



*Tax Analysis Division*  
30 E Broad St, 22<sup>nd</sup> Floor  
Columbus, Ohio 43215  
(614)466-3960 Fax (614)752-0700  
<http://tax.ohio.gov>

Table Y-3  
No. 15 (2011)  
March 17, 2011

### **PERSONAL INCOME TAX: Tax Returns, by County, Tax Year 2009**

Table Y-3 contains data compiled from 2009 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 5,174,275 tax returns which indicated county of residence, approximately 10.9 percent (562,591) represented Cuyahoga County. Residents of Ohio's eight largest counties filed 46.8 percent of the returns with a county of residence, reported 50.6 percent of the total income, and paid 52.6 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 2009 (April 15, 2010 filing deadline) with the Ohio Department of Taxation.

2009 INCOME TAX RETURNS BY COUNTY

County	Returns		Federal Adjusted Gross Income		Ohio Income Tax Liability	
	Number	Percentage of Statewide Total	Amount	Percentage of Statewide Total	Amount	Percentage of Statewide Total
Adams	10,803	0.22%	\$395,690,767	0.16%	\$9,036,440	0.12%
Allen	45,466	0.91%	2,019,764,549	0.81%	55,136,674	0.76%
Ashland	22,887	0.46%	929,550,161	0.37%	23,123,168	0.32%
Ashtabula	42,146	0.84%	1,622,921,665	0.65%	39,082,497	0.54%
Athens	21,219	0.42%	868,460,222	0.35%	22,401,133	0.31%
Auglaize	20,890	0.42%	953,941,212	0.38%	25,787,513	0.35%
Belmont	29,210	0.58%	1,205,576,598	0.48%	30,326,621	0.42%
Brown	17,857	0.36%	735,609,209	0.29%	17,573,292	0.24%
Butler	157,246	3.14%	8,418,950,530	3.37%	247,417,149	3.39%
Carroll	12,102	0.24%	468,417,263	0.19%	11,132,569	0.15%
Champaign	16,695	0.33%	715,000,073	0.29%	18,271,207	0.25%
Clark	58,954	1.18%	2,553,232,689	1.02%	66,091,839	0.91%
Clermont	86,689	1.73%	4,698,102,361	1.88%	140,156,446	1.92%
Clinton	18,799	0.38%	878,711,252	0.35%	22,877,047	0.31%
Columbiana	44,693	0.89%	1,756,360,336	0.70%	42,663,925	0.58%
Coshocton	15,153	0.30%	575,257,487	0.23%	13,950,647	0.19%
Crawford	19,718	0.39%	735,048,742	0.29%	17,241,966	0.24%
Cuyahoga	562,591	11.22%	29,320,746,515	11.72%	898,301,202	12.30%
Darke	23,914	0.48%	958,599,109	0.38%	24,198,287	0.33%
Defiance	17,722	0.35%	781,915,064	0.31%	20,502,732	0.28%
Delaware	75,555	1.51%	6,538,752,447	2.61%	242,797,048	3.32%
Erie	35,575	0.71%	1,592,244,671	0.64%	43,122,287	0.59%
Fairfield	62,541	1.25%	3,288,642,409	1.31%	95,437,137	1.31%
Fayette	12,342	0.25%	487,667,097	0.20%	12,234,306	0.17%
Franklin	518,995	10.35%	27,301,080,152	10.91%	830,815,112	11.38%
Fulton	19,482	0.39%	857,547,498	0.34%	22,070,704	0.30%
Gallia	11,672	0.23%	504,677,733	0.20%	13,722,933	0.19%
Geauga	42,739	0.85%	2,971,265,338	1.19%	102,393,148	1.40%
Greene	68,574	1.37%	3,952,959,800	1.58%	112,904,190	1.55%
Guernsey	16,502	0.33%	618,433,465	0.25%	14,892,207	0.20%
Hamilton	359,370	7.17%	21,213,581,545	8.48%	697,428,684	9.55%
Hancock	32,722	0.65%	1,606,631,507	0.64%	46,083,494	0.63%
Hardin	12,580	0.25%	489,988,378	0.20%	11,727,770	0.16%
Harrison	6,258	0.13%	230,589,777	0.09%	5,344,777	0.07%
Henry	12,788	0.26%	553,964,264	0.22%	14,097,337	0.19%
Highland	17,118	0.34%	649,817,492	0.26%	15,538,837	0.21%
Hocking	11,623	0.23%	444,588,148	0.18%	10,566,471	0.15%
Holmes	14,313	0.29%	563,082,132	0.23%	14,248,710	0.20%
Huron	27,418	0.55%	1,097,698,638	0.44%	27,237,177	0.37%
Jackson	12,920	0.26%	496,179,701	0.20%	11,815,934	0.16%
Jefferson	28,857	0.58%	1,173,207,493	0.47%	28,458,270	0.39%
Knox	24,686	0.49%	1,111,432,871	0.44%	30,085,329	0.41%
Lake	111,903	2.23%	5,576,868,662	2.23%	159,628,306	2.19%
Lawrence	24,444	0.49%	1,010,333,447	0.40%	25,012,760	0.34%
Licking	72,905	1.45%	3,638,102,950	1.45%	104,175,583	1.43%
Logan	20,522	0.41%	905,895,028	0.36%	23,903,666	0.33%
Lorain	133,288	2.66%	6,441,538,499	2.58%	180,541,949	2.47%

