

PERSONAL INCOME TAX - STATE

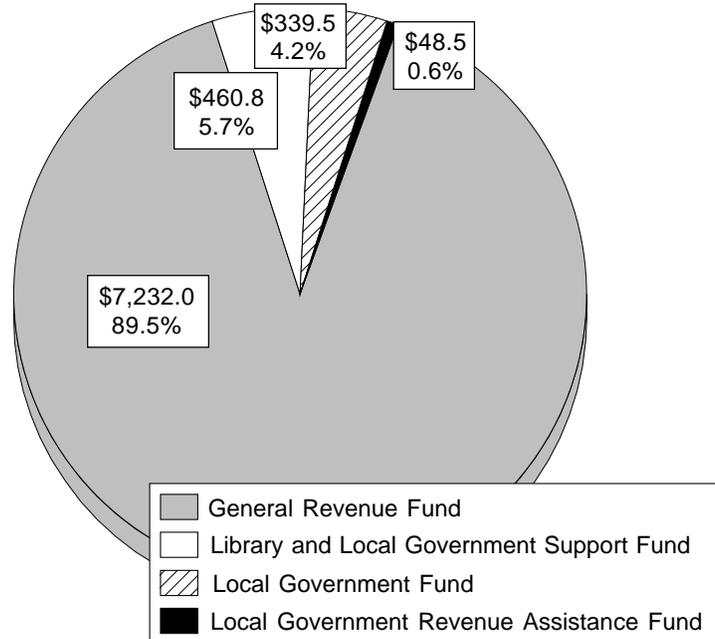
Ohio's personal income tax law is based closely on federal law to facilitate compliance by the taxpayer and administration by the state. The starting point for computation of the Ohio income tax is federal adjusted gross income as reported on the federal income tax return. After adding and subtracting 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 have been temporarily reduced each year from 1996 - 1999. In 1999, rates were reduced 3.627 percent from statutory rates. The rate cut in 2000 will be 6.929 percent. Also, beginning in 1995, personal exemptions were increased over a four year period. Exemption amounts went from \$650 in 1995 to \$1,050 in 1999. In 2000, the exemption amount is indexed for inflation and is \$1,100.

Total collections for fiscal year 2000 were \$8,084.6 million. Of this amount 5.7% or \$460.8 million was distributed to the Library and Local Government Support Fund, 4.2% or \$339.5 million was distributed to the Local Government Fund, 0.6% or \$48.5 million to the Local Government Revenue Assistance Fund, and 89.5% or \$7,232.0 million went to the General Revenue Fund.

EXHIBIT 4 -- STATE INDIVIDUAL INCOME TAX (page 90) illustrates the percentage distribution by income class of 1998 tax returns, federal adjusted gross income, and income tax liability. Tables 44 through 57 also include information compiled from the 1998 Ohio personal income tax returns (due by April 15, 1999). Table 44 contains detailed data from the returns categorized into 43 income classes. The data show that individuals filed 5,349,673 tax returns which reported total federal adjusted gross income of \$243.7 billion, an average of \$45,550

Distributions of Revenue from Personal Income Tax
Total: \$8,084.6 million
Fiscal Year 2000



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 \$6,715.5 million. This amounts to an average income tax liability of \$1,255.32 per return.

Table 45 compares total returns filed for 1997 and 1998, grouped by major income classes while Table 45 compares only taxable returns for 1997 and 1998. Table 47 is a summarized version of Table 44, showing some of the major data categorized into just nine income classes. Tables 48, 49, and 50 show tax returns by the same nine income classes, but by filing status — married joint, single, and married separate.

Table 51 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 0.673 percent to 6.799 percent for 1998 were directly applied.

Table 52 contains information on the joint filer credit. A 1998 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. Table 53 contains information on returns claiming a senior citizen credit.

Table 54 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 644,985 reporting \$28.1 billion of income and \$930.3 million of income tax liability. Residents of the 10 largest Ohio counties filed over 2.85 million out of the statewide total of 5.25 million income tax returns indicating a county of residence.

Table 55 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 \$68,955 while Morgan county had the lowest average income, \$26,871 per return.

Two additional tables indicate income tax data gathered from sources other than 1998 tax returns.

Table 56 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 2000, the Income Tax Division processed over 8.5 million personal income tax returns of all types, including nearly 6.2 million annual and quarterly estimated individual taxpayers returns and 2.4 million employer withholding returns. Net collections during fiscal year 2000 were \$8,081,330,196 after payment of \$900,311,048 in refunds. Chart 6 summarizes the data in table 55. Withholding is by far the largest income tax payment, followed by quarterly estimated payments. Table 57 shows a monthly breakdown of tax dollars collected during fiscal year 2000.

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		2000 Tax Rates	
Taxable Income			
0 - \$	5,000	0.691%	of Ohio taxable income
\$5,000 -	10,000	\$34.55 + 1.383%	of excess over \$5,000
10,000 -	15,000	103.70 + 2.766%	of excess over 10,000
15,000 -	20,000	242.00 + 3.458%	of excess over 15,000
20,000 -	40,000	414.90 + 4.148%	of excess over 20,000
40,000 -	80,000	1,244.50 + 4.841%	of excess over 40,000
80,000 -	100,000	3,180.90 + 5.531%	of excess over 80,000
100,000 -	200,000	4,287.10 + 6.422%	of excess over 100,000
Over	200,000	10,709.10 + 6.980%	of excess over 200,000

SPECIAL PROVISIONS:

1. **Standard Personal Exemption Credit (R.C. 5747.022):** In addition to the personal exemption of \$1,100 for 2000, 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 or more, 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		Amount
Taxable Income		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

General Computation of Tax Liability for 2000:

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.
6. Qualified long-term care expenses; qualified medical insurance expenses; and medical expenses in excess of 7.5 percent of FAGI.

Ohio Adjusted Gross Income

Subtract:

Personal exemptions of \$1,100 per exemption.

