

## **2015 TAX TABLES**

The two tax tables used for Individual Income Tax are listed below. A brief synopsis of when a form should be used is also listed. For the complete set of qualifications of when a particular tax table may be used, refer to the instructions for the type of form you are filling out.

### **Low Income Tax Table**

This table can be used with forms AR1000F, AR1000NR, and AR1000S. Use the income lines listed for each particular form below along with your filing status to see if you qualify to use this tax table.

**NOTE:** The standard deduction is incorporated into the low income tax table. You can not use this table if you take the standard deduction or if you itemize your deductions in calculating your net taxable income.

### **Regular Tax Table**

This table can be used with forms AR1000F, AR1000NR, AR1000S, AR1002F, and AR1002NR. Use the income lines for each particular form below to figure your taxes. You must use this tax table if you itemize your deductions or if you are filing a Fiduciary Tax Return.

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The proper line numbers that are used to figure your tax from the tax tables are listed below. Refer to the instructions for each tax form to see if you qualify to use a particular tax table.

**AR1000F      Full Year Resident Individual Income Tax**

Use the Net Taxable Income on Lines 26(A) and 26(B) to figure your tax.

**AR1000NR    Part Year & Nonresident Individual Income Tax**

Use the Net Taxable Income on Lines 26(A) and 26(B) to figure your tax.

**AR1000S      Short Form – Individual Income Tax**

Use the Total Income on Lines 13(A) and 13(B) to figure your tax.

**AR1002F      Fiduciary Income Tax – Resident Trusts**

The Fiduciary Tax Table is the same as the Regular Tax Table.  
Use the Net Taxable Income on Line 19 to figure your tax.

**AR1002NR    Fiduciary Income Tax – Nonresident Trusts**

The Fiduciary Tax Table is the same as the Regular Tax Table.  
Use the Net Taxable Income on Line 19 to figure your tax.

# 2015 Regular Tax Table

**Instructions:**

1. Find your net taxable income in the table below. Your tax is to the right of this amount.

Current year indexed tax brackets are available on the Individual Income Tax website at [www.arkansas.gov/incometax](http://www.arkansas.gov/incometax)

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
			<b>5,000</b>			<b>10,000</b>		
0	100	0	5,000	5,100	57	10,000	10,100	193
