

## **PERSONAL INCOME TAX:**

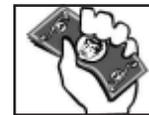


Table Y-1  
No. 24 (2006)  
June 1, 2006

### 2004 Income Tax Returns by Income Class

A total of 5,302,862 Ohio personal income tax returns were filed for tax year 2004 (April 15, 2005 filing deadline). This represented an increase of 0.1 percent from the number of returns filed the previous year. Total federal adjusted gross income of approximately \$293.4 billion was reported on the returns, an increase of 10.2 percent from the amount reported for 2003. The average federal adjusted gross income per return was \$55,338, an increase of 10.1 percent from 2003. Taxpayers claimed personal exemptions (\$1,350 per person) valued at approximately \$13.7 billion, an average of \$2,584 per return, or slightly less than 2 exemptions per return. Ohio taxable income as reported on the returns was \$272.8 billion, an average of \$51,446 per return.

Ohio's graduated income tax rates are applied to the Ohio taxable income figure to obtain the tax liability before any credits are calculated. The 2004 tax rates were applied to segments of tax-

able income, with a 0.712 percent rate applied to the first \$5,000 of every taxpayer's taxable income up to a top rate of 7.185 percent on that portion of a taxpayer's taxable income which exceeded \$200,000. Applying these graduated tax rates to Ohio taxable income for all taxpayers yielded a figure of about \$13.2 billion.

Net tax liability after subtraction of the personal exemption credit, joint filer credit for two working spouses, senior citizen credit, and other credits was \$8.8 billion, an increase of 9.3 percent over the previous year's tax liability. The average income tax liability was \$1,661 per return which was 9.2 percent higher than in 2003.

All figures shown in table Y-1 were compiled from returns filed for tax year 2004 with the Ohio Department of Taxation.

