

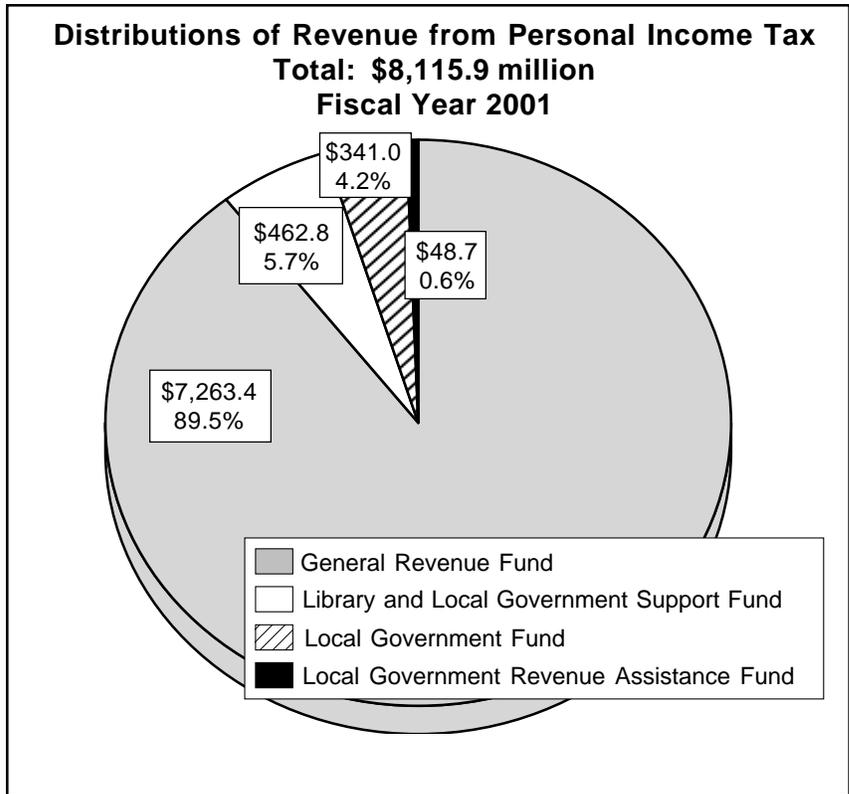
# INDIVIDUAL INCOME TAX-STATE

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 - 2000, due to surplus revenues. In 2000, rates were reduced 6.929 percent from statutory rates. There will be no rate cut in 2001. Also, beginning in 1995, personal exemptions were increased over a four year period and indexed for inflation starting in 2000. Exemption amounts went from \$650 in 1995 to \$1,100 in 2000. In 2001, the exemption amount will be \$1,150.

The personal income tax is the largest revenue producer for the state. Total collections for fiscal year 2001 were \$8,115.9 million. Of this amount 5.7% or \$462.8 million was distributed to the Library and Local Government Support Fund, 4.2% or \$341.0 million was distributed to the Local Government Fund, 0.6% or \$48.7 million to the Local Government Revenue Assistance Fund, and 89.5% or \$7,263.4 million went to the General Revenue Fund.

**EXHIBIT 4 -- STATE INDIVIDUAL INCOME TAX** (page 65) illustrates the percentage distribution by income class of 1999 tax returns, federal adjusted gross income, and income tax liability. Tables 31 through 42 also include information compiled from the 1999 Ohio personal income tax returns (due by April 15, 2000). Table 31 contains detailed data from the returns categorized into 43 income classes. The data show that individuals filed 5,366,294 tax returns



which reported total federal adjusted gross income of \$254.1 billion, an average of \$47,353 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 \$7,485.9 million. This amounts to an average income tax liability of \$1,395 per return.

Table 32 compares total returns filed for 1998 and 1999, grouped by major income classes while Table 33 compares only taxable returns for 1998 and 1999. Table 34 is a summarized version of Table 31, showing some of the major data categorized into just nine income classes. Tables 35, 36, and 37 show tax returns by the same nine income classes, but by filing status — married joint, single, and married separate.

Table 38 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 0.716 percent to 7.228 percent for 1999 were directly applied.

Table 39 contains information on the joint filer credit. A 1999 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 40 contains information on returns claiming a senior citizen credit.

Table 41 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 643,135 reporting \$28.8 billion of income and \$1,013.3 million of income tax liability. Residents of the 10 largest Ohio counties filed over 2.85 million out of the statewide total of 5.27 million income tax returns indicating a county of residence.

Table 42 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 \$73,246 while Harrison county had the lowest average income, \$27,775 per return.

Two additional tables indicate income tax data gathered from sources other than 1999 tax returns.

Table 43 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 2001, the Income Tax Division processed over 10.5 million personal income tax returns of all types, including nearly 7.6 million annual and quarterly estimated individual taxpayers returns and 2.9 million employer withholding returns. Net collections during fiscal year 2001 were \$8,116,393,064 after payment of \$1,103,207,937 in refunds. Chart 6 summarizes the data in Table 43. Withholding is by far the largest income tax payment, followed by quarterly estimated payments. Table 44 shows a monthly breakdown of tax dollars collected during fiscal year 2001.

**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		2001 Tax Rates	
Taxable Income			
0 - \$	5,000	0.743%	of Ohio taxable income
\$5,000 -	10,000	\$37.15 + 1.486%	of excess over \$5,000
10,000 -	15,000	111.45 + 2.972%	of excess over 10,000
15,000 -	20,000	260.05 + 3.715%	of excess over 15,000
20,000 -	40,000	445.80 + 4.457%	of excess over 20,000
40,000 -	80,000	1,337.20 + 5.201%	of excess over 40,000
80,000 -	100,000	3,417.60 + 5.943%	of excess over 80,000
100,000 -	200,000	4,606.20 + 6.9 %	of excess over 100,000
Over	200,000	11,506.20 + 7.5 %	of excess over 200,000

**SPECIAL PROVISIONS:**

1. **Standard Personal Exemption Credit (R.C. 5747.022):** In addition to the personal exemption of \$1,150 for 2001, 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 has an Ohio Adjusted Gross Income of \$500 or more, not counting income from interest, dividends and distributions, royalties, rents, and capital gains. Examples of income qualifying for the credit are wages, pension income, and federal schedule C self employment income. 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 retire-

General Computation of Tax Liability for 2001:

Federal Adjusted Gross Income

(taken directly from federal return)

Add (most common):

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 \$1,150 per exemption.

