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 and in 1998, 3.627 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. Beginning in 2000, they will be indexed for inflation.

EXHIBIT 4 -- STATE INDIVIDUAL INCOME TAX (page 55) illustrates the percentage distribution by income class of 1997 tax returns, federal adjusted gross income, and income tax liability. Tables 33 through 43 also include information compiled from the 1997 Ohio personal income tax returns (due by April 15, 1998). Table 33 contains detailed data from the returns categorized into 43 income classes. The data show that individuals filed 5,224,529 tax returns which reported total federal adjusted gross income of $220.7 billion, an average of $42,238 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 $6,386.3 million. This amounts to an average income tax liability of $1,222.36 per return.

Table 34 compares total returns filed for 1996 and 1997, grouped by major income classes while Table 35 compares only taxable returns for 1996 and 1997. Total tax liability increased from $5,581.9 million in 1996 to $6,386.3 million in 1997, an increase of 14.4 percent. The number of taxable returns increased from 4,377,500 in 1996 to 4,496,838 in 1997, an increase of 2.7 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 0.713 percent to 7.201 percent for 1997 were directly applied. Table 40 also contains data on the joint filer credit and the $20 personal exemption credit. In 1997, taxpayers reduced their tax liabilities by $450.6 million through the use of these two tax credits.

Table 41 contains information on the joint filer credit. A 1997 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 1,173,500 taxpayers who reduced their tax liability by approximately $229.9 million, an average of $195.94 per return.

Table 41A contains information on returns claiming a senior citizen credit. A total of 457,572 returns used this credit, representing 8.8 percent of all taxpayers. These returns claimed a total of $22.9 million in senior citizen credits. They also claimed $57.6 million in retirement income credits out of a total of $119.2 million claimed. This means that $61.6 million in retirement income credits were claimed by taxpayers under age 65.

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 634,025 reporting $26.3 billion of income and $905.5 million of income tax liability. Residents of the 10 largest Ohio counties filed over 2.8 million out of the

statewide total of 5.14 million income tax returns indicating a county of residence. Their combined tax liability was $3,782.1 million, 60.5 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 $62,577 while Morgan county had the lowest average income, $25,490 per return.

Three additional tables indicate income tax data gathered from sources other than 1997 tax returns. Table 44 compares one-half of the 1997 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 1999 the Income Tax Division processed over 9.3 million personal income tax returns of all types, including nearly 6.9 million annual and quarterly estimated individual taxpayers returns and 2.4 million employer withholding returns. Net collections during fiscal year 1999 were $7,170,627,888 after payment of $1,031,728,347 in refunds. Table 46 shows a monthly breakdown of tax dollars collected during fiscal year 1999.

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		1999 Tax Rates				
0 - $ 5,000			0.716%	of	Ohio taxable income	
$5,000 - 10,000		$35.80	+ 1.432%	of	excess over	$5,000
10,000 - 15,000		107.40	+ 2.864%	of	excess over	10,000
15,000 - 20,000		250.60	+ 3.580%	of	excess over	15,000
20,000 - 40,000		429.60	+ 4.295%	of	excess over	20,000
40,000 - 80,000		1,288.60	+ 5.012%	of	excess over	40,000
80,000 - 100,000		3,293.40	+ 5.727%	of	excess over	80,000
100,000 - 200,000		4,438.80	+ 6.650%	of	excess over	100,000
Over 200,000		11,088.80	+ 7.228%	of	excess over	200,000

SPECIAL PROVISIONS:

1. ***Standard Personal Exemption Credit (R.C. 5747.022):*** In addition to the personal exemption of $1,050 for 1999, 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.

General Computation of Tax Liability for 1999:

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 FAGI
3. Compensation earned in Ohio by residents of reciprocity states
4. Social security and railroad retirement benefits included in FAGI
5. State and municipal refunds

Ohio Adjusted Gross Income

Subtract:

Personal exemptions of $1,050 per exemption.

Ohio Taxable Income

Apply:

Graduated rates of 0.716% to7.228% for 1999.

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

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 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 1999, 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:

Senate Bill 4, Effective, August 19, 1999.
R.C. 5747.37 - Creates a $500 non-refundable income tax credit for adoption expenses. Qualifying adoptions do not include the adoption of stepchildren.

House Bill 4, Effective, October 14, 1999.
R.C. 5747.01 - Creates an income tax deductions for medical expenses in excess of 7.5 percent of Federal Adjusted Gross Income for qualified long-term care insurance expenses, and medical insurance expenses for taxpayers who are not eligible for employer-sponsored health insurance.

House Bill 282, Effective, June 29, 1999.
R.C. 5747.01 - Beginning in tax year 2001, creates an income tax deduction for higher education expenses. Qualified expenses are those for the first two years of college. The maximum annual deduction is $2,500.

