

PERSONAL INCOME TAX:



Table Y-3
No. 44 (2001)
August 28, 2001

1999 Income Tax Returns by County

Table Y-3 contains data compiled from 1999 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 5,271,525 tax returns which indicated county of residence, approximately 12.2 percent (643,135) represented Cuyahoga County. Residents of Ohio's eight

largest counties filed 48.6 percent of the returns, reported 45.8 percent of the total income, and paid 54.3 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), Montgomery (Dayton), Summit (Akron), Lucas (Toledo), Stark (Canton), and Butler (Hamilton).

All figures shown in Table Y-3 were compiled from returns filed for tax year 1999 (April 17, 2000 filing deadline) with the Ohio Department of Taxation.

PERSONAL INCOME TAX: 1999 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	11,635	0.22 %	\$328,102,413	0.15 %	\$8,266,438	0.11 %
Allen	50,703	0.96	1,892,903,545	0.86	59,020,466	0.81
Ashland	23,751	0.45	837,478,184	0.38	24,270,377	0.33
Ashtabula	46,463	0.88	1,486,189,998	0.67	40,647,534	0.55
Athens	21,676	0.41	706,558,360	0.32	20,231,569	0.28
Auglaize	22,298	0.42	839,548,017	0.38	25,513,292	0.35
Belmont	30,035	0.57	939,306,555	0.43	25,549,023	0.35
Brown	17,533	0.33	555,870,396	0.25	14,662,329	0.20
Butler	152,112	2.89	6,772,686,654	3.07	226,899,636	3.10
Carroll	12,610	0.24	408,412,202	0.19	11,126,151	0.15
Champaign	17,794	0.34	666,371,619	0.30	19,957,634	0.27
Clark	64,903	1.23	2,508,614,033	1.14	70,529,181	0.96
Clermont	91,460	1.73	4,117,062,850	1.87	138,472,941	1.89
Clinton	21,438	0.41	778,603,172	0.35	22,415,062	0.31
Columbiana	48,255	0.92	1,551,105,091	0.70	42,430,250	0.58
Coshocton	16,478	0.31	530,800,500	0.24	14,567,861	0.20
Crawford	23,103	0.44	735,588,881	0.33	19,687,178	0.27
Cuyahoga	643,135	12.20	28,797,133,143	13.07	1,013,345,911	13.83
Darke	25,342	0.48	863,162,413	0.39	24,174,631	0.33
Defiance	19,841	0.38	766,280,054	0.35	23,334,830	0.32
Delaware	55,168	1.05	4,040,809,801	1.83	175,110,910	2.39
Erie	38,936	0.74	1,569,099,116	0.71	51,077,168	0.70
Fairfield	57,601	1.09	2,463,534,117	1.12	80,546,983	1.10
Fayette	12,839	0.24	412,103,637	0.19	11,543,122	0.16
Franklin	513,894	9.75	23,221,261,423	10.54	814,802,972	11.12
Fulton	20,876	0.40	794,324,243	0.36	23,783,147	0.32
Gallia	12,686	0.24	414,234,561	0.19	11,813,166	0.16
Geauga	43,943	0.83	2,692,809,210	1.22	108,210,996	1.48
Greene	67,234	1.28	3,079,520,746	1.40	102,423,993	1.40
Guernsey	17,652	0.33	508,720,126	0.23	13,092,855	0.18
Hamilton	400,040	7.59	19,841,369,578	9.01	745,508,610	10.17