Ohio Taxable Income

Apply:

Graduated rates of 0.743% to 7.5% for 2001.

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

ment 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 nonrefundable 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 nonrefundable 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.

*The following credits are explained in the Corporate Franchise Tax Section: (Only the credit for the Ohio Job Creation is refundable)*

12. **Credit for Businesses That Increase Their Export Sales (R.C. 5747.057)**
13. **Credit for Ohio Job Creation (R.C. 5747.058)**
14. **Early Investment Tax Credit (R.C. 5747.32)**
15. **Investment Tax Credit (R.C. 5747.261)**
16. **Investment Tax Credit (R.C. 5747.31)**
17. **Voluntary Environmental Clean-up Tax Credit (R.C. 5747.32)**
18. **Employer Support of a Qualified Daycare Center Credit (R.C. 5747.34)**
19. **Establishment of Employer Provided On-Site Daycare Center Credit (R.C. 5747.35)**
20. **Employer Reimbursement to Employees for Daycare Expenses Credit (R.C. 5747.36)**
21. **Installation of Tractor Lights Credit (R.C. 5747.38)**

**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 and 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 2001, 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.

House Bill 94 (124th General Assembly, FY 2002/ FY 2003 Biennial Budget Bill) temporarily replaces the revenue distribution described above.

During each month of the July 2001 - May 2002 period and the July 2002 - May 2003 period, the Local Government Fund, the Local Government Revenue Assistance Fund and Library and Local Government Revenue Assistance Fund will receive the same amount they received during the corresponding month of the July 2000 - May 2001 period. In June 2002 and June 2003, the funds will receive the same amount they received in June 2000.

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 roll-back and homestead exemption).

## **OHIO REVISED CODE CITATIONS**

Chapter 5747

## **RECENT LEGISLATION**

### ***House Bill 94; Effective July 1, 2001.***

***Temporary Law Section 140*** - Freezes amounts deposited in the Local Government Fund, Local Government Revenue Assistance Funds and Library and Local Government Support Fund for fiscal years 2002 and 2003 at the levels that were deposited in fiscal year 2001.

### ***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 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 per beneficiary.

**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.

## RECENT SIGNIFICANT COURT DECISIONS:

***Brejcha v. Lawrence*, (Sept. 8, 2000), B.T.A. Case No. 99-1054.**

The Board stated that this responsible party assessment is derivative in nature and the appellant cannot request review of the penalty assessed against the corporation.

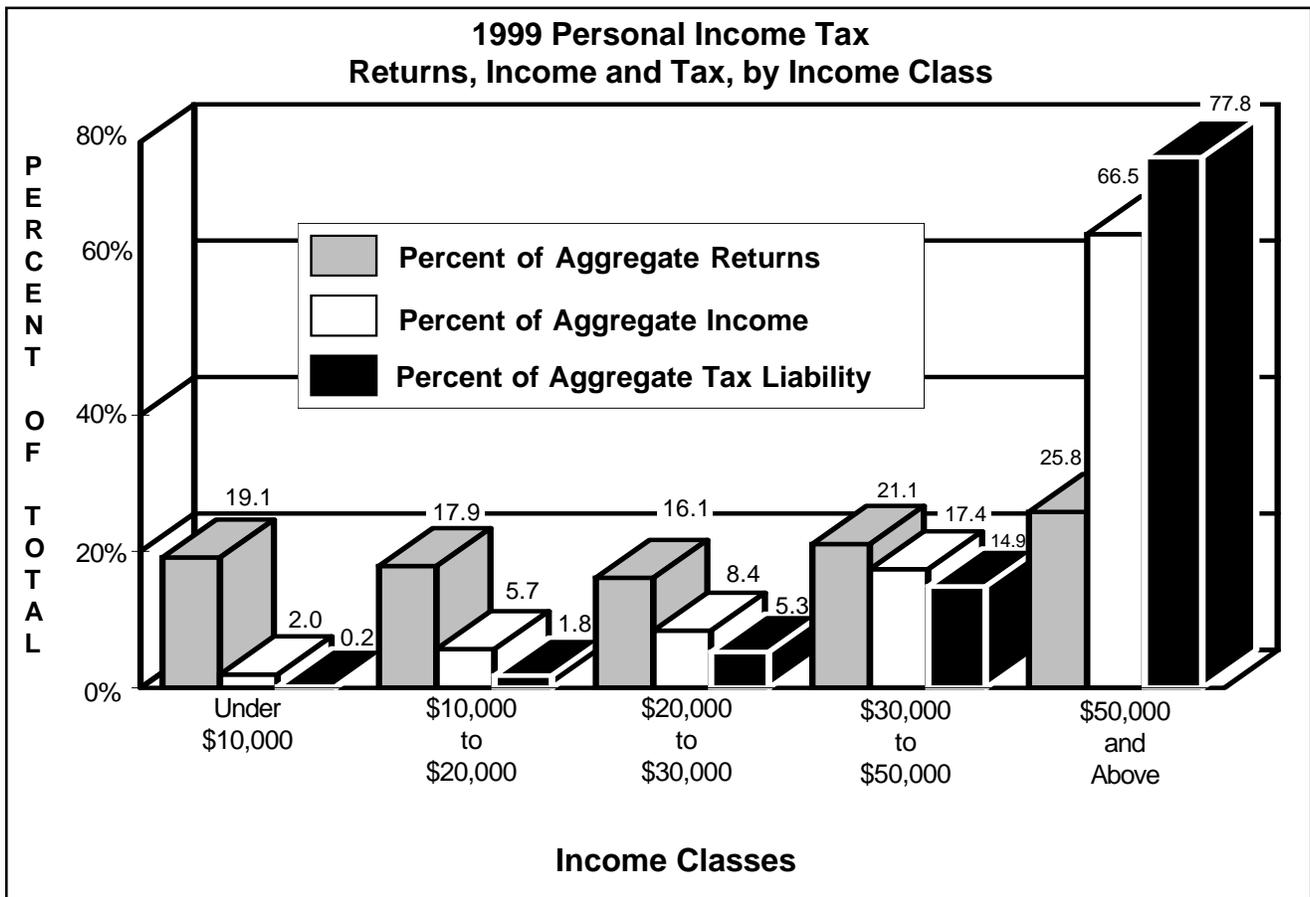
***William Lonabarger v. Zaino*, (March 23, 2001), BTA No. 00-950**