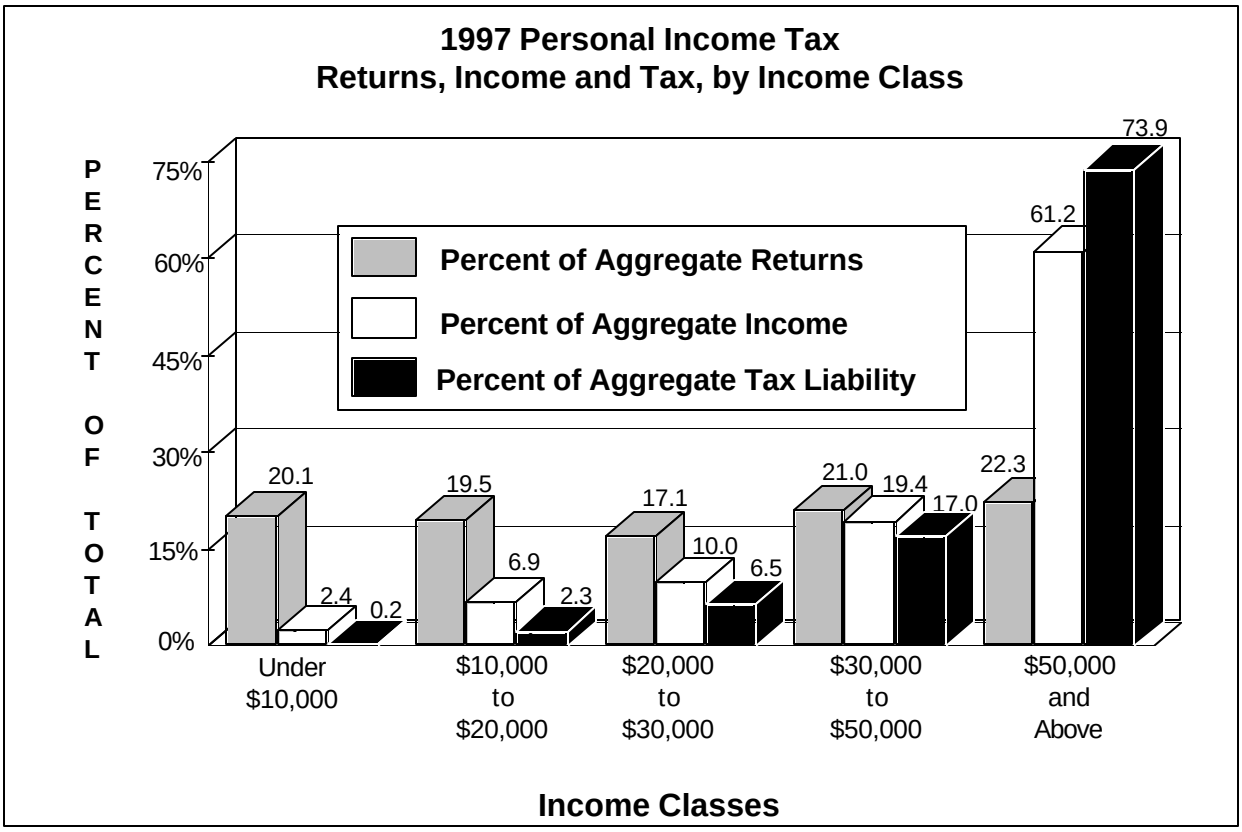
RECENT SIGNIFICANT COURT DECISIONS:

Dupee v. Tracy (1999), 85 Ohio St. 3d 350
Florida residents who were shareholders of, and received salaries from, an Ohio "S" corporation, claimed that they were entitled to a nonresident credit on their Ohio personal income tax. They filed refund claims to exclude all of the corporation's distributive share income. The Supreme Court held that the fact that the claimants were Florida residents did not render them incapable of earning or receiving income in Ohio. The character of a shareholder's "S" corporation income remains the same for residents and nonresidents.

James R. Agley v. Tracy (Aug. 14, 1998), BTA No. 96-302.
The BTA affirmed the taxation of a non-resident on his distributive share of S-corporation income.

Randall & Glena Szabo v. Tracy (Aug. 21, 1998), BTA No. 97-541
The taxpayers, husband and wife, contended that they had filed separately for federal purposes and so should be permitted to do so for their Ohio returns. However, the evidence tended to show that they had filed jointly on their federal returns, so their contention was not allowed. The BTA affirmed the Tax Commissioner.

Exhibit 4 -- State Individual Income Tax



The above figure shows the percentage distribution by income class of 1997 personal income tax returns, federal adjusted gross income, and tax liability. Taxpayers earning under $10,000 filed 20.1% of all income tax returns, but earned only 2.4% of total income and paid just 0.2% of the total tax liability. Those taxpayers earning $10,000 to $20,000, earned 6.9% of total income and paid 2.3% of the tax. These two groups combined (all those earning less than $20,000) represented 39.6% of all the taxpayers, reported 9.3% of the income, but paid just 2.5% of the total income tax.

