

Arkansas 2015

Individual Income Tax

Forms and Instructions



Governor Asa Hutchinson

Using e-file will allow you to:

- ◆ Join over 1,000,000 who e-filed last year.
- ◆ Receive confirmation proving you filed.
- ◆ Receive a refund in less than 10 days.

Other E-Services available for all filers:

- ◆ Direct Deposit
- ◆ Avoid time consuming phone calls with online refund inquiry
- ◆ Pay tax by credit card
- ◆ Arkansas Taxpayer Access Point (ATAP)

Free File Alliance:

As a member of the "Free File Alliance", the State of Arkansas offers certain taxpayers the opportunity to electronically file their return with no fee. If you meet the specified criteria (including income, military service, or eligibility for federal Earned Income Tax Credit) you may be eligible for this program.

Go to www.arkansas.gov/efile for details.

Direct Deposit Now Available on Paper Returns

See page 13 for details on how you can get your refund faster than ever with Direct Deposit.



For your questions/comments:

Manager, Individual Income Tax
P. O. Box 3628
Little Rock, AR 72203-3628

TAX HELP AND FORMS



Internet

You can access the Department of Finance and Administration's website at **www.arkansas.gov/dfa**.

- Check the status of your refund
- Get current and prior year forms and instructions
- Access latest income tax info and archived news
- Get e-file information

You can e-mail questions to:

individual.income@dfa.arkansas.gov



Phone

Individual Income Tax Hotline..... (501) 682-1100
or (800) 882-9275

Representatives are available to assist callers at the numbers above during normal business hours (Monday through Friday from 8:00 a.m. to 4:30 p.m.) with:

- Taxpayer Assistance
- Notices Received
- Forms
- Amended Returns
- Audit and Examination
- Payment Information

For hearing impaired access, call (800) 285-1121 using a Text Telephone Device (for Spanish, call (866) 656-1842).

Other useful phone numbers:

Business Incentive Credits (501) 682-7106
Withholding Tax (501) 682-7290
Collections (501) 682-5000
Revenue Legal Counsel (501) 682-7030
Corporate Income Tax (501) 682-4775
Sales and Use Tax..... (501) 682-7104
Problem Resolution and (501) 682-7751
Tax Information Office (Offers In Compromise)

Internal Revenue Service (800) 829-1040
Social Security Administration (800) 772-1213



Forms

To obtain a booklet or forms you may:

1. Access our website at:
www.arkansas.gov/incometax
2. Visit your county revenue office
3. Visit your local library or
4. Call the Individual Income Tax Hotline

ATAP

Arkansas Taxpayer Access Point (ATAP) allows taxpayers or their representatives to log on to a secure site and manage their account online.

You can access ATAP at **www.atap.arkansas.gov** to:

- Make name and address changes
- View account letters
- Make payments
- Check refund status

(Registration is not required to make payments or to check refund status.)



Mail

Choose the appropriate address below to mail your return:

TAX DUE RETURN:

Arkansas State Income Tax
P.O. Box 2144
Little Rock, AR 72203-2144

REFUND RETURN:

Arkansas State Income Tax
P.O. Box 1000
Little Rock, AR 72203-1000

NO TAX DUE RETURN:

Arkansas State Income Tax
P.O. Box 8026
Little Rock, AR 72203-8026

Be sure to apply sufficient postage or your return will not be delivered by the U.S. Postal Service.



Walk-In

Representatives are available to assist walk-in taxpayers with income tax questions, but are **not available to prepare your return.**

No appointment is necessary, **but plan to arrive before 4:00 p.m. to allow sufficient time for assistance.**

The Individual Income Tax Office is located in Room 2300, Ledbetter Building, at 1816 W. 7th Street in Little Rock.

Office hours are Monday through Friday from 8:00 a.m. to 4:30 p.m.

CONTENTS

Tax Help and Forms.....	2
Who Can Use the Short Form	4
Special Information for 2015.....	5
Frequently Asked Questions.....	5
If the IRS Audits You	5
Electronic Filing	6
Other E-Services	6
Consumer Use Tax Form.....	7
Instructions (general information)	8-10
Instructions (line by line).....	11-13
Low Income Tax Tables	14-15
Regular Tax Table	16-18
Forms Inserts	
AR1000S	
ARDD	
AR1000-CO	
Voter Registration	
Before Mailing Your Return Checklist	Back Cover

WHO CAN USE THE SHORT FORM

There are three types of income tax returns for individuals. Form **AR1000NR** is used by nonresidents and part-year residents. Form **AR1000F** and **Form AR1000S** are used only by full-year residents. All full-year residents may use Form **AR1000F**; however, **if you qualify, you will save time by using Form AR1000S**. (Some people **must** use Form **AR1000F** as explained below.)

YOU CAN USE THE SHORT FORM (AR1000S) IF:

YOU ARE:

- Single
- Married
- Head of Household
- Married Filing Separately on the Same Return **or**
- Qualifying Widow(er)

AND:

- You are a full-year Arkansas resident, **and**
- Your income is only from wages, salaries, tips, interest, dividends, and miscellaneous income, **and**
- You do not itemize your deductions, **and**
- Your only credits are:
 - a) Personal Tax Credits (*except for an individual with developmental disabilities*) and
 - b) Child and Dependent Care Expenses or Early Childhood Program Credits.