Ohio Taxable Income

Apply:

Graduated rates of 0.691% to 6.980% for 2000.

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. Job training credit.
7. Political contribution credit.
8. Adoption credit.
9. 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

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. **Job 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. **Adoption Credit (R.C. 5747.30):** Allows a \$500 non-refundable income tax credit for adoption expenses. Qualifying adoptions do include the adoption of step children.
12. **Credit for Businesses That Increase Their Export Sales (R.C. 5747.057):** (See **Corporate Franchise Tax** section for explanation).
13. **Credit for Ohio Job Creation (R.C. 5747.058):** (See **Corporate Franchise Tax** section for explanation).
14. **Early Investment Tax Credit (R.C. 5747.32):** (See **Corporate Franchise Tax** section for explanation).
15. **Investment Tax Credit (R.C. 5747.261):** (See **Corporate Franchise Tax** section for explanation).
16. **Investment Tax Credit (R.C. 5747.31):** (See **Corporate Franchise Tax** section for explanation).
17. **Voluntary Environmental Clean-up Tax Credit (R.C. 5747.32):** (See **Corporate Franchise Tax** section for explanation).
18. **Employer Support of a Qualified Daycare Center Credit (R.C. 5747.34):** (See **Corporate Franchise Tax** section for explanation).
19. **Establishment of Employer Provided On-Site Daycare Center Credit (R.C. 5747.35):** (See **Corporate Franchise Tax** section for explanation).

20. **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 \$500. 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 2000, 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 484; effective October 5, 2000.

R.C. 5747.38 - Provides a nonrefundable credit on the purchase of lights and reflectors for installation on agricultural tractors. The credit will be claimed in the taxable year the purchase is made and is equal to the lesser of \$1,000 or fifty percent of the costs for the lights and reflectors.

House Bill 612; effective September 29, 2000.

R.C. 5747.07 - Beginning in 2001, lowers the EFT threshold from \$180,000 to \$84,000 .

R.C. 5747.09 - Increases the threshold for filing quarterly estimated payments from \$301 to \$501 per year.

R.C. 5747.082 - Repeals the discretionary rounding language and replaces it with mandatory rounding contained in R.C. 5703.55.

Senate Bill 200; effective September 21, 2000.

R.C. 5747.38 - Provides a non-refundable credit for the purchase of a transaction scan device used to validate an individual's identity and age when

selling liquor or tobacco. The maximum credit per device is \$300.

Senate Bill 161; effective June 8, 2000.

R.C. 5747.70 - Creates deductions for contributions to a variable college savings program account and for purchases of tuition credits. The maximum combined deduction is \$2,000 annually.

Individual Income Tax Information Release 2000-01; effective January 19, 2000.

For taxable years beginning after December 31, 1999, fiduciary income from an Electing Small Business Trust (ESBT) must be included in Ohio Taxable Income by the owner(s) of the trust.

House Bill 4; effective October 14, 1999.

R.C. 5747.01 - Creates 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 99; effective September 29, 1999.

R.C. 5747.132 - A taxpayer receiving a refund above the amount that was requested is not subject to interest or penalties if reimbursement is made to the state within 30 days of being notified of the overpayment.

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 step-children.

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.

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:

Agley v Tracy (1999) 87 Ohio St.3d 265.

Appellants were shareholders in Subchapter S corporations that were organized and existed in Michigan and conducted business in Ohio. The appellants were not domiciled or residents of Ohio. The Court held that their distributive share of the S corporations' income is subject to Ohio income tax. The Court rejected the argument that the income was not apportionable (non-business income); that the Tax Commissioner had no statutory authority to levy taxes for the years at issue; and that the taxation of this income violated Section 381, Title 15, U.S. Code.

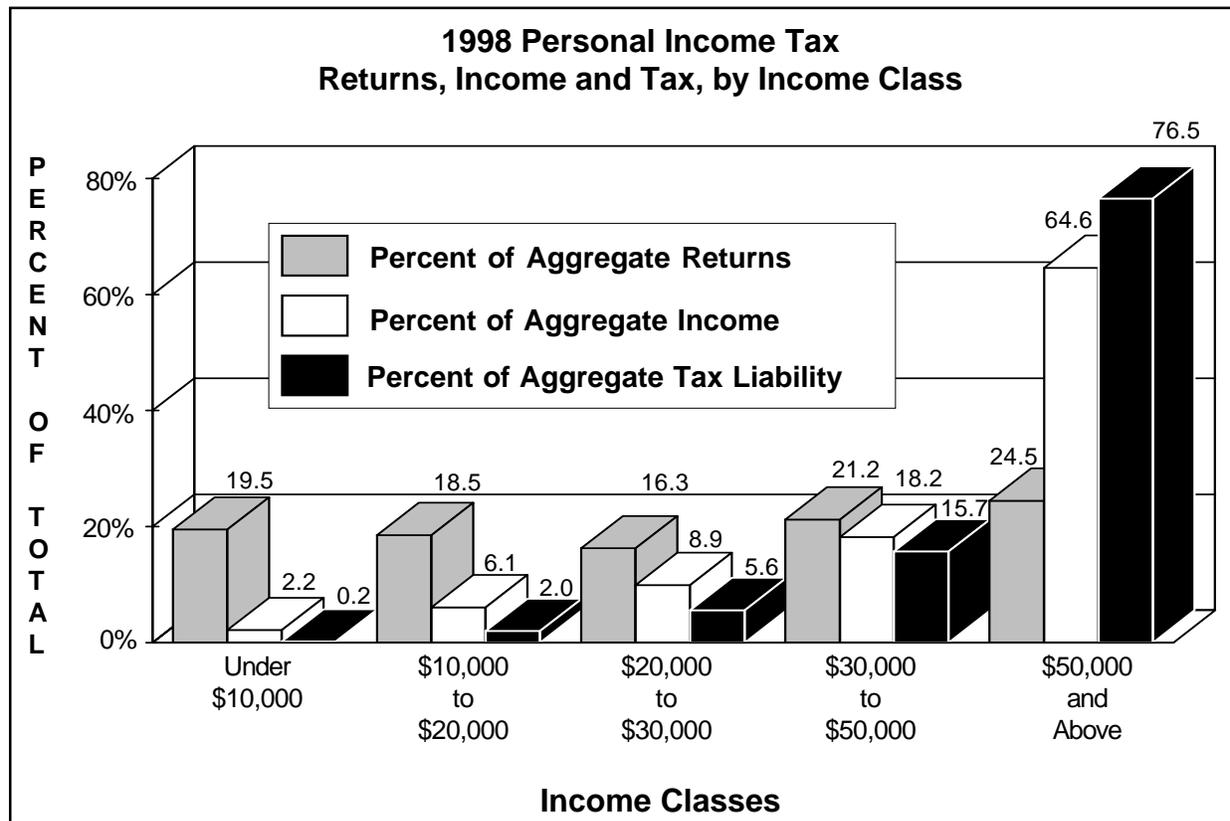
Kemppel v Tracy (Jan. 21, 2000), BTA No. 98-698.