100	200	1	5,100	5,200	59	10,100	10,200	197
200	300	2	5,200	5,300	62	10,200	10,300	200
300	400	3	5,300	5,400	64	10,300	10,400	203
400	500	4	5,400	5,500	66	10,400	10,500	207
500	600	5	5,500	5,600	69	10,500	10,600	210
600	700	6	5,600	5,700	71	10,600	10,700	214
700	800	7	5,700	5,800	74	10,700	10,800	217
800	900	8	5,800	5,900	76	10,800	10,900	220
900	1,000	9	5,900	6,000	78	10,900	11,000	224
			<b>6,000</b>			<b>11,000</b>		
1,000	1,100	9	6,000	6,100	81	11,000	11,100	227
1,100	1,200	10	6,100	6,200	83	11,100	11,200	231
1,200	1,300	11	6,200	6,300	86	11,200	11,300	234
1,300	1,400	12	6,300	6,400	88	11,300	11,400	237
1,400	1,500	13	6,400	6,500	90	11,400	11,500	241
1,500	1,600	14	6,500	6,600	93	11,500	11,600	244
1,600	1,700	15	6,600	6,700	95	11,600	11,700	248
1,700	1,800	16	6,700	6,800	98	11,700	11,800	251
1,800	1,900	17	6,800	6,900	100	11,800	11,900	254
1,900	2,000	18	6,900	7,000	102	11,900	12,000	258
			<b>7,000</b>			<b>12,000</b>		
2,000	2,100	18	7,000	7,100	105	12,000	12,100	261
2,100	2,200	19	7,100	7,200	107	12,100	12,200	265
2,200	2,300	20	7,200	7,300	110	12,200	12,300	268
2,300	2,400	21	7,300	7,400	112	12,300	12,400	271
2,400	2,500	22	7,400	7,500	114	12,400	12,500	275
2,500	2,600	23	7,500	7,600	117	12,500	12,600	278
2,600	2,700	24	7,600	7,700	119	12,600	12,700	282
2,700	2,800	25	7,700	7,800	122	12,700	12,800	286
2,800	2,900	26	7,800	7,900	124	12,800	12,900	290
2,900	3,000	27	7,900	8,000	126	12,900	13,000	294
			<b>8,000</b>			<b>13,000</b>		
3,000	3,100	27	8,000	8,100	129	13,000	13,100	299
3,100	3,200	28	8,100	8,200	131	13,100	13,200	303
3,200	3,300	29	8,200	8,300	134	13,200	13,300	308
3,300	3,400	30	8,300	8,400	136	13,300	13,400	312
3,400	3,500	31	8,400	8,500	139	13,400	13,500	316
3,500	3,600	32	8,500	8,600	142	13,500	13,600	321
3,600	3,700	33	8,600	8,700	146	13,600	13,700	325
3,700	3,800	34	8,700	8,800	149	13,700	13,800	330
3,800	3,900	35	8,800	8,900	152	13,800	13,900	334
3,900	4,000	36	8,900	9,000	156	13,900	14,000	338
			<b>9,000</b>			<b>14,000</b>		
4,000	4,100	36	9,000	9,100	159	14,000	14,100	343
4,100	4,200	37	9,100	9,200	163	14,100	14,200	347
4,200	4,300	38	9,200	9,300	166	14,200	14,300	352
4,300	4,400	40	9,300	9,400	169	14,300	14,400	356
4,400	4,500	42	9,400	9,500	173	14,400	14,500	360
4,500	4,600	45	9,500	9,600	176	14,500	14,600	365
4,600	4,700	47	9,600	9,700	180	14,600	14,700	369
4,700	4,800	50	9,700	9,800	183	14,700	14,800	374
4,800	4,900	52	9,800	9,900	186	14,800	14,900	378
4,900	5,000	54	9,900	10,000	190	14,900	15,000	382