YOU CANNOT USE THE SHORT FORM (AR1000S) AND MUST USE THE LONG FORM (AR1000F) IF:

- You file as Married Filing Separately on Different Returns (Filing Status 5).
- You had income other than wages, salaries, tips, interest, dividends, and/or miscellaneous income (such as pension or annuity income, gain from the sale of property, barter income, alimony, or self employment income, including farm income).
- You claim an exemption for military compensation.
- You claim an exemption for employment-related pension plan(s), qualified IRA(s), and/or military retirement.
- You are a minister claiming a housing allowance.
- You file federal Schedules C or C-EZ, D, E, and/or F.
- You file federal Form 2555, Foreign Earned Income.
- You must pay tax on an Individual Retirement Account (IRA) and file federal Form 5329, Additional Taxes on Qualified Plans and Other Tax-Favored Accounts.
- You claim adjustments to gross income for the border city exemption, payments to an IRA, MSA, HSA, SEP, SIMPLE or Keogh plan, interest paid on student loans, contributions to an intergenerational trust, moving expenses, self-employed health insurance, forfeited interest penalty for premature withdrawal, alimony paid, an individual with permanent disabilities, organ donation, and/or for contributions to an Arkansas tax-deferred tuition savings plan.
- You have capital gain or loss income in 2015.
- You itemize your deductions.
- You file Form AR1000TD, Tax on Lump Sum Distributions.
- You claim any of the following credits against your tax:
 - a) Other State(s) Tax Credit
 - b) State Political Contributions Credit
 - c) Adoption Expense Credit
 - d) Phenylketonuria Disorder Credit
 - e) Business Incentive Tax Credit(s), or
 - f) Credit for Individuals with Disabilities.
- You made estimated tax payments.
- You file Form AR2210, Underpayment of Estimated Tax by Individuals, or
- You apply any part of your 2015 refund to your estimated taxes for 2016.



SPECIAL INFORMATION FOR 2015



Tax Brackets Reduced (Act 22 of 2015)

For tax year 2015, the two and one half percent (2.5%), three and one half percent (3.5%), and four and one half percent tax brackets have been reduced by one tenth of one percent (.1%) for taxpayers with net income less than \$21,000.

New Setoff Added (Act 531 of 2015)

Authorizes a setoff against an Arkansas income tax refund for a debt owed to the Arkansas Highway and Transportation Department. Effective July 22, 2015.

New Check-Off Added And One Removed (Act 399 of 2015)

Beginning with tax year 2015, taxpayers are allowed to divert all or part of their refund to the Arkansas Game and Fish Foundation. See Form AR1000-CO for instructions. The check-off for the U.S. Olympic Committee Program has been removed.

Standard Deduction Increased (Act 1488 of 2013)

Beginning with tax year 2015, the standard deduction has been increased from \$2,000 to \$2,200 for each taxpayer. For married couples filing a joint return (Filing Status 2), the standard deduction will be \$4,400.



FREQUENTLY ASKED QUESTIONS



You may get additional information on the following topics by accessing our website at:
www.arkansas.gov/incometax

TOPICS:

FILING REQUIREMENTS

- Who must file
- Which form - AR1000F, AR1000NR, AR1000S
- When, where and how to file
- Which filing status
- Dependents defined
- Amended returns

INCOME DEFINITIONS

- Wages, salaries and tips
- Interest received
- Dividends received
- Nontaxable income

TAX COMPUTATION

- Choosing the correct table
- Standard deduction
- Tax credits, general
- Child care credit

TOPICS:

GENERAL INFORMATION

- Substitute tax forms
- Refunds - how long to wait
- How to request copies of tax returns
- Extensions of time to file
- Penalty for underpayment of estimated tax
- W-2 forms - what to do if not received

NOTICES AND LETTERS

- Taxpayer Bill of Rights
- Billing procedures
- Penalty and interest charges
- Collection procedures

ELECTRONIC FILING

- Arkansas electronic filing program

IF THE IRS AUDITS YOU

If the Internal Revenue Service examines your return for any tax year and changes your net taxable income, you must report the changes to the Arkansas Department of Finance and Administration within one hundred eighty (**180**) days from the receipt of the notice and demand for payment by the Internal Revenue Service.

File an Amended Individual Income Tax Return, for the year(s) involved reporting the changes to your state return. **Attach a copy of the federal changes.**

If you fail to notify this Department within one hundred eighty (**180**) days and do not file the required amended return, the Statute of Limitations will remain open for three (**3**) years on the year(s) in question. Additional interest will be figured on any tax you owe the State of Arkansas.

ELECTRONIC FILING

www.arkansas.gov/efile



- **E-file is hassle-free**—both your federal and Arkansas income tax returns can be filed electronically in one transmission.
- **E-file is smart**—computer programs catch 98% of tax return errors.
- **E-file is worry-free**—receive acknowledgement within 2 to 3 business days if your return has been received and accepted.
- **E-file gets your money to you fast**—refunds are issued within 10 days after you receive state acknowledgement.

Arkansas participates in the Federal/State Electronic Filing Program for Individual Income Tax. The program is available to most full year residents and certain qualifying nonresidents and part year residents.