In contrast, taxpayers earning more than $50,000 comprised only 22.3% of all tax returns, but reported 61.2% of total income and paid 73.9% 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
1997 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	45,689	$31,121,052	$31,006,611	$75,980,700	$1,953,468	$ 14,203	-	$2,769
1,000 - 2,000	123,355	185,338,347	183,900,812	129,693,723	73,620,109	523,362	-	441
2,000 - 3,000	125,625	314,026,373	311,498,762	130,806,950	189,815,624	1,351,872	-	1,192
3,000 - 4,000	124,853	436,853,674	433,045,758	133,411,727	303,485,194	2,159,704	$5	38,960
4,000 - 5,000	120,274	540,687,758	535,385,899	132,486,228	404,613,865	2,875,823	76	552,465
5,000 - 6,000	106,745	586,618,449	580,507,392	123,217,587	458,187,320	3,276,809	68	1,031,160
6,000 - 7,000	103,288	671,307,974	664,164,664	125,128,839	539,647,130	4,210,188	78	1,763,198
7,000 - 8,000	100,201	751,684,216	742,722,032	125,964,429	617,230,997	5,333,077	773	2,535,172
8,000 - 9,000	100,070	850,645,870	839,701,402	129,484,846	710,610,091	6,627,292	2,530	3,354,774
9,000 - 10,000	100,493	954,589,154	942,010,947	135,450,838	806,954,533	7,967,698	4,948	4,207,943
10,000 - 11,000	101,041	1,061,159,161	1,047,469,195	138,502,207	909,357,411	9,413,222	9,896	5,235,409
11,000 - 12,000	102,013	1,173,440,793	1,157,841,319	142,142,460	1,016,387,263	11,501,344	17,035	6,806,267
12,000 - 13,000	102,879	1,286,166,180	1,269,249,303	146,075,951	1,123,539,548	14,100,067	32,171	8,739,036
13,000 - 14,000	103,613	1,398,934,700	1,380,784,960	148,783,350	1,232,372,448	16,932,931	49,755	10,937,495
14,000 - 15,000	103,995	1,508,185,573	1,488,335,026	151,397,389	1,337,303,636	19,799,849	79,371	13,179,767
15,000 - 16,000	102,682	1,591,547,311	1,570,358,251	150,806,244	1,419,878,264	22,358,988	112,822	15,370,560
16,000 - 17,000	102,375	1,689,336,049	1,666,675,035	152,497,271	1,514,430,564	25,370,137	153,370	17,809,616
17,000 - 18,000	100,884	1,765,455,492	1,741,156,302	152,024,095	1,589,399,859	28,282,533	208,023	20,337,695
18,000 - 19,000	100,786	1,864,403,464	1,840,258,378	152,952,293	1,687,542,259	31,696,187	277,852	23,419,717
19,000 - 20,000	98,948	1,929,484,714	1,904,239,665	151,245,182	1,753,155,481	34,507,036	359,291	26,205,731
20,000 - 22,500	240,245	5,103,438,086	5,033,491,751	374,353,963	4,659,611,557	98,587,445	1,328,747	78,965,562
22,500 - 25,000	231,225	5,490,328,884	5,411,673,598	367,106,621	5,044,900,336	117,708,623	1,977,550	98,429,129
25,000 - 27,500	220,679	5,789,972,328	5,695,540,359	354,847,412	5,340,957,091	134,658,558	2,508,146	115,766,533
27,500 - 30,000	198,662	5,707,096,783	5,601,054,159	330,481,219	5,270,813,334	140,944,027	2,651,383	123,113,877
30,000 - 32,500	179,142	5,594,797,807	5,478,760,158	311,248,563	5,167,658,340	144,801,880	3,138,133	127,324,892
32,500 - 35,000	161,229	5,437,987,614	5,315,150,239	293,682,071	5,021,648,964	146,182,794	3,860,194	128,826,364
35,000 - 37,500	148,864	5,394,444,372	5,265,429,503	281,540,373	4,984,009,735	149,816,939	4,731,237	132,020,103
37,500 - 40,000	139,356	5,398,798,332	5,262,753,819	272,552,898	4,990,304,909	154,113,712	5,653,024	135,778,575
40,000 - 42,500	131,024	5,402,732,051	5,258,953,952	265,513,823	4,993,505,246	157,963,204	6,695,492	139,115,004
42,500 - 45,000	121,010	5,292,474,052	5,148,352,285	254,447,767	4,893,967,945	159,059,195	7,689,794	139,676,357
45,000 - 47,500	112,434	5,198,612,647	5,062,149,633	245,971,619	4,816,262,354	160,905,990	8,800,887	141,023,594
47,500 - 50,000	105,673	5,150,400,471	5,013,401,794	237,199,488	4,776,256,941	163,556,825	9,936,477	142,686,755
50,000 - 55,000	190,150	9,974,246,151	9,696,042,251	443,930,578	9,252,184,698	326,924,498	19,889,151	286,028,869
55,000 - 60,000	163,657	9,398,779,330	9,124,858,999	401,533,886	8,723,476,705	319,271,516	17,662,251	281,991,927
60,000 - 65,000	136,166	8,498,336,518	8,251,063,660	346,577,288	7,904,565,526	297,863,114	17,652,281	262,433,373
65,000 - 70,000	109,976	7,413,287,262	7,197,913,549	287,459,687	6,910,516,930	266,844,210	16,476,451	234,626,657
70,000 - 75,000	87,784	6,355,948,275	6,179,211,138	233,213,011	5,946,028,513	234,446,720	14,922,318	206,032,737
75,000 - 80,000	69,014	5,340,713,562	5,187,582,977	185,080,224	5,002,513,347	200,691,414	10,748,647	177,814,251
80,000 - 90,000	98,685	8,352,891,662	8,122,456,569	267,697,785	7,854,819,022	323,336,561	10,915,799	292,008,431
90,000 - 100,000	64,496	6,106,139,464	5,935,260,823	175,663,827	5,759,621,784	246,388,380	8,010,342	222,182,795
100,000 - 150,000	132,038	15,736,488,400	15,314,293,272	360,089,836	14,954,267,952	702,203,406	21,627,213	625,131,828
150,000 - 200,000	43,576	7,476,084,027	7,302,241,851	120,116,539	7,182,128,014	380,062,459	10,585,489	335,093,506
200,000 and above	69,635	50,469,471,622	49,743,396,298	88,616,385	49,554,781,541	3,335,281,931	21,160,714	1,798,673,527
TOTAL	5,224,529	$220,672,456,004	$215,931,344,350	$9,327,015,556	$206,694,285,848	$8,609,915,723	$229,929,784	$6,386,274,013

(a) As reported on returns due April 15, 1998.
(b) Does not include returns filed solely for informational purposes.