# 2015 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
<b>15,000</b>			<b>21,000</b>			<b>27,000</b>		
15,000	15,100	387	21,000	21,100	651	27,000	27,100	1,027
15,100	15,200	391	21,100	21,200	673	27,100	27,200	1,033
15,200	15,300	396	21,200	21,300	679	27,200	27,300	1,039
15,300	15,400	400	21,300	21,400	685	27,300	27,400	1,045
15,400	15,500	404	21,400	21,500	691	27,400	27,500	1,051
15,500	15,600	409	21,500	21,600	697	27,500	27,600	1,057
15,600	15,700	413	21,600	21,700	703	27,600	27,700	1,063
15,700	15,800	418	21,700	21,800	709	27,700	27,800	1,069
15,800	15,900	422	21,800	21,900	715	27,800	27,900	1,075
15,900	16,000	426	21,900	22,000	721	27,900	28,000	1,081
<b>16,000</b>			<b>22,000</b>			<b>28,000</b>		
16,000	16,100	431	22,000	22,100	727	28,000	28,100	1,087
16,100	16,200	435	22,100	22,200	733	28,100	28,200	1,093
16,200	16,300	440	22,200	22,300	739	28,200	28,300	1,099
16,300	16,400	444	22,300	22,400	745	28,300	28,400	1,105
16,400	16,500	448	22,400	22,500	751	28,400	28,500	1,111
16,500	16,600	453	22,500	22,600	757	28,500	28,600	1,117
16,600	16,700	457	22,600	22,700	763	28,600	28,700	1,123
16,700	16,800	462	22,700	22,800	769	28,700	28,800	1,129
16,800	16,900	466	22,800	22,900	775	28,800	28,900	1,135
16,900	17,000	470	22,900	23,000	781	28,900	29,000	1,141
<b>17,000</b>			<b>23,000</b>			<b>29,000</b>		
17,000	17,100	475	23,000	23,100	787	29,000	29,100	1,147
17,100	17,200	479	23,100	23,200	793	29,100	29,200	1,153
17,200	17,300	484	23,200	23,300	799	29,200	29,300	1,159
17,300	17,400	488	23,300	23,400	805	29,300	29,400	1,165
17,400	17,500	492	23,400	23,500	811	29,400	29,500	1,171
17,500	17,600	497	23,500	23,600	817	29,500	29,600	1,177
17,600	17,700	501	23,600	23,700	823	29,600	29,700	1,183
17,700	17,800	506	23,700	23,800	829	29,700	29,800	1,189
17,800	17,900	510	23,800	23,900	835	29,800	29,900	1,195
17,900	18,000	514	23,900	24,000	841	29,900	30,000	1,201
<b>18,000</b>			<b>24,000</b>			<b>30,000</b>		
18,000	18,100	519	24,000	24,100	847	30,000	30,100	1,207
18,100	18,200	523	24,100	24,200	853	30,100	30,200	1,213
18,200	18,300	528	24,200	24,300	859	30,200	30,300	1,219
18,300	18,400	532	24,300	24,400	865	30,300	30,400	1,225
18,400	18,500	536	24,400	24,500	871	30,400	30,500	1,231
18,500	18,600	541	24,500	24,600	877	30,500	30,600	1,237
18,600	18,700	545	24,600	24,700	883	30,600	30,700	1,243
18,700	18,800	550	24,700	24,800	889	30,700	30,800	1,249
18,800	18,900	554	24,800	24,900	895	30,800	30,900	1,255
18,900	19,000	558	24,900	25,000	901	30,900	31,000	1,261
<b>19,000</b>			<b>25,000</b>			<b>31,000</b>		
19,000	19,100	563	25,000	25,100	907	31,000	31,100	1,267
19,100	19,200	567	25,100	25,200	913	31,100	31,200	1,273
19,200	19,300	572	25,200	25,300	919	31,200	31,300	1,279
19,300	19,400	576	25,300	25,400	925	31,300	31,400	1,285
19,400	19,500	580	25,400	25,500	931	31,400	31,500	1,291
19,500	19,600	585	25,500	25,600	937	31,500	31,600	1,297
19,600	19,700	589	25,600	25,700	943	31,600	31,700	1,303
19,700	19,800	594	25,700	25,800	949	31,700	31,800	1,309
19,800	19,900	598	25,800	25,900	955	31,800	31,900	1,315
19,900	20,000	602	25,900	26,000	961	31,900	32,000	1,321
<b>20,000</b>			<b>26,000</b>			<b>32,000</b>		
20,000	20,100	607	26,000	26,100	967	32,000	32,100	1,327
20,100	20,200	611	26,100	26,200	973	32,100	32,200	1,333
20,200	20,300	616	26,200	26,300	979	32,200	32,300	1,339
20,300	20,400	620	26,300	26,400	985	32,300	32,400	1,345
20,400	20,500	624	26,400	26,500	991	32,400	32,500	1,351
20,500	20,600	629	26,500	26,600	997	32,500	32,600	1,357
20,600	20,700	633	26,600	26,700	1,003	32,600	32,700	1,363
20,700	20,800	638	26,700	26,800	1,009	32,700	32,800	1,369
20,800	20,900	642	26,800	26,900	1,015	32,800	32,900	1,375
20,900	21,000	646	26,900	27,000	1,021	32,900	33,000	1,381

