



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

Table Y-1
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PERSONAL INCOME TAX: 2010 Income Tax Returns, by Income Class

A total of 5,214,540 Ohio personal income tax returns were filed for tax year 2010 (April 18, 2011 filing deadline). This represented an increase of 0.8 percent from the number of returns filed the previous year. Total federal adjusted gross income of approximately \$337.7 billion was reported on the returns, an increase of 11.4 percent from the amount reported for 2009. The average federal adjusted gross income per return was \$64,761, an increase of 10.6 percent from 2009. Taxpayers claimed personal exemptions (\$1,600 per person) valued at approximately \$16.7 billion, an average of \$3,204 per return, or approximately two exemptions per return. Ohio taxable income reported on the returns totaled \$309.1 billion, an average of \$59,277 per return.

Ohio's graduated income tax rates are applied to each taxpayer's Ohio taxable income to obtain tax liability before the application of credits. The 2010 tax rates were applied to nine segments of taxable income, with a 0.618 percent rate applied to the first \$5,050 of every taxpayer's taxable income, up to a top rate of 6.24 percent on that portion of a taxpayer's taxable income which exceeded \$201,800. Applying these graduated tax rates to Ohio taxable income for all taxpayers yielded total liability of about \$13.0 billion before the application of credits.

Net tax liability after subtraction of the personal exemption credit, joint filer credit for two working spouses, senior citizen credit, and other credits was \$8.2 billion.

All figures shown in table Y-1 were compiled from returns filed for tax year 2010 with the Ohio Department of Taxation.

2010 INCOME TAX RETURNS BY COUNTY

County	Returns		Federal Adjusted Gross Income		Ohio Income Tax Liability	
	Number	Percentage of	Amount	Percentage of	Amount	Percentage of
		Statewide		Statewide		Statewide
	Total	Total	Total	Total	Total	Total
Adams	10,899	0.22%	\$409,369,975	0.16%	\$9,398,328	0.12%
Allen	45,829	0.91%	\$2,100,147,064	0.80%	\$58,143,706	0.74%
Ashland	22,980	0.46%	\$977,595,831	0.37%	\$24,841,849	0.31%
Ashtabula	42,390	0.84%	\$1,751,237,758	0.66%	\$44,583,891	0.56%
Athens	21,281	0.42%	\$955,780,493	0.36%	\$27,164,121	0.34%
Auglaize	21,000	0.42%	\$1,016,373,763	0.39%	\$28,338,100	0.36%
Belmont	29,306	0.58%	\$1,249,156,935	0.47%	\$31,996,579	0.41%
Brown	18,050	0.36%	\$730,908,656	0.28%	\$17,560,862	0.22%
Butler	158,809	3.14%	\$8,657,090,514	3.28%	\$256,481,127	3.24%
Carroll	12,135	0.24%	\$514,423,246	0.20%	\$13,160,229	0.17%
Champaign	16,702	0.33%	\$728,344,191	0.28%	\$18,759,432	0.24%
Clark	58,728	1.16%	\$2,585,181,775	0.98%	\$66,559,489	0.84%
Clermont	87,615	1.73%	\$4,898,929,650	1.86%	\$147,984,958	1.87%
Clinton	18,682	0.37%	\$853,987,491	0.32%	\$21,328,200	0.27%
Columbiana	45,105	0.89%	\$1,874,694,991	0.71%	\$47,327,572	0.60%
Coshocton	15,239	0.30%	\$595,719,790	0.23%	\$14,639,262	0.19%
Crawford	19,731	0.39%	\$760,731,172	0.29%	\$18,069,755	0.23%
Cuyahoga	564,250	11.17%	\$31,404,606,717	11.90%	\$1,004,041,618	12.70%
Darke	23,995	0.48%	\$1,002,255,055	0.38%	\$25,684,711	0.33%
Defiance	17,871	0.35%	\$792,439,595	0.30%	\$20,298,284	0.26%
Delaware	77,484	1.53%	\$7,273,724,226	2.76%	\$279,012,522	3.53%
Erie	36,035	0.71%	\$1,705,455,303	0.65%	\$48,276,528	0.61%
Fairfield	63,036	1.25%	\$3,393,118,725	1.29%	\$99,801,433	1.26%
Fayette	12,273	0.24%	\$502,737,434	0.19%	\$13,258,927	0.17%
Franklin	529,845	10.48%	\$29,278,515,498	11.09%	\$919,075,717	11.62%
Fulton	19,622	0.39%	\$891,667,990	0.34%	\$23,390,256	0.30%
Gallia	11,649	0.23%	\$509,247,009	0.19%	\$13,351,749	0.17%
Geauga	43,077	0.85%	\$3,364,405,695	1.27%	\$122,555,480	1.55%
Greene	69,209	1.37%	\$4,122,410,877	1.56%	\$120,716,237	1.53%
Guernsey	16,651	0.33%	\$636,883,591	0.24%	\$15,476,960	0.20%
Hamilton	360,343	7.13%	\$22,367,560,139	8.47%	\$751,765,467	9.51%
Hancock	33,200	0.66%	\$1,732,553,961	0.66%	\$50,758,194	0.64%
Hardin	12,590	0.25%	\$512,849,805	0.19%	\$12,622,600	0.16%
Harrison	6,313	0.13%	\$248,115,435	0.09%	\$5,913,319	0.08%
Henry	12,892	0.26%	\$589,797,246	0.22%	\$15,346,451	0.19%
Highland	17,096	0.34%	\$639,183,979	0.24%	\$15,012,554	0.19%
Hocking	11,717	0.23%	\$462,828,740	0.18%	\$11,199,583	0.14%
Holmes	14,599	0.29%	\$588,559,864	0.22%	\$15,445,161	0.20%
Huron	27,630	0.55%	\$1,163,333,221	0.44%	\$29,871,671	0.38%
Jackson	12,848	0.25%	\$513,238,525	0.19%	\$12,517,997	0.16%
Jefferson	28,979	0.57%	\$1,204,175,355	0.46%	\$29,619,384	0.38%
Knox	25,213	0.50%	\$1,285,869,784	0.49%	\$38,811,259	0.49%
Lake	113,017	2.24%	\$5,865,713,444	2.22%	\$170,921,036	2.16%
Lawrence	24,424	0.48%	\$1,028,684,115	0.39%	\$25,284,082	0.32%
Licking	73,397	1.45%	\$3,715,155,934	1.41%	\$105,248,931	1.33%
Logan	20,783	0.41%	\$925,834,440	0.35%	\$24,646,966	0.31%
Lorain	134,544	2.66%	\$6,787,570,069	2.57%	\$193,157,750	2.44%
Lucas	182,509	3.61%	\$9,103,383,969	3.45%	\$268,288,920	3.39%