Table 34
Comparison of 1996 and 1997 Personal Income Tax Returns

Income Class (Federal Adjusted Gross Income)	Number or Returns		Federal Adjusted Gross Income		Ohio Taxable Income		Joint Filer Credit		Ohio Income Tax	
	1996	1997	1996	1997	1996	1997	1996	1997	1996	1997
0 - $5,000	559,602	539,796	$1,481,953,788	$1,508,027,204	$1,001,655,495	$973,488,260	$38	$81	$616,535	$595,827
$5,000 - 10,000	521,170	510,797	3,902,319,466	3,814,845,663	3,295,513,950	3,132,630,071	9,954	8,397	12,982,642	12,892,247
10,000 - 15,000	530,975	513,541	6,642,719,361	6,427,886,407	5,909,867,392	5,618,960,306	228,376	188,228	46,098,775	44,897,974
15,000 - 20,000	517,101	505,675	9,036,675,435	8,840,227,030	8,240,025,137	7,964,406,427	1,276,266	1,111,358	105,098,767	103,143,319
20,000 - 40,000	1,499,611	1,519,402	43,223,769,141	43,916,864,206	40,161,821,551	40,479,904,266	27,447,199	25,848,414	904,792,257	940,225,035
40,000 - 80,000	1,155,049	1,226,888	63,522,227,334	68,025,530,319	59,499,581,939	63,219,278,205	123,294,258	130,473,749	1,835,490,655	2,011,429,524
80,000 - 100,000	140,101	163,181	12,410,524,343	14,459,031,126	11,762,730,384	13,614,440,806	15,851,301	18,926,141	431,677,318	514,191,226
100,000 - 200,000	148,196	175,614	19,596,518,004	23,212,572,427	18,769,830,500	22,136,395,966	26,302,409	32,212,702	792,889,790	960,225,334
200,000 & above	59,227	69,635	42,267,779,375	50,467,471,622	41,577,868,799	49,554,781,541	17,785,515	21,160,714	1,452,246,150	1,798,673,527
Total	5,131,032	5,226,526	$202,084,486,247	$220,672,458,001	$190,218,895,147	$206,694,287,845	$212,195,316	$229,931,781	$5,581,892,889	$6,386,276,010

Table 35
Comparison of 1996 and 1997 Personal Income Tax Returns with Tax Liability

Income Class (Federal Adjusted Gross Income)	Number of Returns with Tax Liability		Ohio Income Tax	
	1996	1997	1996	1997
0 - $5,000	118,530	119,062	$616,535	$595,827
$5,000 - 10,000	378,865	373,461	12,982,642	12,892,247
10,000 - 15,000	430,577	417,830	46,098,775	44,897,974
15,000 - 20,000	477,444	462,423	105,098,767	103,143,319
20,000 - 40,000	1,481,935	1,502,121	904,792,257	940,225,035
40,000 - 80,000	1,146,880	1,218,277	1,835,490,655	2,011,429,524
80,000 -100,000	139,018	161,928	431,677,318	514,191,226
100,000 -200,000	146,671	173,920	792,889,790	960,225,334
200,000 & above	57,580	67,816	1,452,246,150	1,798,673,527
Total	4,377,500	4,496,838	$5,581,892,889	$6,386,274,013

Table 36
1997 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 FilerTax Credit	Ohio Income After All Tax Credits	Effective Tax Rate*
0 - $5,000	539,796	$1,508,027,204	$973,488,260	$81	$595,827	0.04%
$5,000 - 10,000	510,797	3,814,845,663	3,132,630,071	8,397	12,892,247	0.34%
10,000 - 15,000	513,541	6,427,886,407	5,618,960,306	188,228	44,897,974	0.70%
15,000 - 20,000	505,675	8,840,227,030	7,964,406,427	1,111,358	103,143,319	1.17%
20,000 - 40,000	1,519,402	43,916,864,206	40,479,904,266	25,848,414	940,225,035	2.14%
40,000 - 80,000	1,226,888	68,025,530,319	63,219,278,205	130,473,749	2,011,429,524	2.96%
80,000 - 100,000	163,181	14,459,031,126	13,614,440,806	18,926,141	514,191,226	3.56%
100,000 - 200,000	175,614	23,212,572,427	22,136,395,966	32,212,702	960,225,334	4.14%
200,000 & above	69,635	50,467,471,622	49,554,781,541	21,160,714	1,798,673,527	3.56%
Total	5,224,529	$220,672,456,004	$206,694,285,848	$229,929,784	$6,386,274,013	2.89%

* Ohio income tax divided by federal adjusted gross income.

Table 37
1997 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	18,880	$56,211,431	$19,473,056	$175	0.00%
$5,000 - 10,000	47,682	373,294,042	246,325,175	124,803	0.03
10,000 - 15,000	88,194	1,119,284,073	882,834,845	2,279,935	0.20
15,000 - 20,000	111,933	1,965,438,124	1,648,552,360	10,896,380	0.55
20,000 - 40,000	457,698	13,736,861,598	12,088,909,928	236,900,962	1.72
40,000 - 80,000	806,648	46,235,630,202	42,592,824,301	1,318,750,338	2.85
80,000 - 100,000	136,012	12,056,338,016	11,336,665,844	425,014,013	3.53
100,000 - 200,000	148,655	19,649,177,756	18,732,861,675	808,020,817	4.11
200,000 & above	58,521	41,169,123,149	40,452,939,367	1,491,271,902	3.62
Total	1,874,223	$136,361,358,391	$128,001,386,551	$4,293,259,325	3.15%

* Ohio income tax divided by federal adjusted gross income.

Table 38
1997 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	514,452	$1,432,917,073	$942,023,171	$586,204	0.04%
$5,000 - 10,000	444,727	3,295,504,305	2,761,816,599	12,075,302	0.37
10,000 - 15,000	386,269	4,811,255,272	4,286,816,343	37,873,211	0.79
15,000 - 20,000	334,860	5,837,296,211	5,357,463,690	76,929,964	1.32
20,000 - 40,000	763,174	21,450,458,191	20,162,541,426	492,020,097	2.29
40,000 - 80,000	275,281	14,247,579,339	13,398,727,510	443,654,113	3.11
80,000 - 100,000	18,594	1,646,301,791	1,547,833,792	59,547,914	3.62
100,000 - 200,000	20,216	2,668,542,325	2,535,623,935	111,394,796	4.17
200,000 & above	8,276	6,902,165,567	6,748,885,208	215,891,572	3.13
Total	2,765,849	$62,292,020,074	$57,741,731,674	$1,449,973,173	2.33%

* Ohio income tax divided by federal adjusted gross income.

