

Form IT 1040EZ Line by Line Instructions

Round all lines to the nearest whole dollar.

EZ Line 1 – Federal Adjusted Gross Income

Enter the amount from your 2004 federal income tax return.
Use: Form 1040, line 36 OR
Form 1040A, line 21 OR
Form 1040EZ, line 4 OR
Form 1040TEL, adjusted gross income.



In all cases, line 1 on your Ohio income tax return must match your federal adjusted gross income as defined in the Internal Revenue Code. There are no exceptions to this requirement. Federal adjusted gross income includes, but is not limited to, wages, salaries, commissions, interest, dividends, business income, capital gains/losses, pensions, rents and miscellaneous income. Failure to report all items of income may result in the application of penalty.

Zero or Negative Federal Adjusted Gross Income – If you have zero or a negative federal adjusted gross income, then you must attach a copy of page 1 of your federal Form (1040, 1040NR, 1042-S or equivalent) to your Ohio return when you file.

EZ Line 2 – State or Municipal Refunds

This Ohio deduction applies if:

1. on Schedule A of your 2003 federal Form 1040 you claimed an itemized deduction for state or local income taxes paid, and
2. in 2004 you received a refund, credit, or offset for state or local income taxes that you overpaid in 2003, and
3. you included the refund, credit or offset as income on line 10 of your 2004 federal Form 1040.

If the deduction applies, enter on line 2 of this return the amount from line 10 of your 2004 federal 1040. You are not entitled to a deduction if you filed a **federal 1040EZ, 1040A, or 1040TEL**. See **Worksheet A on the back of the Ohio IT 1040EZ**.

EZ Line 3 – Ohio Adjusted Gross Income

Deduct line 2 from line 1.

EZ Line 4 – Exemptions/Dependents

Personal Exemption

You can claim a personal exemption of \$1,300 for yourself and, if you are filing a joint return, your spouse can claim an additional \$1,300.

Dependent Exemptions

Ohio allows a dependent exemption for dependent children and persons other than yourself and your spouse to whom you provide support and claim on your federal tax return. You can claim a \$1,300 deduction for each dependent exemption.

What personal exemptions and dependent exemptions can I claim?

You must claim the same number of personal and dependent exemptions on your Ohio return that you claimed on your federal return with the following exception:

- Children being claimed as dependents on their parents' Ohio tax return may also claim the \$1,300 personal exemption on their own Ohio tax return.

Enter the number of your personal and dependency exemptions in the space provided on line 4 and multiply this number by \$1,300.

See “**TIP–Line 4 and Line 7**” on the back of the Ohio IT 1040EZ.

EZ Line 5 – Ohio Taxable Income

Subtract line 4 from line 3. If the amount on line 4 is larger than line 3, enter “0” on line 5. You do not owe any Ohio income tax. If you had Ohio tax withheld, you must complete the rest of the return to get a refund.

EZ Line 6 – Tax on Line 5

Figure your tax on your Ohio taxable income (line 5) using the tax tables on pages 26 through 32.

- If your taxable income is less than \$100,000, your tax has been figured for you as shown in Tax Table 1, or you may use Tax Table 2.
- If your taxable income is \$100,000 or more, you must use Tax Table 2.

EZ Line 7 – Exemption Credit

Multiply your total number of personal and dependent exemptions by \$20 and enter the amount on line 7. See “**TIP–Line 4 and Line 7**” on the back of the IT 1040EZ.

EZ Line 8 – Tax Less Exemption Credit

Subtract line 7 from line 6.

- If your total credit on line 7 is larger than your tax on line 6, enter a “0” on lines 8, 9, and 10.

EZ Line 9 – Joint Filing Credit

If you are a married couple filing a joint Ohio income tax return, you may be entitled to a joint filing credit. You can take this credit only if each spouse has qualifying Ohio Adjusted Gross Income of \$500 or more. Qualifying income does not include income from social security benefits and most railroad retirement benefits, interest, dividends and capital gain distributions, royalties, rents, capital gains, and state or municipal income tax refunds. If you do not qualify for the joint filing credit, enter “0” on line 9.

If you do qualify for the joint filing credit, then find your Ohio taxable income in the first column below. The second column then tells you what percent of your tax on line 8 will be your joint filing credit. Multiply your tax by this percent and enter the amount on line 9. Enter the percent in the space provided.

If your Ohio taxable income (line 5) is:

	Your credit is:
\$25,000 or less	20% of line 8
More than \$25,000 but not more than \$50,000	15% of line 8
More than \$50,000 but not more than \$75,000	10% of line 8
More than \$75,000	5% of line 8

The credit is limited to a maximum of \$650.

Example: If your Ohio taxable income on line 5 is \$23,000 AND the tax amount on line 8 is \$541, THEN the joint filing credit will be \$541 X .20 = \$108 (**rounded**).

If either spouse does not have a W-2 Form showing \$500 or more of Ohio income, you must attach a separate statement to your return explaining what income qualifies for this credit.

EZ Line 10 – Ohio Income Tax

Subtract line 9 from line 8.

EZ Line 11 – Unpaid Ohio Use (Sales) Tax

Please use line 11 of the IT 1040EZ income tax return to report the amount of unpaid use (sales) tax (if any) that you may owe from out-of-state purchase(s) that you made in 2004 (e.g., mail order or Internet purchases). A detailed explanation of the Ohio use tax is provided on page 24 and a worksheet can be found on the back of the IT 1040EZ.

If you did not make any out-of-state purchases during 2004, enter -0- on line 11. If you did make out-of-state purchases during 2004 and you paid **no** sales tax on the purchase(s), then you are required to complete **Worksheet B** on the back of the IT 1040EZ to determine the amount of Ohio use tax you owe (which is the sales tax on those purchases).

Note: If you report your Ohio use tax on your income tax return, any unpaid portion of the total tax is subject to collection, including penalty and interest, under Ohio Revised Code Chapter 5747. If you previously paid your Ohio use tax by filing Form VP-USE, then you do not have to report the use tax on line 11 of Form IT 1040EZ.

EZ Line 12 – Total Ohio Tax

Add lines 10 and 11.

EZ Line 13 – Ohio Tax Withheld

Enter the total amount of Ohio tax withheld. This is shown normally on your tax statement form (W-2–Box 17, W-2G or 1099R).

- **Attach legible state** copies of your W-2, W-2G OR 1099R Forms to the back of Form IT 1040EZ. (See sample W-2 on page 9.)
- You cannot claim taxes withheld for another state, a city, or a school district on the Ohio return.

Do not include estimated payments or IT 40P payments on this line. If you made these types of payment, you must file Form IT 1040.

EZ Line 14 – Refund

If line 13 is larger than line 12, you have a refund. Subtract line 12 from line 13 and enter the amount of your refund on line 14.

CAUTION: If you move after filing your tax return and you are expecting a refund, notify the Post Office servicing your old address. Fill out a change of address form at the Post Office.

EZ Line 15 – Amount You Owe

If line 12 is larger than line 13, you owe more tax. Subtract line 13 from line 12 and enter the tax you owe on line 15.

- Make your check or money order payable to the **Ohio Treasurer of State**. Write your social security number on your check or money order, and attach Form IT 40P (see page 37) with your payment.
- You can also pay by electronic check or credit card (see page 37).

If you cannot pay the amount you owe, you must still file the return by April 15th to avoid the late filing penalty.

CAUTION: You may owe interest penalty for not having enough tax withheld during the year. You may have to pay the interest penalty if the Amount You Owe (line 15), less any use tax (line 11), is more than \$500 and both of the following apply:

- The amount of your 2004 Ohio tax withheld (line 13) is less than 90% of your 2004 tax (line 10), and
- The amount of your 2004 Ohio tax withheld is less than 100% of your 2003 tax (line 10 on your 2003 Form IT 1040EZ, or line 14 on your 2003 Form IT 1040 less line 20 on your 2003 IT 1040).

Use Ohio Form IT 2210 to compute the interest penalty you owe. If Form IT 2210 shows an interest penalty, you must file the standard year 2004 Form IT 1040 by paper or electronically.

EZ Line 16 and 17 – Wildlife and Natural Areas Donations

If you have an overpayment on line 14, you may donate part of it, or all of it, to either or both of the two programs administered by the Ohio Department of Natural Resources. These programs work to protect your natural heritage. Your tax return is confidential and your name will not be released to these programs; therefore, they extend their appreciation to those who donate, in advance. Please note, your donation may be tax deductible on next year's federal tax form.



Line 16 may be used to donate to help all of Ohio's wildlife. The Division of Wildlife uses these funds to establish habitat and protect open spaces for wildlife. Past donations have helped to restore populations of endangered species including peregrine falcons, bald eagles, and snowshoe hares. Your generous donation will continue to help support Ohio's native wildlife, a natural treasure!



Line 17 may be used to donate to the preservation of Ohio's nature preserves and scenic rivers. You can help create a rich and lasting legacy for all Ohioans. Your generous donation supports the protection of Ohio's endangered species, as well as preserves high-quality natural areas and streams.



CAUTION: You should not deduct the amount of your donation from your refund. Any donations shown will automatically reduce the amount of the refund that will be sent to you. If you decide to donate, this decision is final. If you do not wish to donate, leave lines 16 and 17 blank.

If you do not have a refund on line 14, but you want to donate to protect Ohio's natural heritage, you can still do so but **DON'T DO SO ON YOUR INCOME TAX FORM**. Instead, you can donate directly to these programs by writing them a check.

- If you want to donate to endangered wildlife species and biodiversity projects, make your check payable to: Nongame and Endangered Wildlife Special Account.
- If you want to donate to nature preserves, scenic rivers, and endangered species protection, make your check payable to: Natural Areas and Preserves Special Account.

