

- 8. Child and Dependent Care Credit (R.C. 5747.054):** Taxpayers with Ohio adjusted gross income between \$20,000 and \$40,000 who were eligible for the federal child care credit may claim 25 percent of that credit as a state child care credit. For taxpayers with incomes below \$20,000, the credit is 100 percent of the federal credit.
- 9. Displaced Worker Training Credit (R.C. 5747.27):** A taxpayer may claim a credit for training expenses incurred within 12 months of losing or leaving a job due to abolishment of position or shift. The credit is for the lesser of \$500 or 50 percent of the training costs.
- 10. Political Contributions Credit (R.C. 5747.29):** A taxpayer may claim a credit for contributions made to political campaign committees of candidates for statewide office or the General Assembly. The credit is the lesser of the amount contributed or \$50 for an individual return or \$100 for a joint return.
- 11. Credit for Businesses That Increase Their Export Sales (R.C. 5747.057):**
(See **Corporate Franchise Tax** section for explanation).
- 12. Credit for Ohio Job Creation (R.C. 5747.058):**
(See **Corporate Franchise Tax** section for explanation).
- 13. Early Investment Tax Credit (R.C. 5747.32):**
(See **Corporate Franchise Tax** section for explanation).
- 14. Investment Tax Credit (R.C. 5747.261):**
(See **Corporate Franchise Tax** section for explanation).
- 15. Investment Tax Credit (R.C. 5747.31):**
(See **Corporate Franchise Tax** section for explanation).

16. Voluntary Environmental Clean-up Tax Credit (R.C. 5747.32):

(See **Corporate Franchise Tax** section for explanation).

17. Employer Support of a Qualified Daycare Center Credit (R.C. 5747.34): (See **Corporate Franchise Tax** section for explanation).

18. Establishment of Employer Provided On-Site Daycare Center Credit (R.C. 5747.35): (See **Corporate Franchise Tax** section for explanation).

19. Employer Reimbursement to Employees for Daycare Expenses Credit (R.C. 5747.36): (See **Corporate Franchise Tax** section for explanation).

TAXPAYER (R.C. 5747.01):

Every individual and every estate residing in Ohio or earning or receiving income in Ohio

FILING AND PAYMENT DATES (R.C. 5747.07-5747.09):

For Individuals:

1. Annual return due between January 1 and April 15. Return reconciles tax liability with amount remitted through withholding by employer and quarterly estimated payments by taxpayer.
2. Taxpayers file quarterly declarations if they expect to be under-withheld by more than \$300. Such taxpayers must file estimated returns and make quarterly payments on or before April 15, June 15, and September 15 of the current year and January 15 of the next year.

For Employers:

1. If an employer withheld less than \$2,000 during the year ending June 30 of the preceding year, payment is due within 30 days after the quarter ending March, June, September, and December.
2. If an employer withheld more than \$2,000 and less than \$84,000, monthly payments are due within 15 days after the end of the month.

3. If an employer withheld more than \$84,000 during the year ending June 30 of the preceding year, payments are due within three banking days of the end of a partial weekly withholding period. If withholding exceeded \$180,000 payment must be made by electronic fund transfer.

An employer accumulating undeposited taxes of over \$100,000 during a partial weekly period is required to make payment within one banking day of the end of the partial weekly period by electronic fund transfer.

DISPOSITION OF REVENUE:

1. During fiscal year 1998, the Local Government Fund received 4.2 percent of personal income tax collections; the Local Government Revenue Assistance Fund 0.6 percent; the Library and Local Government Revenue Assistance Fund 5.7 percent; and the General Revenue Fund 89.5 percent.
2. The Ohio Constitution requires that at least 50 percent of 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 (12.5% property tax rollback and homestead exemption).

OHIO REVISED CODE CITATIONS:

Chapter 5747

RECENT LEGISLATION:

House Bill 408, effective October 1, 1997

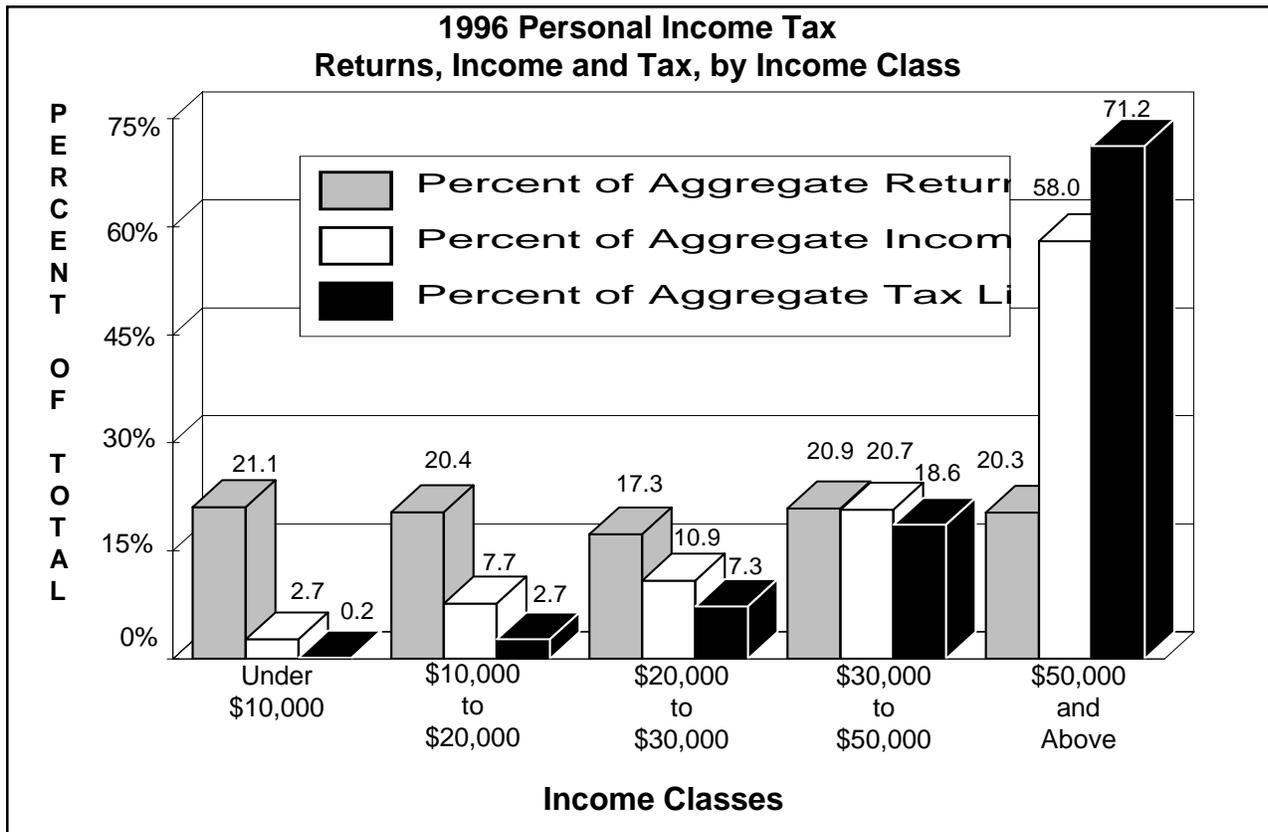
R.C. 5747.01 (A)(10) - Allows a deduction for contributions to an individual development account.