The taxpayer was assessed for non-filing of personal income tax returns for 1994 and 1995. In his petition for reassessment he indicated he was not an Ohio resident but he did not, upon request, provide evidence of filing in another state. The petition was dismissed for failure to timely file and the BTA affirmed the dismissal.

***Kemppel v. Zaino*, (2001), 91 Ohio St. 3d 420**

The taxpayers were Florida residents and shareholders in Logan Machine Co., a Subchapter S corporation located in Akron which in 1989 dissolved and distributed the proceeds from the net assets to the shareholders. The taxpayers calculated their non-resident income tax credit by treating the proceeds as non-business income and allocating it outside Ohio. The Tax Commissioner's agents audited the return and adjusted it by including the proceeds in business income and allocating it to Ohio. The court found that the proceeds from the gain on the sale of the intangible property was not business income under either the transactional or functional tests dissolution was not in the regular course of business; it was a one-time event which terminated the business.

### Exhibit 4 -- State Individual Income Tax



The above figure shows the percentage distribution by income class of 1999 personal income tax returns, federal adjusted gross income, and tax liability. Taxpayers earning under \$10,000 filed 19.1% of all income tax returns, which comprised 2.0% of total income and 0.2% of the total tax liability. Those taxpayers earning \$10,000 to \$20,000, earned 5.7% of total income and paid 1.8% of the tax. These two groups combined (all those earning less than \$20,000) represented 37.0% of all the taxpayers, reported 7.7% of the income, while paying 2.0% of the total income tax.

Taxpayers earning more than \$50,000 comprised 25.8% of all tax returns, while reporting 66.5% of total income and paying 77.8% 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 31**  
**1999 Ohio Personal Income Tax Returns, by Income Class<sup>(a)</sup>**