Mail your donation to:

Ohio Department of Natural Resources
Deputy Director for Recreation Management
Fountain Square Court
Columbus, OH 43224



Unpaid Sales/Use Tax Explanation and Instructions

Use line 16 on the IT 1040, line 11 on the IT 1040EZ, or line 6 of the TeleFile Worksheet to report the amount of unpaid sales/use tax (if any) on out-of-state or out-of-country purchases that you may have made (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and paid **no** sales tax on that purchase(s). Please complete the Use Tax Worksheet provided on page 25 to determine if you owe this tax.

Tip: Normally, this line will be -0- if you made no catalog or internet purchases. Many out-of-state retailers already collect sales/use tax on your purchase. Your receipt will show it as a sales tax amount. When the retailer charges you sales tax on your purchase, you **do not** have to pay additional use tax to Ohio. Line 16 on the IT 1040, line 11 on the IT 1040EZ, or line 6 of the TeleFile Worksheet should only be used to pay your sales/use tax for those purchases on which you **did not** pay tax to the out-of-state retailer at the time you made your purchase.

Ohio's "Use Tax"

Ohio's "use tax" has been part of our tax laws since 1936. The "use tax" rate is equal to the sales tax rate in your county. Every state with a sales tax also has a companion "use tax." The "use tax" laws were passed to eliminate the disadvantage to Ohio retailers when Ohio shoppers buy from out-of-state sellers who do not collect sales tax.

Can you give me an example?

It's simple: if you are an Ohio resident and you buy a taxable item or service from an out-of-state retailer and pay no sales tax, Ohio requires you to pay the "use tax." The "use tax" frequently applies when you buy from catalog or Internet retailers. The "use tax" rate is equal to the sales tax rate in your county.

For example: Sue lives in Toledo. She orders a new bedspread from the Catalog Linen Company based in New York. The price is \$125.00. The catalog company collects no tax. Sue is liable for paying Ohio's "use tax":

Taxable purchase: \$125.00

Ohio + Lucas County use tax rate = 7.25%

"Use tax" due: $\$125.00 \times .0725 = \9.07

This use tax amount, \$9.07, should be rounded to the nearest whole dollar: \$9

Who benefits from the tax?

- ✓ **You & Our Schools:** One-third of Ohio's sales & use tax supports our elementary and secondary schools. The remaining two-thirds pays for state services – higher education, parks, public safety, etc.
- ✓ **County Governments and Transit Authorities:** The sales & use tax is the largest source of financing for the local criminal justice system and public transportation systems.
- ✓ **Ohio Retailers:** The "use tax" helps Ohio retailers keep prices competitive with out-of-state merchants who don't collect sales tax and so protects Ohio jobs.

What if I have already paid my tax on my out-of-state purchase?

If you previously paid your Ohio use tax by filing Form VP-Use, then you do not have to report the use tax on your Ohio income tax return.

I owe Ohio "Use Tax." Now how do I pay it?

We've made it easy for you. You can pay your use tax when you file your income tax return. Just complete the worksheet on page 25 and carry the amount you wrote on line (e) of the Use Tax Worksheet either to line 16 on the IT 1040, line 11 on the IT 1040EZ or to line 6 of the TeleFile Worksheet.

Use Tax Worksheet

If you made any out-of-state purchase(s) during 2004 (e.g., Internet, television/radio ads, catalog purchases or purchases made directly from an out-of-state company) and if you paid **no** sales tax on that purchase(s), you are required to complete this worksheet to determine what tax you owe on that purchase(s). Please complete the following worksheet to determine if you owe any Ohio use tax (which is the same as sales tax on those purchases).

<p>a) Did you make any of the purchases described above during 2004?</p> <p><input type="checkbox"/> No—STOP—You do not owe any Ohio use tax. Enter -0- on line e below and on line 6 of the TeleFile worksheet, line 16 on Form IT 1040, or line 11, Form IT 1040EZ.</p> <p><input type="checkbox"/> Yes—Complete line b of this worksheet to determine if you owe Ohio use tax on your purchase(s).</p>	
<p>b) Did the retailer charge you sales tax on your out-of-state purchase(s)?</p> <p><input type="checkbox"/> Yes—STOP—You do not owe any use tax. Enter -0- on line e below and on line 6 of the TeleFile worksheet, line 16 on Form IT 1040, or line 11, Form IT 1040EZ.</p> <p><input type="checkbox"/> No—You owe Ohio use tax on your purchase(s). Complete lines c, d, and e of this worksheet.</p>	
<p>c) Enter your total out-of-state purchases on which you paid no sales tax or Ohio use tax.</p>	<p>\$.00</p>
<p>d) Enter your county use tax rate (see chart below if you do not know your county's sales/use tax rate). Please use the rate decimals to calculate your tax.</p>	<p>X . _ _ _ _</p>
<p>e) Multiply line c by line d. This is the amount of tax that you owe on your out-of-state purchase(s). Write the amount here (round to the nearest dollar) and on line 6 of the TeleFile worksheet, line 16 on Form IT 1040, or line 11, Form IT 1040EZ. This amount is part of your income tax liability.</p>	<p>\$.00</p>

County Sales and Use Tax Rates

County sales and use tax rates can change during the year. The following chart reflects sales and use tax rates in effect on December 31, 2004. You can access our web site at www.tax.ohio.gov for specific tax rates in effect at the time of your purchase.

County	Rate		County	Rate		County	Rate	
	Decimal	Percent		Decimal	Percent		Decimal	Percent
Adams	.0750	7.50%	Hamilton	.0700	7.00%	Noble	.0750	7.50%
Allen	.0700	7.00%	Hancock	.0675	6.75%	Ottawa	.0700	7.00%
Ashland	.0725	7.25%	Hardin	.0700	7.00%	Paulding	.0750	7.50%
Ashtabula	.0700	7.00%	Harrison	.0750	7.50%	Perry	.0700	7.00%
Athens	.0725	7.25%	Henry	.0700	7.00%	Pickaway	.0750	7.50%
Auglaize	.0750	7.50%	Highland	.0700	7.00%	Pike	.0700	7.00%
Belmont	.0750	7.50%	Hocking	.0725	7.25%	Portage	.0725	7.25%
Brown	.0725	7.25%	Holmes	.0700	7.00%	Preble	.0750	7.50%
Butler	.0650	6.50%	Huron	.0750	7.50%	Putnam	.0725	7.25%
Carroll	.0700	7.00%	Jackson	.0750	7.50%	Richland	.0725	7.25%
Champaign	.0750	7.50%	Jefferson	.0750	7.50%	Ross	.0750	7.50%
Clark	.0700	7.00%	Knox	.0700	7.00%	Sandusky	.0700	7.00%
Clermont	.0700	7.00%	Lake	.0675	6.75%	Scioto	.0750	7.50%
Clinton	.0700	7.00%	Lawrence	.0750	7.50%	Seneca	.0750	7.50%
Columbiana	.0750	7.50%	Licking	.0700	7.00%	Shelby	.0750	7.50%
Coshocton	.0700	7.00%	Logan	.0750	7.50%	Stark	.0650	6.50%
Crawford	.0750	7.50%	Lorain	.0675	6.75%	Summit	.0675	6.75%
Cuyahoga	.0800	8.00%	Lucas	.0725	7.25%	Trumbull	.0650	6.50%
Darke	.0700	7.00%	Madison	.0725	7.25%	Tuscarawas	.0700	7.00%
Defiance	.0700	7.00%	Mahoning	.0700	7.00%	Union	.0700	7.00%
Delaware	.0725	7.25%	Marion	.0700	7.00%	Van Wert	.0750	7.50%
Erie	.0700	7.00%	Medina	.0650	6.50%	Vinton	.0750	7.50%
Fairfield	.0675	6.75%	Meigs	.0700	7.00%	Warren	.0700	7.00%
Fayette	.0700	7.00%	Mercer	.0700	7.00%	Washington	.0750	7.50%
Franklin	.0675	6.75%	Miami	.0700	7.00%	Wayne	.0675	6.75%
Fulton	.0700	7.00%	Monroe	.0750	7.50%	Williams	.0750	7.50%
Gallia	.0725	7.25%	Montgomery	.0750	7.50%	Wood	.0700	7.00%
Geauga	.0700	7.00%	Morgan	.0750	7.50%	Wyandot	.0700	7.00%
Greene	.0700	7.00%	Morrow	.0750	7.50%			
Guernsey	.0750	7.50%	Muskingum	.0750	7.50%			