Nonresident shareholders of an Ohio S corporation are subject to income tax in Ohio on the entire amounts of their distributive share income. The corporation in question was sold and the issue was whether goodwill was subject to tax as a business income. The BTA found the definition of business income to be similar to the UDIPTA definition, and based upon court decisions from other jurisdictions, ruled that the Ohio definition included both a transactional and functional test. The BTA then held that the income arising from the sale of the business, including the appreciation attributed to goodwill, was business income and apportionable under R.C. 5747.21.

John M. & Dayne Maple v Tracy (September 3, 1999), BTA Nos. 98-268, 98-312.

The taxpayer contended that the denial of their claim for part-year residency credit was improper, because Mr. Maple was living and working in another state during the period at issue. He rented an apartment in Nashville, Tennessee, where he worked five days a week. On weekends he returned to his home in Ohio to be with his wife and child. He never made plans to work or live permanently in Tennessee, but intended to return to Ohio as soon as possible. He retained his Ohio driver's license and vehicle registration, and continued to vote in Ohio. The BTA held that the taxpayer did not show by a preponderance of the evidence that he was not a resident. The Commissioner's final determination was affirmed.

Exhibit 4 -- State Individual Income Tax



The above figure shows the percentage distribution by income class of 1998 personal income tax returns, federal adjusted gross income, and tax liability. Taxpayers earning under \$10,000 filed 19.5% of all income tax returns, which comprised 2.2% of total income and 0.2% of the total tax liability. Those taxpayers earning \$10,000 to \$20,000, earned 6.1% of total income and paid 2.0% of the tax. These two groups combined (all those earning less than \$20,000) represented 38.0% of all the taxpayers, reported 8.3% of the income, while paying 2.2% of the total income tax.