Income Class (Federal Adjusted Gross Income)	Number of Returns	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	63,347	\$39,235,585	\$39,037,003	\$73,035,800	\$949,205	\$2,543	-	\$780
\$1,000 - 2,000	109,017	164,093,202	162,477,310	128,743,371	45,637,926	307,614	-	528
2,000 - 3,000	114,625	286,674,901	283,958,437	139,226,510	149,821,602	1,049,679	-	749
3,000 - 4,000	116,820	409,071,375	404,921,635	147,829,563	259,218,626	1,842,330	\$5	10,303
4,000 - 5,000	117,031	526,428,492	520,462,496	153,220,376	368,295,662	2,625,998	47	410,358
5,000 - 6,000	105,680	581,053,614	574,014,507	144,102,754	430,519,477	3,075,152	160	902,896
6,000 - 7,000	102,283	664,682,708	655,661,930	145,323,409	510,869,523	3,898,157	163	1,532,875
7,000 - 8,000	99,003	742,399,117	731,047,995	145,149,414	586,259,930	4,977,510	502	2,310,999
8,000 - 9,000	97,882	832,076,753	818,156,122	148,150,310	670,346,656	6,172,054	2,113	3,063,727
9,000 - 10,000	98,131	932,401,501	916,331,730	155,779,311	760,942,823	7,437,683	4,489	3,860,932
10,000 - 11,000	95,463	1,002,238,091	983,942,303	152,490,046	831,747,398	8,536,110	8,163	4,658,935
11,000 - 12,000	95,445	1,097,956,459	1,078,477,102	155,518,881	923,187,272	10,211,890	13,549	5,934,842
12,000 - 13,000	96,618	1,208,045,864	1,185,896,187	160,719,033	1,025,455,486	12,568,174	24,231	7,748,748
13,000 - 14,000	97,303	1,313,882,319	1,289,283,571	163,119,284	1,126,410,830	15,157,213	40,032	9,745,397
14,000 - 15,000	97,920	1,420,196,636	1,394,292,965	167,144,329	1,227,360,854	17,854,150	59,661	11,838,450
15,000 - 16,000	96,600	1,497,461,389	1,470,035,852	165,916,316	1,304,332,874	20,253,554	86,033	13,841,265
16,000 - 17,000	95,783	1,580,634,303	1,552,457,650	166,274,444	1,386,372,264	22,899,405	119,683	16,002,721
17,000 - 18,000	96,705	1,692,511,002	1,660,378,259	168,993,967	1,491,567,625	26,183,306	162,591	18,826,462
18,000 - 19,000	95,572	1,768,180,956	1,735,844,425	168,954,776	1,567,058,054	29,068,717	209,552	21,479,744
19,000 - 20,000	94,093	1,834,919,023	1,802,397,948	167,311,243	1,635,251,851	31,866,743	281,484	24,175,200
20,000 - 22,500	229,555	4,875,871,622	4,787,780,915	413,487,763	4,374,652,352	91,751,456	1,067,193	73,281,307
22,500 - 25,000	219,570	5,213,694,931	5,116,236,547	400,703,819	4,715,838,145	109,239,496	1,657,003	91,198,722
25,000 - 27,500	212,834	5,585,941,217	5,474,103,398	389,534,835	5,084,780,583	127,642,425	2,158,381	109,675,963
27,500 - 30,000	201,187	5,780,502,363	5,653,135,322	374,202,100	5,279,140,010	140,868,942	2,420,568	123,140,472
30,000 - 32,500	183,883	5,742,750,495	5,604,676,568	355,070,929	5,249,780,972	146,939,154	2,852,382	129,653,982
32,500 - 35,000	167,780	5,659,430,020	5,515,435,991	337,204,449	5,178,386,255	150,718,831	3,536,792	133,357,526
35,000 - 37,500	153,307	5,554,754,178	5,403,867,539	320,125,162	5,083,874,431	152,830,040	4,345,105	135,247,302
37,500 - 40,000	143,356	5,553,581,432	5,395,759,532	310,143,070	5,085,779,084	157,155,664	5,235,938	138,902,602
40,000 - 42,500	133,848	5,519,206,508	5,358,684,089	299,989,369	5,058,777,066	160,150,930	6,239,260	141,494,287
42,500 - 45,000	124,301	5,436,138,259	5,275,898,349	289,594,451	4,986,395,477	162,156,974	7,294,918	142,812,755
45,000 - 47,500	115,674	5,348,785,914	5,189,971,045	278,114,803	4,911,937,627	164,141,736	8,327,909	144,137,968
47,500 - 50,000	109,802	5,352,321,755	5,190,386,335	271,597,153	4,918,854,940	168,520,465	9,571,375	147,496,375
50,000 - 55,000	197,867	10,379,347,259	10,053,364,287	507,087,846	9,546,403,894	337,624,488	19,592,801	296,012,561
55,000 - 60,000	176,556	10,143,062,943	9,818,026,424	474,619,378	9,343,499,949	342,437,427	18,143,970	302,759,024
60,000 - 65,000	151,223	9,441,000,011	9,140,529,666	422,730,657	8,717,897,280	329,095,462	18,994,560	290,402,564
65,000 - 70,000	126,545	8,532,778,782	8,266,705,089	363,740,328	7,903,018,074	305,849,283	18,435,054	269,611,995
70,000 - 75,000	104,606	7,576,254,592	7,344,585,722	308,600,949	7,036,089,022	277,994,958	17,468,948	244,688,035
75,000 - 80,000	85,469	6,617,304,826	6,419,718,481	255,770,855	6,164,006,842	247,967,701	13,769,637	219,994,630
80,000 - 90,000	128,675	10,897,113,490	10,579,830,988	389,952,932	10,189,944,752	420,482,850	14,386,461	381,279,254
90,000 - 100,000	87,751	8,308,084,151	8,076,734,401	267,726,928	7,809,062,656	334,977,304	10,965,163	303,031,276
100,000 - 150,000	180,453	21,494,400,475	20,904,776,915	554,023,624	20,350,831,661	957,744,299	30,053,571	858,019,016
150,000 - 200,000	57,390	9,846,234,928	9,609,671,762	177,718,677	9,431,968,849	500,646,584	14,210,561	441,389,081
200,000 and above	<u>89,341</u>	<u>65,658,004,119</u>	<u>64,530,966,012</u>	<u>271,131,714</u>	<u>64,259,843,072</u>	<u>4,344,634,265</u>	<u>27,093,674</u>	<u>2,221,929,260</u>
<b>TOTALS</b>	<b>5,366,294</b>	<b>\$254,110,707,560</b>	<b>\$247,969,920,804</b>	<b>\$11,049,874,928</b>	<b>\$236,982,368,931</b>	<b>\$10,357,558,716</b>	<b>\$258,833,682</b>	<b>\$7,485,861,868</b>

(a) As reported on returns due April 15, 2000.

**Table 32**  
**Comparison of 1998 and 1999 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	
	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999
0 - \$5,000	533,346	520,840	\$1,480,841,611	\$1,425,503,555	\$919,117,241	\$823,923,021	\$45	\$52	\$362,410	\$422,718
\$5,000 - 10,000	510,145	502,979	3,802,754,579	3,752,613,693	3,060,589,962	2,958,938,409	6,823	7,427	10,987,808	11,671,429
10,000 - 15,000	498,920	482,749	6,239,849,078	6,042,319,369	5,388,144,157	5,134,161,840	147,160	145,636	39,113,968	39,926,372
15,000 - 20,000	491,933	478,753	8,601,875,942	8,373,706,673	7,685,226,865	7,384,582,668	899,763	859,343	92,031,917	94,325,392
20,000 - 40,000	1,510,430	1,511,472	43,851,274,101	43,966,526,258	40,247,738,051	40,052,231,832	23,197,078	23,273,362	878,730,920	934,457,876
40,000 - 80,000	1,321,149	1,325,891	73,743,216,384	74,346,200,849	68,410,148,780	68,586,880,171	132,277,642	137,838,432	2,054,378,333	2,199,410,194
80,000 - 100,000	195,546	216,426	17,345,986,608	19,205,197,641	16,329,453,647	17,999,007,408	21,948,664	25,351,624	582,377,521	684,310,530
100,000 - 200,000	208,012	237,843	27,404,058,303	31,340,635,403	26,140,829,889	29,782,800,510	36,513,296	44,264,132	1,069,111,142	1,299,408,097
200,000 & above	<u>80,192</u>	<u>89,341</u>	<u>61,209,231,499</u>	<u>65,658,004,119</u>	<u>60,252,146,842</u>	<u>64,259,843,072</u>	<u>24,182,254</u>	<u>27,093,674</u>	<u>1,988,431,484</u>	<u>2,221,929,260</u>
Total	5,349,673	5,366,294	\$243,679,088,105	\$ 254,110,707,560	\$228,433,395,434	\$236,982,368,931	\$239,172,725	\$258,833,682	\$6,715,525,503	\$7,485,861,868