2004 Tax Table 1 for Form IT 1040 and IT 1040EZ

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
Up to \$1,000			\$3,000			\$6,000			\$9,000			\$12,000		
\$ 0	\$ 50	\$ 0	\$ 3,000	\$ 3,050	\$ 22	\$ 6,000	\$ 6,050	\$ 52	\$9,000	\$ 9,050	\$ 97	\$12,000	\$12,050	\$ 172
50	100	1	3,050	3,100	23	6,050	6,100	53	9,050	9,100	98	12,050	12,100	173
100	150	1	3,100	3,150	23	6,100	6,150	54	9,100	9,150	98	12,100	12,150	175
150	200	1	3,150	3,200	24	6,150	6,200	55	9,150	9,200	99	12,150	12,200	176
200	250	2	3,200	3,250	24	6,200	6,250	55	9,200	9,250	100	12,200	12,250	178
250	300	2	3,250	3,300	24	6,250	6,300	56	9,250	9,300	101	12,250	12,300	179
300	350	2	3,300	3,350	25	6,300	6,350	57	9,300	9,350	101	12,300	12,350	181
350	400	3	3,350	3,400	25	6,350	6,400	58	9,350	9,400	102	12,350	12,400	182
400	450	3	3,400	3,450	25	6,400	6,450	58	9,400	9,450	103	12,400	12,450	184
450	500	4	3,450	3,500	26	6,450	6,500	59	9,450	9,500	104	12,450	12,500	185
500	550	4	3,500	3,550	26	6,500	6,550	60	9,500	9,550	104	12,500	12,550	186
550	600	4	3,550	3,600	27	6,550	6,600	61	9,550	9,600	105	12,550	12,600	188
600	650	5	3,600	3,650	27	6,600	6,650	61	9,600	9,650	106	12,600	12,650	189
650	700	5	3,650	3,700	27	6,650	6,700	62	9,650	9,700	107	12,650	12,700	191
700	750	5	3,700	3,750	28	6,700	6,750	63	9,700	9,750	107	12,700	12,750	192
750	800	6	3,750	3,800	28	6,750	6,800	64	9,750	9,800	108	12,750	12,800	194
800	850	6	3,800	3,850	28	6,800	6,850	64	9,800	9,850	109	12,800	12,850	195
850	900	7	3,850	3,900	29	6,850	6,900	65	9,850	9,900	110	12,850	12,900	197
900	950	7	3,900	3,950	29	6,900	6,950	66	9,900	9,950	110	12,900	12,950	198
950	1,000	7	3,950	4,000	30	6,950	7,000	66	9,950	10,000	111	12,950	13,000	200
\$1,000			\$4,000			\$7,000			\$10,000			\$13,000		
\$ 1,000	\$ 1,050	\$ 8	\$ 4,000	\$ 4,050	\$ 30	\$ 7,000	\$ 7,050	\$ 67	\$10,000	\$10,050	\$ 112	\$13,000	\$13,050	\$ 201
1,050	1,100	8	4,050	4,100	30	7,050	7,100	68	10,050	10,100	114	13,050	13,100	203
1,100	1,150	8	4,100	4,150	31	7,100	7,150	69	10,100	10,150	115	13,100	13,150	204
1,150	1,200	9	4,150	4,200	31	7,150	7,200	69	10,150	10,200	117	13,150	13,200	206
1,200	1,250	9	4,200	4,250	31	7,200	7,250	70	10,200	10,250	118	13,200	13,250	207
1,250	1,300	9	4,250	4,300	32	7,250	7,300	71	10,250	10,300	120	13,250	13,300	209
1,300	1,350	10	4,300	4,350	32	7,300	7,350	72	10,300	10,350	121	13,300	13,350	210
1,350	1,400	10	4,350	4,400	33	7,350	7,400	72	10,350	10,400	123	13,350	13,400	212
1,400	1,450	11	4,400	4,450	33	7,400	7,450	73	10,400	10,450	124	13,400	13,450	213
1,450	1,500	11	4,450	4,500	33	7,450	7,500	74	10,450	10,500	126	13,450	13,500	215
1,500	1,550	11	4,500	4,550	34	7,500	7,550	75	10,500	10,550	127	13,500	13,550	216
1,550	1,600	12	4,550	4,600	34	7,550	7,600	75	10,550	10,600	129	13,550	13,600	218
1,600	1,650	12	4,600	4,650	34	7,600	7,650	76	10,600	10,650	130	13,600	13,650	219
1,650	1,700	12	4,650	4,700	35	7,650	7,700	77	10,650	10,700	132	13,650	13,700	221
1,700	1,750	13	4,700	4,750	35	7,700	7,750	78	10,700	10,750	133	13,700	13,750	222
1,750	1,800	13	4,750	4,800	35	7,750	7,800	78	10,750	10,800	134	13,750	13,800	224
1,800	1,850	14	4,800	4,850	36	7,800	7,850	79	10,800	10,850	136	13,800	13,850	225
1,850	1,900	14	4,850	4,900	36	7,850	7,900	80	10,850	10,900	137	13,850	13,900	227
1,900	1,950	14	4,900	4,950	37	7,900	7,950	81	10,900	10,950	139	13,900	13,950	228
1,950	2,000	15	4,950	5,000	37	7,950	8,000	81	10,950	11,000	140	13,950	14,000	230
\$2,000			\$5,000			\$8,000			\$11,000			\$14,000		
\$ 2,000	\$ 2,050	\$ 15	\$ 5,000	\$ 5,050	\$ 38	\$8,000	\$ 8,050	\$ 82	\$11,000	\$11,050	\$ 142	\$14,000	\$14,050	\$ 231
2,050	2,100	15	5,050	5,100	38	8,050	8,100	83	11,050	11,100	143	14,050	14,100	233
2,100	2,150	16	5,100	5,150	39	8,100	8,150	84	11,100	11,150	145	14,100	14,150	234
2,150	2,200	16	5,150	5,200	40	8,150	8,200	84	11,150	11,200	146	14,150	14,200	236
2,200	2,250	17	5,200	5,250	40	8,200	8,250	85	11,200	11,250	148	14,200	14,250	237
2,250	2,300	17	5,250	5,300	41	8,250	8,300	86	11,250	11,300	149	14,250	14,300	239
2,300	2,350	17	5,300	5,350	42	8,300	8,350	87	11,300	11,350	151	14,300	14,350	240
2,350	2,400	18	5,350	5,400	43	8,350	8,400	87	11,350	11,400	152	14,350	14,400	241
2,400	2,450	18	5,400	5,450	43	8,400	8,450	88	11,400	11,450	154	14,400	14,450	243
2,450	2,500	18	5,450	5,500	44	8,450	8,500	89	11,450	11,500	155	14,450	14,500	244
2,500	2,550	19	5,500	5,550	45	8,500	8,550	90	11,500	11,550	157	14,500	14,550	246
2,550	2,600	19	5,550	5,600	46	8,550	8,600	90	11,550	11,600	158	14,550	14,600	247
2,600	2,650	20	5,600	5,650	46	8,600	8,650	91	11,600	11,650	160	14,600	14,650	249
2,650	2,700	20	5,650	5,700	47	8,650	8,700	92	11,650	11,700	161	14,650	14,700	250
2,700	2,750	20	5,700	5,750	48	8,700	8,750	93	11,700	11,750	163	14,700	14,750	252
2,750	2,800	21	5,750	5,800	49	8,750	8,800	93	11,750	11,800	164	14,750	14,800	253
2,800	2,850	21	5,800	5,850	49	8,800	8,850	94	11,800	11,850	166	14,800	14,850	255
2,850	2,900	21	5,850	5,900	50	8,850	8,900	95	11,850	11,900	167	14,850	14,900	256
2,900	2,950	22	5,900	5,950	51	8,900	8,950	95	11,900	11,950	169	14,900	14,950	258
2,950	3,000	22	5,950	6,000	52	8,950	9,000	96	11,950	12,000	170	14,950	15,000	259