RECENT SIGNIFICANT COURT DECISIONS:

David B. & Katherine Dupee v. Tracy (January 9, 1998) B.T.A. No. 96-300 B.T.A.

Affirmed the assessment of income tax on non-resident shareholders of an Ohio S-Corporation. The B.T.A. found that the shareholders' election to have the corporate income treated as personal income to themselves under 26 U.S.C. 1366 was consistent with requiring them to include same in their Ohio adjusted gross income.

Exhibit 4 -- State Individual Income Tax



The above figure shows the percentage distribution by income class of 1996 personal income tax returns, federal adjusted gross income, and tax liability. Taxpayers earning under \$10,000 filed 21.1% of all income tax returns, but earned only 2.7% of total income and paid just 0.2% of the total tax liability. Those taxpayers earning \$10,000 to \$20,000, earned 7.7% of total income and paid 2.7% of the tax. These two groups combined (all those earning less than \$20,000) represented 41.5% of all the taxpayers, reported

10.4% of the income, but paid just 2.9% of the total income tax.

In contrast, taxpayers earning more than \$50,000 comprised only 20.3% of all tax returns, but reported 58.0% of total income and paid 71.2% of the entire income tax liability. Additional detail on the income distribution of tax returns, income, and tax liability, as well as information on filing status and county statistics are shown in tables on the following pages.

Table 33
1996 Ohio Personal Income Tax Returns, by Income Class^(a)