**Table 33**  
**Comparison of 1998 and 1999 Personal Income Tax Returns with Tax Liability**

Income Class (Federal Adjusted Gross Income)	Number of Returns with Tax Liability		Ohio Income Tax	
	1998	1999	1998	1999
0 - \$5,000	94,899	98,888	\$362,410	\$422,718
\$5,000 - 10,000	362,560	361,731	10,987,808	11,671,429
10,000 - 15,000	401,159	390,382	39,113,968	39,926,372
15,000 - 20,000	443,894	432,677	92,031,917	94,325,392
20,000 - 40,000	1,492,143	1,490,114	878,730,920	934,457,876
40,000 - 80,000	1,311,703	1,314,476	2,054,378,333	2,199,410,194
80,000 - 100,000	194,044	214,583	582,377,521	684,310,530
100,000 - 200,000	206,056	235,363	1,069,111,142	1,299,408,097
200,000 & above	<u>77,971</u>	<u>86,543</u>	<u>1,988,431,484</u>	<u>2,221,929,260</u>
Total	4,584,429	4,624,757	\$6,715,525,503	\$7,485,861,868

**Table 34**  
**1999 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	520,840	\$1425,503,555	\$823,923,021	\$52	\$422,718	0.03%
\$5,000 - 10,000	502,979	3,752,613,693	2,958,938,409	7,427	11,671,429	0.31%
10,000 - 15,000	482,749	6,042,319,369	5,134,161,840	145,636	39,926,372	0.66%
15,000 - 20,000	478,753	8,373,706,673	7,384,582,668	859,343	94,325,392	1.13%
20,000 - 40,000	1,511,472	43,966,526,258	40,052,231,832	23,273,362	934,457,876	2.13%
40,000 - 80,000	1,325,891	74,346,200,849	68,586,880,171	137,838,432	2,199,410,194	2.96%
80,000 - 100,000	216,426	19,205,197,641	17,999,007,408	25,351,624	684,310,530	3.56%
100,000 - 200,000	237,843	31,340,635,403	29,782,800,510	44,264,132	1,299,408,097	4.15%
200,000 & above	<u>89,341</u>	<u>65,658,004,119</u>	<u>64,259,843,072</u>	<u>27,093,674</u>	<u>2,221,929,260</u>	<u>3.38%</u>
Total	5,366,294	\$ 254,110,707,560	\$ 236,982,368,931	\$ 258,833,682	\$ 7,485,861,868	2.95%

\* Ohio income tax divided by federal adjusted gross income.

**Table 35**  
**1999 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	16,445	\$48,831,829	\$13,217,865	\$1,367	0.00%
\$5,000 - 10,000	40,519	317,740,585	193,346,645	93,806	0.03
10,000 - 15,000	74,635	948,278,144	709,330,100	1,695,733	0.18
15,000 - 20,000	97,904	1,720,307,272	1,389,055,134	8,628,915	0.50
20,000 - 40,000	421,581	12,716,231,629	10,942,719,766	212,020,637	1.67
40,000 - 80,000	833,142	48,456,284,061	44,188,902,739	1,374,928,548	2.84
80,000 - 100,000	176,166	15,639,607,894	14,624,787,244	551,644,084	3.53
100,000 - 200,000	199,010	26,225,721,028	24,916,241,590	1,081,180,816	4.12
200,000 & above	<u>74,579</u>	<u>53,181,068,196</u>	<u>52,067,306,696</u>	<u>1,826,911,120</u>	<u>3.44</u>
Total	1,933,981	\$159,254,070,638	\$149,044,907,779	\$5,057,105,026	3.18%

\* Ohio income tax divided by federal adjusted gross income.

**Table 36**  
**1999 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	497,905	\$1,358,169,780	\$799,813,238	\$414,644	0.03%
\$5,000 - 10,000	447,981	3,321,314,541	2,672,272,194	11,087,933	0.33
10,000 - 15,000	379,928	4,734,978,341	4,107,869,648	34,972,082	0.74
15,000 - 20,000	337,204	5,883,462,660	5,294,776,291	74,613,200	1.27
20,000 - 40,000	842,015	23,885,204,181	22,223,957,210	544,437,266	2.28
40,000 - 80,000	341,126	17,865,031,397	16,737,848,206	558,673,480	3.13
80,000 - 100,000	27,716	2,455,988,691	2,304,102,883	88,953,428	3.62
100,000 - 200,000	29,028	3,830,246,781	3,623,586,444	159,949,922	4.18
200,000 & above	<u>11,253</u>	<u>9,181,027,320</u>	<u>8,981,838,307</u>	<u>291,315,145</u>	<u>3.17</u>
Total	2,914,156	\$72,515,423,692	\$66,746,064,421	\$1,764,417,100	2.43%

\* Ohio income tax divided by federal adjusted gross income.

**Table 37**  
**1999 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	6,490	\$18,501,945	\$10,891,916	\$6,707	0.04%
5,000 - 10,000	14,480	113,558,567	93,319,571	489,692	0.43
10,000 - 15,000	28,185	359,062,885	316,962,092	3,258,558	0.91
15,000 - 20,000	43,646	769,936,743	700,751,242	11,083,276	1.44
20,000 - 40,000	247,876	7,365,090,449	6,885,554,853	177,999,974	2.42
40,000 - 80,000	151,622	8,024,885,393	7,660,129,227	265,808,165	3.31
80,000 - 100,000	12,545	1,109,601,055	1,070,117,280	43,713,018	3.94
100,000 - 200,000	9,805	1,284,667,595	1,242,972,476	58,277,360	4.54
200,000 & above	<u>3,509</u>	<u>3,295,908,603</u>	<u>3,210,698,069</u>	<u>103,702,995</u>	<u>3.15</u>
Total	518,158	\$22,341,213,235	\$21,191,396,726	\$664,339,745	2.97%

\* Ohio income tax divided by federal gross income.