2004 Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$15,000			\$18,000			\$21,000			\$24,000			\$27,000		
\$15,000	\$15,050	\$ 261	\$18,000	\$18,050	\$ 372	\$21,000	\$21,050	\$ 491	\$24,000	\$24,050	\$ 625	\$27,000	\$27,050	\$ 759
15,050	15,100	263	18,050	18,100	374	21,050	21,100	494	24,050	24,100	627	27,050	27,100	761
15,100	15,150	265	18,100	18,150	376	21,100	21,150	496	24,100	24,150	630	27,100	27,150	763
15,150	15,200	267	18,150	18,200	378	21,150	21,200	498	24,150	24,200	632	27,150	27,200	766
15,200	15,250	268	18,200	18,250	380	21,200	21,250	500	24,200	24,250	634	27,200	27,250	768
15,250	15,300	270	18,250	18,300	382	21,250	21,300	503	24,250	24,300	636	27,250	27,300	770
15,300	15,350	272	18,300	18,350	384	21,300	21,350	505	24,300	24,350	639	27,300	27,350	772
15,350	15,400	274	18,350	18,400	385	21,350	21,400	507	24,350	24,400	641	27,350	27,400	775
15,400	15,450	276	18,400	18,450	387	21,400	21,450	509	24,400	24,450	643	27,400	27,450	777
15,450	15,500	278	18,450	18,500	389	21,450	21,500	512	24,450	24,500	645	27,450	27,500	779
15,500	15,550	280	18,500	18,550	391	21,500	21,550	514	24,500	24,550	647	27,500	27,550	781
15,550	15,600	281	18,550	18,600	393	21,550	21,600	516	24,550	24,600	650	27,550	27,600	783
15,600	15,650	283	18,600	18,650	395	21,600	21,650	518	24,600	24,650	652	27,600	27,650	786
15,650	15,700	285	18,650	18,700	397	21,650	21,700	520	24,650	24,700	654	27,650	27,700	788
15,700	15,750	287	18,700	18,750	398	21,700	21,750	523	24,700	24,750	656	27,700	27,750	790
15,750	15,800	289	18,750	18,800	400	21,750	21,800	525	24,750	24,800	659	27,750	27,800	792
15,800	15,850	291	18,800	18,850	402	21,800	21,850	527	24,800	24,850	661	27,800	27,850	795
15,850	15,900	293	18,850	18,900	404	21,850	21,900	529	24,850	24,900	663	27,850	27,900	797
15,900	15,950	294	18,900	18,950	406	21,900	21,950	532	24,900	24,950	665	27,900	27,950	799
15,950	16,000	296	18,950	19,000	408	21,950	22,000	534	24,950	25,000	668	27,950	28,000	801
\$16,000			\$19,000			\$22,000			\$25,000			\$28,000		
\$16,000	\$16,050	\$ 298	\$19,000	\$19,050	\$ 410	\$22,000	\$22,050	\$ 536	\$25,000	\$25,050	\$ 670	\$28,000	\$28,050	\$ 803
16,050	16,100	300	19,050	19,100	411	22,050	22,100	538	25,050	25,100	672	28,050	28,100	806
16,100	16,150	302	19,100	19,150	413	22,100	22,150	541	25,100	25,150	674	28,100	28,150	808
16,150	16,200	304	19,150	19,200	415	22,150	22,200	543	25,150	25,200	676	28,150	28,200	810
16,200	16,250	306	19,200	19,250	417	22,200	22,250	545	25,200	25,250	679	28,200	28,250	812
16,250	16,300	307	19,250	19,300	419	22,250	22,300	547	25,250	25,300	681	28,250	28,300	815
16,300	16,350	309	19,300	19,350	421	22,300	22,350	549	25,300	25,350	683	28,300	28,350	817
16,350	16,400	311	19,350	19,400	423	22,350	22,400	552	25,350	25,400	685	28,350	28,400	819
16,400	16,450	313	19,400	19,450	424	22,400	22,450	554	25,400	25,450	688	28,400	28,450	821
16,450	16,500	315	19,450	19,500	426	22,450	22,500	556	25,450	25,500	690	28,450	28,500	824
16,500	16,550	317	19,500	19,550	428	22,500	22,550	558	25,500	25,550	692	28,500	28,550	826
16,550	16,600	319	19,550	19,600	430	22,550	22,600	561	25,550	25,600	694	28,550	28,600	828
16,600	16,650	320	19,600	19,650	432	22,600	22,650	563	25,600	25,650	697	28,600	28,650	830
16,650	16,700	322	19,650	19,700	434	22,650	22,700	565	25,650	25,700	699	28,650	28,700	832
16,700	16,750	324	19,700	19,750	436	22,700	22,750	567	25,700	25,750	701	28,700	28,750	835
16,750	16,800	326	19,750	19,800	437	22,750	22,800	569	25,750	25,800	703	28,750	28,800	837
16,800	16,850	328	19,800	19,850	439	22,800	22,850	572	25,800	25,850	705	28,800	28,850	839
16,850	16,900	330	19,850	19,900	441	22,850	22,900	574	25,850	25,900	708	28,850	28,900	841
16,900	16,950	332	19,900	19,950	443	22,900	22,950	576	25,900	25,950	710	28,900	28,950	844
16,950	17,000	333	19,950	20,000	445	22,950	23,000	578	25,950	26,000	712	28,950	29,000	846
\$17,000			\$20,000			\$23,000			\$26,000			\$29,000		
\$17,000	\$17,050	\$ 335	\$20,000	\$20,050	\$ 447	\$23,000	\$23,050	\$ 581	\$26,000	\$26,050	\$ 714	\$29,000	\$29,050	\$ 848
17,050	17,100	337	20,050	20,100	449	23,050	23,100	583	26,050	26,100	717	29,050	29,100	850
17,100	17,150	339	20,100	20,150	451	23,100	23,150	585	26,100	26,150	719	29,100	29,150	853
17,150	17,200	341	20,150	20,200	454	23,150	23,200	587	26,150	26,200	721	29,150	29,200	855
17,200	17,250	343	20,200	20,250	456	23,200	23,250	590	26,200	26,250	723	29,200	29,250	857
17,250	17,300	345	20,250	20,300	458	23,250	23,300	592	26,250	26,300	725	29,250	29,300	859
17,300	17,350	346	20,300	20,350	460	23,300	23,350	594	26,300	26,350	728	29,300	29,350	861
17,350	17,400	348	20,350	20,400	463	23,350	23,400	596	26,350	26,400	730	29,350	29,400	864
17,400	17,450	350	20,400	20,450	465	23,400	23,450	598	26,400	26,450	732	29,400	29,450	866
17,450	17,500	352	20,450	20,500	467	23,450	23,500	601	26,450	26,500	734	29,450	29,500	868
17,500	17,550	354	20,500	20,550	469	23,500	23,550	603	26,500	26,550	737	29,500	29,550	870
17,550	17,600	356	20,550	20,600	471	23,550	23,600	605	26,550	26,600	739	29,550	29,600	873
17,600	17,650	358	20,600	20,650	474	23,600	23,650	607	26,600	26,650	741	29,600	29,650	875
17,650	17,700	359	20,650	20,700	476	23,650	23,700	610	26,650	26,700	743	29,650	29,700	877
17,700	17,750	361	20,700	20,750	478	23,700	23,750	612	26,700	26,750	746	29,700	29,750	879
17,750	17,800	363	20,750	20,800	480	23,750	23,800	614	26,750	26,800	748	29,750	29,800	881
17,800	17,850	365	20,800	20,850	483	23,800	23,850	616	26,800	26,850	750	29,800	29,850	884
17,850	17,900	367	20,850	20,900	485	23,850	23,900	619	26,850	26,900	752	29,850	29,900	886
17,900	17,950	369	20,900	20,950	487	23,900	23,950	621	26,900	26,950	754	29,900	29,950	888
17,950	18,000	371	20,950	21,000	489	23,950	24,000	623	26,950	27,000	757	29,950	30,000	890

2004 Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$30,000			\$33,000			\$36,000			\$39,000			\$42,000		
\$30,000	\$30,050	\$ 893	\$33,000	\$33,050	\$ 1,026	\$36,000	\$36,050	\$ 1,160	\$39,000	\$39,050	\$ 1,294	\$42,000	\$42,050	\$ 1,443
30,050	30,100	895	33,050	33,100	1,029	36,050	36,100	1,162	39,050	39,100	1,296	42,050	42,100	1,445
30,100	30,150	897	33,100	33,150	1,031	36,100	36,150	1,164	39,100	39,150	1,298	42,100	42,150	1,448
30,150	30,200	899	33,150	33,200	1,033	36,150	36,200	1,167	39,150	39,200	1,300	42,150	42,200	1,450
30,200	30,250	902	33,200	33,250	1,035	36,200	36,250	1,169	39,200	39,250	1,303	42,200	42,250	1,453
30,250	30,300	904	33,250	33,300	1,037	36,250	36,300	1,171	39,250	39,300	1,305	42,250	42,300	1,456
30,300	30,350	906	33,300	33,350	1,040	36,300	36,350	1,173	39,300	39,350	1,307	42,300	42,350	1,458
30,350	30,400	908	33,350	33,400	1,042	36,350	36,400	1,176	39,350	39,400	1,309	42,350	42,400	1,461
30,400	30,450	910	33,400	33,450	1,044	36,400	36,450	1,178	39,400	39,450	1,312	42,400	42,450	1,463
30,450	30,500	913	33,450	33,500	1,046	36,450	36,500	1,180	39,450	39,500	1,314	42,450	42,500	1,466
30,500	30,550	915	33,500	33,550	1,049	36,500	36,550	1,182	39,500	39,550	1,316	42,500	42,550	1,469
30,550	30,600	917	33,550	33,600	1,051	36,550	36,600	1,185	39,550	39,600	1,318	42,550	42,600	1,471
30,600	30,650	919	33,600	33,650	1,053	36,600	36,650	1,187	39,600	39,650	1,320	42,600	42,650	1,474
30,650	30,700	922	33,650	33,700	1,055	36,650	36,700	1,189	39,650	39,700	1,323	42,650	42,700	1,476
30,700	30,750	924	33,700	33,750	1,058	36,700	36,750	1,191	39,700	39,750	1,325	42,700	42,750	1,479
30,750	30,800	926	33,750	33,800	1,060	36,750	36,800	1,193	39,750	39,800	1,327	42,750	42,800	1,482
30,800	30,850	928	33,800	33,850	1,062	36,800	36,850	1,196	39,800	39,850	1,329	42,800	42,850	1,484
30,850	30,900	930	33,850	33,900	1,064	36,850	36,900	1,198	39,850	39,900	1,332	42,850	42,900	1,487
30,900	30,950	933	33,900	33,950	1,066	36,900	36,950	1,200	39,900	39,950	1,334	42,900	42,950	1,489
30,950	31,000	935	33,950	34,000	1,069	36,950	37,000	1,202	39,950	40,000	1,336	42,950	43,000	1,492
\$31,000			\$34,000			\$37,000			\$40,000			\$43,000		
\$31,000	\$31,050	\$ 937	\$34,000	\$34,050	\$ 1,071	\$37,000	\$37,050	\$ 1,205	\$40,000	\$40,050	\$ 1,339	\$43,000	\$43,050	\$ 1,495
31,050	31,100	939	34,050	34,100	1,073	37,050	37,100	1,207	40,050	40,100	1,341	43,050	43,100	1,497
31,100	31,150	942	34,100	34,150	1,075	37,100	37,150	1,209	40,100	40,150	1,344	43,100	43,150	1,500
31,150	31,200	944	34,150	34,200	1,078	37,150	37,200	1,211	40,150	40,200	1,346	43,150	43,200	1,502
31,200	31,250	946	34,200	34,250	1,080	37,200	37,250	1,214	40,200	40,250	1,349	43,200	43,250	1,505
31,250	31,300	948	34,250	34,300	1,082	37,250	37,300	1,216	40,250	40,300	1,352	43,250	43,300	1,508
31,300	31,350	951	34,300	34,350	1,084	37,300	37,350	1,218	40,300	40,350	1,354	43,300	43,350	1,510
31,350	31,400	953	34,350	34,400	1,086	37,350	37,400	1,220	40,350	40,400	1,357	43,350	43,400	1,513
31,400	31,450	955	34,400	34,450	1,089	37,400	37,450	1,222	40,400	40,450	1,359	43,400	43,450	1,515
31,450	31,500	957	34,450	34,500	1,091	37,450	37,500	1,225	40,450	40,500	1,362	43,450	43,500	1,518
31,500	31,550	959	34,500	34,550	1,093	37,500	37,550	1,227	40,500	40,550	1,365	43,500	43,550	1,521
31,550	31,600	962	34,550	34,600	1,095	37,550	37,600	1,229	40,550	40,600	1,367	43,550	43,600	1,523
31,600	31,650	964	34,600	34,650	1,098	37,600	37,650	1,231	40,600	40,650	1,370	43,600	43,650	1,526
31,650	31,700	966	34,650	34,700	1,100	37,650	37,700	1,234	40,650	40,700	1,372	43,650	43,700	1,528
31,700	31,750	968	34,700	34,750	1,102	37,700	37,750	1,236	40,700	40,750	1,375	43,700	43,750	1,531
31,750	31,800	971	34,750	34,800	1,104	37,750	37,800	1,238	40,750	40,800	1,378	43,750	43,800	1,534
31,800	31,850	973	34,800	34,850	1,107	37,800	37,850	1,240	40,800	40,850	1,380	43,800	43,850	1,536
31,850	31,900	975	34,850	34,900	1,109	37,850	37,900	1,242	40,850	40,900	1,383	43,850	43,900	1,539
31,900	31,950	977	34,900	34,950	1,111	37,900	37,950	1,245	40,900	40,950	1,385	43,900	43,950	1,541
31,950	32,000	980	34,950	35,000	1,113	37,950	38,000	1,247	40,950	41,000	1,388	43,950	44,000	1,544
\$32,000			\$35,000			\$38,000			\$41,000			\$44,000		
\$32,000	\$32,050	\$ 982	\$35,000	\$35,050	\$ 1,115	\$38,000	\$38,050	\$ 1,249	\$41,000	\$41,050	\$ 1,391	\$44,000	\$44,050	\$ 1,547
32,050	32,100	984	35,050	35,100	1,118	38,050	38,100	1,251	41,050	41,100	1,393	44,050	44,100	1,549
32,100	32,150	986	35,100	35,150	1,120	38,100	38,150	1,254	41,100	41,150	1,396	44,100	44,150	1,552
32,150	32,200	988	35,150	35,200	1,122	38,150	38,200	1,256	41,150	41,200	1,398	44,150	44,200	1,554
32,200	32,250	991	35,200	35,250	1,124	38,200	38,250	1,258	41,200	41,250	1,401	44,200	44,250	1,557
32,250	32,300	993	35,250	35,300	1,127	38,250	38,300	1,260	41,250	41,300	1,404	44,250	44,300	1,560
32,300	32,350	995	35,300	35,350	1,129	38,300	38,350	1,263	41,300	41,350	1,406	44,300	44,350	1,562
32,350	32,400	997	35,350	35,400	1,131	38,350	38,400	1,265	41,350	41,400	1,409	44,350	44,400	1,565
32,400	32,450	1,000	35,400	35,450	1,133	38,400	38,450	1,267	41,400	41,450	1,411	44,400	44,450	1,567
32,450	32,500	1,002	35,450	35,500	1,136	38,450	38,500	1,269	41,450	41,500	1,414	44,450	44,500	1,570
32,500	32,550	1,004	35,500	35,550	1,138	38,500	38,550	1,271	41,500	41,550	1,417	44,500	44,550	1,573
32,550	32,600	1,006	35,550	35,600	1,140	38,550	38,600	1,274	41,550	41,600	1,419	44,550	44,600	1,575
32,600	32,650	1,008	35,600	35,650	1,142	38,600	38,650	1,276	41,600	41,650	1,422	44,600	44,650	1,578
32,650	32,700	1,011	35,650	35,700	1,144	38,650	38,700	1,278	41,650	41,700	1,424	44,650	44,700	1,580
32,700	32,750	1,013	35,700	35,750	1,147	38,700	38,750	1,280	41,700	41,750	1,427	44,700	44,750	1,583
32,750	32,800	1,015	35,750	35,800	1,149	38,750	38,800	1,283	41,750	41,800	1,430	44,750	44,800	1,586
32,800	32,850	1,017	35,800	35,850	1,151	38,800	38,850	1,285	41,800	41,850	1,432	44,800	44,850	1,588
32,850	32,900	1,020	35,850	35,900	1,153	38,850	38,900	1,287	41,850	41,900	1,435	44,850	44,900	1,591
32,900	32,950	1,022	35,900	35,950	1,156	38,900	38,950	1,289	41,900	41,950	1,437	44,900	44,950	1,593
32,950	33,000	1,024	35,950	36,000	1,158	38,950	39,000	1,292	41,950	42,000	1,440	44,950	45,000	1,596