Since Arkansas is a member of the **“Free File Alliance,”** depending on the level of income, taxpayers may qualify to file returns for free. (Go to www.arkansas.gov/efile for details.)

Over 150,000 taxpayers took advantage of online filing last year. The same advantages are obtained by online filing as by electronic filing, but it does not require a preparer. For a nominal fee your federal and state returns can be prepared and filed electronically.

OTHER E-SERVICES

These services are available for all filers (**paper and electronic**).

- Direct Deposit (See page 13 for more information)
- Arkansas Taxpayer Access Point (ATAP) (See page 2 for more information)
- Pay by credit card (Vendor charges nominal fee)

OFFICIAL PAYMENTS CORP.



Cards



www.officialpayments.com
or call (800) 272-9829



State of Arkansas
 Department of Finance and Administration
 Sales and Use Tax Section

CONSUMER USE TAX FORM

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the Internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.50% for all transactions except food purchases which has a reduced rate of 1.5% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than \$100 per month, the use tax report should be filed on a monthly basis. If the total tax due is \$25 - \$100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than \$25 per month, the use tax report should be filed on an annual basis.

- Line 1** Indicate the month and year you are reporting. (mm/yyyy)
- Report all taxable purchases except food in Column A, food purchases are reported in Column B.**
- Line 3** Fill in the County Rate where you reside (Column A and/or Column B)
- Line 4** Fill in the City rate where you reside. (Column A and/or Column B)
- Line 5** Enter total rate - the sum of lines 2 through 4. (Column A and/or Column B)
- Line 6** Enter total purchases (column A is for all items except food) (column B is for Food only)
- Line 7** Enter your total tax rate from line 5
- Line 8** Multiply line 7 by line 6 and enter the product.
- Line 9** Add lines 8A and 8B and enter the total. (This is the TOTAL tax to remit with this report.)

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104.

Individual Consumer Use Tax Report		
Arkansas Department of Finance and Administration Sales and Use Tax Section P. O. Box 8054, Little Rock, AR 72203		
Purchaser(s):	1. Report Period ► _____	
Social Security Number:	A	B
Home Address:	General State Tax	Reduced Food Tax
City/State/Zip:	6.500%	1.500%
Phone Number:	2. State Rate	_____
County of Residence:	3. County Rate	+ _____
If you live outside the city limits check here ► <input type="checkbox"/>	4. City Rate	+ _____
	5. Total Tax Rate	= _____
If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax _____	6. Purchases	\$ _____
	7. Total Tax Rate	_____
	8. Total Tax	\$ _____
	9. TOTAL Tax Due	\$ <input style="width: 100px;" type="text"/>
	Check here if this is an aviation purchase ► <input type="checkbox"/>	
	<i>(Attach a copy of the bill of sale)</i>	
	City and county rate may be obtained from our website. http://www.state.ar.us/salestax or by calling (501) 682-7104	

INSTRUCTIONS

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW

A. WHO MUST FILE A TAX RETURN

FULL-YEAR RESIDENTS		
If your MARITAL STATUS is:	and your FILING STATUS is:	you must file if GROSS INCOME* is at least:
Single (Including divorced and legally separated)	Single	\$11,644
	Head of Household with 1 or no dependents	\$16,554
	Head of Household with 2 or more dependents	\$19,734
Married	Married Filing Joint: with 1 or no dependent	\$19,636
	with 2 or more dependents	\$23,632
	Married Filing Separately	\$3,999
Widowed in 2013 or 2014, and not remarried in 2015	Qualifying Widow(er) with 1 or no dependents	\$16,554
	Qualifying Widow(er) with 2 or more dependents	\$19,734

***Gross income is any and all income (before deductions) other than the kinds of income specifically described as exempt from tax on page 9 "Income Exempt from Tax."**

If your gross income was less than the amount shown in the last column for your filing status, you are not required to file a return. **However, you must file a return to claim any refund due.**

B. WHEN TO FILE

You can file your original return any time after December 31, 2015, but **NO LATER THAN** April 15, 2016 (*unless an extension has been granted*).

If April 15 falls on a Saturday, Sunday, or legal holiday, the return is considered timely filed if it is postmarked on the next succeeding business day.

NOTE: *The date of the postmark stamped by the U.S. Postal Service is the date you filed your return.*

C. PENALTIES & INTEREST

You must mail your original tax return by April 15, 2016. Any return not postmarked by April 15, 2016 (unless you have a valid extension) will be considered delinquent. A penalty of one percent (**1%**) per month for failure to pay and five percent (**5%**) per month for failure to file, with a maximum of thirty-five percent (**35%**), will be assessed on the amount of tax due. Interest of ten percent (**10%**) per year will also be assessed on any additional tax due, calculated from the original due date to the date you paid your tax.

An extension to file is not an extension to pay. If you have not paid the amount due by the original due date you will be subject to a failure to pay penalty of **1%** per month of the unpaid balance.

In addition to any other penalties assessed, a penalty of **\$500** will be assessed if any taxpayer files what purports to be a return, but the return does not contain information on which the correctness of the return may be judged, and such conduct is due to a position which is frivolous, or an effort to delay or impede the administration of any State law.