**Table 38**  
**1999 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	704,953	\$14,369,040	\$161	\$1,400,204
\$5,000 - 10,000	516,147	13,750,743	44,186	17,307,662
10,000 - 15,000	497,639	14,294,211	523,733	57,165,207
15,000 - 20,000	481,844	16,250,742	1,982,847	122,454,658
20,000 - 40,000	1,490,577	55,570,955	33,125,133	1,058,330,197
40,000 - 80,000	1,200,905	60,558,722	134,011,865	2,204,597,634
80,000 - 100,000	182,734	10,518,106	22,165,702	629,678,480
100,000 - 200,000	207,169	12,132,063	41,200,582	1,216,186,472
200,000 & above	<u>84,337</u>	<u>4,880,475</u>	<u>25,779,472</u>	<u>2,178,741,939</u>
Total	5,366,305	\$202,325,057	\$258,833,681	\$7,485,862,453

**Table 39**  
**1999 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	Ohio Income Tax
0 - \$5,000	56	\$250,467	\$190,963	\$184
\$5,000 - 10,000	1,706	14,836,116	11,418,801	29,006
10,000 - 15,000	12,202	158,876,288	124,477,995	566,878
15,000 - 20,000	31,427	561,882,428	464,213,028	3,339,095
20,000 - 40,000	236,555	7,289,716,195	6,378,260,800	118,866,677
40,000 - 80,000	643,938	37,830,790,491	34,912,590,975	1,076,048,501
80,000 - 100,000	141,591	12,562,004,599	11,856,837,695	448,305,789
100,000 - 200,000	147,380	19,222,857,767	18,392,882,054	800,931,022
200,000 & above	<u>42,906</u>	<u>24,924,540,948</u>	<u>24,467,978,383</u>	<u>1,019,869,207</u>
Total	1,257,761	\$102,565,755,299	\$96,608,850,694	\$3,467,956,359

**Table 40**  
**1999 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	13,852	\$47,145,548	\$28,196,176	\$680,774	\$454,964	\$1,886
\$5,000 - 10,000	53,316	422,890,462	337,841,642	2,650,528	4,187,121	54,838
10,000 - 15,000	80,533	1,011,090,239	850,700,577	4,014,401	9,271,698	1,329,432
15,000 - 20,000	80,684	1,408,342,604	1,210,700,524	4,023,581	11,120,376	4,926,866
20,000 - 40,000	170,400	4,838,221,119	4,006,986,619	8,515,471	25,308,488	58,176,851
40,000 - 80,000	125,613	7,045,831,098	5,481,199,109	6,279,921	18,463,875	148,361,169
80,000 - 100,000	21,818	1,939,048,769	1,577,264,928	1,090,684	3,145,424	55,216,652
100,000 - 200,000	30,142	4,039,806,434	3,487,792,202	1,506,847	4,113,150	149,102,518
200,000 & above	<u>14,805</u>	<u>13,040,258,958</u>	<u>12,557,500,480</u>	<u>740,198</u>	<u>1,726,562</u>	<u>400,570,407</u>
Total	591,163	\$33,792,635,231	\$29,538,182,257	\$29,502,405	\$77,791,658	\$817,740,619

\* 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 \$117 million.

**Table 41**  
**1999 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	11,635	\$328,102,413	\$8,266,438	Lucas	207,152	\$8,526,542,313	\$283,760,012
Allen	50,703	1,892,903,545	59,020,466	Madison	17,622	672,450,213	20,674,477
Ashland	23,751	837,478,184	24,270,377	Mahoning	115,156	4,280,582,189	134,585,032
Ashtabula	46,463	186,189,998	40,647,534	Marion	29,230	1,002,411,655	28,962,666
Athens	21,676	706,558,360	20,231,569	Medina	74,264	3,547,155,890	122,906,703
Auglaize	22,298	839,548,017	25,513,292	Meigs	8,660	246,450,326	6,035,734
Belmont	30,035	939,306,555	25,549,023	Mercer	20,378	704,278,336	20,437,867
Brown	17,533	555,870,396	14,662,329	Miami	49,019	1,997,076,783	64,102,543
Butler	152,112	6,772,686,654	226,899,636	Monroe	5,973	172,640,196	4,113,116
Carroll	12,610	408,412,202	11,126,151	Montgomery	259,238	11,013,815,944	364,655,017
Champaign	17,794	666,371,619	19,957,634	Morgan	5,341	148,793,592	3,488,870
Clark	64,903	2,508,614,033	70,529,181	Morrow	13,118	444,181,253	12,188,880
Clermont	91,460	4,117,062,850	138,472,941	Muskingum	38,968	1,283,354,829	36,853,104
Clinton	21,438	778,603,172	22,415,062	Moble	4,693	134,200,434	3,267,339
Columbiana	48,255	1,551,105,091	42,430,250	Ottawa	20,970	836,664,179	26,229,228
Coshocton	16,478	530,800,500	14,567,861	Paulding	9,655	341,612,302	9,583,197
Crawford	23,103	735,588,881	19,687,178	Perry	14,435	422,983,466	10,717,844
Cuyahoga	643,135	28,797,133,143	1,013,345,911	Pickaway	21,354	773,796,726	22,119,711
Darke	25,342	863,162,413	24,174,631	Pike	11,792	353,458,094	9,218,357
Defiance	19,841	766,280,054	23,334,830	Portage	69,048	2,724,131,255	85,670,679
Delaware	55,168	4,040,809,801	175,110,910	Preble	18,679	686,101,141	20,161,867
Erie	38,936	1,569,099,116	51,077,168	Putnam	17,355	653,400,648	19,929,302
Fairfield	57,601	2,463,534,117	80,546,983	Richland	58,648	2,113,880,188	64,182,394
Fayette	12,839	412,103,637	11,543,122	Ross	31,687	1,081,754,974	30,659,991
Franklin	513,894	23,221,261,423	814,802,972	Sandusky	30,547	1,050,128,888	29,795,269
Fulton	20,876	794,324,243	23,783,147	Scioto	28,785	903,284,215	24,953,267
Gallia	12,686	414,234,561	11,813,166	Seneca	27,818	919,899,952	25,843,854
Geauga	43,943	2,692,809,210	108,210,996	Shelby	24,307	899,517,492	27,904,476
Greene	67,234	3,079,520,746	102,423,993	Stark	179,058	6,944,331,030	222,162,995
Guernsey	17,652	508,720,126	13,092,855	Summit	255,459	11,355,830,216	393,485,907
Hamilton	400,040	19,841,369,578	745,508,610	Trumbull	105,804	3,914,031,279	118,934,059
Hancock	33,902	1,414,421,881	46,175,631	Tuscarawas	43,881	1,454,359,724	41,801,396
Hardin	13,950	459,986,049	12,580,760	Union	18,549	828,073,169	27,342,219
Harrison	6,897	191,565,126	4,586,923	Van Wert	15,261	519,965,882	14,103,467
Henry	14,360	526,571,871	15,585,776	Vinton	4,613	140,392,721	3,913,229
Highland	18,375	557,058,552	14,713,834	Warren	69,420	3,699,340,077	133,405,481
Hocking	12,207	375,368,739	9,760,129	Washington	28,511	982,160,121	27,767,979
Holmes	13,736	452,946,785	13,113,752	Wayne	52,256	2,041,955,457	65,583,335
Huron	29,946	1,053,381,484	30,441,300	Williams	19,255	691,890,376	20,652,787
Jackson	13,487	415,184,929	11,168,473	Wood	55,894	2,537,737,380	87,251,895
Jefferson	32,141	1,054,604,688	29,241,937	Wyandot	11,150	362,013,343	9,850,396
Knox	24,247	843,248,726	24,100,575				
Lake	115,069	4,889,272,029	160,074,297	County Total	5,271,525	\$220,307,256,086	\$7,327,442,853
Lawrence	24,022	724,758,143	18,311,374				
Licking	69,229	2,731,110,315	85,018,230	Other*	94,779	33,803,443,611	158,419,495
Logan	21,933	797,397,583	23,597,291				
Lorain	133,587	5,294,186,300	166,700,414	State Total+	5,366,304	\$254,110,699,697	\$7,485,862,348