County	Returns		Federal Adjusted Gross Income		Ohio Income Tax Liability	
	Number	Percentage of	Amount	Percentage of	Amount	Percentage of
		Statewide		Statewide		Statewide
	Total	Total	Total	Total	Total	Total
Madison	17,668	0.35%	\$878,061,152	0.33%	\$25,413,010	0.32%
Mahoning	102,969	2.04%	\$4,757,449,256	1.80%	\$132,923,335	1.68%
Marion	26,318	0.52%	\$1,116,874,461	0.42%	\$28,943,061	0.37%
Medina	81,947	1.62%	\$4,903,855,151	1.86%	\$152,777,951	1.93%
Meigs	8,654	0.17%	\$340,658,860	0.13%	\$7,980,320	0.10%
Mercer	19,689	0.39%	\$918,498,716	0.35%	\$26,278,442	0.33%
Miami	46,915	0.93%	\$2,287,204,576	0.87%	\$63,825,153	0.81%
Monroe	6,293	0.13%	\$241,634,020	0.09%	\$5,561,755	0.07%
Montgomery	230,951	4.57%	\$11,466,275,027	4.34%	\$325,249,998	4.11%
Morgan	5,469	0.11%	\$199,574,678	0.08%	\$4,454,550	0.06%
Morrow	14,056	0.28%	\$599,156,859	0.23%	\$15,084,087	0.19%
Muskingum	36,565	0.72%	\$1,519,099,675	0.58%	\$39,784,430	0.50%
Noble	5,206	0.10%	\$209,611,183	0.08%	\$5,091,867	0.06%
Ottawa	20,239	0.40%	\$1,006,823,976	0.38%	\$28,006,802	0.35%
Paulding	8,500	0.17%	\$357,065,507	0.14%	\$8,884,868	0.11%
Perry	14,117	0.28%	\$556,982,832	0.21%	\$13,521,689	0.17%
Pickaway	22,471	0.45%	\$1,067,132,971	0.40%	\$28,829,503	0.37%
Pike	11,096	0.22%	\$439,310,652	0.17%	\$10,533,036	0.13%
Portage	70,129	1.39%	\$3,555,174,377	1.35%	\$103,562,331	1.31%
Preble	17,702	0.35%	\$754,510,693	0.29%	\$18,628,720	0.24%
Putnam	16,406	0.33%	\$830,142,610	0.31%	\$23,312,814	0.30%
Richland	53,125	1.05%	\$2,250,047,798	0.85%	\$58,224,956	0.74%
Ross	30,684	0.61%	\$1,322,631,220	0.50%	\$34,176,857	0.43%
Sandusky	28,806	0.57%	\$1,213,551,978	0.46%	\$31,021,702	0.39%
Scioto	26,952	0.53%	\$1,148,411,590	0.44%	\$29,299,515	0.37%
Seneca	25,549	0.51%	\$1,023,008,939	0.39%	\$25,335,638	0.32%
Shelby	22,299	0.44%	\$1,021,266,211	0.39%	\$27,967,734	0.35%
Stark	167,640	3.32%	\$8,009,292,346	3.03%	\$227,697,455	2.88%
Summit	244,004	4.83%	\$13,486,552,035	5.11%	\$423,896,031	5.36%
Trumbull	93,865	1.86%	\$4,033,779,993	1.53%	\$104,437,577	1.32%
Tuscarawas	42,086	0.83%	\$1,757,776,899	0.67%	\$45,483,328	0.58%
Union	21,626	0.43%	\$1,294,686,062	0.49%	\$40,364,302	0.51%
Van Wert	13,271	0.26%	\$553,182,855	0.21%	\$13,690,360	0.17%
Vinton	4,449	0.09%	\$163,865,777	0.06%	\$3,755,942	0.05%
Warren	93,678	1.85%	\$6,736,527,769	2.55%	\$228,012,135	2.88%
Washington	26,477	0.52%	\$1,178,398,250	0.45%	\$30,404,248	0.39%
Wayne	50,590	1.00%	\$2,298,277,040	0.87%	\$62,748,764	0.79%
Williams	17,276	0.34%	\$713,122,402	0.27%	\$17,939,343	0.23%
Wood	55,882	1.11%	\$3,095,169,188	1.17%	\$94,385,634	1.19%
Wyandot	10,668	0.21%	\$439,536,515	0.17%	\$11,233,136	0.14%
County total	5,053,859		\$264,015,731,136		\$7,906,431,589	
Other*	160,681		\$73,685,637,587		\$266,802,860	
State total	5,214,540		\$337,701,368,723		\$8,173,234,449	

*Includes non-resident returns.