Table 39
1997 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	6,465	$18,898,700	$11,992,032	$9,448	0.05%
$5,000 - 10,000	18,385	146,023,021	124,466,730	692,014	0.47
10,000 - 15,000	39,078	497,347,062	449,309,116	4,744,827	0.95
15,000 - 20,000	58,882	1,037,492,696	958,390,378	15,316,975	1.48
20,000 - 40,000	298,530	8,729,518,409	8,228,427,809	211,303,379	2.42
40,000 - 80,000	144,958	7,542,320,777	7,227,726,393	249,025,071	3.30
80,000 - 100,000	8,575	756,391,320	729,941,170	29,629,299	3.92
100,000 - 200,000	6,743	894,852,347	867,910,356	40,809,720	4.56
200,000 & above	2,837	2,396,182,905	2,352,956,965	91,510,053	3.82
Total	584,453	$22,019,027,237	$20,951,120,949	$643,040,786	2.92%

* Ohio income tax divided by federal adjusted gross income.

Table 40
1997 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	696,130	$2,891,649,540	$108	$1,447,483
$5,000 - 10,000	526,695	4,803,023,815	43,370	17,911,582
10,000 - 15,000	527,632	7,522,098,221	582,114	60,441,205
15,000 - 20,000	507,933	9,832,254,483	2,242,482	128,281,034
20,000 - 40,000	1,500,614	47,042,662,806	34,603,958	1,049,293,402
40,000 - 80,000	1,106,948	64,747,832,361	125,357,162	1,985,738,097
80,000 - 100,000	137,754	12,799,596,542	16,628,475	469,897,609
100,000 - 200,000	154,712	21,346,462,062	30,218,053	905,043,382
200,000 & above	66,131	49,686,876,173	20,254,057	1,768,220,365
Total	5,224,549	$220,672,456,003	$229,929,779	$6,386,274,159

Table 41
1997 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	40	$175,609	$152,045	$81	$301
$5,000 - 10,000	1,921	16,811,368	13,344,112	8,397	33,071
10,000 - 15,000	15,057	196,489,998	158,970,415	188,228	724,588
15,000 - 20,000	38,934	695,333,328	591,636,275	1,111,358	4,310,759
20,000 - 40,000	257,773	7,898,658,911	7,044,096,928	25,848,414	132,285,436
40,000 - 80,000	613,331	35,481,360,582	33,044,493,341	130,473,749	1,010,361,650
80,000 - 100,000	106,197	9,407,310,347	8,931,988,655	18,926,141	335,398,233
100,000 - 200,000	106,779	13,960,407,750	13,403,837,725	32,212,702	576,870,878
200,000 & above	33,468	19,946,727,984	19,635,643,318	21,160,714	812,784,583
Total	1,173,500	$87,603,275,877	$82,824,162,814	$229,929,784	$2,872,769,499

Table 41A
1997 Ohio Individual Income Tax Returns Claiming the Senior Citizen Credit, by Income Class

Income Class (Federal Adjusted Gross Income)	Number of Returns Claiming Credit	Federal Adjusted Gross Income	Ohio Taxable Income	Senior Citizen Credit	Retirement Income Credit*	Ohio Income Tax
0 - $5,000	5,036	$17,639,172	$12,077,689	$249,286	$114,576	$2,607
$5,000 - 10,000	22,738	182,636,957	155,174,384	1,133,451	1,086,753	79,928
10,000 - 15,000	47,143	596,427,000	530,849,435	2,361,399	3,262,536	1,674,695
15,000 - 20,000	66,355	1,173,406,664	1,065,980,693	3,315,843	8,172,290	5,898,454
20,000 - 40,000	158,644	4,478,259,960	3,861,063,754	7,932,194	23,153,268	58,067,571
40,000 - 80,000	109,226	6,087,039,036	4,847,483,235	5,461,202	15,602,748	132,507,181
80,000 - 100,000	16,935	1,505,436,773	1,247,865,360	846,670	2,340,550	44,109,765
100,000 - 200,000	21,954	2,926,185,525	2,564,282,750	1,097,659	2,831,067	110,069,194
200,000 & above	9,541	5,960,381,303	5,759,924,044	476,991	1,041,443	254,015,694
Total	457,572	$22,927,412,390	$20,044,701,344	$22,874,695	$57,605,231	$606,425,089

* This represents only the amount of the retirement income credit taken by senior citizen credit claimants. The total amount of the retirement income credit reported on the tax returns is $119.2 million.