Taxpayers earning more than \$50,000 comprised 24.5% of all tax returns, while reporting 64.6% of total income and paying 76.5% 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 44
1998 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	59,442	\$37,061,326	\$36,872,613	\$115,650,086	\$785,950	\$1,956	-	\$370
\$1,000 - 2,000	109,048	164,107,713	162,725,107	116,092,129	59,645,333	400,211	-	463
2,000 - 3,000	120,225	300,785,532	298,509,684	125,355,689	174,116,550	1,172,370	-	3,075
3,000 - 4,000	120,687	421,517,449	417,974,613	137,818,903	280,852,595	1,888,140	-	2,484
4,000 - 5,000	123,944	557,369,591	552,258,654	149,044,562	403,716,813	2,709,221	\$45	356,018
5,000 - 6,000	108,393	595,586,553	589,632,702	136,616,366	453,367,637	3,040,548	78	818,929
6,000 - 7,000	103,720	674,074,620	666,551,993	137,423,250	529,459,494	3,839,950	159	1,460,905
7,000 - 8,000	99,750	748,239,575	739,836,988	137,331,085	602,822,256	4,864,389	463	2,171,751
8,000 - 9,000	98,856	840,476,408	830,016,088	140,696,299	689,651,045	6,014,423	1,897	2,890,259
9,000 - 10,000	99,426	944,377,423	932,312,636	147,285,850	785,289,530	7,264,083	4,226	3,645,964
10,000 - 11,000	99,218	1,042,044,038	1,028,729,923	148,594,596	880,480,413	8,552,871	7,142	4,534,037
11,000 - 12,000	99,269	1,141,832,700	1,127,007,377	151,162,590	976,098,875	10,287,536	13,642	5,850,782
12,000 - 13,000	100,192	1,252,631,917	1,236,498,330	155,969,696	1,080,797,178	12,632,107	25,359	7,644,000
13,000 - 14,000	100,356	1,354,945,102	1,337,251,045	157,341,400	1,180,075,810	15,125,013	39,736	9,569,638
14,000 - 15,000	99,885	1,448,395,321	1,429,566,122	159,041,788	1,270,691,881	17,588,798	61,281	11,515,511
15,000 - 16,000	99,465	1,541,829,154	1,521,797,093	160,452,714	1,361,525,403	20,079,390	91,686	13,520,700
16,000 - 17,000	99,224	1,637,363,667	1,616,159,821	160,915,785	1,455,360,362	22,825,128	124,689	15,797,087
17,000 - 18,000	98,767	1,728,433,353	1,706,212,955	161,376,145	1,544,984,895	25,756,282	167,331	18,247,009
18,000 - 19,000	98,114	1,815,145,379	1,790,639,739	161,683,499	1,629,048,331	28,682,002	219,016	20,974,198
19,000 - 20,000	96,363	1,879,104,389	1,853,655,517	159,431,910	1,694,307,874	31,305,499	297,041	23,492,923
20,000 - 22,500	232,155	4,931,033,956	4,862,630,133	391,390,708	4,471,445,568	88,822,455	1,095,913	70,145,648
22,500 - 25,000	222,172	5,275,245,728	5,195,682,883	379,216,526	4,816,589,155	105,598,120	1,666,071	87,306,682
25,000 - 27,500	214,342	5,624,565,992	5,532,084,050	367,927,774	5,164,318,986	122,542,713	2,169,944	104,613,177
27,500 - 30,000	201,014	5,775,525,142	5,667,399,882	354,523,618	5,313,000,750	133,839,321	2,455,293	116,228,139
30,000 - 32,500	182,815	5,708,391,972	5,587,241,229	333,187,035	5,254,141,123	138,766,183	2,855,349	121,594,051
32,500 - 35,000	164,765	5,557,317,539	5,430,600,302	315,053,702	5,115,626,513	140,402,433	3,499,482	123,351,049
35,000 - 37,500	150,938	5,469,725,394	5,337,615,214	299,540,402	5,038,115,567	142,817,719	4,259,703	125,675,609
37,500 - 40,000	142,229	5,509,468,378	5,366,972,670	292,506,205	5,074,500,389	147,787,120	5,195,323	129,816,565
40,000 - 42,500	135,839	5,602,137,720	5,456,025,050	291,351,308	5,164,710,568	154,118,418	6,305,242	135,322,733
42,500 - 45,000	126,646	5,539,067,629	5,393,032,041	281,040,718	5,112,014,049	156,717,804	7,359,949	137,252,374
45,000 - 47,500	117,891	5,451,334,374	5,305,946,291	270,590,322	5,035,382,311	158,641,411	8,301,940	138,768,906
47,500 - 50,000	111,221	5,421,118,605	5,275,566,966	262,692,075	5,012,891,088	161,882,972	9,518,310	140,962,594
50,000 - 55,000	200,409	10,512,679,045	10,214,870,790	491,734,051	9,723,227,654	324,060,618	19,284,613	282,852,742
55,000 - 60,000	176,219	10,121,829,942	9,831,670,901	453,362,523	9,378,322,245	323,870,992	17,582,023	285,439,065
60,000 - 65,000	149,071	9,305,716,471	9,040,777,849	398,548,030	8,642,257,839	307,369,073	18,112,953	270,216,497
65,000 - 70,000	123,438	8,322,487,080	8,088,923,555	339,737,638	7,749,264,516	282,435,623	17,449,247	247,912,615
70,000 - 75,000	100,188	7,255,930,229	7,059,528,621	282,393,770	6,777,141,672	252,224,017	16,161,886	220,694,987
75,000 - 80,000	80,227	6,210,915,289	6,044,019,636	229,084,801	5,814,936,838	220,264,462	12,201,479	194,955,820
80,000 - 90,000	117,047	9,913,892,477	9,651,161,358	337,794,866	9,313,374,997	361,969,792	12,514,848	327,068,700
90,000 - 100,000	78,499	7,432,094,131	7,245,177,347	229,100,232	7,016,078,650	283,408,454	9,433,816	255,308,821
100,000 - 150,000	157,576	18,755,283,123	18,286,772,750	458,723,636	17,828,057,863	790,012,554	24,769,834	704,260,164
150,000 - 200,000	50,436	8,648,775,180	8,460,261,339	147,491,520	8,312,772,026	415,348,895	11,743,462	364,850,978
200,000 and above	<u>80,192</u>	<u>61,209,231,499</u>	<u>60,482,407,106</u>	<u>230,266,099</u>	<u>60,252,146,842</u>	<u>3,843,107,986</u>	<u>24,182,254</u>	<u>1,988,431,484</u>
TOTALS	5,349,673	\$243,679,088,105	\$238,690,576,963	\$9,327,015,556	\$228,433,395,434	\$9,280,039,052	\$239,172,725	\$6,715,525,503

(a) As reported on returns due April 15, 1999.

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

Table 45
Comparison of 1997 and 1998 Personal Income Tax Returns

Income Class (Federal Adjusted Gross Income)	Number of Returns		Federal Adjusted Gross Income		Ohio Taxable Income		Joint Filer Credit		Ohio Income Tax	
	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998
0 - \$5,000	539,796	533,346	\$1,508,027,204	\$1,480,841,611	\$973,488,260	\$919,117,241	\$81	\$45	\$595,827	\$362,410
\$5,000 - 10,000	510,797	510,145	3,814,845,663	3,802,754,579	3,132,630,071	3,060,589,962	8,397	6,823	12,892,247	10,987,808
10,000 - 15,000	513,541	498,920	6,427,886,407	6,239,849,078	5,618,960,306	5,388,144,157	188,228	147,160	44,897,974	39,113,968
15,000 - 20,000	505,675	491,933	8,840,227,030	8,601,875,942	7,964,406,427	7,685,226,865	1,111,358	899,763	103,143,319	92,031,917
20,000 - 40,000	1,519,402	1,510,430	43,916,864,206	43,851,274,101	40,479,904,266	40,247,738,051	25,848,414	23,197,078	940,225,035	878,730,920
40,000 - 80,000	1,226,888	1,321,149	68,025,530,319	73,743,216,384	63,219,278,205	68,410,148,780	130,473,749	132,277,642	2,011,429,524	2,054,378,333
60,000 - 100,000	163,181	195,546	14,459,031,126	17,345,986,608	13,614,440,806	16,329,453,647	18,926,141	21,948,664	514,191,226	582,377,521
100,000 - 200,000	175,614	208,012	23,212,572,427	27,404,058,303	22,136,395,966	26,140,829,889	32,212,702	36,513,296	960,225,334	1,069,111,142
200,000 & above	69,635	80,192	50,467,471,622	61,209,231,499	49,554,781,541	60,252,146,842	21,160,714	24,182,254	1,798,673,527	1,988,431,484
Total	5,226,526	5,349,673	\$220,672,458,001	\$243,679,088,105	\$206,694,287,845	\$228,433,395,434	\$229,931,781	\$239,172,725	\$6,386,276,010	\$6,715,525,503