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
Hancock	33,902	0.64 %	\$1,414,421,881	0.64 %	\$46,175,631	0.63 %
Hardin	13,950	0.26	459,986,049	0.21	12,580,760	0.17
Harrison	6,897	0.13	191,565,126	0.09	4,586,923	0.06
Henry	14,360	0.27	526,571,871	0.24	15,585,776	0.21
Highland	18,375	0.35	557,058,552	0.25	14,713,834	0.20
Hocking	12,207	0.23	375,368,739	0.17	9,760,129	0.13
Holmes	13,736	0.26	452,946,785	0.21	13,113,752	0.18
Huron	29,946	0.57	1,053,381,484	0.48	30,441,300	0.42
Jackson	13,487	0.26	415,184,929	0.19	11,168,473	0.15
Jefferson	32,141	0.61	1,054,604,688	0.48	29,241,937	0.40
Knox	24,247	0.46	843,248,726	0.38	24,100,575	0.33
Lake	115,069	2.18	4,889,272,029	2.22	160,074,297	2.18
Lawrence	24,022	0.46	724,758,143	0.33	18,311,374	0.25
Licking	69,229	1.31	2,731,110,315	1.24	85,018,230	1.16
Logan	21,933	0.42	797,397,583	0.36	23,597,291	0.32
Lorain	133,587	2.53	5,294,186,300	2.40	166,700,414	2.28
Lucas	207,152	3.93	8,526,542,313	3.87	283,760,012	3.87
Madison	17,622	0.33	672,450,213	0.31	20,674,477	0.28
Mahoning	115,156	2.18	4,280,582,189	1.94	134,585,032	1.84
Marion	29,230	0.55	1,002,411,655	0.46	28,962,666	0.40
Medina	74,264	1.41	3,547,155,890	1.61	122,906,703	1.68
Meigs	8,660	0.16	246,450,326	0.11	6,035,734	0.08
Mercer	20,378	0.39	704,278,336	0.32	20,437,867	0.28
Miami	49,019	0.93	1,997,076,783	0.91	64,102,543	0.87
Monroe	5,973	0.11	172,640,196	0.08	4,113,116	0.06
Montgomery	259,238	4.92	11,013,815,944	5.00	364,655,017	4.98
Morgan	5,341	0.10	148,793,592	0.07	3,488,870	0.05
Morrow	13,118	0.25	444,181,253	0.20	12,188,880	0.17
Muskingum	38,968	0.74	1,283,354,829	0.58	36,853,104	0.50
Noble	4,693	0.09	134,200,434	0.06	3,267,339	0.04
Ottawa	20,970	0.40	836,664,179	0.38	26,229,228	0.36
Paulding	9,655	0.18	341,612,302	0.16	9,583,197	0.13
Perry	14,435	0.27	422,983,466	0.19	10,717,844	0.15
Pickaway	21,354	0.41	773,796,726	0.35	22,119,711	0.30
Pike	11,792	0.22	353,458,094	0.16	9,218,357	0.13
Portage	69,048	1.31	2,724,131,255	1.24	85,670,679	1.17
Preble	18,679	0.35	686,101,141	0.31	20,161,867	0.28
Putnam	17,355	0.33	653,400,648	0.30	19,929,302	0.27

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
Richland	58,648	1.11	\$2,113,880,188	0.96	\$64,182,394	0.88 %
Ross	31,687	0.60	1,081,754,974	0.49	30,659,991	0.42
Sandusky	30,547	0.58	1,050,128,888	0.48	29,795,269	0.41
Scioto	28,785	0.55	903,284,215	0.41	24,953,267	0.34
Seneca	27,818	0.53	919,899,952	0.42	25,843,854	0.35
Shelby	24,307	0.46	899,517,492	0.41	27,904,476	0.38
Stark	179,058	3.40	6,944,331,030	3.15	222,162,995	3.03
Summit	255,459	4.85	11,355,830,216	5.15	393,485,907	5.37
Trumbull	105,804	2.01	3,914,031,279	1.78	118,934,059	1.62
Tuscarawas	43,881	0.83	1,454,359,724	0.66	41,801,396	0.57
Union	18,549	0.35	828,073,169	0.38	27,342,219	0.37
Van Wert	15,261	0.29	519,965,882	0.24	14,103,467	0.19
Vinton	4,613	0.09	140,392,721	0.06	3,913,229	0.05
Warren	69,420	1.32	3,699,340,077	1.68	133,405,481	1.82
Washington	28,511	0.54	982,160,121	0.45	27,767,979	0.38
Wayne	52,256	0.99	2,041,955,457	0.93	65,583,335	0.90
Williams	19,255	0.37	691,890,376	0.31	20,652,787	0.28
Wood	55,894	1.06	2,537,737,380	1.15	87,251,895	1.19
Wyandot	11,150	0.21	362,013,343	0.16	9,850,396	0.13
County Total	5,271,525	100.00 %	\$220,307,256,086	100.00 %	\$7,327,442,853	100.00 %
Other*	<u>94,779</u>		<u>33,803,443,611</u>		<u>158,419,495</u>	
State Total	5,366,304		\$254,110,699,697		\$7,485,862,348	

*Includes non-resident returns

Source: Records of the Ohio Department of Taxation