2004 Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$45,000			\$48,000			\$51,000			\$54,000			\$57,000		
\$45,000	\$45,050	\$ 1,599	\$48,000	\$48,050	\$ 1,755	\$51,000	\$51,050	\$ 1,911	\$54,000	\$54,050	\$ 2,067	\$57,000	\$57,050	\$ 2,223
45,050	45,100	1,601	48,050	48,100	1,757	51,050	51,100	1,913	54,050	54,100	2,069	57,050	57,100	2,225
45,100	45,150	1,604	48,100	48,150	1,760	51,100	51,150	1,916	54,100	54,150	2,072	57,100	57,150	2,228
45,150	45,200	1,606	48,150	48,200	1,762	51,150	51,200	1,918	54,150	54,200	2,074	57,150	57,200	2,230
45,200	45,250	1,609	48,200	48,250	1,765	51,200	51,250	1,921	54,200	54,250	2,077	57,200	57,250	2,233
45,250	45,300	1,612	48,250	48,300	1,768	51,250	51,300	1,924	54,250	54,300	2,080	57,250	57,300	2,236
45,300	45,350	1,614	48,300	48,350	1,770	51,300	51,350	1,926	54,300	54,350	2,082	57,300	57,350	2,238
45,350	45,400	1,617	48,350	48,400	1,773	51,350	51,400	1,929	54,350	54,400	2,085	57,350	57,400	2,241
45,400	45,450	1,619	48,400	48,450	1,775	51,400	51,450	1,931	54,400	54,450	2,087	57,400	57,450	2,243
45,450	45,500	1,622	48,450	48,500	1,778	51,450	51,500	1,934	54,450	54,500	2,090	57,450	57,500	2,246
45,500	45,550	1,625	48,500	48,550	1,781	51,500	51,550	1,937	54,500	54,550	2,093	57,500	57,550	2,249
45,550	45,600	1,627	48,550	48,600	1,783	51,550	51,600	1,939	54,550	54,600	2,095	57,550	57,600	2,251
45,600	45,650	1,630	48,600	48,650	1,786	51,600	51,650	1,942	54,600	54,650	2,098	57,600	57,650	2,254
45,650	45,700	1,632	48,650	48,700	1,788	51,650	51,700	1,944	54,650	54,700	2,100	57,650	57,700	2,256
45,700	45,750	1,635	48,700	48,750	1,791	51,700	51,750	1,947	54,700	54,750	2,103	57,700	57,750	2,259
45,750	45,800	1,638	48,750	48,800	1,794	51,750	51,800	1,950	54,750	54,800	2,106	57,750	57,800	2,262
45,800	45,850	1,640	48,800	48,850	1,796	51,800	51,850	1,952	54,800	54,850	2,108	57,800	57,850	2,264
45,850	45,900	1,643	48,850	48,900	1,799	51,850	51,900	1,955	54,850	54,900	2,111	57,850	57,900	2,267
45,900	45,950	1,645	48,900	48,950	1,801	51,900	51,950	1,957	54,900	54,950	2,113	57,900	57,950	2,269
45,950	46,000	1,648	48,950	49,000	1,804	51,950	52,000	1,960	54,950	55,000	2,116	57,950	58,000	2,272
\$46,000			\$49,000			\$52,000			\$55,000			\$58,000		
\$46,000	\$46,050	\$ 1,651	\$49,000	\$49,050	\$ 1,807	\$52,000	\$52,050	\$ 1,963	\$55,000	\$55,050	\$ 2,119	\$58,000	\$58,050	\$ 2,275
46,050	46,100	1,653	49,050	49,100	1,809	52,050	52,100	1,965	55,050	55,100	2,121	58,050	58,100	2,277
46,100	46,150	1,656	49,100	49,150	1,812	52,100	52,150	1,968	55,100	55,150	2,124	58,100	58,150	2,280
46,150	46,200	1,658	49,150	49,200	1,814	52,150	52,200	1,970	55,150	55,200	2,126	58,150	58,200	2,282
46,200	46,250	1,661	49,200	49,250	1,817	52,200	52,250	1,973	55,200	55,250	2,129	58,200	58,250	2,285
46,250	46,300	1,664	49,250	49,300	1,820	52,250	52,300	1,976	55,250	55,300	2,132	58,250	58,300	2,288
46,300	46,350	1,666	49,300	49,350	1,822	52,300	52,350	1,978	55,300	55,350	2,134	58,300	58,350	2,290
46,350	46,400	1,669	49,350	49,400	1,825	52,350	52,400	1,981	55,350	55,400	2,137	58,350	58,400	2,293
46,400	46,450	1,671	49,400	49,450	1,827	52,400	52,450	1,983	55,400	55,450	2,139	58,400	58,450	2,295
46,450	46,500	1,674	49,450	49,500	1,830	52,450	52,500	1,986	55,450	55,500	2,142	58,450	58,500	2,298
46,500	46,550	1,677	49,500	49,550	1,833	52,500	52,550	1,989	55,500	55,550	2,145	58,500	58,550	2,301
46,550	46,600	1,679	49,550	49,600	1,835	52,550	52,600	1,991	55,550	55,600	2,147	58,550	58,600	2,303
46,600	46,650	1,682	49,600	49,650	1,838	52,600	52,650	1,994	55,600	55,650	2,150	58,600	58,650	2,306
46,650	46,700	1,684	49,650	49,700	1,840	52,650	52,700	1,996	55,650	55,700	2,152	58,650	58,700	2,308
46,700	46,750	1,687	49,700	49,750	1,843	52,700	52,750	1,999	55,700	55,750	2,155	58,700	58,750	2,311
46,750	46,800	1,690	49,750	49,800	1,846	52,750	52,800	2,002	55,750	55,800	2,158	58,750	58,800	2,314
46,800	46,850	1,692	49,800	49,850	1,848	52,800	52,850	2,004	55,800	55,850	2,160	58,800	58,850	2,316
46,850	46,900	1,695	49,850	49,900	1,851	52,850	52,900	2,007	55,850	55,900	2,163	58,850	58,900	2,319
46,900	46,950	1,697	49,900	49,950	1,853	52,900	52,950	2,009	55,900	55,950	2,165	58,900	58,950	2,321
46,950	47,000	1,700	49,950	50,000	1,856	52,950	53,000	2,012	55,950	56,000	2,168	58,950	59,000	2,324
\$47,000			\$50,000			\$53,000			\$56,000			\$59,000		
\$47,000	\$47,050	\$ 1,703	\$50,000	\$50,050	\$ 1,859	\$53,000	\$53,050	\$ 2,015	\$56,000	\$56,050	\$ 2,171	\$59,000	\$59,050	\$ 2,327
47,050	47,100	1,705	50,050	50,100	1,861	53,050	53,100	2,017	56,050	56,100	2,173	59,050	59,100	2,329
47,100	47,150	1,708	50,100	50,150	1,864	53,100	53,150	2,020	56,100	56,150	2,176	59,100	59,150	2,332
47,150	47,200	1,710	50,150	50,200	1,866	53,150	53,200	2,022	56,150	56,200	2,178	59,150	59,200	2,334
47,200	47,250	1,713	50,200	50,250	1,869	53,200	53,250	2,025	56,200	56,250	2,181	59,200	59,250	2,337
47,250	47,300	1,716	50,250	50,300	1,872	53,250	53,300	2,028	56,250	56,300	2,184	59,250	59,300	2,340
47,300	47,350	1,718	50,300	50,350	1,874	53,300	53,350	2,030	56,300	56,350	2,186	59,300	59,350	2,342
47,350	47,400	1,721	50,350	50,400	1,877	53,350	53,400	2,033	56,350	56,400	2,189	59,350	59,400	2,345
47,400	47,450	1,723	50,400	50,450	1,879	53,400	53,450	2,035	56,400	56,450	2,191	59,400	59,450	2,347
47,450	47,500	1,726	50,450	50,500	1,882	53,450	53,500	2,038	56,450	56,500	2,194	59,450	59,500	2,350
47,500	47,550	1,729	50,500	50,550	1,885	53,500	53,550	2,041	56,500	56,550	2,197	59,500	59,550	2,353
47,550	47,600	1,731	50,550	50,600	1,887	53,550	53,600	2,043	56,550	56,600	2,199	59,550	59,600	2,355
47,600	47,650	1,734	50,600	50,650	1,890	53,600	53,650	2,046	56,600	56,650	2,202	59,600	59,650	2,358
47,650	47,700	1,736	50,650	50,700	1,892	53,650	53,700	2,048	56,650	56,700	2,204	59,650	59,700	2,360
47,700	47,750	1,739	50,700	50,750	1,895	53,700	53,750	2,051	56,700	56,750	2,207	59,700	59,750	2,363
47,750	47,800	1,742	50,750	50,800	1,898	53,750	53,800	2,054	56,750	56,800	2,210	59,750	59,800	2,366
47,800	47,850	1,744	50,800	50,850	1,900	53,800	53,850	2,056	56,800	56,850	2,212	59,800	59,850	2,368
47,850	47,900	1,747	50,850	50,900	1,903	53,850	53,900	2,059	56,850	56,900	2,215	59,850	59,900	2,371
47,900	47,950	1,749	50,900	50,950	1,905	53,900	53,950	2,061	56,900	56,950	2,217	59,900	59,950	2,373
47,950	48,000	1,752	50,950	51,000	1,908	53,950	54,000	2,064	56,950	57,000	2,220	59,950	60,000	2,376