If you owe additional tax in excess of **\$1,000**, a penalty for failure to make a declaration of Estimated Tax and pay on any quarterly due date the equivalent of ninety percent (**90%**) of the amount actually due, or an amount equal to or greater than the tax liability of the preceding income tax year, a penalty of ten percent (**10%**) will be assessed.

D. DEATH OF TAXPAYER

An Arkansas tax return should be filed for a taxpayer who died during the tax year as if the taxpayer had lived the entire year. The word "DECEASED" should appear after his/her name along with the date of death.

NOTE: Any refund check issued to a deceased taxpayer will be made out to the estate of the deceased taxpayer, i.e. "Estate of John/Jane Doe". To cash the check, the bank may require documentation such as death certificate, will, or power of attorney.

E. DEFINITIONS

1. DOMICILE

This is the place you intend to have as your permanent home, the place you intend to return to whenever you are away. You can have only one domicile. Your domicile does not change until you move to a new location and intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (*no matter how long*), your domicile does not change. **This also applies if you are working in a foreign country.**

2. FULL YEAR RESIDENT

You are a FULL YEAR RESIDENT if you lived in Arkansas all of tax year 2015, or if you have maintained a domicile or Home of Record in Arkansas during the tax year.

3. DEPENDENT

You may claim as a dependent any person who received over half of his or her support from you, earned less than **\$4,000** in gross income, **and** was your:

Child	Stepchild	Mother
Father	Grandparent	Brother
Sister	Grandchild	Stepbrother
Stepsister	Stepmother	Stepfather
Mother-In-Law	Father-In-Law	Brother-In-Law
Sister-In-Law	Son-In-Law	Daughter-In-Law

Or, if related by blood: Uncle, Aunt, Nephew, Niece

Or, an individual (*other than your spouse*) who was a member of your household for the **entire** year.

The term “dependent” includes a **foster child** if the child had as his principle place of abode the home of the taxpayer and was a member of the taxpayer’s household for the taxpayer’s entire tax year.

The term “dependent” does not apply to anyone who was a citizen or subject of a foreign country UNLESS that person was a resident of **Mexico or Canada**.

If your child/stepchild was under age 19 at the end of the year, the **\$4,000** gross income limitation does not apply. Your child/stepchild may have had any amount of income and still be your dependent if the other dependency requirements are met.

If your child/stepchild was a student, under age 24 at the end of the calendar year, the **\$4,000** gross income limitation does not apply. The other requirements in this section still must be met.

To qualify as a student, your child must have been a full-time student for five (**5**) months during the calendar year at a qualified school, as defined by the Internal Revenue Service.

A dependent who died during the year may be claimed as a dependent for the entire year.

Arkansas has adopted Internal Revenue Code § 151(c)(6) regarding the tax treatment of kidnapped children.

4. GROSS INCOME

Gross income is any and all income (before deductions) other than the kinds of income specifically described as exempt from tax in the following section “Income Exempt from Tax.”

Exception: The **exemptions for military and retirement income** as described in numbers 8 and 9 **are included in gross income**. However, if you use either of these exemptions you may not use this form; you must file on Form AR1000F/AR1000NR.

F. INCOME EXEMPT FROM TAX

1. Money you received from a **life insurance policy** because of death of the person who was insured is exempt from tax.

NOTE: *You must include as taxable income any interest payments made to you from the insurance company that issued the policy.*

2. Money you received from LIFE INSURANCE, an ENDOWMENT, or a PRIVATE ANNUITY CONTRACT for which you paid the premiums is allowed cost recovery pursuant to Internal Revenue Code § 72.
3. Amounts you received as **child support** payments are exempt.
4. You do not pay taxes on a **gift, inheritance, bequest or devise. Scholarships, fellowships, and grants are taxed pursuant to Internal Revenue Code § 117.** (Stipends are taxable in their entirety.)
5. Interest you received from direct **United States obligations**, its possessions, the **State of Arkansas**, or any political subdivision of the State of Arkansas is exempt from tax. Obligations include bonds and other evidence of debt issued pursuant to a government unit’s borrowing power. (*Interest due on tax refunds is not exempt income because it does not result from a debt issued by the United States, the State of Arkansas, or any political subdivision of the State of Arkansas.*) Interest from government securities paid to individuals through a mutual fund is exempt from tax.
6. **Social Security** benefits, **VA** benefits, **Worker’s Compensation, Unemployment Compensation, Railroad Retirement** benefits, and related supplemental benefits are exempt from tax.
7. Proceeds from a **disability insurance policy** for which you paid the premiums are exempt from tax pursuant to Internal Revenue Code § 104.
8. If you received U.S. **military** compensation, **all** of your gross income is exempt from tax.
9. If you received income from an employment related **retirement** plan, including disability retirement (*premiums paid by your employer*), or if you received a qualified traditional IRA distribution, the **first \$6,000**, after cost recovery, is exempt from tax. The total exemption from all plans cannot exceed \$6,000 per taxpayer.