Table 42
1997 Ohio Personal Income Tax Returns, by County

County	Number of Returns	Federal Adjusted Gross Income	Ohio Income Tax
Adams	11,021	$282,778,347	$6,612,564
Allen	49,226	1,680,860,141	50,098,756
Ashland	23,117	756,951,998	21,506,053
Ashtabula	44,612	1,329,445,593	35,123,221
Athens	20,661	638,524,514	18,309,918
Auglaize	22,039	735,326,648	20,872,250
Belmont	29,211	819,213,612	20,589,690
Brown	16,466	469,653,048	11,558,013
Butler	147,459	5,885,841,265	185,596,265
Carroll	12,149	366,346,547	9,790,518
Champaign	17,619	622,266,112	18,564,373
Clark	63,340	2,162,314,307	62,604,703
Clermont	87,582	3,486,701,059	110,435,825
Clinton	20,293	671,568,678	18,547,765
Columbiana	46,986	1,401,515,698	37,234,066
Coshocton	16,037	475,925,958	12,332,272
Crawford	22,916	677,882,106	17,586,842
Cuyahoga	634,025	26,345,697,968	905,491,366
Darke	25,657	792,145,089	21,126,564
Defiance	19,719	703,485,482	20,349,743
Delaware	48,669	3,045,576,422	124,709,200
Erie	38,472	1,414,766,670	44,011,112
Fairfield	55,420	2,105,037,533	64,135,273
Fayette	12,681	366,177,076	9,505,496
Franklin	494,397	19,711,410,560	646,924,610
Fulton	20,400	711,414,666	20,519,857
Gallia	12,107	376,482,949	10,556,676
Geauga	43,228	2,346,760,774	90,935,666
Greene	65,885	2,753,692,516	87,211,826
Guernsey	16,897	458,947,319	11,464,451
Hamilton	393,287	17,821,036,089	644,849,931
Hancock	33,565	1,274,078,860	40,081,841
Hardin	13,439	402,003,261	10,466,351
Harrison	6,779	175,747,291	4,086,333
Henry	14,141	490,978,269	14,089,607
Highland	17,461	486,863,074	12,267,981
Hocking	11,666	326,144,513	8,079,344
Holmes	14,794	426,873,637	11,601,424
Huron	28,847	919,258,224	25,255,890
Jackson	12,826	368,295,249	9,446,348
Jefferson	31,153	940,716,698	25,190,973
Knox	22,732	756,248,227	22,040,325
Lake	114,205	4,569,563,530	148,587,571
Lawrence	23,049	647,152,140	15,637,793
Licking	66,269	2,418,069,857	72,609,005
Logan	20,974	701,645,156	19,949,671
Lorain	130,572	4,708,195,766	141,560,380
Lucas	202,811	$7,795,407,757	$251,593,100
Madison	16,976	584,493,442	16,814,112
Mahoning	113,990	3,911,394,848	118,319,208
Marion	28,688	922,201,454	25,505,941
Medina	71,321	3,075,648,928	102,259,983
Meigs	8,212	224,188,444	5,484,332
Mercer	20,657	639,830,711	17,244,178
Miami	48,225	1,809,859,949	55,436,188
Monroe	5,810	160,750,151	3,694,173
Montgomery	258,205	10,047,580,078	319,621,464
Morgan	5,100	129,997,276	2,896,948
Morrow	12,712	386,736,368	10,014,854
Muskingum	37,737	1,143,531,356	31,673,125
Moble	4,649	126,182,972	3,070,518
Ottawa	20,624	732,562,228	21,647,936
Paulding	9,687	310,984,953	8,195,640
Perry	13,591	369,736,345	8,886,862
Pickaway	20,788	694,678,065	18,912,783
Pike	11,047	311,863,419	7,814,854
Portage	67,450	2,442,622,246	74,465,700
Preble	18,477	616,703,142	17,365,468
Putnam	17,324	575,729,151	16,186,376
Richland	57,410	1,961,696,793	58,542,212
Ross	30,487	977,312,264	27,106,870
Sandusky	30,411	942,093,227	25,216,922
Scioto	27,857	808,998,728	21,097,752
Seneca	27,233	812,395,348	21,694,152
Shelby	23,508	824,987,207	23,450,735
Stark	175,696	6,234,970,500	192,177,111
Summit	249,467	10,254,663,826	345,698,525
Trumbull	104,483	3,682,021,338	110,610,672
Tuscarawas	41,567	1,278,691,030	35,413,534
Union	17,428	677,789,474	20,518,147
Van Wert	15,042	466,181,161	11,983,863
Vinton	4,422	119,670,122	3,134,120
Warren	63,240	2,937,879,882	99,798,717
Washington	27,896	894,768,760	24,294,945
Wayne	50,490	1,767,094,059	52,990,529
Williams	19,055	626,815,372	17,919,697
Wood	54,404	2,286,545,899	77,086,427
Wyandot	10,987	318,754,359	8,122,967
88-CountyTotal	5,139,214	$195,913,593,128	$16,256,067,342
Other*	85,334	24,758,859,256	130,206,905
State Total+	5,224,548	$220,672,452,384	$6,386,274,247