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

+ Differs from other tables due to methodology.

**Table 42**  
**Rank of Counties by Average Income**  
**as Reported on 1999 Ohio Personal Income Tax Returns**

County	Average Federal Adjusted Gross Income	Percent of State Average	County	Average Federal Adjusted Gross Income	Percent of State Average
Delaware	\$73,246	\$175.26%	Williams	\$35,933	\$85.98%
Geauga	61,280	146.63%	Paulding	35,382	84.66%
Warren	53,289	127.51%	Ashland	35,261	84.37%
Hamilton	49,598	118.68%	Huron	35,176	84.17%
Medina	47,764	114.29%	Knox	34,777	83.22%
Greene	45,803	109.60%	Mercer	34,561	82.70%
Wood	45,403	108.64%	Washington	34,448	82.43%
Franklin	45,187	108.12%	Sandusky	34,377	82.26%
Clermont	45,015	107.71%	Marion	34,294	82.06%
Cuyahoga	44,776	107.14%	Ross	34,139	81.69%
Union	44,642	106.82%	Van Wert	34,072	81.53%
Butler	44,524	106.54%	Darke	34,061	81.50%
Summit	44,453	106.37%	Morrow	33,860	81.02%
Fairfield	42,769	102.34%	Tuscarawas	33,143	79.31%
Lake	42,490	101.67%	Seneca	33,069	79.13%
Montgomery	42,485	101.66%	Holmes	32,975	78.90%
<b>88-COUNTY TOTAL*</b>	<b>41,792</b>	<b>100.00%</b>	Hardin	32,974	78.90%
Hancock	41,721	99.83%	Muskingum	32,934	78.80%
Lucas	41,161	98.49%	Jefferson	32,812	78.51%
Miami	40,741	97.48%	Gallia	32,653	78.13%
Erie	40,299	96.43%	Athens	32,596	78.00%
Ottawa	39,898	95.47%	Wyandot	32,468	77.69%
Lorain	39,631	94.83%	Carroll	32,388	77.50%
Portage	39,453	94.40%	Coshocton	32,213	77.08%
Licking	39,450	94.40%	Columbiana	32,144	76.91%
Wayne	39,076	93.50%	Fayette	32,098	76.80%
Stark	38,783	92.80%	Ashtabula	31,987	76.54%
Clark	38,652	92.49%	Crawford	31,840	76.19%
Defiance	38,621	92.41%	Brown	31,704	75.86%
Madison	38,160	91.31%	Scioto	31,380	75.09%
Fulton	38,050	91.05%	Belmont	31,274	74.83%
Auglaize	37,651	90.09%	Jackson	30,784	73.66%
Putnam	37,649	90.09%	Hocking	30,750	73.58%
Champaign	37,449	89.61%	Vinton	30,434	72.82%
Allen	37,333	89.33%	Highland	30,316	72.54%
Mahoning	37,172	88.95%	Lawrence	30,171	72.19%
Shelby	37,007	88.55%	Pike	29,974	71.72%
Trumbull	36,993	88.52%	Perry	29,303	70.12%
Preble	36,731	87.89%	Monroe	28,903	69.16%
Henry	36,669	87.74%	Guernsey	28,819	68.96%
Logan	36,356	86.99%	Noble	28,596	68.42%
Clinton	36,319	86.90%	Meigs	28,458	68.10%
Pickaway	36,237	86.71%	Adams	28,200	67.48%
Richland	36,044	86.25%	Morgan	27,859	66.66%
			Harrison	27,775	66.46%

\* Includes only returns indicating a county of residence.