G. IF YOU NEED MORE TIME TO FILE

A taxpayer who requests an extension of time to file his or her federal income tax return (*by filing Federal Form 4868 with the IRS*) shall be entitled to receive the same extension on the taxpayer’s corresponding Arkansas income tax return. In order to take advantage of the federal extension for state purposes, the taxpayer must check the box on the front of the Arkansas return indicating that the federal extension has been filed.

The Department no longer requires that a copy of Federal Form 4868 be attached to the taxpayer’s state tax return as long as the box is checked on the front of the return.

The federal automatic extension extends the deadline to file until **October 15th**.

NOTE: If the box on the front of the AR1000S is not checked, you will not receive credit for your federal extension.

If you do not file a Federal Extension, you may file an Arkansas extension using Form AR1055 before the filing due date of April 15th. Send your request to:

Individual Income Tax Section
ATTN: Extension
P.O. Box 3628
Little Rock, AR 72203-3628

NOTE: The maximum extension that will be granted on an AR1055 is one hundred and eighty (180) days extending the due date until October 15th.

Interest and Failure to Pay Penalty will be due if any tax due is not paid by April 15, 2016.

The date of the postmark stamped by the U.S. Postal Service is the date you filed your request for extension.

Check the box on AR1000S to indicate you have a state extension or your return will be considered delinquent and penalties will be assessed.

Inability to pay is not a valid reason to request an extension.

H. HOW TO COMPLETE YOUR ARKANSAS RETURN

STAPLE all required W-2 Form(s) to your return. **Use only BLUE or BLACK ink, or type.**

If you received your income tax booklet through the mail and there is a colored peel off label inside, use the label only if all the information on it is correct. If it is not correct or you do not have a label, enter the name and address of you and your spouse. **You MUST enter your Social Security Number(s) on your return in the space provided, or your return cannot be processed and will be returned to you.** Enter the telephone number for your home and your work.

FILING AN AMENDED RETURN

If filing an amended return, check the box at the top right corner of Form AR1000S. Complete the return using the following instructions, replacing the incorrect entries from your original return with the corrected entries. Attach an explanation and supporting forms and/or schedules for items changed. (Do not file an amended return until after your original return has been processed.)

Amended return needed:

- to make changes or adjustments to your original return
- if the IRS examines your federal return for any tax year and changes your net taxable income (required to file an Arkansas amended return **within 180 days of notification**)

Amended return not needed:

- **to correct an address** (you must provide a completed Individual Income Tax Account Change Form located on our website at www.arkansas.gov/incometax.)
- **to correct a Social Security Number** (Call (501) 682-1100 or write to Individual Income Tax Section, P.O. Box 3628, Little Rock, AR 72203. You may be asked to provide documentation.)
- if you are notified by the Income Tax Section that there is an error on your original return
- if filing a federal amended return with no impact on your Arkansas income tax return

FILING STATUS

DETERMINE YOUR FILING STATUS

BOX 1 Filing Status 1 (Single)

Check this box if you are SINGLE or UNMARRIED and DO NOT qualify as Head of Household. (Read the section for "Box 3" to determine if you qualify for Head of Household.)

BOX 2 Filing Status 2 (Married Filing Joint)

Check this box if you are MARRIED and filing jointly. If you are filing a joint return, you must add both spouses' incomes together. Enter the total amount in Column A on Line 8 through Line 11 under "Your/ Joint Income."

BOX 3 Filing Status 3 (Head of Household)

To claim Head of Household you must have been unmarried or legally separated on December 31, 2015 and meet either 1 or 2 below.

1. You paid over half the cost of keeping up a home for the entire year that was the main home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home, **or**
2. You paid over half the cost of keeping a home in which you lived and in which one of the following also lived for more than six (6) months of the year (temporary absences such as vacation or school are counted as time lived in the home):
 - a. Your unmarried child, grandchild, great-grandchild, adopted child, or stepchild. (This child did not have to be your dependent, but your foster child must have been your dependent.)
 - b. Your married child, grandchild, adopted child, or stepchild. (This child must have been your dependent.)
 - c. Any other relative whom you could claim as a dependent.

MARRIED PERSONS WHO LIVED APART

Even if you were not divorced or legally separated in 2015, you may be considered unmarried and can file as Head of Household. See Internal Revenue Service instructions for Head of Household to determine if you qualify.

MARRIED COUPLES READING THIS MAY SAVE MONEY

If you and your spouse have separate incomes, you may want to calculate your taxes separately. Couples OFTEN SAVE MONEY by filing this way.

See the instructions for BOX 4, Filing Status 4. Your net result will be either a COMBINED REFUND or a COMBINED TAX DUE.

BOX 4 Filing Status 4 (Married Filing Separately on Same Return)

Check this box if you were Married and are filing SEPARATELY ON THE SAME TAX RETURN. List your income separately under Column A (Your Income). List spouse's income separately under Column B (Spouse's Income). Calculate your tax separately and then add your taxes together on Line 15.

BOX 5 Filing Status 5 (Married Filing Separately on Different Returns)

You cannot use the AR1000S form for Filing Status 5 (Married Filing Separately on Different Returns). Use Form AR1000F/AR1000NR for this filing status.

BOX 6 Filing Status 6 [Qualifying Widow(er)]

Check this box if you are a QUALIFYING WIDOW(ER).