2004 OHIO PERSONAL INCOME TAX RETURNS BY INCOME CLASS \*

Income Class	Federal Adjusted Gross Income	Number of Returns	Total Federal Adjusted Gross Income	Ohio Adjusted Gross Income	Reported Value Of Personal Exemptions	Ohio Taxable Income	Tax Before Credits	Joint Filer Credit	Tax Liability After All Credits
Total		5,302,862	\$293,449,631,359	\$286,411,038,309	\$13,701,775,223	\$272,811,152,274	\$13,178,375,539	\$278,126,060	\$8,807,435,458
0 - \$1,000	\$1,000	56,045	32,975,306	33,586,597	\$81,352,945	1,017,868	11,766	34	8,242
\$1,000 - 2,000	2,000	91,915	139,310,385	138,456,674	135,829,439	22,095,798	169,810	176	11,923
2,000 - 3,000	3,000	100,388	251,702,399	248,430,433	152,173,148	106,110,383	788,069	3	10,316
3,000 - 4,000	4,000	103,845	363,552,042	357,856,908	162,547,851	200,397,546	1,496,681	461	14,263
4,000 - 5,000	5,000	106,688	480,383,202	472,029,619	174,771,629	299,891,576	2,246,359	434	316,689
5,000 - 6,000	6,000	97,911	538,262,441	527,081,989	166,486,903	362,068,579	2,711,415	274	777,396
6,000 - 7,000	7,000	94,028	610,896,971	597,184,613	167,024,518	431,267,640	3,346,033	960	1,251,838
7,000 - 8,000	8,000	95,234	714,572,873	696,504,391	176,285,045	521,201,540	4,486,356	1,456	2,006,265
8,000 - 9,000	9,000	90,939	772,903,981	752,476,943	173,605,570	579,740,872	5,416,260	2,307	2,669,111
9,000 - 10,000	10,000	90,816	862,815,957	838,434,803	177,371,847	661,790,332	6,610,550	5,422	3,390,668
10,000 - 11,000	11,000	90,674	952,374,271	924,635,862	186,527,884	738,767,410	7,720,114	6,593	4,027,041
11,000 - 12,000	12,000	89,044	1,024,075,727	993,114,103	185,243,260	808,440,074	8,984,911	10,160	4,974,860
12,000 - 13,000	13,000	88,172	1,102,366,701	1,068,010,241	183,426,751	885,138,059	10,880,400	16,696	6,457,307
13,000 - 14,000	14,000	88,673	1,197,307,778	1,160,504,102	187,572,976	973,386,842	13,098,909	26,610	8,099,011
14,000 - 15,000	15,000	88,496	1,283,447,868	1,244,400,081	189,784,665	1,054,974,024	15,400,111	44,009	9,822,643
15,000 - 16,000	16,000	88,394	1,370,224,673	1,328,587,159	191,188,523	1,137,784,183	16,463,914	66,463	11,774,914
16,000 - 17,000	17,000	87,433	1,442,666,599	1,398,417,093	190,162,501	1,208,599,568	20,071,984	86,835	13,561,502
17,000 - 18,000	18,000	86,990	1,522,507,994	1,476,180,729	190,274,278	1,286,210,105	22,751,327	115,336	15,928,792
18,000 - 19,000	19,000	86,381	1,598,094,667	1,549,300,062	191,888,890	1,357,724,923	25,390,091	150,929	18,330,598
19,000 - 20,000	20,000	85,446	1,666,320,955	1,616,004,206	191,565,393	1,424,741,919	28,017,964	202,127	20,847,742
20,000 - 22,500	22,500	206,563	4,388,150,710	4,254,984,023	469,274,304	3,786,505,063	80,379,707	758,584	63,119,003
22,500 - 25,000	25,000	198,139	4,705,413,321	4,564,255,873	455,701,061	4,109,126,263	96,489,786	1,175,574	79,393,961
25,000 - 27,500	27,500	189,973	4,986,325,000	4,829,126,038	440,962,029	4,388,608,887	112,029,381	1,663,105	94,922,813
27,500 - 30,000	30,000	184,926	5,316,245,951	5,142,350,674	432,620,439	4,710,156,812	128,300,172	2,056,712	110,672,325
30,000 - 32,500	32,500	174,155	5,440,908,935	5,253,565,805	412,111,415	4,841,850,002	138,825,248	2,334,100	121,635,089
32,500 - 35,000	35,000	166,747	5,625,598,384	5,428,966,510	400,419,922	5,028,936,554	150,356,020	2,787,136	132,880,934
35,000 - 37,500	37,500	156,122	5,657,782,730	5,453,822,108	382,261,061	5,071,837,810	156,915,661	3,396,729	139,414,428
37,500 - 40,000	40,000	145,518	5,636,963,384	5,428,745,077	368,955,111	5,060,098,916	161,083,326	4,129,681	143,181,193
40,000 - 42,500	42,500	134,453	5,544,265,019	5,335,674,359	352,565,452	4,983,360,225	162,669,044	4,848,988	145,024,621
42,500 - 45,000	45,000	124,417	5,441,345,493	5,229,034,882	337,148,948	4,892,174,159	163,925,771	5,626,305	146,079,450
45,000 - 47,500	47,500	114,587	5,298,432,698	5,089,796,471	320,704,605	4,769,282,566	164,182,584	6,408,104	146,029,598
47,500 - 50,000	50,000	107,889	5,259,331,876	5,046,216,596	311,160,819	4,735,247,419	167,058,192	7,488,312	148,038,553
50,000 - 55,000	55,000	194,142	10,184,836,856	9,754,742,573	578,582,120	9,176,518,055	334,360,723	15,823,348	296,465,217
55,000 - 60,000	60,000	171,784	9,869,583,995	9,448,875,266	533,717,703	8,915,373,151	336,904,071	14,665,106	300,824,877
60,000 - 65,000	65,000	152,188	9,504,965,404	9,101,789,001	492,694,004	8,609,283,168	335,299,389	16,131,058	298,856,085
65,000 - 70,000	70,000	136,369	9,199,691,059	8,823,166,266	457,983,493	8,365,392,812	334,242,459	17,816,211	296,999,902
70,000 - 75,000	75,000	121,290	8,788,049,986	8,434,719,396	418,503,271	8,016,414,844	327,214,232	18,986,961	289,789,272
75,000 - 80,000	80,000	105,959	8,206,586,289	7,892,368,860	377,365,418	7,515,212,259	312,493,735	17,663,246	277,604,441
80,000 - 90,000	90,000	171,085	14,500,864,182	13,992,274,666	629,489,773	13,362,982,662	570,298,023	20,869,815	518,462,409
90,000 - 100,000	100,000	122,599	11,608,486,845	11,236,901,023	464,422,451	10,772,669,896	477,883,598	16,466,730	434,847,999
100,000 - 150,000	150,000	244,068	28,983,047,443	28,179,239,397	942,863,988	27,236,625,447	1,325,448,179	44,397,981	1,191,866,476
150,000 - 200,000	200,000	69,461	11,893,470,520	11,612,766,047	269,156,451	11,343,681,530	623,950,527	19,239,337	547,580,814
200,000 AND ABOVE	ABOVE	102,916	89,482,522,489	89,456,460,790	398,027,369	89,058,464,533	6,320,691,687	32,655,652	2,759,539,737

\* As reported on returns due April 15, 2005