Table 46
Comparison of 1997 and 1998 Personal Income Tax Returns with Tax Liability

Income Class (Federal Adjusted Gross Income)	Number of Returns with Tax Liability		Ohio Income Tax	
	1997	1998	1997	1998
0 - \$5,000	119,062	94,899	\$595,827	\$362,410
\$5,000 - 10,000	373,461	362,560	12,892,247	10,987,808
10,000 - 15,000	417,830	401,159	44,897,974	39,113,968
15,000 - 20,000	462,423	443,894	103,143,319	92,031,917
20,000 - 40,000	1,502,121	1,492,143	940,225,035	878,730,920
40,000 - 80,000	1,218,277	1,311,703	2,011,429,524	2,054,378,333
80,000 - 100,000	161,928	194,044	514,191,226	582,377,521
100,000 - 200,000	173,920	206,056	960,225,334	1,069,111,142
200,000 & above	67,816	77,971	1,798,673,527	1,988,431,484
Total	4,496,838	4,584,429	\$6,386,274,013	\$6,715,525,503

Table 47
1998 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	533,346	\$1,480,841,611	\$919,117,241	\$45	\$362,410	0.02%
\$5,000 - 10,000	510,145	3,802,754,579	3,060,589,962	6,823	10,987,808	0.29%
10,000 - 15,000	498,920	6,239,849,078	5,388,144,157	147,160	39,113,968	0.63%
15,000 - 20,000	491,933	8,601,875,942	7,685,226,865	899,763	92,031,917	1.07%
20,000 - 40,000	1,510,430	43,851,274,101	40,247,738,051	23,197,078	878,730,920	2.00%
40,000 - 80,000	1,321,149	73,743,216,384	68,410,148,780	132,277,642	2,054,378,333	2.79%
80,000 - 100,000	195,546	17,345,986,608	16,329,453,647	21,948,664	582,377,521	3.36%
100,000 - 200,000	208,012	27,404,058,303	26,140,829,889	36,513,296	1,069,111,142	3.90%
200,000 & above	<u>80,192</u>	<u>61,209,231,499</u>	<u>60,252,146,842</u>	<u>24,182,254</u>	<u>1,988,431,484</u>	<u>3.25%</u>
Total	5,349,673	\$243,679,088,105	\$228,433,395,434	\$239,172,725	\$6,715,525,503	2.76%

* Ohio income tax divided by federal adjusted gross income.

Table 48
1998 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	11,910	\$43,942,015	\$17,814,033	\$311	0.00%
\$5,000 - 10,000	44,092	345,179,405	222,671,914	89,256	0.03
10,000 - 15,000	81,215	1,030,899,064	799,533,310	1,766,774	0.17
15,000 - 20,000	105,339	1,849,603,701	1,535,441,989	8,977,894	0.49
20,000 - 40,000	442,711	13,332,050,192	11,651,384,886	212,450,813	1.59
40,000 - 80,000	857,266	49,556,052,530	45,521,244,742	1,329,433,348	2.68
80,000 - 100,000	162,757	14,445,095,125	13,574,493,027	480,768,830	3.33
100,000 - 200,000	175,665	23,135,399,528	22,057,903,658	896,364,080	3.87
200,000 & above	<u>67,237</u>	<u>48,933,283,073</u>	<u>48,186,733,838</u>	<u>1,631,246,139</u>	<u>3.33</u>
Total	1,948,192	\$152,671,504,633	\$143,567,221,397	\$4,561,097,445	2.99%

* Ohio income tax divided by federal adjusted gross income.

Table 49
1998 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	515,146	\$1,418,140,462	\$889,319,567	\$355,725	0.03%
\$5,000 - 10,000	451,054	3,339,988,950	2,739,284,711	10,406,860	0.31
10,000 - 15,000	386,898	4,816,272,372	4,236,772,809	33,900,259	0.70
15,000 - 20,000	339,155	5,915,543,045	5,381,571,883	71,579,933	1.21
20,000 - 40,000	815,836	23,085,319,611	21,606,600,119	496,682,226	2.15
40,000 - 80,000	324,137	16,863,321,670	15,868,722,391	496,200,554	2.94
80,000 - 100,000	23,218	2,055,850,803	1,937,694,634	70,131,377	3.41
100,000 - 200,000	24,795	3,273,526,257	3,116,527,125	129,785,596	3.96
200,000 & above	<u>9,964</u>	<u>8,510,527,780</u>	<u>8,384,160,913</u>	<u>263,807,246</u>	<u>3.10</u>
Total	2,890,203	\$69,278,490,950	\$64,160,654,152	\$1,572,849,776	2.27%

* Ohio income tax divided by federal adjusted gross income.

Table 50
1998 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	6,292	\$18,759,132	\$11,983,643	\$6,375	0.03%
\$5,000 - 10,000	15,000	117,586,224	98,633,338	491,693	0.42
10,000 - 15,000	30,805	392,677,643	351,838,040	3,446,938	0.88
15,000 - 20,000	47,439	836,729,195	768,212,991	11,474,092	1.37
20,000 - 40,000	251,884	7,433,904,296	6,989,753,047	169,597,881	2.28
40,000 - 80,000	139,745	7,323,842,181	7,020,181,647	228,744,431	3.12
80,000 - 100,000	9,571	845,040,680	817,265,986	31,477,313	3.72
100,000 - 200,000	7,551	995,132,518	966,399,107	42,961,465	4.32
200,000 & above	<u>2,990</u>	<u>3,765,420,646</u>	<u>3,681,252,091</u>	<u>93,378,099</u>	<u>2.48</u>
Total	511,277	\$21,729,092,515	\$20,705,519,890	\$581,578,287	2.68%

* Ohio income tax divided by federal adjusted gross income.