Income Class (Federal Adjusted Gross Income)	Number of Returns ^(b)	Federal Adjusted Gross Income	Ohio Adjusted Gross Income	Reported Value Personal Exemptions	Ohio Taxable Income	Tax Before Credits	Joint Filer Credit	Ohio Income Tax After All Tax Credits
0 - \$1,000	78,371	\$47,503,205	\$47,459,749	\$108,303,038	\$4,139,409	\$28,669	0	\$1,228
\$1,000 - 2,000	121,192	182,385,297	181,574,593	109,950,002	84,463,497	616,018	0	35,916
2,000 - 3,000	123,323	308,307,904	305,883,175	111,727,725	199,103,176	1,381,345	\$12	1,857
3,000 - 4,000	120,862	422,917,471	419,225,976	112,632,452	308,932,494	2,142,706	8	47,971
4,000 - 5,000	115,854	520,839,911	515,480,683	111,245,247	405,016,919	2,810,436	18	529,563
5,000 - 6,000	106,535	585,857,544	579,034,931	106,366,004	473,086,181	3,297,596	51	1,005,835
6,000 - 7,000	104,409	678,578,186	670,188,405	108,187,578	562,440,862	4,321,937	86	1,760,944
7,000 - 8,000	102,896	772,147,716	762,213,744	110,298,646	652,224,356	5,549,992	961	2,554,395
8,000 - 9,000	103,968	883,799,138	871,778,484	115,473,064	756,649,855	6,939,009	2,916	3,385,474
9,000 - 10,000	103,362	981,936,882	968,106,698	117,337,749	851,112,696	8,259,143	5,940	4,275,994
10,000 - 11,000	104,131	1,093,574,348	1,077,885,544	120,636,665	957,585,951	9,738,713	12,075	5,306,642
11,000 - 12,000	106,276	1,222,413,647	1,205,554,411	126,557,334	1,079,249,345	12,049,943	21,858	7,009,037
12,000 - 13,000	107,344	1,341,949,198	1,323,068,848	129,634,940	1,193,725,921	14,813,796	36,757	9,112,574
13,000 - 14,000	107,035	1,444,918,020	1,424,474,235	131,577,911	1,293,150,625	17,531,546	62,634	11,236,557
14,000 - 15,000	106,189	1,539,864,148	1,518,814,705	132,856,463	1,386,155,550	20,212,318	95,052	13,433,965
15,000 - 16,000	105,930	1,642,124,797	1,619,447,437	134,444,450	1,485,217,865	23,010,297	132,715	15,767,127
16,000 - 17,000	104,970	1,732,041,195	1,708,361,300	134,973,821	1,573,586,201	25,923,700	183,846	18,226,900
17,000 - 18,000	103,239	1,806,936,545	1,781,031,045	133,981,272	1,647,254,747	28,810,946	242,106	20,783,086
18,000 - 19,000	102,296	1,892,456,917	1,866,021,668	134,414,297	1,731,784,197	31,935,688	313,423	23,736,263
19,000 - 20,000	100,666	1,963,115,981	1,935,576,839	133,542,097	1,802,182,127	34,793,733	404,176	26,585,391
20,000 - 22,500	243,956	5,182,014,997	5,109,889,199	329,706,484	4,780,529,626	99,169,459	1,460,095	79,202,871
22,500 - 25,000	233,629	5,547,326,051	5,466,073,276	323,179,690	5,143,083,660	117,538,555	2,173,131	97,888,177
25,000 - 27,500	217,356	5,701,769,318	5,608,788,495	304,565,240	5,304,387,902	130,818,467	2,614,374	112,149,250
27,500 - 30,000	192,359	5,526,043,530	5,422,483,273	281,368,834	5,141,244,438	134,330,357	2,767,092	116,725,878
30,000 - 32,500	173,700	5,425,362,489	5,314,198,867	266,942,418	5,047,316,783	138,106,457	3,377,261	120,671,679
32,500 - 35,000	156,909	5,293,196,397	5,177,766,565	252,093,792	4,925,776,150	139,992,685	4,129,408	122,668,004
35,000 - 37,500	145,870	5,286,412,514	5,163,185,219	243,181,714	4,920,035,103	144,307,225	5,004,167	126,454,405
37,500 - 40,000	135,832	5,261,643,845	5,134,310,615	234,938,616	4,899,447,889	147,590,905	5,921,671	129,031,993
40,000 - 42,500	128,488	5,298,550,574	5,169,662,225	229,779,785	4,939,897,258	152,519,042	7,056,872	133,658,549
42,500 - 45,000	119,689	5,234,389,524	5,102,291,564	221,191,010	4,881,118,078	154,854,668	8,079,145	135,423,410
45,000 - 47,500	109,611	5,067,840,369	4,948,058,145	210,457,934	4,737,615,401	154,616,476	9,118,697	134,612,644
47,500 - 50,000	102,189	4,980,232,526	4,854,890,651	201,828,562	4,653,082,380	155,512,436	10,273,279	134,883,914
50,000 - 55,000	182,927	9,592,193,145	9,343,114,345	374,463,059	8,968,679,892	309,235,204	19,371,527	270,046,378
55,000 - 60,000	153,403	8,807,858,212	8,573,518,458	329,090,460	8,244,466,073	294,393,655	16,835,230	259,178,897
60,000 - 65,000	123,870	7,729,871,279	7,519,992,898	274,630,037	7,245,371,368	266,257,659	16,129,106	234,083,980
65,000 - 70,000	98,177	6,617,004,489	6,441,726,860	222,493,159	6,219,246,448	234,136,083	14,738,244	205,442,575
70,000 - 75,000	77,193	5,589,044,799	5,444,633,432	177,677,624	5,266,956,283	202,416,019	12,968,604	177,582,968
75,000 - 80,000	59,502	4,605,242,417	4,481,119,004	137,957,614	4,343,148,758	169,784,063	8,723,554	150,577,340
80,000 - 90,000	84,950	7,189,342,012	7,004,254,703	198,458,995	6,805,803,288	273,048,907	9,135,683	246,163,789
90,000 - 100,000	55,151	5,221,182,331	5,086,560,404	129,635,742	4,956,927,096	206,694,979	6,715,618	185,513,529
100,000 - 150,000	111,325	13,275,494,010	12,936,224,257	261,529,434	12,674,694,010	580,162,121	17,735,056	516,680,511
150,000 - 200,000	36,871	6,321,023,994	6,182,326,934	87,165,971	6,095,136,490	313,986,269	8,567,353	276,209,279
200,000 and above	59,227	42,267,779,375	41,715,847,884	137,945,357	41,577,868,799	2,719,314,311	17,785,515	1,452,246,150
TOTALS	5,131,032	\$202,084,486,247	\$197,982,099,743	\$7,854,422,286	\$190,218,895,147	\$7,492,953,533	\$212,195,316	\$5,581,892,889

(a) As reported on returns due April 15, 1997.

(b) Does not include returns filed solely for informational purposes.

Table 34
Comparison of 1995 and 1996 Personal Income Tax Returns

Income Class (Federal Adjusted Gross Income)	Number of Returns		Federal Adjusted Income		Ohio Taxable Income		Ohio Income Tax	
	1995	1996	1995	1996	1995	1996	1995	1996
\$0 - 5,000	569,139	559,602	\$1,494,422,451	\$1,481,953,788	\$1,065,490,806	\$1,001,655,495	\$909,057	\$616,535
\$5,000 - 10,000	530,048	521,170	3,976,657,064	3,902,319,466	3,445,930,353	3,295,513,950	15,361,077	12,982,642
10,000 - 15,000	549,834	530,975	6,872,764,126	6,642,719,361	6,213,719,742	5,909,867,392	54,192,205	46,098,775
15,000 - 20,000	527,802	517,101	9,226,548,771	9,036,675,435	8,511,114,076	8,240,025,137	120,067,027	105,098,767
20,000 - 40,000	1,491,967	1,499,611	42,914,866,138	43,223,769,141	40,212,421,735	40,161,821,551	980,143,411	904,792,257
40,000 - 80,000	1,102,169	1,155,049	60,282,856,319	63,522,227,334	56,900,663,649	59,499,581,939	1,884,884,848	1,835,490,655
80,000 - 100,000	125,532	140,101	11,118,399,786	12,410,524,343	10,605,631,074	11,762,730,384	418,629,363	431,677,318
100,000 - 200,000	132,085	148,196	17,434,216,874	19,596,518,004	16,778,021,617	18,769,830,500	762,121,968	792,889,790
200,000 & above	51,912	59,227	33,710,790,086	42,267,779,375	33,108,674,733	41,577,868,799	1,311,236,408	1,452,246,150
Total	5,080,488	5,131,032	\$187,031,521,615	\$202,084,486,247	\$176,841,667,785	\$190,218,895,147	\$5,547,545,364	\$5,581,892,889