# 2015 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
<b>33,000</b>			<b>39,000</b>			<b>45,000</b>		
33,000	33,100	1,387	39,000	39,100	1,784	45,000	45,100	2,204
33,100	33,200	1,393	39,100	39,200	1,791	45,100	45,200	2,211
33,200	33,300	1,399	39,200	39,300	1,798	45,200	45,300	2,218
33,300	33,400	1,405	39,300	39,400	1,805	45,300	45,400	2,225
33,400	33,500	1,411	39,400	39,500	1,812	45,400	45,500	2,232
33,500	33,600	1,417	39,500	39,600	1,819	45,500	45,600	2,239
33,600	33,700	1,423	39,600	39,700	1,826	45,600	45,700	2,246
33,700	33,800	1,429	39,700	39,800	1,833	45,700	45,800	2,253
33,800	33,900	1,435	39,800	39,900	1,840	45,800	45,900	2,260
33,900	34,000	1,441	39,900	40,000	1,847	45,900	46,000	2,267
<b>34,000</b>			<b>40,000</b>			<b>46,000</b>		
34,000	34,100	1,447	40,000	40,100	1,854	46,000	46,100	2,274
34,100	34,200	1,453	40,100	40,200	1,861	46,100	46,200	2,281
34,200	34,300	1,459	40,200	40,300	1,868	46,200	46,300	2,288
34,300	34,400	1,465	40,300	40,400	1,875	46,300	46,400	2,295
34,400	34,500	1,471	40,400	40,500	1,882	46,400	46,500	2,302
34,500	34,600	1,477	40,500	40,600	1,889	46,500	46,600	2,309
34,600	34,700	1,483	40,600	40,700	1,896	46,600	46,700	2,316
34,700	34,800	1,489	40,700	40,800	1,903	46,700	46,800	2,323
34,800	34,900	1,495	40,800	40,900	1,910	46,800	46,900	2,330
34,900	35,000	1,501	40,900	41,000	1,917	46,900	47,000	2,337
<b>35,000</b>			<b>41,000</b>			<b>47,000</b>		
35,000	35,100	1,507	41,000	41,100	1,924	47,000	47,100	2,344
35,100	35,200	1,513	41,100	41,200	1,931	47,100	47,200	2,351
35,200	35,300	1,519	41,200	41,300	1,938	47,200	47,300	2,358
35,300	35,400	1,525	41,300	41,400	1,945	47,300	47,400	2,365
35,400	35,500	1,532	41,400	41,500	1,952	47,400	47,500	2,372
35,500	35,600	1,539	41,500	41,600	1,959	47,500	47,600	2,379
35,600	35,700	1,546	41,600	41,700	1,966	47,600	47,700	2,386
35,700	35,800	1,553	41,700	41,800	1,973	47,700	47,800	2,393
35,800	35,900	1,560	41,800	41,900	1,980	47,800	47,900	2,400
35,900	36,000	1,567	41,900	42,000	1,987	47,900	48,000	2,407
<b>36,000</b>			<b>42,000</b>			<b>48,000</b>		
36,000	36,100	1,574	42,000	42,100	1,994	48,000	48,100	2,414
36,100	36,200	1,581	42,100	42,200	2,001	48,100	48,200	2,421
36,200	36,300	1,588	42,200	42,300	2,008	48,200	48,300	2,428
36,300	36,400	1,595	42,300	42,400	2,015	48,300	48,400	2,435
36,400	36,500	1,602	42,400	42,500	2,022	48,400	48,500	2,442
36,500	36,600	1,609	42,500	42,600	2,029	48,500	48,600	2,449
36,600	36,700	1,616	42,600	42,700	2,036	48,600	48,700	2,456
36,700	36,800	1,623	42,700	42,800	2,043	48,700	48,800	2,463
36,800	36,900	1,630	42,800	42,900	2,050	48,800	48,900	2,470
36,900	37,000	1,637	42,900	43,000	2,057	48,900	49,000	2,477
<b>37,000</b>			<b>43,000</b>			<b>49,000</b>		
37,000	37,100	1,644	43,000	43,100	2,064	49,000	49,100	2,484
37,100	37,200	1,651	43,100	43,200	2,071	49,100	49,200	2,491
37,200	37,300	1,658	43,200	43,300	2,078	49,200	49,300	2,498
37,300	37,400	1,665	43,300	43,400	2,085	49,300	49,400	2,505
37,400	37,500	1,672	43,400	43,500	2,092	49,400	49,500	2,512
37,500	37,600	1,679	43,500	43,600	2,099	49,500	49,600	2,519
37,600	37,700	1,686	43,600	43,700	2,106	49,600	49,700	2,526
37,700	37,800	1,693	43,700	43,800	2,113	49,700	49,800	2,533
37,800	37,900	1,700	43,800	43,900	2,120	49,800	49,900	2,540
37,900	38,000	1,707	43,900	44,000	2,127	49,900	50,000	2,547
<b>38,000</b>			<b>44,000</b>			<b>PLEASE NOTE:</b>  <b>For \$50,000 and over,</b> <b>your tax is \$2,547 + 7% of</b> <b>the excess over \$49,999</b>		
38,000	38,100	1,714	44,000	44,100	2,134			
38,100	38,200	1,721	44,100	44,200	2,141			
38,200	38,300	1,728	44,200	44,300	2,148			
38,300	38,400	1,735	44,300	44,400	2,155			
38,400	38,500	1,742	44,400	44,500	2,162			
38,500	38,600	1,749	44,500	44,600	2,169			
38,600	38,700	1,756	44,600	44,700	2,176			
38,700	38,800	1,763	44,700	44,800	2,183			
38,800	38,900	1,770	44,800	44,900	2,190			
38,900	39,000	1,777	44,900	45,000	2,197			