Table 51
1998 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	704,181	\$15,071,225	\$119	\$1,139,141
\$5,000 - 10,000	522,464	13,923,368	36,196	15,910,278
10,000 - 15,000	511,025	14,612,927	499,944	54,402,957
15,000 - 20,000	492,851	16,501,978	1,939,693	116,157,234
20,000 - 40,000	1,497,591	56,382,642	32,198,731	991,105,132
40,000 - 80,000	1,196,970	61,196,447	127,886,849	2,043,092,451
80,000 - 100,000	165,905	9,707,053	19,375,820	534,710,247
100,000 - 200,000	182,542	10,744,794	34,037,808	1,003,693,175
200,000 & above	<u>76,153</u>	<u>4,432,372</u>	<u>23,197,562</u>	<u>1,955,314,888</u>
Total	5,349,682	\$202,572,806	\$239,172,722	\$6,715,525,503

Table 52
1998 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	55	\$246,312	\$193,453	\$45	\$162
\$5,000 - 10,000	1,671	14,546,225	11,470,071	6,823	26,674
10,000 - 15,000	12,849	167,683,315	134,152,764	147,160	569,817
15,000 - 20,000	33,880	605,777,417	507,810,763	899,763	3,496,843
20,000 - 40,000	249,382	7,665,502,104	6,786,470,042	23,197,078	118,801,130
40,000 - 80,000	658,596	38,462,871,570	35,703,649,365	132,277,642	1,031,486,083
80,000 - 100,000	130,731	11,595,997,958	10,993,107,868	21,948,664	389,947,136
100,000 - 200,000	129,053	16,809,516,363	16,133,701,566	36,513,296	654,700,413
200,000 & above	<u>38,806</u>	<u>23,471,989,660</u>	<u>23,111,608,914</u>	<u>24,182,254</u>	<u>898,936,424</u>
Total	1,255,023	\$98,794,130,924	\$93,382,164,806	\$239,172,725	\$3,097,964,682

Table 53
1998 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	15,515	\$52,254,062	\$33,095,225	\$760,322	\$483,943	\$1,280
\$5,000 - 10,000	55,834	442,555,807	365,520,607	2,779,549	4,275,936	48,669
10,000 - 15,000	84,344	1,057,167,009	916,727,667	4,216,600	9,570,836	1,372,222
15,000 - 20,000	83,257	1,452,966,447	1,283,694,745	4,152,128	11,366,319	4,858,018
20,000 - 40,000	171,173	4,845,519,923	4,109,445,510	8,556,780	24,923,950	56,041,522
40,000 - 80,000	124,290	6,948,345,361	5,531,104,524	6,212,703	17,700,185	141,544,425
80,000 - 100,000	20,290	1,803,282,905	1,495,733,992	1,014,193	2,817,120	49,562,514
100,000 - 200,000	27,054	3,620,609,653	3,173,412,603	1,352,726	3,523,901	127,714,301
200,000 & above	<u>13,255</u>	<u>12,382,482,661</u>	<u>12,031,009,911</u>	<u>662,639</u>	<u>1,421,128</u>	<u>354,353,070</u>
Total	595,012	\$32,605,183,828	\$28,939,744,784	\$29,707,640	\$76,083,318	\$735,496,021

* 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 \$114.6 million.