**Table 43**  
**Ohio Individual Income Tax Returns Filed by Employers and Individuals**  
**During Fiscal Years 2000 and 2001**

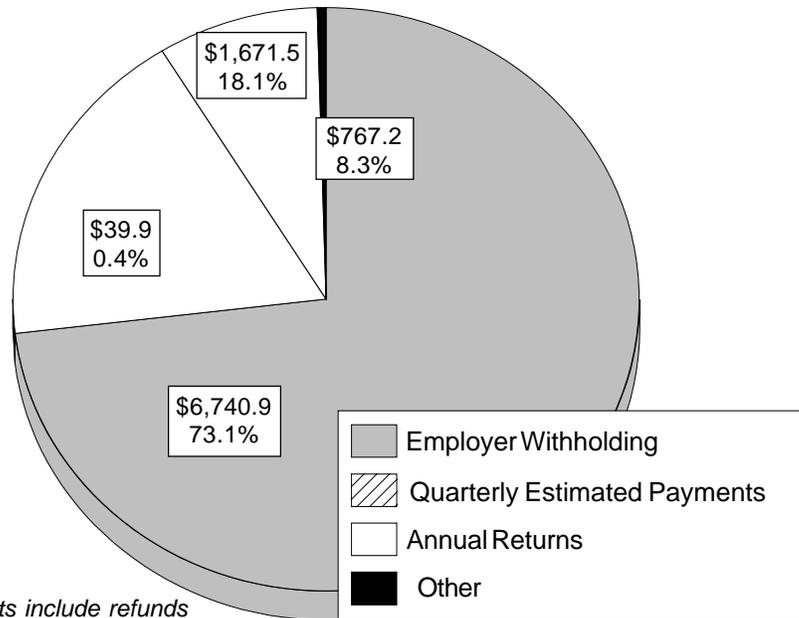
	2000					2001			
	Number of Returns		Amount of Tax Payment			Number of Returns		Amount of Tax Payment	
	Number	Percent	Amount	Percent		Number	Percent	Amount	Percent
Employer (Withholding)					Employer (Withholding)				
Monthly & Quarterly	2,341,258	27.38%	\$6,469,290,326	72.27%	Monthly & Quarterly	2,458,108	23.31%	\$6,724,916,435	73.26%
Annual	<u>49,139</u>	<u>0.57%</u>	<u>20,312,665</u>	<u>0.23%</u>	Annual	<u>465,455</u>	<u>4.41%</u>	<u>15,994,307</u>	<u>0.17%</u>
Subtotal	2,390,397	27.96%	\$6,489,602,991	72.50%	Subtotal	2,923,563	27.73%	\$6,740,910,742	73.43%
Individual Taxpayer					Individual Taxpayer				
Quarterly	1,280,751	14.98%	\$1,633,423,054	18.25%	Quarterly	1,341,896	12.73%	\$1,671,534,897	18.21%
Annual	<u>4,879,009</u>	<u>57.06%</u>	<u>828,618,749</u>	<u>9.26%</u>	Annual	<u>6,278,998</u>	<u>59.55%</u>	<u>767,221,402</u>	<u>8.36%</u>
Subtotal	6,159,760	72.04%	\$2,462,041,803	27.50%	Subtotal	7,620,894	72.27%	\$2,438,756,299	26.57%
Total	8,550,157	100.00%	\$8,951,644,794	100.00%	Total	10,544,457	100.00%	\$9,179,667,041	100.00%
Other Collections					Other Collections				
Attorney General(a)			\$27,908,543		Attorney General(a)			\$24,911,160	
Assessment Payments			8,005,046		Assessment Payments			11,780,025	
Adjustment for Bad Checks			<u>(5,917,141)</u>		Adjustment for Bad Checks			<u>3,242,776</u>	
Total			\$8,981,641,242		Total			\$9,219,601,002	
Tax Refunded(b)			<u>(\$900,311,048)</u>		Tax Refunded(b)			<u>(\$1,103,207,937)</u>	
Total Net Tax Collected			\$8,081,330,194		Total Net Tax Collected			\$8,116,393,065	

(a) Collections net of nine percent collections fee.

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

### Chart 6 Type of Payments from Personal Income Tax Fiscal Year 2001

**Total: \$9,219.6 million\***



\* The total amount of payments include refunds of \$1,103.2 million that were eventually sent back to the taxpayers.

#### Table 44 Ohio Individual Income Tax Collections by Month, Fiscal Year 2001

Month	Employer Withholding <sup>(a)</sup>	Individual Taxpayer <sup>(b)</sup>	Other Collections <sup>(c)</sup>	Refunds <sup>(d)</sup>	Total <sup>(e)</sup>
July	\$520,743,895	\$26,436,532	\$3,642,393	(\$24,789,201)	\$526,033,619
August	565,561,270	35,635,807	7,221,118	(18,418,724)	589,999,471
September	495,883,089	313,025,263	3,941,852	(17,183,965)	795,666,239
October	574,938,852	51,751,542	2,799,929	(22,101,911)	607,388,412
November	566,963,370	15,664,795	2,479,952	(21,424,631)	563,683,486
December	549,384,367	84,112,497	2,507,788	(30,759,269)	605,245,383
January	702,875,978	480,929,902	2,300,932	(56,846,963)	1,129,259,849
February	562,405,723	25,543,026	1,937,668	(222,197,196)	367,689,221
March	559,497,393	56,809,595	4,672,737	(239,357,646)	381,622,079
April	546,910,268	625,340,308	2,973,040	(235,876,611)	939,347,005
May	565,261,635	446,422,994	1,234,518	(96,762,382)	916,156,765
June	<u>530,484,901</u>	<u>277,084,037</u>	<u>4,222,035</u>	<u>(117,489,438)</u>	<u>694,301,535</u>
Total(e)	\$6,740,910,741	\$2,438,756,298	\$39,933,962	(\$1,103,207,937)	\$8,116,393,064

(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.