Table 35
Comparison of 1995 and 1996 Personal Income Tax Returns with Tax Liability

Income Class (Federal Adjusted Gross Income)	Number of Returns with Tax Liability		Ohio Income Tax	
	1995	1996	1995	1996
0 - \$5,000	146,752	118,530	\$909,057	\$616,535
\$5,000 - 10,000	392,610	378,865	15,361,077	12,982,642
10,000 - 15,000	455,960	430,577	54,192,205	46,098,775
15,000 - 20,000	497,616	477,444	120,067,027	105,098,767
20,000 - 40,000	1,475,818	1,481,935	980,143,411	904,792,257
40,000 - 80,000	1,094,733	1,146,880	1,884,884,848	1,835,490,655
80,000 - 100,000	124,602	139,018	418,629,363	431,677,318
100,000 - 200,000	130,825	146,671	762,121,968	792,889,790
200,000 & above	50,640	57,580	1,311,236,408	1,452,246,150
Total	4,369,556	4,377,500	\$5,547,545,364	\$5,581,892,889

Table 36
1996 Ohio Individual Income Tax Returns for All Filing Status Categories

Income Class (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Joint Filer Tax Credit	Ohio Income After All Tax Credits	Effective Tax Rate*
0 - \$5,000	559,602	\$1,481,953,788	\$1,001,655,495	\$38	\$616,535	0.04%
\$5,000 - 10,000	521,170	3,902,319,466	3,295,513,950	9,954	12,982,642	0.33
10,000 - 15,000	530,975	6,642,719,361	5,909,867,392	228,376	46,098,775	0.69
15,000 - 20,000	517,101	9,036,675,435	8,240,025,137	1,276,266	105,098,767	1.16
20,000 - 40,000	1,499,611	43,223,769,141	40,161,821,551	27,447,199	904,792,257	2.09
40,000 - 80,000	1,155,049	63,522,227,334	59,499,581,939	123,294,258	1,835,490,655	2.89
80,000 - 100,000	140,101	12,410,524,343	11,762,730,384	15,851,301	431,677,318	3.48
100,000 - 200,000	148,196	19,596,518,004	18,769,830,500	26,302,409	792,889,790	4.05
200,000 & above	<u>59,227</u>	<u>42,267,779,375</u>	<u>41,577,868,799</u>	<u>17,785,515</u>	<u>1,452,246,150</u>	<u>3.44</u>
Total	5,131,032	\$202,084,486,247	\$190,218,895,147	\$212,195,316	\$5,581,892,889	2.76%

* Ohio income tax divided by federal adjusted gross income.

Table 37
1996 Ohio Individual Income Tax Returns Claiming Married Joint Filing Status

Income Class (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Ohio Income Tax	Effective Rate*
0 - \$5,000	21,861	\$65,364,515	\$26,692,314	\$602	0.00%
\$5,000 - 10,000	54,586	427,067,692	303,346,218	157,653	0.04
10,000 - 15,000	100,183	1,269,602,988	1,038,200,397	2,722,640	0.21
15,000 - 20,000	121,405	2,130,130,785	1,824,589,855	12,399,411	0.58
20,000 - 40,000	487,798	14,636,638,352	13,094,291,217	253,383,792	1.73
40,000 - 80,000	789,699	44,737,175,513	41,634,840,275	1,252,639,019	2.80
80,000 - 100,000	118,572	10,507,446,130	9,955,725,156	363,004,312	3.45
100,000 - 200,000	126,940	16,779,610,311	16,078,556,392	675,583,634	4.03
200,000 & above	<u>50,144</u>	<u>33,684,047,637</u>	<u>33,153,266,584</u>	<u>1,198,674,291</u>	<u>3.56</u>
Total	1,871,188	\$124,237,083,923	\$117,109,508,408	\$3,758,565,354	3.03%

* Ohio income tax divided by federal adjusted gross income.

Table 38
1996 Ohio Individual Income Tax Returns Claiming Single Filing Status

Income Class (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Ohio Income Tax	Effective Rate*
0 - \$5,000	531,081	\$1,396,993,946	\$961,969,159	\$605,365	0.04%
\$5,000 - 10,000	444,710	3,301,872,062	2,841,827,361	12,024,892	0.36
10,000 - 15,000	385,317	4,794,609,176	4,343,253,545	37,932,972	0.79
15,000 - 20,000	329,991	5,749,524,753	5,337,321,489	75,911,894	1.32
20,000 - 40,000	713,328	19,953,790,364	18,872,064,375	447,608,250	2.24
40,000 - 80,000	236,661	12,152,340,985	11,475,158,148	369,273,401	3.04
80,000 - 100,000	14,797	1,309,786,734	1,232,512,039	46,029,711	3.51
100,000 - 200,000	15,898	2,102,640,705	1,996,948,712	85,470,989	4.06
200,000 & above	<u>6,648</u>	<u>6,315,288,024</u>	<u>6,189,761,783</u>	<u>180,884,232</u>	<u>2.86</u>
Total	2,678,431	\$57,076,846,749	\$53,250,816,611	\$1,255,741,706	2.20%

* Ohio income tax divided by federal adjusted gross income.

Table 39
1996 Ohio Individual Income Tax Returns
Claiming Married Separate Filing Status

Income Class (Federal Adjusted Gross Income)	Number of Returns	Federal Adjusted Gross Income	Ohio Taxable Income	Ohio Income Tax	Effective Tax Rate*
0 - \$5,000	6,662	\$19,595,326	\$12,994,022	\$10,567	0.05%
\$5,000 - 10,000	21,872	173,379,713	150,340,371	800,096	0.46
10,000 - 15,000	45,474	578,507,198	528,413,449	5,443,164	0.94
15,000 - 20,000	65,704	1,157,019,900	1,078,113,792	16,787,463	1.45
20,000 - 40,000	298,486	8,633,340,424	8,195,465,959	203,800,213	2.36
40,000 - 80,000	128,690	6,632,710,834	6,389,583,517	213,578,238	3.22
80,000 - 100,000	6,732	593,291,478	574,493,190	22,643,296	3.82
100,000 - 200,000	5,357	714,266,989	694,325,396	31,835,167	4.46
200,000 & above	<u>2,435</u>	<u>2,268,443,713</u>	<u>2,234,840,432</u>	<u>72,687,627</u>	<u>3.20</u>
Total	581,412	\$20,770,555,575	\$19,858,570,128	\$567,585,831	2.73%

* Ohio income tax divided by federal adjusted gross income.