Table 54
1998 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	11,430	\$310,002,188	\$7,020,707	Lucas	206,815	\$8,194,868,997	\$251,844,744
Allen	50,253	2,016,779,277	65,192,265	Madison	17,588	670,073,400	19,759,106
Ashland	23,741	815,810,908	22,479,257	Mahoning	116,307	4,199,001,101	121,880,005
Ashtabula	46,445	1,432,826,822	36,021,358	Marion	29,400	973,440,631	25,928,708
Athens	21,468	679,826,032	18,052,172	Medina	73,338	3,441,021,588	112,635,502
Auglaize	22,327	814,827,895	23,000,106	Meigs	8,491	239,024,780	5,479,149
Belmont	29,661	882,917,710	21,479,635	Mercer	20,587	695,732,884	18,687,677
Brown	17,290	521,461,189	12,528,339	Miami	49,422	1,941,371,440	57,807,397
Butler	151,588	6,466,033,125	199,839,850	Monroe	5,887	169,306,146	3,761,835
Carroll	12,469	445,844,104	13,397,813	Montgomery	261,205	10,617,321,568	323,811,699
Champaign	17,845	638,205,209	17,267,337	Morgan	5,375	144,432,428	3,136,421
Clark	65,187	2,327,632,476	64,606,316	Morrow	12,891	413,740,721	10,387,357
Clermont	90,823	3,883,185,339	120,337,592	Muskingum	38,502	1,258,479,202	34,286,977
Clinton	21,076	756,195,703	20,344,997	Noble	4,694	136,116,362	3,257,775
Columbiana	48,297	1,517,206,048	38,698,151	Ottawa	20,964	801,261,289	22,969,303
Coshocton	16,338	500,736,559	12,426,520	Paulding	9,797	328,889,202	8,431,457
Crawford	23,292	719,025,949	17,800,589	Perry	14,299	411,371,983	9,749,713
Cuyahoga	644,985	28,068,111,353	930,300,167	Pickaway	21,255	774,258,815	21,470,326
Darke	25,593	836,304,380	21,580,478	Pike	11,372	343,490,362	8,594,747
Defiance	19,935	733,433,878	20,393,946	Portage	69,229	2,699,786,628	80,492,051
Delaware	51,939	3,581,465,273	143,921,793	Preble	18,818	664,995,425	18,037,418
Erie	39,142	1,501,740,541	44,463,053	Putnam	17,630	635,290,136	18,052,027
Fairfield	56,851	2,324,355,713	70,003,594	Richland	58,670	2,061,572,799	58,298,120
Fayette	11,782	352,945,631	8,872,620	Ross	31,584	1,041,741,021	27,281,572
Franklin	507,490	21,863,152,586	707,224,507	Sandusky	30,745	1,025,832,418	27,514,712
Fulton	21,159	776,750,534	21,442,606	Scioto	28,490	867,111,316	21,929,656
Gallia	12,849	413,854,454	10,941,026	Seneca	27,894	883,702,596	22,746,504
Geauga	43,993	2,620,284,054	98,839,546	Shelby	24,322	866,837,417	24,690,883
Greene	67,359	3,019,048,953	93,762,279	Stark	178,792	6,805,777,334	205,331,786
Guernsey	17,512	499,477,277	12,175,505	Summit	254,746	10,926,899,718	352,694,327
Hamilton	400,417	18,976,727,273	659,478,461	Trumbull	105,606	3,815,363,663	109,502,253
Hancock	33,854	1,344,124,667	40,191,359	Tuscarawas	43,789	1,415,528,919	37,733,675
Hardin	13,864	443,987,305	11,254,382	Union	18,093	752,300,735	22,230,628
Harrison	6,930	191,047,834	4,364,076	Van Wert	15,396	505,727,217	12,793,721
Henry	14,413	514,800,124	14,230,157	Vinton	4,531	147,465,778	4,446,600
Highland	18,477	541,370,053	13,069,125	Warren	67,155	3,343,124,587	109,993,904
Hocking	12,068	356,047,024	8,513,531	Washington	28,312	945,218,177	24,907,200
Holmes	13,528	423,339,132	11,226,733	Wayne	52,155	1,943,833,019	56,842,161
Huron	30,053	1,011,761,119	26,886,080	Williams	19,539	684,223,707	19,104,731
Jackson	13,231	414,074,245	11,139,187	Wood	55,667	2,449,050,712	78,306,806
Jefferson	32,247	1,034,751,277	26,656,593	Wyandot	<u>11,217</u>	<u>363,084,407</u>	<u>9,676,292</u>
Knox	23,725	811,970,865	21,726,463	CountyTotal	5,256,501	\$212,050,661,856	\$6,565,661,470
Lake	115,363	4,753,852,103	145,855,619	Other*	<u>93,183</u>	<u>31,628,418,513</u>	<u>149,863,934</u>
Lawrence	23,730	699,925,669	16,370,181	State Total+	5,349,684	\$243,679,080,369	\$6,715,525,404
Licking	68,349	2,702,025,362	81,186,348				
Logan	22,042	779,151,587	21,471,040				
Lorain	133,522	5,134,594,429	151,141,086				

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

+ Differs from other tables due to methodology.

Table 55
Rank of Counties by Average Income
as Reported on 1998 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	\$68,955	170.94%	Williams	\$35,018	86.81%
Geauga	59,561	147.65%	Ashland	34,363	85.18%
Warren	49,782	123.41%	Knox	34,224	84.84%
Hamilton	47,392	117.48%	Mercer	33,795	83.78%
Medina	46,920	116.31%	Huron	33,666	83.46%
Greene	44,820	111.11%	Paulding	33,570	83.22%
Wood	43,995	109.06%	Washington	33,386	82.76%
Cuyahoga	43,517	107.88%	Sandusky	33,366	82.71%
Franklin	43,081	106.80%	Marion	33,110	82.08%
Summit	42,893	106.33%	Ross	32,983	81.76%
Clermont	42,756	105.99%	Van Wert	32,848	81.43%
Butler	42,655	105.74%	Muskingum	32,686	81.03%
Union	41,580	103.07%	Darke	32,677	81.01%
Lake	41,208	102.15%	Vinton	32,546	80.68%
Fairfield	40,885	101.35%	Wyandot	32,369	80.24%
Montgomery	40,647	100.76%	Tuscarawas	32,326	80.14%
88-COUNTY TOTAL*	40,339	100.00%	Gallia	32,209	79.85%
Allen	40,133	99.49%	Morrow	32,095	79.56%
Hancock	39,704	98.42%	Jefferson	32,088	79.55%
Lucas	39,624	98.23%	Hardin	32,024	79.39%
Licking	39,533	98.00%	Seneca	31,681	78.54%
Miami	39,282	97.38%	Athens	31,667	78.50%
Portage	38,998	96.67%	Columbiana	31,414	77.87%
Lorain	38,455	95.33%	Jackson	31,296	77.58%
Erie	38,366	95.11%	Holmes	31,294	77.58%
Ottawa	38,221	94.75%	Crawford	30,870	76.53%
Madison	38,098	94.44%	Ashtabula	30,850	76.48%
Stark	38,065	94.36%	Coshocton	30,649	75.98%
Wayne	37,270	92.39%	Scioto	30,436	75.45%
Defiance	36,791	91.20%	Pike	30,205	74.88%
Fulton	36,710	91.00%	Brown	30,160	74.76%
Auglaize	36,495	90.47%	Fayette	29,956	74.26%
Pickaway	36,427	90.30%	Belmont	29,767	73.79%
Trumbull	36,128	89.56%	Hocking	29,503	73.14%
Mahoning	36,103	89.50%	Lawrence	29,495	73.12%
Putnam	36,035	89.33%	Highland	29,300	72.63%
Clinton	35,879	88.94%	Noble	28,998	71.88%
Champaign	35,764	88.66%	Perry	28,769	71.32%
Carroll	35,756	88.64%	Monroe	28,759	71.29%
Henry	35,718	88.54%	Guernsey	28,522	70.71%
Clark	35,707	88.52%	Meigs	28,150	69.78%
Shelby	35,640	88.35%	Harrison	27,568	68.34%
Logan	35,348	87.63%	Adams	27,122	67.23%
Preble	35,338	87.60%	Morgan	26,871	66.61%
Richland	35,138	87.11%			

* Includes only returns indicating a county of residence.