County	Returns		Federal Adjusted Gross Income		Ohio Income Tax Liability	
	Number	Percentage of Statewide Total	Amount	Percentage of Statewide Total	Amount	Percentage of Statewide Total
Madison	17,439	0.35%	\$852,612,869	0.34%	\$24,382,841	0.33%
Mahoning	102,489	2.04%	4,508,268,839	1.80%	123,137,389	1.69%
Marion	26,241	0.52%	1,082,569,523	0.43%	27,712,620	0.38%
Medina	80,589	1.61%	4,655,952,102	1.86%	143,460,541	1.96%
Meigs	8,657	0.17%	329,310,248	0.13%	7,601,835	0.10%
Mercer	19,443	0.39%	867,003,192	0.35%	24,291,013	0.33%
Miami	46,537	0.93%	2,192,750,784	0.88%	60,540,440	0.83%
Monroe	6,256	0.13%	235,025,025	0.09%	5,420,558	0.07%
Montgomery	231,163	4.61%	11,105,583,314	4.44%	309,114,766	4.23%
Morgan	5,422	0.11%	189,485,019	0.08%	4,167,666	0.06%
Morrow	13,940	0.28%	581,367,950	0.23%	14,482,283	0.20%
Muskingum	36,328	0.73%	1,461,556,004	0.58%	38,108,270	0.52%
Noble	5,131	0.10%	189,366,739	0.08%	4,328,238	0.06%
Ottawa	20,041	0.40%	938,848,807	0.38%	25,189,410	0.35%
Paulding	8,446	0.17%	343,082,709	0.14%	8,405,536	0.12%
Perry	13,942	0.28%	536,460,005	0.21%	12,869,932	0.18%
Pickaway	22,257	0.44%	1,032,960,013	0.41%	27,697,369	0.38%
Pike	11,034	0.22%	419,149,207	0.17%	9,866,441	0.14%
Portage	69,095	1.38%	3,276,861,256	1.31%	91,388,575	1.25%
Preble	17,597	0.35%	730,373,106	0.29%	17,895,949	0.25%
Putnam	16,183	0.32%	754,854,122	0.30%	20,774,325	0.28%
Richland	52,984	1.06%	2,178,967,093	0.87%	55,453,764	0.76%
Ross	30,953	0.62%	1,338,965,477	0.54%	36,195,891	0.50%
Sandusky	28,426	0.57%	1,148,295,279	0.46%	28,661,800	0.39%
Scioto	26,767	0.53%	1,109,067,519	0.44%	27,775,693	0.38%
Seneca	25,206	0.50%	976,781,828	0.39%	23,796,973	0.33%
Shelby	22,068	0.44%	966,068,993	0.39%	25,940,504	0.36%
Stark	166,644	3.32%	7,677,039,247	3.07%	215,019,178	2.94%
Summit	242,581	4.84%	12,825,781,153	5.13%	394,313,863	5.40%
Trumbull	93,527	1.87%	3,816,627,241	1.53%	94,396,002	1.29%
Tuscarawas	41,684	0.83%	1,668,980,947	0.67%	42,103,947	0.58%
Union	21,232	0.42%	1,229,176,570	0.49%	37,664,827	0.52%
Van Wert	13,133	0.26%	529,136,292	0.21%	12,938,670	0.18%
Vinton	4,405	0.09%	157,154,939	0.06%	3,566,439	0.05%
Warren	92,072	1.84%	6,339,131,260	2.53%	210,421,871	2.88%
Washington	26,321	0.53%	1,119,108,831	0.45%	28,149,400	0.39%
Wayne	50,026	1.00%	2,192,790,817	0.88%	58,494,998	0.80%
Williams	17,033	0.34%	671,068,281	0.27%	16,552,572	0.23%
Wood	55,006	1.10%	2,919,492,462	1.17%	87,038,485	1.19%
Wyandot	10,349	0.21%	411,584,371	0.17%	10,354,163	0.14%
County total	5,013,009		\$250,197,590,123		\$7,303,694,405	
Other*	161,266		\$52,826,280,533		\$265,494,577	
State total	5,174,275		\$303,023,870,656		\$7,569,188,981	

\*Includes non-resident returns.