Table 40
1996 Ohio Individual Income Tax Returns
by Ohio Taxable Income Class

Income Class (Ohio Taxable Income)	Number of Returns	\$20 Exemption Credit	Joint Filer Credit	Ohio Income Tax
0 - \$5,000	697,822	\$14,132,301	\$58	\$1,286,940
\$5,000 - 10,000	540,365	13,725,892	43,018	17,402,792
10,000 - 15,000	544,048	15,446,291	601,390	59,905,510
15,000 - 20,000	517,674	17,575,773	2,316,257	126,792,856
20,000 - 40,000	1,477,288	57,260,188	35,074,327	996,121,620
40,000 - 80,000	1,044,704	55,115,522	117,982,452	1,799,882,874
80,000 - 100,000	120,239	7,123,322	14,149,196	397,821,306
100,000 - 200,000	132,439	7,936,747	24,885,005	752,756,079
200,000 & above	<u>56,532</u>	<u>3,347,816</u>	<u>17,143,837</u>	<u>1,429,933,421</u>
Total	5,131,111	\$191,663,852	\$212,195,540	\$5,581,903,398

Table 41
1996 Ohio Individual Income Tax Returns
Claiming the Joint Filer Credit, by Income Class

Income Class (Federal Adjusted Gross Income)	Number of Returns Claiming Credit	Federal Adjusted Gross Income	Ohio Taxable Income	Joint Filer Credit	Ohio Income Tax
0 - \$5,000	31	\$126,228	\$114,640	\$38	\$131
\$5,000 - 10,000	2,380	20,889,017	16,946,838	9,954	38,833
10,000 - 15,000	17,539	228,520,148	190,260,306	228,376	885,699
15,000 - 20,000	42,655	760,555,453	661,241,635	1,276,266	4,948,880
20,000 - 40,000	274,560	8,407,588,628	7,621,747,048	27,447,199	141,340,065
40,000 - 80,000	596,552	34,080,371,188	32,055,469,391	123,294,258	952,388,602
80,000 - 100,000	91,233	8,079,367,079	7,726,580,315	15,851,301	282,718,901
100,000 - 200,000	89,101	11,645,305,515	11,238,044,063	26,302,409	472,038,528
200,000 & above	<u>28,273</u>	<u>17,145,569,519</u>	<u>16,894,768,424</u>	<u>17,785,515</u>	<u>657,345,636</u>
Total	1,142,324	\$80,368,292,775	\$76,405,172,660	\$212,195,316	\$2,511,705,275

Table 42
1996 Ohio Personal Income Tax Returns, by County

County	Number of Returns	Federal Adjusted Gross Income	Ohio Income Tax	County	Number of Returns	Federal Adjusted Gross Income	Ohio Income Tax
Adams	10,606	\$254,547,139	\$5,577,053	Lucas	200,526	\$7,246,653,838	\$222,404,328
Allen	48,249	1,559,961,507	43,772,425	Madison	16,517	536,130,460	14,696,929
Ashland	22,609	704,283,892	19,169,115	Mahoning	112,470	3,670,162,455	106,018,147
Ashtabula	43,786	1,235,603,904	31,458,785	Marion	28,347	847,628,594	22,468,330
Athens	20,492	576,889,425	14,896,147	Medina	68,664	2,746,321,217	85,244,170
Auglaize	21,604	698,244,294	18,958,715	Meigs	8,074	209,712,666	4,700,883
Belmont	28,860	765,193,756	18,212,952	Mercer	19,990	586,556,780	14,795,996
Brown	16,061	432,712,244	10,107,334	Miami	47,338	1,705,289,125	49,980,859
Butler	143,444	5,407,166,510	163,010,480	Monroe	5,873	158,105,738	3,354,473
Carroll	11,669	341,066,396	8,898,898	Montgomery	256,671	9,380,618,362	282,362,588
Champaign	17,408	559,940,230	15,056,569	Morgan	4,989	122,331,325	2,674,932
Clark	63,231	2,019,977,374	55,035,894	Morrow	12,295	356,243,054	8,898,533
Clermont	83,725	3,088,594,791	91,767,755	Muskingum	36,977	1,050,587,340	27,252,442
Clinton	19,550	593,429,888	15,415,232	Moble	4,478	111,238,347	2,401,379
Columbiana	46,324	1,315,133,991	33,296,817	Ottawa	20,265	674,415,995	18,879,216
Coshocton	15,790	437,982,019	10,639,793	Paulding	9,562	291,110,543	7,215,885
Crawford	22,498	621,494,256	14,987,472	Perry	13,121	336,578,089	7,653,996
Cuyahoga	627,943	24,602,363,471	809,152,140	Pickaway	20,457	643,822,824	16,775,804
Darke	25,364	743,033,298	18,950,242	Pike	10,401	281,536,581	6,758,350
Defiance	19,266	648,579,177	17,951,657	Portage	66,122	2,233,802,495	64,097,547
Delaware	44,285	2,550,796,542	99,063,518	Preble	18,241	562,866,712	14,329,034
Erie	38,060	1,329,302,466	39,641,745	Putnam	16,915	540,011,310	14,848,223
Fairfield	54,146	1,958,118,093	57,322,571	Richland	56,965	1,801,427,840	49,555,782
Fayette	12,704	347,392,774	8,574,738	Ross	29,682	904,750,371	23,915,555
Franklin	483,928	18,353,678,381	576,801,556	Sandusky	30,033	896,649,081	23,075,366
Fulton	19,970	660,135,114	17,926,120	Scioto	27,371	761,737,585	19,047,946
Gallia	11,581	343,252,271	9,082,353	Seneca	26,863	761,791,043	19,213,433
Geauga	42,072	2,133,750,542	79,069,664	Shelby	23,074	749,509,081	21,238,579
Greene	65,124	2,562,737,243	76,417,016	Stark	173,048	5,763,368,882	167,333,278
Guernsey	16,368	423,779,052	10,136,533	Summit	245,128	9,473,065,837	304,049,523
Hamilton	389,742	16,435,162,431	563,116,257	Trumbull	103,283	3,427,084,266	97,677,860
Hancock	33,142	1,173,562,947	34,572,129	Tuscarawas	40,505	1,152,119,990	29,509,167
Hardin	13,192	371,338,475	9,117,638	Union	16,468	600,289,659	17,334,773
Harrison	6,623	161,108,280	3,548,021	Van Wert	14,686	427,819,806	10,484,570
Henry	13,904	452,737,338	12,120,646	Vinton	4,364	112,555,402	2,815,507
Highland	16,959	444,681,199	10,491,129	Warren	59,859	2,523,247,824	79,851,890
Hocking	11,454	302,251,346	7,035,253	Washington	27,710	838,313,628	21,428,380
Holmes	14,289	386,276,941	9,868,667	Wayne	49,587	1,629,617,850	46,237,749
Huron	28,024	855,857,683	22,634,237	Williams	18,760	582,587,450	15,727,326
Jackson	12,432	332,108,471	7,937,026	Wood	53,016	2,039,954,903	63,695,303
Jefferson	30,879	905,773,233	23,051,265	Wyandot	<u>10,990</u>	<u>306,633,844</u>	<u>7,546,116</u>
Knox	22,385	675,934,883	17,604,200	88-County Total	5,047,327	\$180,733,979,282	\$5,471,151,257
Lake	112,291	4,130,549,732	124,745,854	Other*	<u>83,786</u>	<u>21,350,513,096</u>	<u>110,752,362</u>
Lawrence	22,540	606,649,939	14,050,011	State Total+	5,131,113	\$202,084,492,378	\$5,581,903,619
Licking	64,091	2,160,558,813	60,686,656				
Logan	20,539	637,931,627	17,027,874				
Lorain	128,439	4,388,107,712	125,642,958				