You are eligible to file as a QUALIFYING WIDOW(ER) if your spouse died in 2013 or 2014 and you meet the following tests:

1. You were entitled to file MARRIED FILING JOINT or MARRIED FILING SEPARATELY ON THE SAME RETURN with your spouse for the year your spouse died. (*It does not matter whether you actually filed using one of these statuses.*)
2. You did not remarry before the end of the tax year.
3. You have a child, stepchild, adopted child, or foster child who qualified as your dependent for the year.
4. You paid more than half the cost of keeping up your home, which was the main home of that child for the entire year except for temporary absences.

PERSONAL TAX CREDITS

LINE 7A. You can claim additional Personal Tax Credits if you can answer "Yes" to any of these questions:

- On January 1, 2016, were you **65 or over**?
- On December 31, 2015, were you **deaf**?
- On December 31, 2015, were you **blind**?

Any taxpayer sixty-five (65) or over not claiming a retirement income exemption is eligible for an additional \$26 (per taxpayer) tax credit. Check the box marked "65 Special" if this additional credit applies to you.

Check the box or boxes that apply to you and/or your spouse. You CANNOT claim any of these credits for your children or dependents. **Blindness** is defined as the inability to tell light from darkness, or eyesight in the better eye not exceeding 20/200 with corrective lens, or field of vision limited to an angle of 20 degrees.

You can claim the **Deaf** Credit only if the average loss in speech frequencies (500 to 2000 Hertz) in the better ear is 86 decibels, I.S.O., or worse.

Add the number of boxes you checked on Line 7A and write the total in the appropriate box. Multiply the number by \$26 and enter result.

LINE 7B. List the names of your dependent(s), Social Security Number(s), and the relationship to you on this line. The people you can claim as dependents are described in SECTION E of these instructions. (Attach schedule if more than 3 dependents.)

Multiply the number of dependents on Line 7B by \$26 and enter result.

LINE 7C. Total the tax credits from Lines 7A and 7B and enter the total on this line and on Line 16.

INCOME

Round all figures to the nearest dollar amount. For example, if your W-2 shows \$10,897.50, round to \$10,898. If the amount on the W-2 is \$10,897.49, round to \$10,897.

LINE 8. Add the wages, salaries, tips, etc. listed on your W-2(s) and write the total on this line. **Staple the state copy of each of your W-2(s) to the left margin of the front page of the return.**

LINE 9. List interest and dividend income. If you had interest from bank deposits, notes, mortgages, corporation bonds, savings and loan association deposits, and/or credit union deposits, enter all interest received or credited to your account during the year. If the interest total is over \$1,500, complete the schedule on page S2. List the name(s) of the payer(s) and the amount(s).

Enter amounts received as dividends and other distributions from stocks in any corporation. If the total is over \$1,500, complete the schedule on page S2. List the name of the payer(s) and the amount(s).

LINE 10. If you had miscellaneous income, enter the total in the space provided. Attach a statement explaining the source and amount of the income. If the miscellaneous income requires the use of a federal schedule, you must file on Form AR1000F/AR1000NR.

LINE 11. Add Lines 8 through 10 and enter the total.

TAX COMPUTATION

LINE 12. SELECT TAX TABLE and check the appropriate box. You will be in one of the following categories:

- 1) You qualify for a Low Income Tax Table, **or**
- 2) You must use the Regular Tax Table

See tax tables and qualifications for each table on pages 14-18.

NOTE: If you qualify to use a Low Income Table, enter zero (0) on Line 12, then go to Line 13.

IF YOU DO NOT QUALIFY FOR LOW INCOME TABLE:

Enter the Standard Deduction as shown below for your filing status. (If the amount on Line 11 is less than the Standard Deduction, enter the amount from Line 11 on Line 12.)

Filing Status	Standard Deduction
1—Single	\$2,200
2—Married Filing Joint	\$4,400
3—Head of Household	\$2,200
4—Married Filing Separately on Same Return	\$2,200 each
6—Qualifying Widow(er)	\$2,200

NOTE: The \$2,200 Standard Deduction does not apply to taxpayer's dependents.

LINE 13. Subtract Line 12 from Line 11 to determine your Taxable Income.

LINE 14. Using the appropriate tax table, locate the tax on your income and enter here.

LINE 15. Add Lines 14A and 14B together and enter the total.

TAX CREDITS

LINE 16. Enter the total personal tax credits from Line 7C.

LINE 17. The Child Care Credit allowed on the Arkansas return is **TWENTY PERCENT (.20)** of the amount taken on your federal return. **A copy of "Credit for Child and Dependent Care Expenses," Federal Form 2441 must be attached to your Arkansas return.** If this credit is for the **APPROVED** Early Childhood Credit, see instructions for Line 22.

LINE 18. Add Lines 16 and 17 and enter the total.

LINE 19. Subtract Line 18 from Line 15. This is your **Net Tax**. If Line 18 is greater than Line 15 enter zero (0).

