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Table Y-3
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**PERSONAL INCOME TAX:
Tax Returns, by County, Tax Year 2007**

Table Y-3 contains data compiled from 2007 Ohio personal income tax returns categorized by county as indicated by taxpayers on their returns. The table indicates number of tax returns filed, total income, and total Ohio income tax liability for each county. Each of these figures is also shown as a percentage of the 88 county total.

Of the 5,351,434 tax returns which indicated county of residence, approximately 11.4 percent (609,795) represented Cuyahoga County. Residents of Ohio's eight largest counties filed 48.4 percent of the returns with a county of residence, reported 51.9 percent of the total income, and paid 54.6 percent of the total tax. Based on the number of returns filed, the eight largest counties (largest city in parentheses) in descending order are: Cuyahoga (Cleveland), Franklin (Columbus), Hamilton (Cincinnati), Summit (Akron), Montgomery (Dayton), Lucas (Toledo), Stark (Canton), and Butler (Hamilton).

All figures shown in Table Y-3 were compiled from returns filed for tax year 2007 (April 15, 2008 filing deadline) with the Ohio Department of Taxation.

2007 INCOME TAX RETURNS BY COUNTY

County	Returns		Federal Adjusted Gross Income		Ohio Income Tax Liability	
	Number	% of Statewide Total	Amount	% of Statewide Total	Amount	% of Statewide Total
Adams	12,045	0.23%	\$441,080,389	0.16%	\$10,388,626	0.11%
Allen	49,679	0.93%	\$2,258,812,056	0.80%	\$67,225,644	0.74%
Ashland	24,596	0.46%	\$1,064,807,886	0.38%	\$29,381,797	0.32%
Ashtabula	45,469	0.85%	\$1,840,678,281	0.65%	\$49,335,528	0.54%
Athens	22,860	0.43%	\$919,783,211	0.33%	\$25,433,800	0.28%
Auglaize	22,487	0.42%	\$1,101,749,284	0.39%	\$33,499,776	0.37%
Belmont	30,865	0.58%	\$1,231,436,250	0.44%	\$32,715,522	0.36%
Brown	19,380	0.36%	\$759,539,953	0.27%	\$19,398,935	0.21%
Butler	165,939	3.10%	\$9,184,900,601	3.25%	\$298,656,631	3.27%
Carroll	12,849	0.24%	\$521,350,715	0.18%	\$13,895,335	0.15%
Champaign	17,917	0.33%	\$786,806,096	0.28%	\$21,848,302	0.24%
Clark	63,380	1.18%	\$2,739,705,511	0.97%	\$76,797,036	0.84%
Clermont	90,942	1.70%	\$5,077,189,675	1.80%	\$165,393,900	1.81%
Clinton	20,712	0.39%	\$898,526,808	0.32%	\$25,347,937	0.28%
Columbiana	48,067	0.90%	\$1,956,926,790	0.69%	\$52,960,886	0.58%
Coshocton	16,304	0.30%	\$620,951,483	0.22%	\$15,444,472	0.17%
Crawford	21,522	0.40%	\$809,518,827	0.29%	\$20,189,339	0.22%
Cuyahoga	609,795	11.39%	\$35,293,553,377	12.50%	\$1,234,136,905	13.49%
Darke	25,339	0.47%	\$1,093,905,813	0.39%	\$29,941,191	0.33%
Defiance	19,280	0.36%	\$877,197,657	0.31%	\$25,131,766	0.27%
Delaware	76,454	1.43%	\$6,909,591,556	2.45%	\$276,993,732	3.03%
Erie	38,298	0.72%	\$1,813,941,660	0.64%	\$54,641,787	0.60%
Fairfield	64,684	1.21%	\$3,382,095,031	1.20%	\$104,223,818	1.14%
Fayette	13,307	0.25%	\$515,497,765	0.18%	\$13,632,579	0.15%
Franklin	543,036	10.15%	\$29,914,464,711	10.60%	\$1,001,844,657	10.95%
Fulton	21,215	0.40%	\$960,789,157	0.34%	\$26,732,849	0.29%
Gallia	12,401	0.23%	\$521,821,184	0.18%	\$15,020,076	0.16%
Geauga	45,793	0.86%	\$3,628,996,083	1.29%	\$142,204,238	1.55%
Greene	72,770	1.36%	\$4,236,894,200	1.50%	\$137,489,274	1.50%
Guernsey	17,896	0.33%	\$657,186,618	0.23%	\$16,892,651	0.18%
Hamilton	386,282	7.22%	\$25,818,781,582	9.15%	\$958,812,815	10.48%
Hancock	34,947	0.65%	\$1,786,798,388	0.63%	\$55,811,439	0.61%
Hardin	13,616	0.25%	\$535,633,480	0.19%	\$13,855,903	0.15%
Harrison	6,861	0.13%	\$345,829,162	0.12%	\$5,915,521	0.06%
Henry	13,931	0.26%	\$619,432,504	0.22%	\$16,834,688	0.18%
Highland	18,821	0.35%	\$694,945,787	0.25%	\$17,492,984	0.19%
Hocking	12,504	0.23%	\$471,153,073	0.17%	\$12,000,494	0.13%
Holmes	14,696	0.27%	\$606,927,119	0.21%	\$17,057,755	0.19%
Huron	29,264	0.55%	\$1,222,985,677	0.43%	\$33,330,203	0.36%
Jackson	13,904	0.26%	\$546,658,339	0.19%	\$14,350,044	0.16%
Jefferson	31,031	0.58%	\$1,327,600,465	0.47%	\$36,291,832	0.40%
Knox	26,029	0.49%	\$1,310,041,928	0.46%	\$42,354,033	0.46%
Lake	118,032	2.21%	\$6,178,112,437	2.19%	\$194,102,125	2.12%
Lawrence	25,946	0.48%	\$991,938,085	0.35%	\$24,849,675	0.27%
Licking	76,366	1.43%	\$3,849,990,879	1.36%	\$118,840,052	1.30%
Logan	22,571	0.42%	\$1,021,425,974	0.36%	\$29,335,975	0.32%
Lorain	141,142	2.64%	\$7,140,125,651	2.53%	\$221,629,394	2.42%
Lucas	197,784	3.70%	\$10,150,465,415	3.60%	\$329,973,928	3.61%