* 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 1997 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	$62,577	164.15%	Williams	$32,895	86.29%
Geauga	54,288	142.41%	Ashland	32,744	85.90%
Warren	46,456	121.86%	Marion	32,146	84.33%
Hamilton	45,313	118.87%	Paulding	32,103	84.21%
Medina	43,124	113.12%	Washington	32,075	84.14%
Wood	42,029	110.25%	Ross	32,057	84.09%
Greene	41,795	109.64%	Huron	31,867	83.59%
Cuyahoga	41,553	109.00%	Gallia	31,096	81.57%
Summit	41,106	107.83%	Van Wert	30,992	81.30%
Lake	40,012	104.96%	Sandusky	30,979	81.26%
Butler	39,915	104.71%	Mercer	30,974	81.25%
Franklin	39,870	104.59%	Athens	30,905	81.07%
Clermont	39,811	104.43%	Darke	30,874	80.99%
Montgomery	38,913	102.08%	Tuscarawas	30,762	80.70%
Union	38,891	102.02%	Morrow	30,423	79.81%
Lucas	38,437	100.83%	Muskingum	30,303	79.49%
88-COUNTY TOTAL*	**38,121**	**100.00%**			
Fairfield	37,983	99.64%	Jefferson	30,197	79.21%
Hancock	37,959	99.57%	Carroll	30,154	79.10%
Miami	37,529	98.45%	Hardin	29,913	78.47%
Erie	36,774	96.47%	Seneca	29,831	78.25%
Licking	36,489	95.72%	Columbiana	29,828	78.25%
Portage	36,214	95.00%	Ashtabula	29,800	78.17%
Lorain	36,058	94.59%	Coshocton	29,677	77.85%
Defiance	35,676	93.58%	Crawford	29,581	77.60%
Ottawa	35,520	93.18%	Scioto	29,041	76.18%
Stark	35,487	93.09%	Wyandot	29,012	76.10%
Champaign	35,318	92.65%	Fayette	28,876	75.75%
Trumbull	35,240	92.44%	Holmes	28,855	75.69%
Shelby	35,094	92.06%	Jackson	28,715	75.32%
Wayne	34,999	91.81%	Brown	28,523	74.82%
Fulton	34,873	91.48%	Pike	28,231	74.05%
Henry	34,720	91.08%	Lawrence	28,077	73.65%
Madison	34,431	90.32%	Belmont	28,045	73.57%
Mahoning	34,313	90.01%	Hocking	27,957	73.34%
Richland	34,170	89.63%	Highland	27,883	73.14%
Allen	34,146	89.57%	Monroe	27,668	72.58%
Clark	34,138	89.55%	Meigs	27,300	71.61%
Logan	33,453	87.75%	Perry	27,204	71.36%
Pickaway	33,417	87.66%	Guernsey	27,161	71.25%
Preble	33,377	87.55%	Noble	27,142	71.20%
Auglaize	33,365	87.52%	Vinton	27,062	70.99%
Knox	33,268	87.27%	Harrison	25,925	68.01%
Putnam	33,233	87.18%	Adams	25,658	67.31%
Clinton	$33,094	86.81%	Morgan	25,490	66.86%

* 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 1997, 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 Aid	Other*			Total Payments	School Aid	Other*
Adams	$3,366,787	$12,700,374	$10,073,412	$2,626,962	Licking	$33,585,239	$75,790,548	$56,091,908	$19,698,640
Allen	25,445,244	62,930,563	48,726,608	14,203,955	Logan	10,466,490	27,817,643	20,872,588	6,945,056
Ashland	10,912,131	31,815,220	25,093,922	6,721,298	Lorain	71,853,753	171,671,033	122,628,346	49,042,687
Ashtabula	17,491,813	71,162,778	57,718,672	13,444,106	Lucas	128,297,958	261,511,814	180,173,728	81,338,086
Athens	8,618,560	38,754,531	31,710,891	7,043,640	Madison	8,888,842	23,235,975	17,863,887	5,372,087
Auglaize	12,819,815	30,200,839	23,640,322	6,560,517	Mahoning	62,124,167	162,807,337	123,732,018	39,075,319
Belmont	10,517,043	40,497,251	31,713,348	8,783,903	Marion	13,073,887	43,904,283	35,371,420	8,532,863
Brown	5,943,373	31,341,560	27,584,545	3,757,015	Medina	49,481,883	79,659,901	55,093,880	24,566,021
Butler	89,635,141	169,315,593	121,617,860	47,697,733	Meigs	2,747,162	16,566,911	14,255,172	2,311,739
Carroll	4,090,787	13,193,783	10,238,851	2,954,933	Mercer	8,808,879	32,290,285	26,146,398	6,143,887
Champaign	8,593,151	24,849,870	20,344,130	4,505,740	Miami	28,634,632	54,335,087	39,674,757	14,660,329
Clark	33,679,673	93,828,954	74,028,507	19,800,446	Monroe	2,124,782	12,595,548	7,237,340	5,358,208
Clermont	46,833,663	88,016,554	66,640,340	21,376,214	Montgomery	178,628,535	317,851,350	213,119,304	104,732,046
Clinton	8,822,023	29,036,416	24,217,626	4,818,790	Morgan	1,608,595	9,452,678	7,972,663	1,480,015
Columbiana	19,910,853	73,499,882	60,250,541	13,249,342	Morrow	4,948,076	18,572,741	15,334,628	3,238,113
Coshocton	6,149,295	18,662,776	14,235,656	4,427,120	Muskingum	16,538,694	63,972,110	53,688,162	10,283,948
Crawford	9,038,821	27,491,966	20,801,642	6,690,325	Noble	1,411,870	8,304,181	6,855,507	1,448,674
Cuyahoga	456,915,169	837,464,615	482,254,533	355,210,082	Ottawa	11,111,643	16,506,275	9,816,734	6,689,542
Darke	11,331,992	32,850,084	25,910,811	6,939,273	Paulding	4,075,494	14,570,511	12,329,886	2,240,625
Defiance	10,853,490	23,327,704	17,929,944	5,397,760	Perry	4,743,192	27,436,549	23,713,912	3,722,637
Delaware**	44,274,175	51,705,215	23,598,265	28,106,950	Pickaway	10,112,167	26,250,143	20,461,088	5,789,056
Erie	23,671,625	48,493,846	34,577,662	13,916,184	Pike	3,725,903	26,460,997	23,903,538	2,557,459
Fairfield	31,764,830	65,951,836	50,188,721	15,763,115	Portage	37,526,803	86,268,267	64,556,374	21,711,894
Fayette	5,085,033	16,813,913	13,300,739	3,513,173	Preble	9,084,160	27,062,254	22,042,557	5,019,697
Franklin	333,735,962	546,117,226	319,950,164	226,167,063	Putnam	8,954,127	26,751,180	22,352,518	4,398,662
Fulton	11,047,953	28,868,256	22,450,742	6,417,514	Richland	29,078,489	82,940,527	63,519,321	19,421,206
Gallia	5,177,297	17,542,369	14,469,830	3,072,539	Ross	13,765,582	49,848,323	41,614,964	8,233,359
Geauga**	38,281,683	46,990,031	21,883,904	25,106,127	Sandusky	12,922,082	41,605,636	33,314,000	8,291,636
Greene	37,276,215	79,397,413	54,500,310	24,897,103	Scioto	11,399,726	68,407,242	58,727,492	9,679,750
Guernsey	5,823,982	25,244,201	20,343,654	4,900,547	Seneca	11,720,218	39,813,962	29,213,321	10,600,641
Hamilton	323,222,944	465,398,455	265,943,531	199,454,924	Shelby	12,926,784	26,173,004	19,084,878	7,088,126
Hancock	20,592,126	35,570,802	23,905,860	11,664,942	Stark	102,097,053	220,320,115	165,485,299	54,834,817
Hardin	5,426,342	21,447,997	17,832,932	3,615,065	Summit	168,036,154	294,429,533	195,175,267	99,254,266
Harrison	2,126,609	9,662,792	7,639,212	2,023,580	Trumbull	57,859,533	135,843,196	104,467,562	31,375,634
Henry	7,035,190	21,232,806	16,937,016	4,295,791	Tuscarawas	17,724,839	53,799,791	40,893,045	12,906,746
Highland	6,103,645	32,324,973	28,431,786	3,893,187	Union	8,823,680	14,076,999	8,778,941	5,298,058
Hocking	4,003,171	15,450,964	12,507,461	2,943,503	Van Wert	5,575,992	18,929,938	14,436,649	4,493,289
Holmes	5,479,387	14,377,753	10,175,755	4,201,998	Vinton	1,743,734	8,805,745	7,474,020	1,331,725
Huron	14,190,970	37,809,701	30,030,104	7,779,597	Warren	45,149,352	70,703,603	49,879,114	20,824,489
Jackson	4,502,360	22,553,013	18,865,136	3,687,877	Washington	12,744,155	32,693,845	25,080,287	7,613,557
Jefferson	14,504,006	42,503,175	32,042,013	10,461,162	Wayne	27,553,170	62,883,756	46,766,464	16,117,292
Knox	9,966,559	29,308,088	21,250,070	8,058,019	Williams	9,481,098	21,189,040	15,676,551	5,512,489
Lake	72,277,164	107,841,025	58,984,593	48,856,432	Wood	36,013,677	61,826,461	43,431,511	18,394,950
Lawrence	8,492,521	52,783,939	46,631,908	6,152,031	Wyandot	4,537,773	12,427,361	9,543,420	2,883,941
					TOTAL	$3,136,740,593	$6,534,694,786	$4,529,023,949	$ 2,005,670,838