Table 56
Ohio Individual Income Tax Returns Filed by Employers and Individuals During Fiscal Years 1999 and 2000

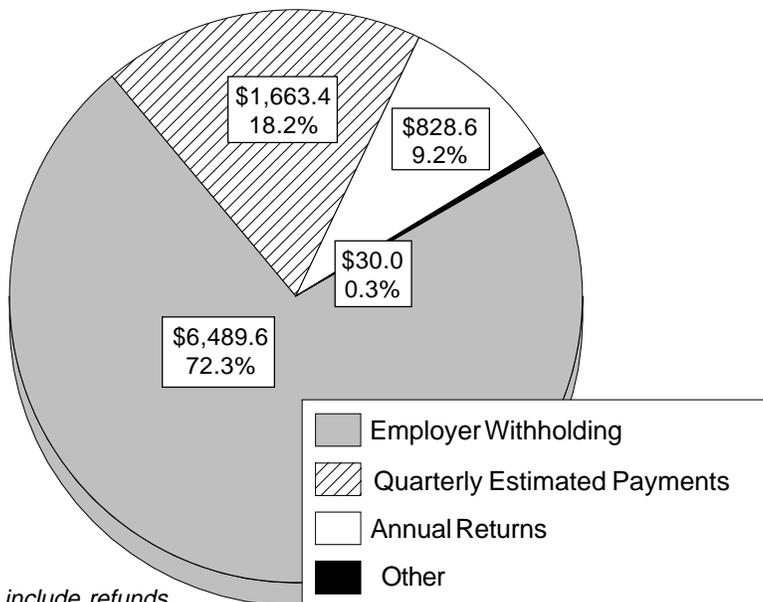
	1999					2000			
	Number of Returns		Amount of Tax Payment			Number of Returns		Amount of Tax Payment	
	Number	Percent	Amount	Percent		Number	Percent	Amount	Percent
Employer (Withholding)					Employer (Withholding)				
Monthly & Quarter	2,210,314	23.97%	\$6,078,002,406	74.46%	Monthly & Quarter	2,341,258	27.38%	\$6,469,290,326	72.27%
Annual	<u>284,331</u>	<u>3.08%</u>	<u>24,025,351</u>	<u>0.29%</u>	Annual	<u>49,139</u>	<u>0.57%</u>	<u>20,312,665</u>	<u>0.23%</u>
Subtotal	2,494,645	27.05%	\$6,102,027,757	74.75%	Subtotal	2,390,397	27.96%	\$6,489,602,991	72.50%
Individual Taxpayer					Individual Taxpayer				
Quarterly	1,238,254	13.43%	\$1,448,153,422	17.74%	Quarterly	1,280,751	14.98%	\$1,633,423,054	18.25%
Annual	<u>5,488,014</u>	<u>59.52%</u>	<u>613,104,312</u>	<u>7.51%</u>	Annual	<u>4,879,009</u>	<u>57.06%</u>	<u>828,618,749</u>	<u>9.26%</u>
Subtotal	6,726,268	72.95%	\$2,061,257,734	25.25%	Subtotal	6,159,760	72.04%	\$2,462,041,803	27.50%
Total	9,220,913	100.00%	\$8,163,285,491	100.00%	Total	8,550,157	100.00%	\$8,951,644,794	100.00%
Other Collections					Other Collections				
Attorney General(a)			\$26,678,832		Attorney General(a)			\$27,908,543	
Assessment Payments			12,959,363		Assessment Payments			8,005,046	
Adjustment for Bad Checks			<u>(567,451)</u>		Adjustment for Bad Checks			<u>(5,917,141)</u>	
Total			\$8,202,356,235		Total			\$8,981,641,242	
Tax Refunded(b)			<u>(\$1,031,728,347)</u>		Tax Refunded(b)			<u>(\$900,311,048)</u>	
Total Net Tax Collected			\$7,170,627,888		Total Net Tax Collected			\$8,081,330,194	

(a) Collections net of nine percent collections fee.

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

Chart 6
Type of Payments from Personal Income Tax
Fiscal Year 2000

Total: \$8,981.6 million*



* The total amount of payments include refunds of \$900.3 million that will be eventually sent back to the taxpayers.

Table 57
Ohio Individual Income Tax Collections by Month, Fiscal Year 2000

Month	Employer Withholding ^(a)	Individual Taxpayer ^(b)	Other Collections ^(c)	Refunds ^(d)	Total ^(e)
July	\$472,527,493	\$23,090,095	\$2,864,363	(\$20,237,195)	\$478,244,756
August	528,069,529	30,814,964	2,844,809	(21,178,087)	540,551,215
September	490,686,247	253,011,515	2,425,344	(17,097,097)	729,026,009
October	495,735,766	51,983,331	2,328,676	(13,015,747)	537,032,026
November	557,719,801	21,019,775	2,399,881	(20,124,849)	561,014,608
December	569,752,712	63,820,642	3,067,762	(12,093,623)	624,547,493
January	651,610,470	421,616,788	800,264	(44,819,378)	1,029,208,144
February	568,216,056	105,286,043	2,507,384	(169,650,154)	506,359,329
March	553,307,709	66,833,273	3,775,807	(215,440,671)	408,476,118
April	520,621,319	555,173,344	2,709,199	(187,241,938)	891,261,924
May	547,095,505	582,985,326	744,740	(85,897,371)	1,044,928,200
June	<u>534,260,384</u>	<u>286,406,723</u>	<u>3,528,219</u>	<u>(93,514,939)</u>	<u>730,680,387</u>
Total(e)	\$6,489,602,991	\$2,462,041,819	\$29,996,448	(\$900,311,049)	\$8,081,330,209

(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 Non-game/Endangered Wildlife and the Natural Areas and Preserves programs.

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