County	Returns		Federal Adjusted Gross Income		Ohio Income Tax Liability	
	Number	% of Statewide Total	Amount	% of Statewide Total	Amount	% of Statewide Total
Madison	18,554	0.35%	\$902,687,714	0.32%	\$26,929,810	0.29%
Mahoning	110,397	2.06%	\$5,183,232,647	1.84%	\$157,759,321	1.72%
Marion	28,566	0.53%	\$1,197,310,024	0.42%	\$32,811,578	0.36%
Medina	83,701	1.56%	\$5,019,564,503	1.78%	\$168,689,143	1.84%
Meigs	9,150	0.17%	\$338,883,660	0.12%	\$8,303,969	0.09%
Mercer	20,721	0.39%	\$910,885,188	0.32%	\$25,952,361	0.28%
Miami	49,967	0.93%	\$2,467,689,949	0.87%	\$75,541,463	0.83%
Monroe	6,486	0.12%	\$234,409,193	0.08%	\$5,545,471	0.06%
Montgomery	250,641	4.68%	\$12,813,546,585	4.54%	\$401,680,562	4.39%
Morgan	6,064	0.11%	\$219,275,602	0.08%	\$4,580,521	0.05%
Morrow	14,775	0.28%	\$626,865,288	0.22%	\$17,153,101	0.19%
Muskingum	38,620	0.72%	\$1,551,546,808	0.55%	\$42,828,141	0.47%
Noble	5,439	0.10%	\$193,008,543	0.07%	\$4,693,411	0.05%
Ottawa	21,330	0.40%	\$1,059,817,622	0.38%	\$31,076,180	0.34%
Paulding	9,103	0.17%	\$388,687,557	0.14%	\$10,398,816	0.11%
Perry	14,852	0.28%	\$557,763,574	0.20%	\$14,169,019	0.15%
Pickaway	23,252	0.43%	\$1,063,197,551	0.38%	\$30,076,815	0.33%
Pike	11,813	0.22%	\$443,060,217	0.16%	\$11,075,532	0.12%
Portage	73,041	1.36%	\$3,681,083,550	1.30%	\$114,457,875	1.25%
Preble	18,932	0.35%	\$817,819,847	0.29%	\$22,372,219	0.24%
Putnam	17,266	0.32%	\$822,277,353	0.29%	\$24,391,135	0.27%
Richland	57,025	1.07%	\$2,453,989,818	0.87%	\$69,957,859	0.76%
Ross	32,978	0.62%	\$1,352,825,755	0.48%	\$36,812,529	0.40%
Sandusky	30,400	0.57%	\$1,240,627,409	0.44%	\$32,984,908	0.36%
Scioto	28,111	0.53%	\$1,131,477,692	0.40%	\$29,794,551	0.33%
Seneca	27,347	0.51%	\$1,074,536,299	0.38%	\$28,069,561	0.31%
Shelby	24,144	0.45%	\$1,115,533,915	0.40%	\$33,783,365	0.37%
Stark	179,543	3.36%	\$8,581,146,786	3.04%	\$263,428,653	2.88%
Summit	258,761	4.84%	\$14,795,801,618	5.24%	\$503,689,307	5.51%
Trumbull	100,833	1.88%	\$4,483,907,803	1.59%	\$128,738,038	1.41%
Tuscarawas	44,743	0.84%	\$1,840,898,279	0.65%	\$50,767,154	0.56%
Union	22,320	0.42%	\$1,291,893,113	0.46%	\$41,842,593	0.46%
Van Wert	14,421	0.27%	\$596,050,722	0.21%	\$15,710,515	0.17%
Vinton	4,868	0.09%	\$180,363,489	0.06%	\$4,390,926	0.05%
Warren	94,637	1.77%	\$6,787,459,597	2.40%	\$243,048,612	2.66%
Washington	28,052	0.52%	\$1,254,789,806	0.44%	\$35,586,746	0.39%
Wayne	53,507	1.00%	\$2,473,197,667	0.88%	\$73,020,666	0.80%
Williams	18,577	0.35%	\$768,425,611	0.27%	\$21,011,656	0.23%
Wood	58,520	1.09%	\$3,319,161,268	1.18%	\$111,191,551	1.22%
Wyandot	<u>10,969</u>	0.20%	<u>\$437,183,054</u>	0.15%	<u>\$11,662,417</u>	0.13%
County total	5,351,434		\$282,310,427,249		\$9,145,615,900	
Other*	151,737		\$93,703,634,466		\$291,518,510	
State total	5,503,171		\$376,014,061,715		\$9,437,134,409	

*Includes non-resident returns.