* 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 1998 and 1999

	1998					1999			
	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	2,094,897	22.23%	$5,650,681,847	73.45%	Monthly & Quarter	2,173,480	23.29%	$6,093,442,277	76.64%
Annual	262,666	2.79%	6,747,667	0.09%	Annual	273,000	2.93%	8,117,682	0.10%
Subtotal	2,357,563	25.02%	$5,657,429,514	73.54%	Subtotal	2,446,480	26.22%	$6,101,559,959	74.74%
Individual Taxpayer					Individual Taxpayer				
Quarterly	1,171,304	12.43%	$1,370,850,716	17.82%	Quarterly	1,229,445	13.18%	$1,448,153,422	17.74%
Annual	5,894,314	62.55%	664,954,142	8.64%	Annual	5,655,440	60.61%	613,572,110	7.52%
Subtotal	7,065,618	74.98%	$2,035,804,372	26.46%	Subtotal	6,884,885	73.78%	$2,061,725,532	25.26%
Total	9,423,181	100.00%	$7,693,234,372	100.00%	Total	9,331,365	100.00%	$8,163,285,491	100.00%
Other Collections					Other Collections				
Attorney General(a)			$29,256,826		Attorney General(a)			$26,678,832	
Assessment Payments			11,550,614		Assessment Payments			12,959,363	
Adjustment for Bad Checks			(756,610)		Adjustment for Bad Checks			(567,451)	
Total			$7,733,285,202		Total			$8,202,356,235	
Tax Refunded(b)			($790,880,647)		Tax Refunded(b)			($1,031,728,347)	
Total Net Tax Collected			$6,942,404,555		Total Net Tax Collected			$7,170,627,888	

(a) Collections net of nine percent collections fee.
(b) Includes refunds contributed to the Non-Game/Endangered Wildlife and Natural Areas.
* 1999 document counts are estimates.

Table 46
Ohio Individual Income Tax Collections by Month, Fiscal Year 1999

Month	Employer Withholding[a]	Individual Taxpayer[b]	Other Collections[c]	Refunds[d]	Total[e]
July	$474,358,527	$22,276,109	$3,048,068	($13,037,319)	$486,645,385
August	472,740,261	31,383,383	2,502,234	(10,885,912)	495,739,966
September	451,813,973	277,166,478	2,845,161	(13,254,183)	718,571,429
October	476,002,024	42,847,686	2,426,297	(12,209,776)	509,066,231
November	512,812,370	11,613,481	2,329,025	(12,114,076)	514,640,800
December	545,152,034	80,881,403	1,057,962	(5,845,587)	621,245,812
January	589,523,169	436,330,514	4,951,731	(16,004,265)	1,014,801,149
February	528,555,873	18,998,475	2,210,269	(211,879,400)	337,885,217
March	527,179,210	42,504,456	5,490,302	(253,229,959)	321,944,009
April	507,657,740	595,218,731	5,356,894	(244,741,022)	863,492,343
May	490,573,791	255,537,907	3,176,954	(121,839,852)	627,448,800
June	525,190,989	246,966,909	3,675,845	(116,686,995)	659,146,748
Total(e)	$6,101,559,961	$2,061,725,532	$39,070,742	($1,031,728,346)	$7,170,627,889

(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.