* Includes returns from out-of-state filers and returns not indicating county of residence.

+ Differs from other tables due to methodology.

Table 43
Rank of Counties by Average Income
as Reported on 1996 Ohio Personal Income Tax Returns

County	Average Federal Adjusted Gross Income	Percent of State Average	County	Average Federal Adjusted Income	Percent of State Average
Delaware	\$57,600	167.20%	Preble	\$30,857	89.57%
Geauga	50,717	147.22%	Huron	30,540	88.65%
Hamilton	42,169	122.41%	Ross	30,481	88.48%
Warren	42,153	122.36%	Paulding	30,445	88.37%
Medina	39,997	116.10%	Clinton	30,354	88.11%
Greene	39,352	114.23%	Washington	30,253	87.82%
Cuyahoga	39,179	113.73%	Knox	30,196	87.65%
Summit	38,645	112.18%	Marion	29,902	86.80%
Wood	38,478	111.69%	Sandusky	29,855	86.66%
Franklin	37,926	110.09%	Gallia	29,639	86.04%
Butler	37,695	109.42%	Mercer	29,343	85.17%
Clermont	36,890	107.08%	Jefferson	29,333	85.15%
Lake	36,784	106.78%	Darke	29,295	85.04%
Montgomery	36,547	106.09%	Carroll	29,228	84.84%
Union	36,452	105.81%	Van Wert	29,131	84.56%
Fairfield	36,164	104.97%	Morrow	28,975	84.11%
Lucas	36,138	104.90%	Tuscarawas	28,444	82.57%
Miami	36,024	104.57%	Muskingum	28,412	82.47%
Hancock	35,410	102.79%	Columbiana	28,390	82.41%
Erie	34,926	101.38%	Seneca	28,358	82.32%
88-COUNTY TOTAL*	34,450	100.00%	Ashtabula	28,219	81.91%
Lorain	34,165	99.17%	Athens	28,152	81.72%
Portage	33,783	98.06%	Hardin	28,149	81.71%
Licking	33,711	97.85%	Wyandot	27,901	80.99%
Defiance	33,664	97.72%	Scioto	27,830	80.78%
Stark	33,305	96.68%	Coshocton	27,738	80.52%
Ottawa	33,280	96.60%	Crawford	27,624	80.19%
Trumbull	33,181	96.32%	Fayette	27,345	79.38%
Fulton	33,056	95.95%	Pike	27,068	78.57%
Wayne	32,864	95.40%	Holmes	27,033	78.47%
Mahoning	32,632	94.72%	Brown	26,942	78.21%
Henry	32,562	94.52%	Monroe	26,921	78.14%
Shelby	32,483	94.29%	Lawrence	26,914	78.13%
Madison	32,459	94.22%	Jackson	26,714	77.54%
Allen	32,331	93.85%	Belmont	26,514	76.96%
Auglaize	32,320	93.82%	Hocking	26,388	76.60%
Champaign	32,166	93.37%	Highland	26,221	76.11%
Clark	31,946	92.73%	Meigs	25,974	75.40%
Putnam	31,925	92.67%	Guernsey	25,891	75.15%
Richland	31,623	91.80%	Vinton	25,792	74.87%
Pickaway	31,472	91.36%	Perry	25,652	74.46%
Ashland	31,151	90.42%	Moble	24,841	72.11%
Logan	31,060	90.16%	Morgan	24,520	71.18%
Williams	31,055	90.14%	Harrison	24,326	70.61%
			Adams	24,000	69.67%

* Includes only returns indicating a county of residence.

