

## EXPLANATION OF REVENUE FIGURES

The state tax revenue figures in this publication generally differ from the figures shown in the 2001 Annual Report of the Ohio Department of Taxation. This publication uses official revenues received and accounted for by the state, as reported by the Office of Budget and Management from the State of Ohio accounting system. The Annual Report uses tax liability figures derived from tax returns and reported by taxpayers, or taxes levied against taxpayers.

The two publications provide complimentary but different profiles of the Ohio tax system. This publication provides an overview of all taxes in the state and how they compare to other states. Revenue figures display the yield from taxes on a "cash" basis. The Annual Report provides a more detailed description of the nature of each tax and analysis of the incidence of each tax on various groups or categories of taxpayers or by income class. This information comes from tax returns or is based on taxes levied, rather than from accounting records.