2004 Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$60,000			\$63,000			\$66,000			\$69,000			\$72,000		
\$60,000	\$60,050	\$ 2,379	\$63,000	\$63,050	\$ 2,535	\$66,000	\$66,050	\$ 2,691	\$69,000	\$69,050	\$ 2,847	\$72,000	\$72,050	\$ 3,003
60,050	60,100	2,381	63,050	63,100	2,537	66,050	66,100	2,693	69,050	69,100	2,849	72,050	72,100	3,005
60,100	60,150	2,384	63,100	63,150	2,540	66,100	66,150	2,696	69,100	69,150	2,852	72,100	72,150	3,008
60,150	60,200	2,387	63,150	63,200	2,543	66,150	66,200	2,699	69,150	69,200	2,855	72,150	72,200	3,011
60,200	60,250	2,389	63,200	63,250	2,545	66,200	66,250	2,701	69,200	69,250	2,857	72,200	72,250	3,013
60,250	60,300	2,392	63,250	63,300	2,548	66,250	66,300	2,704	69,250	69,300	2,860	72,250	72,300	3,016
60,300	60,350	2,394	63,300	63,350	2,550	66,300	66,350	2,706	69,300	69,350	2,862	72,300	72,350	3,018
60,350	60,400	2,397	63,350	63,400	2,553	66,350	66,400	2,709	69,350	69,400	2,865	72,350	72,400	3,021
60,400	60,450	2,400	63,400	63,450	2,556	66,400	66,450	2,712	69,400	69,450	2,868	72,400	72,450	3,024
60,450	60,500	2,402	63,450	63,500	2,558	66,450	66,500	2,714	69,450	69,500	2,870	72,450	72,500	3,026
60,500	60,550	2,405	63,500	63,550	2,561	66,500	66,550	2,717	69,500	69,550	2,873	72,500	72,550	3,029
60,550	60,600	2,407	63,550	63,600	2,563	66,550	66,600	2,719	69,550	69,600	2,875	72,550	72,600	3,031
60,600	60,650	2,410	63,600	63,650	2,566	66,600	66,650	2,722	69,600	69,650	2,878	72,600	72,650	3,034
60,650	60,700	2,413	63,650	63,700	2,569	66,650	66,700	2,725	69,650	69,700	2,881	72,650	72,700	3,037
60,700	60,750	2,415	63,700	63,750	2,571	66,700	66,750	2,727	69,700	69,750	2,883	72,700	72,750	3,039
60,750	60,800	2,418	63,750	63,800	2,574	66,750	66,800	2,730	69,750	69,800	2,886	72,750	72,800	3,042
60,800	60,850	2,420	63,800	63,850	2,576	66,800	66,850	2,732	69,800	69,850	2,888	72,800	72,850	3,044
60,850	60,900	2,423	63,850	63,900	2,579	66,850	66,900	2,735	69,850	69,900	2,891	72,850	72,900	3,047
60,900	60,950	2,426	63,900	63,950	2,582	66,900	66,950	2,738	69,900	69,950	2,894	72,900	72,950	3,050
60,950	61,000	2,428	63,950	64,000	2,584	66,950	67,000	2,740	69,950	70,000	2,896	72,950	73,000	3,052
\$61,000			\$64,000			\$67,000			\$70,000			\$73,000		
\$61,000	\$61,050	\$ 2,431	\$64,000	\$64,050	\$ 2,587	\$67,000	\$67,050	\$ 2,743	\$70,000	\$70,050	\$ 2,899	\$73,000	\$73,050	\$ 3,055
61,050	61,100	2,433	64,050	64,100	2,589	67,050	67,100	2,745	70,050	70,100	2,901	73,050	73,100	3,057
61,100	61,150	2,436	64,100	64,150	2,592	67,100	67,150	2,748	70,100	70,150	2,904	73,100	73,150	3,060
61,150	61,200	2,439	64,150	64,200	2,595	67,150	67,200	2,751	70,150	70,200	2,907	73,150	73,200	3,063
61,200	61,250	2,441	64,200	64,250	2,597	67,200	67,250	2,753	70,200	70,250	2,909	73,200	73,250	3,065
61,250	61,300	2,444	64,250	64,300	2,600	67,250	67,300	2,756	70,250	70,300	2,912	73,250	73,300	3,068
61,300	61,350	2,446	64,300	64,350	2,602	67,300	67,350	2,758	70,300	70,350	2,914	73,300	73,350	3,070
61,350	61,400	2,449	64,350	64,400	2,605	67,350	67,400	2,761	70,350	70,400	2,917	73,350	73,400	3,073
61,400	61,450	2,452	64,400	64,450	2,608	67,400	67,450	2,764	70,400	70,450	2,920	73,400	73,450	3,076
61,450	61,500	2,454	64,450	64,500	2,610	67,450	67,500	2,766	70,450	70,500	2,922	73,450	73,500	3,078
61,500	61,550	2,457	64,500	64,550	2,613	67,500	67,550	2,769	70,500	70,550	2,925	73,500	73,550	3,081
61,550	61,600	2,459	64,550	64,600	2,615	67,550	67,600	2,771	70,550	70,600	2,927	73,550	73,600	3,083
61,600	61,650	2,462	64,600	64,650	2,618	67,600	67,650	2,774	70,600	70,650	2,930	73,600	73,650	3,086
61,650	61,700	2,465	64,650	64,700	2,621	67,650	67,700	2,777	70,650	70,700	2,933	73,650	73,700	3,089
61,700	61,750	2,467	64,700	64,750	2,623	67,700	67,750	2,779	70,700	70,750	2,935	73,700	73,750	3,091
61,750	61,800	2,470	64,750	64,800	2,626	67,750	67,800	2,782	70,750	70,800	2,938	73,750	73,800	3,094
61,800	61,850	2,472	64,800	64,850	2,628	67,800	67,850	2,784	70,800	70,850	2,940	73,800	73,850	3,096
61,850	61,900	2,475	64,850	64,900	2,631	67,850	67,900	2,787	70,850	70,900	2,943	73,850	73,900	3,099
61,900	61,950	2,478	64,900	64,950	2,634	67,900	67,950	2,790	70,900	70,950	2,946	73,900	73,950	3,102
61,950	62,000	2,480	64,950	65,000	2,636	67,950	68,000	2,792	70,950	71,000	2,948	73,950	74,000	3,104
\$62,000			\$65,000			\$68,000			\$71,000			\$74,000		
\$62,000	\$62,050	\$ 2,483	\$65,000	\$65,050	\$ 2,639	\$68,000	\$68,050	\$ 2,795	\$71,000	\$71,050	\$ 2,951	\$74,000	\$74,050	\$ 3,107
62,050	62,100	2,485	65,050	65,100	2,641	68,050	68,100	2,797	71,050	71,100	2,953	74,050	74,100	3,109
62,100	62,150	2,488	65,100	65,150	2,644	68,100	68,150	2,800	71,100	71,150	2,956	74,100	74,150	3,112
62,150	62,200	2,491	65,150	65,200	2,647	68,150	68,200	2,803	71,150	71,200	2,959	74,150	74,200	3,115
62,200	62,250	2,493	65,200	65,250	2,649	68,200	68,250	2,805	71,200	71,250	2,961	74,200	74,250	3,117
62,250	62,300	2,496	65,250	65,300	2,652	68,250	68,300	2,808	71,250	71,300	2,964	74,250	74,300	3,120
62,300	62,350	2,498	65,300	65,350	2,654	68,300	68,350	2,810	71,300	71,350	2,966	74,300	74,350	3,122
62,350	62,400	2,501	65,350	65,400	2,657	68,350	68,400	2,813	71,350	71,400	2,969	74,350	74,400	3,125
62,400	62,450	2,504	65,400	65,450	2,660	68,400	68,450	2,816	71,400	71,450	2,972	74,400	74,450	3,128
62,450	62,500	2,506	65,450	65,500	2,662	68,450	68,500	2,818	71,450	71,500	2,974	74,450	74,500	3,130
62,500	62,550	2,509	65,500	65,550	2,665	68,500	68,550	2,821	71,500	71,550	2,977	74,500	74,550	3,133
62,550	62,600	2,511	65,550	65,600	2,667	68,550	68,600	2,823	71,550	71,600	2,979	74,550	74,600	3,135
62,600	62,650	2,514	65,600	65,650	2,670	68,600	68,650	2,826	71,600	71,650	2,982	74,600	74,650	3,138
62,650	62,700	2,517	65,650	65,700	2,673	68,650	68,700	2,829	71,650	71,700	2,985	74,650	74,700	3,141
62,700	62,750	2,519	65,700	65,750	2,675	68,700	68,750	2,831	71,700	71,750	2,987	74,700	74,750	3,143
62,750	62,800	2,522	65,750	65,800	2,678	68,750	68,800	2,834	71,750	71,800	2,990	74,750	74,800	3,146
62,800	62,850	2,524	65,800	65,850	2,680	68,800	68,850	2,836	71,800	71,850	2,992	74,800	74,850	3,148
62,850	62,900	2,527	65,850	65,900	2,683	68,850	68,900	2,839	71,850	71,900	2,995	74,850	74,900	3,151
62,900	62,950	2,530	65,900	65,950	2,686	68,900	68,950	2,842	71,900	71,950	2,998	74,900	74,950	3,154
62,950	63,000	2,532	65,950	66,000	2,688	68,950	69,000	2,844	71,950	72,000	3,000	74,950	75,000	3,156