Table 44

Personal Income Taxes Required to be Returned to Counties of Origin, School Foundation Payments, Property Tax Relief Reimbursement Payments, and Local Government Distributions, Calendar 1996, by County

County	Income Taxes Required to be Returned to Counties	Actual Amount Returned			County	Income Taxes Required to be Returned to Counties	Actual Amount Returned		
		Total Payments	School Foundation	Other*			Total Payments	School Foundation	Other*
Adams	\$3,275,797	\$11,021,506	\$8,697,482	\$2,324,024	Licking	\$32,677,581	\$63,032,042	\$45,772,493	\$17,259,549
Allen	24,757,573	53,026,539	40,276,476	12,750,063	Logan	10,183,627	23,068,335	17,821,861	5,246,474
Ashland	10,617,225	25,345,665	19,434,793	5,910,872	Lorain	69,911,868	155,300,487	113,008,971	42,291,516
Ashtabula	17,019,088	57,286,178	45,373,019	11,913,159	Lucas	124,830,639	213,665,038	137,625,867	76,039,171
Athens	8,385,638	35,083,506	28,900,275	6,183,230	Madison	8,648,616	19,260,718	15,044,699	4,216,019
Auglaize	12,473,353	25,267,634	19,607,954	5,659,680	Mahoning	60,445,229	137,667,762	103,083,452	34,584,310
Belmont	10,232,814	37,449,625	29,455,363	7,994,261	Marion	12,720,559	39,220,554	31,731,926	7,488,628
Brown	5,782,750	25,151,865	21,798,752	3,353,113	Medina	48,144,610	69,221,287	48,215,363	21,005,924
Butler	87,212,704	140,750,290	98,853,325	41,896,965	Meigs	2,672,919	13,219,962	13,219,313	2,042,649
Carroll	3,980,232	11,290,531	8,693,524	2,597,007	Mercer	8,570,814	26,391,141	21,200,514	5,190,627
Champaign	8,360,916	20,987,494	17,020,934	3,966,560	Miami	27,860,766	46,088,802	33,209,853	12,878,948
Clark	32,769,462	78,042,930	60,135,811	17,907,120	Monroe	2,067,359	9,992,603	8,621,611	1,370,991
Clermont	45,567,959	74,376,471	55,999,657	18,376,814	Montgomery	173,801,006	278,458,585	180,238,681	98,219,904
Clinton	8,583,604	23,388,325	19,156,097	4,232,227	Morgan	1,565,122	8,050,135	6,708,616	1,341,519
Columbiana	19,372,752	68,219,227	56,510,327	11,708,900	Morrow	4,814,352	15,831,254	13,180,648	2,650,607
Coshocton	5,983,107	15,188,757	11,187,323	4,001,433	Muskingum	16,091,728	51,654,927	42,550,692	9,104,235
Crawford	8,794,542	23,982,938	18,071,323	5,911,615	Noble	1,373,713	6,697,369	5,436,759	1,260,610
Cuyahoga	444,566,799	739,643,030	417,643,628	321,999,402	Ottawa	10,811,345	14,608,801	8,641,341	5,967,460
Darke	11,025,739	26,385,535	20,367,114	6,018,421	Paulding	3,965,351	12,193,261	10,147,631	2,045,630
Defiance	10,560,169	19,919,429	15,254,917	4,664,512	Perry	4,615,005	21,924,650	18,975,511	2,949,139
Delaware**	43,077,643	43,378,288	18,818,237	14,735,787	Pickaway	9,838,881	22,306,146	17,231,530	5,074,616
Erie	23,031,888	39,086,380	26,815,583	12,270,797	Pike	3,625,209	21,730,808	19,485,106	2,245,702
Fairfield	30,906,369	59,644,213	45,684,166	13,960,047	Portage	36,512,621	70,029,879	51,612,731	18,417,148
Fayette	4,947,608	13,697,155	10,594,370	3,102,785	Preble	8,838,656	22,310,401	17,953,390	4,357,012
Franklin	324,716,575	457,072,556	254,793,709	202,278,847	Putnam	8,712,137	22,085,747	18,281,635	3,804,112
Fulton	10,749,377	24,029,976	18,606,289	5,423,687	Richland	28,292,628	75,248,067	57,689,111	17,558,956
Gallia	5,037,377	14,423,533	11,713,270	2,710,264	Ross	13,393,560	40,089,438	32,699,390	7,390,048
Geauga**	37,247,101	39,818,777	17,925,225	15,063,072	Sandusky	12,572,856	34,273,573	26,815,299	7,458,274
Greene	36,268,806	67,469,120	45,762,730	21,706,390	Scioto	11,091,642	56,214,587	48,424,354	7,790,233
Guernsey	5,666,586	20,637,128	16,272,386	4,364,742	Seneca	11,403,473	29,971,440	22,903,788	7,067,653
Hamilton	314,487,676	387,795,810	207,501,859	180,293,951	Shelby	12,577,431	21,804,989	15,775,642	6,029,348
Hancock	20,035,613	30,225,331	19,873,432	10,351,899	Stark	99,337,827	201,916,834	152,710,990	49,205,844
Hardin	5,279,693	17,779,989	14,483,553	3,296,435	Summit	163,494,890	258,588,154	166,245,308	92,342,846
Harrison	2,069,136	8,894,390	7,058,717	1,835,672	Trumbull	56,295,849	118,887,029	90,356,726	28,530,302
Henry	6,845,061	20,207,943	16,508,278	3,699,665	Tuscarawas	17,245,816	44,464,347	33,596,938	10,867,409
Highland	5,938,691	25,498,166	22,008,123	3,490,043	Union	8,585,215	12,070,929	7,491,100	4,579,828
Hocking	3,894,983	12,498,951	9,885,657	2,613,294	Van Wert	5,425,298	15,344,480	11,523,620	3,820,860
Holmes	5,331,304	12,474,124	9,059,812	3,414,312	Vinton	1,696,608	7,720,555	6,632,627	1,087,928
Huron	13,807,451	31,430,048	24,474,156	6,955,893	Warren	43,929,167	56,656,119	38,445,583	18,210,537
Jackson	4,380,681	18,852,382	15,793,975	3,058,406	Washington	12,399,738	28,370,659	21,562,806	6,807,853
Jefferson	14,112,028	41,593,864	32,074,346	9,519,518	Wayne	26,808,531	51,094,039	36,988,419	14,105,620
Knox	9,697,207	23,564,218	17,702,739	5,861,479	Williams	9,224,866	19,309,803	14,369,060	4,940,743
Lake	70,323,836	92,902,432	48,630,535	44,271,897	Wood	35,040,389	52,006,553	35,561,085	16,445,468
Lawrence	8,263,007	43,709,248	38,389,880	5,319,368	Wyandot	4,415,137	10,466,998	7,930,996	2,536,002
					TOTAL	\$3,051,968,552	\$5,579,042,779	\$3,789,592,154	\$1,772,795,882