PAYMENTS

Line 20. Arkansas State Income Tax withheld is listed on your W-2(s). (You have already paid this amount of tax during the year.) Write the total in the space provided. **Attach State copy(s) of your W-2(s).**

If you and your spouse are filing on the same return, add the Arkansas State Income Tax withheld on all W-2s and enter combined total in the space provided. **Attach State copy(s) of your W-2(s).**

WHAT TO DO IF YOU DO NOT HAVE W-2(S)

If you **did not receive (or lost) your W-2(s)** and Arkansas tax was withheld from your income, you should take the following steps **IN THE ORDER LISTED:**

1. **Ask your employer** for copies of your W-2(s). If you cannot obtain them from your employer you should
2. **Contact the Social Security Administration** at (800) 772-1213. Only if you cannot obtain your W-2(s) from SSA you may
3. **Complete Federal Form 4852** and attach a copy of your final pay stub to support payments.

CAUTION: You **WILL NOT** receive credit for your tax withheld unless you attach **CORRECT AND LEGIBLE W-2(s)** or other documentation to your tax return.

DO NOT include FICA, Federal Income Tax, or tax paid to another state on Line 20.

If your W-2 is incorrect, **DO NOT correct it yourself.** Your employer must issue you a corrected W-2.

LINE 21. Previous Payments: This line is for amended returns only. Enter the total of your previous payments made with your original return and/or billing notices and amended return(s).

LINE 22. Enter approved Early Childhood Program Credit equal to twenty percent (.20) of the Federal Child Care Credit (for individuals with a dependent child placed in an approved facility while the parent or guardian worked or sought gainful employment). An approved child care facility is one approved by the Arkansas Department of Education as having an appropriate Early Childhood Program as defined by Arkansas law. **Enter the certification number and attach Federal Form 2441 and Certification Form AR1000EC. Contact your child care facility for Form AR1000EC.**

LINE 23. Add Lines 20, 21 and 22 and enter the total. This is your **Total Payments**.

LINE 24. Previous Refunds: This line is for amended returns only. Enter the total of your previous refunds from your original return and amended return(s).

LINE 25. Subtract Line 24 from Line 23. This is your Adjusted Total Payments.

FIGURE YOUR TAX DUE OR TAX REFUND

LINE 26. If Line 25 is greater than Line 19 you overpaid your tax. Write the difference on this line. This is your **Overpayment**.

LINE 27. If you wish to contribute a portion or all of your overpayment to one or more of the programs listed below, complete Schedule AR1000-CO and enter total amount of your donation. **Attach Schedule AR1000-CO after page S2.**

Area Agencies on Aging Program
Arkansas Disaster Relief Program
Arkansas Game and Fish Foundation
Arkansas Schools for the Blind and Deaf
Arkansas Tax Deferred Tuition Savings Program
Baby Sharon's Children's Catastrophic Illness Program
Military Family Relief Program
Newborn Umbilical Cord Blood Initiative
Organ Donor Awareness Education Program

THE AMOUNT ON LINE 27 WILL BE DEDUCTED FROM THE AMOUNT ON LINE 26.

LINE 28. Subtract Line 27 from Line 26 and enter on this line. This is your **Refund**.

Get your refund faster with direct deposit. For direct deposit to your checking or savings account, check the box on line 28, then fill out Form ARDD and attach it as the third page of your return. Check your form carefully, since any error could prevent your bank from accepting your direct deposit. (If your refund cannot be direct deposited for any reason, you will receive a paper check.) See Form ARDD for additional information. You do not need to fill out Form ARDD if you are e-filing your return. Direct deposit is not available for amended returns.

The Director is allowed 90 days from the return due date or the date the return was filed, whichever occurs later, to refund an overpayment of tax without interest (Act 262 of 2005).

SETOFF REFUNDS

If you, your spouse, or your former spouse owes a debt to one of the agencies listed below and you have filed an Arkansas State Income Tax return, your refund is subject to being withheld to satisfy the debt. You may have all or part of your income tax refund withheld.

Any housing authority
Arkansas circuit, county, district, city courts
Arkansas colleges, universities, technical institutes
Arkansas Highway and Transportation Department
Arkansas Public Defender Commission
Arkansas Real Estate Commission
County tax collectors or treasurers
Department of Finance and Administration
Department of Health
Department of Higher Education
Department of Human Services
Employee Benefits Division of DFA
Internal Revenue Service
Office of Child Support Enforcement
Office of Personnel Management of DFA

If your refund has been applied to a debt to one of these agencies, you will receive a letter reporting which agency has claimed all or part of your refund. If the debt has already been satisfied, it is the agency's responsibility to refund any setoff amount paid to the agency in error. Contact the agency at the telephone number furnished to you on your "Notice of Refund Offset Letter" to resolve any questions or differences.

If you owe a debt for Arkansas income tax, your federal refund may be captured to satisfy this state debt.

NOTICE TO MARRIED TAXPAYERS

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file Status 5 (using Form AR1000F/AR1000NR).

LINE 29. If not enough tax was withheld, the amount on Line 19 will be larger than the amount on Line 25. Subtract Line 25 from Line 19 and enter the result. This is the **Amount You Owe**.

Complete Form AR1000V and attach with a check or money order to your return. (Form AR1000V is available at www.arkansas.gov/incometax.) Make your check payable in U.S. Dollars to: Department of Finance and Administration. **Write your Social Security Number or account ID, daytime phone number, and tax year on your check or money order.** Mail on or before April 15, 2016. If the payment is for an amended return, mark the box yes on Form AR1000V for "Is Payment for an Amended Return".