2004 Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is::			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$75,000			\$78,000			\$81,000			\$84,000			\$87,000		
\$75,000	\$75,050	\$ 3,159	\$78,000	\$78,050	\$ 3,315	\$81,000	\$81,050	\$ 3,479	\$84,000	\$84,050	\$ 3,657	\$87,000	\$87,050	\$ 3,835
75,050	75,100	3,161	78,050	78,100	3,317	81,050	81,100	3,481	84,050	84,100	3,660	87,050	87,100	3,838
75,100	75,150	3,164	78,100	78,150	3,320	81,100	81,150	3,484	84,100	84,150	3,663	87,100	87,150	3,841
75,150	75,200	3,167	78,150	78,200	3,323	81,150	81,200	3,487	84,150	84,200	3,666	87,150	87,200	3,844
75,200	75,250	3,169	78,200	78,250	3,325	81,200	81,250	3,490	84,200	84,250	3,669	87,200	87,250	3,847
75,250	75,300	3,172	78,250	78,300	3,328	81,250	81,300	3,493	84,250	84,300	3,672	87,250	87,300	3,850
75,300	75,350	3,174	78,300	78,350	3,330	81,300	81,350	3,496	84,300	84,350	3,675	87,300	87,350	3,853
75,350	75,400	3,177	78,350	78,400	3,333	81,350	81,400	3,499	84,350	84,400	3,678	87,350	87,400	3,856
75,400	75,450	3,180	78,400	78,450	3,336	81,400	81,450	3,502	84,400	84,450	3,681	87,400	87,450	3,859
75,450	75,500	3,182	78,450	78,500	3,338	81,450	81,500	3,505	84,450	84,500	3,684	87,450	87,500	3,862
75,500	75,550	3,185	78,500	78,550	3,341	81,500	81,550	3,508	84,500	84,550	3,687	87,500	87,550	3,865
75,550	75,600	3,187	78,550	78,600	3,343	81,550	81,600	3,511	84,550	84,600	3,689	87,550	87,600	3,868
75,600	75,650	3,190	78,600	78,650	3,346	81,600	81,650	3,514	84,600	84,650	3,692	87,600	87,650	3,871
75,650	75,700	3,193	78,650	78,700	3,349	81,650	81,700	3,517	84,650	84,700	3,695	87,650	87,700	3,874
75,700	75,750	3,195	78,700	78,750	3,351	81,700	81,750	3,520	84,700	84,750	3,698	87,700	87,750	3,877
75,750	75,800	3,198	78,750	78,800	3,354	81,750	81,800	3,523	84,750	84,800	3,701	87,750	87,800	3,880
75,800	75,850	3,200	78,800	78,850	3,356	81,800	81,850	3,526	84,800	84,850	3,704	87,800	87,850	3,883
75,850	75,900	3,203	78,850	78,900	3,359	81,850	81,900	3,529	84,850	84,900	3,707	87,850	87,900	3,886
75,900	75,950	3,206	78,900	78,950	3,362	81,900	81,950	3,532	84,900	84,950	3,710	87,900	87,950	3,889
75,950	76,000	3,208	78,950	79,000	3,364	81,950	82,000	3,535	84,950	85,000	3,713	87,950	88,000	3,892
\$76,000			\$79,000			\$82,000			\$85,000			\$88,000		
\$76,000	\$76,050	\$ 3,211	\$79,000	\$79,050	\$ 3,367	\$82,000	\$82,050	\$ 3,538	\$85,000	\$85,050	\$ 3,716	\$88,000	\$88,050	\$ 3,895
76,050	76,100	3,213	79,050	79,100	3,369	82,050	82,100	3,541	85,050	85,100	3,719	88,050	88,100	3,897
76,100	76,150	3,216	79,100	79,150	3,372	82,100	82,150	3,544	85,100	85,150	3,722	88,100	88,150	3,900
76,150	76,200	3,219	79,150	79,200	3,375	82,150	82,200	3,547	85,150	85,200	3,725	88,150	88,200	3,903
76,200	76,250	3,221	79,200	79,250	3,377	82,200	82,250	3,550	85,200	85,250	3,728	88,200	88,250	3,906
76,250	76,300	3,224	79,250	79,300	3,380	82,250	82,300	3,553	85,250	85,300	3,731	88,250	88,300	3,909
76,300	76,350	3,226	79,300	79,350	3,382	82,300	82,350	3,556	85,300	85,350	3,734	88,300	88,350	3,912
76,350	76,400	3,229	79,350	79,400	3,385	82,350	82,400	3,559	85,350	85,400	3,737	88,350	88,400	3,915
76,400	76,450	3,232	79,400	79,450	3,388	82,400	82,450	3,562	85,400	85,450	3,740	88,400	88,450	3,918
76,450	76,500	3,234	79,450	79,500	3,390	82,450	82,500	3,565	85,450	85,500	3,743	88,450	88,500	3,921
76,500	76,550	3,237	79,500	79,550	3,393	82,500	82,550	3,568	85,500	85,550	3,746	88,500	88,550	3,924
76,550	76,600	3,239	79,550	79,600	3,395	82,550	82,600	3,571	85,550	85,600	3,749	88,550	88,600	3,927
76,600	76,650	3,242	79,600	79,650	3,398	82,600	82,650	3,574	85,600	85,650	3,752	88,600	88,650	3,930
76,650	76,700	3,245	79,650	79,700	3,401	82,650	82,700	3,577	85,650	85,700	3,755	88,650	88,700	3,933
76,700	76,750	3,247	79,700	79,750	3,403	82,700	82,750	3,580	85,700	85,750	3,758	88,700	88,750	3,936
76,750	76,800	3,250	79,750	79,800	3,406	82,750	82,800	3,583	85,750	85,800	3,761	88,750	88,800	3,939
76,800	76,850	3,252	79,800	79,850	3,408	82,800	82,850	3,585	85,800	85,850	3,764	88,800	88,850	3,942
76,850	76,900	3,255	79,850	79,900	3,411	82,850	82,900	3,588	85,850	85,900	3,767	88,850	88,900	3,945
76,900	76,950	3,258	79,900	79,950	3,414	82,900	82,950	3,591	85,900	85,950	3,770	88,900	88,950	3,948
76,950	77,000	3,260	79,950	80,000	3,416	82,950	83,000	3,594	85,950	86,000	3,773	88,950	89,000	3,951
\$77,000			\$80,000			\$83,000			\$86,000			\$89,000		
\$77,000	\$77,050	\$ 3,263	\$80,000	\$80,050	\$ 3,419	\$83,000	\$83,050	\$ 3,597	\$86,000	\$86,050	\$ 3,776	\$89,000	\$89,050	\$ 3,954
77,050	77,100	3,265	80,050	80,100	3,422	83,050	83,100	3,600	86,050	86,100	3,779	89,050	89,100	3,957
77,100	77,150	3,268	80,100	80,150	3,425	83,100	83,150	3,603	86,100	86,150	3,782	89,100	89,150	3,960
77,150	77,200	3,271	80,150	80,200	3,428	83,150	83,200	3,606	86,150	86,200	3,785	89,150	89,200	3,963
77,200	77,250	3,273	80,200	80,250	3,431	83,200	83,250	3,609	86,200	86,250	3,788	89,200	89,250	3,966
77,250	77,300	3,276	80,250	80,300	3,434	83,250	83,300	3,612	86,250	86,300	3,791	89,250	89,300	3,969
77,300	77,350	3,278	80,300	80,350	3,437	83,300	83,350	3,615	86,300	86,350	3,793	89,300	89,350	3,972
77,350	77,400	3,281	80,350	80,400	3,440	83,350	83,400	3,618	86,350	86,400	3,796	89,350	89,400	3,975
77,400	77,450	3,284	80,400	80,450	3,443	83,400	83,450	3,621	86,400	86,450	3,799	89,400	89,450	3,978
77,450	77,500	3,286	80,450	80,500	3,446	83,450	83,500	3,624	86,450	86,500	3,802	89,450	89,500	3,981
77,500	77,550	3,289	80,500	80,550	3,449	83,500	83,550	3,627	86,500	86,550	3,805	89,500	89,550	3,984
77,550	77,600	3,291	80,550	80,600	3,452	83,550	83,600	3,630	86,550	86,600	3,808	89,550	89,600	3,987
77,600	77,650	3,294	80,600	80,650	3,455	83,600	83,650	3,633	86,600	86,650	3,811	89,600	89,650	3,990
77,650	77,700	3,297	80,650	80,700	3,458	83,650	83,700	3,636	86,650	86,700	3,814	89,650	89,700	3,993
77,700	77,750	3,299	80,700	80,750	3,461	83,700	83,750	3,639	86,700	86,750	3,817	89,700	89,750	3,996
77,750	77,800	3,302	80,750	80,800	3,464	83,750	83,800	3,642	86,750	86,800	3,820	89,750	89,800	3,999
77,800	77,850	3,304	80,800	80,850	3,467	83,800	83,850	3,645	86,800	86,850	3,823	89,800	89,850	4,001
77,850	77,900	3,307	80,850	80,900	3,470	83,850	83,900	3,648	86,850	86,900	3,826	89,850	89,900	4,004
77,900	77,950	3,310	80,900	80,950	3,473	83,900	83,950	3,651	86,900	86,950	3,829	89,900	89,950	4,007
77,950	78,000	3,312	80,950	81,000	3,476	83,950	84,000	3,654	86,950	87,000	3,832	89,950	90,000	4,010