*Includes Property Tax Relief Tax Reimbursement Payments and distributions from the State Local Government Fund, the State Local Government Revenue Assistance Fund, and the Library and Local Government Support Fund.
 ** Also includes the state's share of payments for medical assistance to Delaware and Geauga County as provided for in ORC Section 5747.03(B)(2)(b). Subsidy payments are included only to the extent necessary to determine that the Constitutional requirement to return to each county a sum equal to 50% of personal income taxes collected is met.

Table 45
Ohio Individual Income Tax Returns Filed by Employers and Individuals During Fiscal Years 1997 and 1998

	1997					1998			
	Number of Returns		Amount of Tax Payment			Number of Returns		Amount of Tax Payment	
	Number	Percent	Amount	Percent		Number	Percent	Amount	Percent
Employer (Withholding)					Employer (Withholding)				
Monthly & Quarter	2,010,750	23.03%	\$5,183,607,837	76.35%	Monthly & Quarter	2,094,897	22.23%	\$5,650,681,847	73.45%
Annual	<u>251,916</u>	<u>2.38%</u>	<u>7,086,600</u>	<u>0.10%</u>	Annual	<u>262,666</u>	<u>2.79%</u>	<u>6,747,667</u>	<u>0.09%</u>
Subtotal	2,262,666	25.91%	\$5,190,694,437	76.45%	Subtotal	2,357,563	25.02%	\$5,657,429,514	73.54%
Individual Taxpayer					Individual Taxpayer				
Quarterly	1,147,081	13.14%	\$1,142,504,490	16.83%	Quarterly	1,171,304	12.43%	\$1,370,850,716	17.82%
Annual	<u>5,322,589</u>	<u>60.95%</u>	<u>456,625,256</u>	<u>6.73%</u>	Annual	<u>5,894,314</u>	<u>62.55%</u>	<u>664,954,142</u>	<u>8.64%</u>
Subtotal	6,469,670	74.09%	\$1,599,129,746	23.55%	Subtotal	7,065,618	74.98%	\$2,035,804,858	26.46%
Total	8,732,336	100.00%	\$6,789,824,183	100.00%	Total	9,423,181	100.00%	\$7,693,234,372	100.00%
Other Collections					Other Collections				
Attorney General(a)			\$31,329,532		Attorney General(a)			\$29,256,826	
Assessment Payments			10,082,072		Assessment Payments			11,550,614	
Adjustment for Bad Checks			<u>208,645</u>		Adjustment for Bad Checks			<u>(756,610)</u>	
Total			\$6,831,444,432		Total			\$7,733,285,202	
Tax Refunded(b)			<u>(\$816,671,641)</u>		Tax Refunded(b)			<u>(\$790,880,647)</u>	
Total Net Tax Collected			\$6,014,772,791		Total Net Tax Collected			\$6,942,404,555	

(a) Collections net of nine percent collections fee.

(b) Includes refunds contributed to the Non-Game/Endangered Wildlife and Natural Areas.

Table 46
Ohio Individual Income Tax Collections by Month, Fiscal Year 1998

Month	Employer Withholding ^(a)	Individual Taxpayer ^(b)	Other Collections ^(c)	Refunds ^(d)	Total ^(e)
July	\$465,640,771	\$21,713,946	\$4,043,809	(\$15,325,019)	\$476,073,507
August	424,421,656	21,474,705	3,624,537	(16,100,493)	433,420,405
September	428,303,005	237,171,949	2,726,452	(13,544,472)	654,656,934
October	469,534,576	38,511,118	3,247,397	(13,404,440)	497,888,651
November	444,075,001	8,633,977	2,454,377	(13,344,001)	441,819,354
December	500,964,967	69,066,286	2,642,324	(3,309,163)	569,364,414
January	595,953,883	383,198,440	1,737,094	(10,370,884)	970,518,533
February	479,762,171	18,004,476	2,426,762	(103,466,517)	396,726,892
March	463,354,738	46,287,863	4,487,082	(244,362,024)	269,767,659
April	466,247,228	683,297,131	5,443,510	(187,875,502)	967,112,367
May	442,089,858	244,197,946	2,095,519	(101,786,641)	586,596,682
June	<u>477,081,663</u>	<u>264,247,017</u>	<u>5,121,966</u>	<u>(67,991,490)</u>	<u>678,459,156</u>
Total(e)	\$5,657,429,517	\$2,035,804,854	\$40,050,829	(\$790,880,646)	\$6,942,404,554

(a) Partial-weekly, monthly, quarterly, and annual returns

(b) Quarterly estimate and annual returns

(c) Attorney General collections (net of 9% collection fee), assessments, and bad checks

(d) Includes donations to the Nongame/Endangered Wildlife and the Natural Areas and Preserves programs

(e) Totals either across or down may not add due to rounding