2004 Tax Table 1 for Form IT 1040 and IT 1040EZ (continued)

If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:			If your line 5 amount is:		
At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:	At least:	Less than:	Ohio tax:
\$90,000			\$92,000			\$94,000			\$96,000			\$98,000		
\$90,000	\$90,050	\$ 4,013	\$92,000	\$92,050	\$ 4,132	\$94,000	\$94,050	\$ 4,251	\$96,000	\$96,050	\$ 4,370	\$98,000	\$98,050	\$ 4,489
90,050	90,100	4,016	92,050	92,100	4,135	94,050	94,100	4,254	96,050	96,100	4,373	98,050	98,100	4,492
90,100	90,150	4,019	92,100	92,150	4,138	94,100	94,150	4,257	96,100	96,150	4,376	98,100	98,150	4,495
90,150	90,200	4,022	92,150	92,200	4,141	94,150	94,200	4,260	96,150	96,200	4,379	98,150	98,200	4,498
90,200	90,250	4,025	92,200	92,250	4,144	94,200	94,250	4,263	96,200	96,250	4,382	98,200	98,250	4,501
90,250	90,300	4,028	92,250	92,300	4,147	94,250	94,300	4,266	96,250	96,300	4,385	98,250	98,300	4,504
90,300	90,350	4,031	92,300	92,350	4,150	94,300	94,350	4,269	96,300	96,350	4,388	98,300	98,350	4,507
90,350	90,400	4,034	92,350	92,400	4,153	94,350	94,400	4,272	96,350	96,400	4,391	98,350	98,400	4,510
90,400	90,450	4,037	92,400	92,450	4,156	94,400	94,450	4,275	96,400	96,450	4,394	98,400	98,450	4,513
90,450	90,500	4,040	92,450	92,500	4,159	94,450	94,500	4,278	96,450	96,500	4,397	98,450	98,500	4,516
90,500	90,550	4,043	92,500	92,550	4,162	94,500	94,550	4,281	96,500	96,550	4,400	98,500	98,550	4,519
90,550	90,600	4,046	92,550	92,600	4,165	94,550	94,600	4,284	96,550	96,600	4,403	98,550	98,600	4,522
90,600	90,650	4,049	92,600	92,650	4,168	94,600	94,650	4,287	96,600	96,650	4,406	98,600	98,650	4,524
90,650	90,700	4,052	92,650	92,700	4,171	94,650	94,700	4,290	96,650	96,700	4,409	98,650	98,700	4,527
90,700	90,750	4,055	92,700	92,750	4,174	94,700	94,750	4,293	96,700	96,750	4,412	98,700	98,750	4,530
90,750	90,800	4,058	92,750	92,800	4,177	94,750	94,800	4,296	96,750	96,800	4,415	98,750	98,800	4,533
90,800	90,850	4,061	92,800	92,850	4,180	94,800	94,850	4,299	96,800	96,850	4,418	98,800	98,850	4,536
90,850	90,900	4,064	92,850	92,900	4,183	94,850	94,900	4,302	96,850	96,900	4,420	98,850	98,900	4,539
90,900	90,950	4,067	92,900	92,950	4,186	94,900	94,950	4,305	96,900	96,950	4,423	98,900	98,950	4,542
90,950	91,000	4,070	92,950	93,000	4,189	94,950	95,000	4,308	96,950	97,000	4,426	98,950	99,000	4,545
\$91,000			\$93,000			\$95,000			\$97,000			\$99,000		
\$91,000	\$91,050	\$ 4,073	\$93,000	\$93,050	\$ 4,192	\$95,000	\$95,050	\$ 4,311	\$97,000	\$97,050	\$ 4,429	\$99,000	\$99,050	\$ 4,548
91,050	91,100	4,076	93,050	93,100	4,195	95,050	95,100	4,314	97,050	97,100	4,432	99,050	99,100	4,551
91,100	91,150	4,079	93,100	93,150	4,198	95,100	95,150	4,316	97,100	97,150	4,435	99,100	99,150	4,554
91,150	91,200	4,082	93,150	93,200	4,201	95,150	95,200	4,319	97,150	97,200	4,438	99,150	99,200	4,557
91,200	91,250	4,085	93,200	93,250	4,204	95,200	95,250	4,322	97,200	97,250	4,441	99,200	99,250	4,560
91,250	91,300	4,088	93,250	93,300	4,207	95,250	95,300	4,325	97,250	97,300	4,444	99,250	99,300	4,563
91,300	91,350	4,091	93,300	93,350	4,210	95,300	95,350	4,328	97,300	97,350	4,447	99,300	99,350	4,566
91,350	91,400	4,094	93,350	93,400	4,212	95,350	95,400	4,331	97,350	97,400	4,450	99,350	99,400	4,569
91,400	91,450	4,097	93,400	93,450	4,215	95,400	95,450	4,334	97,400	97,450	4,453	99,400	99,450	4,572
91,450	91,500	4,100	93,450	93,500	4,218	95,450	95,500	4,337	97,450	97,500	4,456	99,450	99,500	4,575
91,500	91,550	4,103	93,500	93,550	4,221	95,500	95,550	4,340	97,500	97,550	4,459	99,500	99,550	4,578
91,550	91,600	4,106	93,550	93,600	4,224	95,550	95,600	4,343	97,550	97,600	4,462	99,550	99,600	4,581
91,600	91,650	4,108	93,600	93,650	4,227	95,600	95,650	4,346	97,600	97,650	4,465	99,600	99,650	4,584
91,650	91,700	4,111	93,650	93,700	4,230	95,650	95,700	4,349	97,650	97,700	4,468	99,650	99,700	4,587
91,700	91,750	4,114	93,700	93,750	4,233	95,700	95,750	4,352	97,700	97,750	4,471	99,700	99,750	4,590
91,750	91,800	4,117	93,750	93,800	4,236	95,750	95,800	4,355	97,750	97,800	4,474	99,750	99,800	4,593
91,800	91,850	4,120	93,800	93,850	4,239	95,800	95,850	4,358	97,800	97,850	4,477	99,800	99,850	4,596
91,850	91,900	4,123	93,850	93,900	4,242	95,850	95,900	4,361	97,850	97,900	4,480	99,850	99,900	4,599
91,900	91,950	4,126	93,900	93,950	4,245	95,900	95,950	4,364	97,900	97,950	4,483	99,900	99,950	4,602
91,950	92,000	4,129	93,950	94,000	4,248	95,950	96,000	4,367	97,950	98,000	4,486	99,950	100,000	4,605

2004 IT 1040 and IT 1040EZ Tax Table 2

Taxpayers with Ohio taxable income of \$100,000 or more must use this table.

You must round your tax to the nearest dollar.

Ohio taxable income (line 5 of Form IT 1040 or line 5 of Form IT 1040EZ)	2004 Ohio tax rate		
0 – \$ 5,000			.743% of Ohio taxable income
\$ 5,000 – \$ 10,000	\$ 37.15	plus	1.486% of excess over \$ 5,000
\$ 10,000 – \$ 15,000	\$ 111.45	plus	2.972% of excess over \$ 10,000
\$ 15,000 – \$ 20,000	\$ 260.05	plus	3.715% of excess over \$ 15,000
\$ 20,000 – \$ 40,000	\$ 445.80	plus	4.457% of excess over \$ 20,000
\$ 40,000 – \$ 80,000	\$ 1,337.20	plus	5.201% of excess over \$ 40,000
\$ 80,000 – \$100,000	\$ 3,417.60	plus	5.943% of excess over \$ 80,000
\$100,000 – \$200,000	\$ 4,606.20	plus	6.9% of excess over \$100,000
over – \$200,000	\$11,506.20	plus	7.5% of excess over \$200,000