Credit card payments may be made by calling **1-800-2PAY-TAXSM** (1-800-272-9829) or by visiting **www.officialpayments.com**. Credit card payments will be processed by Official Payments Corporation, a private credit card payment services provider. A convenience fee will be charged to your credit card for the use of this service. **The State of Arkansas does not receive this fee.** You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction you will be given a confirmation number to keep with your records.



There is a penalty for not paying enough tax during the year. You may have to pay a penalty if your net tax (Line 19) is **\$1,000**, or more, **and** the amount of Arkansas income tax withheld (Line 20) is less than **90%** of the amount of your net tax.

You may choose to have income tax personnel calculate the penalty for you and send you a bill. However, if you want to calculate the penalty yourself, you cannot use the Short Form (AR1000S).

DO NOT FORGET TO SIGN AND DATE YOUR RETURN

Your tax return will not be legal and cannot be processed unless you SIGN IT. Write in the DATE. If you and your spouse are filing a joint return or filing separately on the same return, both of you must sign it. If someone prepares your return, that person must complete the Preparer Information section on the bottom of the form.

2015 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you itemize your deductions, you must use the Regular Tax Table.
4. Find your Adjusted Gross Income from Line 11, AR1000S, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on Line 14, AR1000S.

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	11,643	0
11,644	11,700	35
11,701	11,800	42
11,801	11,900	50
11,901	12,000	57
12,001	12,100	64
12,101	12,200	72
12,201	12,300	79
12,301	12,400	87
12,401	12,500	94
12,501	12,600	101
12,601	12,700	109
12,701	12,800	116
12,801	12,900	124
12,901	13,000	131
13,001	13,100	138
13,101	13,200	146
13,201	13,300	153
13,301	13,400	161
13,401	13,500	168
13,501	13,600	175
13,601	13,700	183
13,701	13,800	190
13,801	13,900	198
13,901	14,000	205
14,001	14,100	212
14,101	14,200	220
14,201	14,300	227
14,301	14,400	235
14,401	14,500	242
14,501	14,600	249
14,601	14,700	257
14,701	14,800	264
14,801	14,900	272
14,901	15,000	280
15,001	15,100	288

*Above \$15,100 use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/9/15)

Head of Household/Qualifying Widow(er) with 1 or No Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	16,553	0
16,554	16,600	71
16,601	16,700	81
16,701	16,800	92
16,801	16,900	102
16,901	17,000	113
17,001	17,100	123
17,101	17,200	133
17,201	17,300	144
17,301	17,400	154
17,401	17,500	165
17,501	17,600	175
17,601	17,700	185
17,701	17,800	196
17,801	17,900	206
17,901	18,000	217
18,001	18,100	227
18,101	18,200	237
18,201	18,300	248
18,301	18,400	258
18,401	18,500	269
18,501	18,600	279
18,601	18,700	289
18,701	18,800	300
18,801	18,900	310
18,901	19,000	321
19,001	19,100	331
19,101	19,200	341
19,201	19,300	352
19,301	19,400	362
19,401	19,500	373
19,501	19,600	383
19,601	19,700	393
19,701	19,800	404
19,801	19,900	414
19,901	20,000	425
20,001	20,100	435
20,101	20,200	445
20,201	20,300	456
20,301	20,400	466
20,401	20,500	477
20,501	20,600	487
20,601	20,700	497
20,701	20,800	508
20,801	20,900	518
20,901	21,000	529
21,001	21,100	539
21,101	21,200	549
21,201	21,300	560

*Above \$21,300, use Standard or Itemized Deductions and Regular Tax Table

Head of Household/Qualifying Widow(er) with 2 or More Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	19,733	0
19,734	19,800	99
19,801	19,900	112
19,901	20,000	126
20,001	20,100	139
20,101	20,200	152
20,201	20,300	166
20,301	20,400	179
20,401	20,500	193
20,501	20,600	206
20,601	20,700	219
20,701	20,800	233
20,801	20,900	246
20,901	21,000	260
21,001	21,100	273
21,101	21,200	286
21,201	21,300	300
21,301	21,400	313
21,401	21,500	327
21,501	21,600	340
21,601	21,700	353
21,701	21,800	367
21,801	21,900	380
21,901	22,000	394
22,001	22,100	407
22,101	22,200	420
22,201	22,300	434
22,301	22,400	447
22,401	22,500	461
22,501	22,600	474
22,601	22,700	487
22,701	22,800	501
22,801	22,900	514
22,901	23,000	528
23,001	23,100	541
23,101	23,200	554
23,201	23,300	568
23,301	23,400	599
23,401	23,500	614
23,501	23,600	629
23,601	23,700	644
23,701	23,800	659
23,801	23,900	674
23,901	24,000	689
24,001	24,100	704
24,101	24,200	719

*Above \$24,200, use Standard or Itemized Deductions and Regular Tax Table

2015 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you itemize your deductions, you must use the Regular Tax Table.
4. Find your Adjusted Gross Income from Line 11, AR1000S, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on Line 14, AR1000S.

Married Filing Joint With One or No Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	19,635	0
19,636	19,700	79
19,701	19,800	90
19,801	19,900	101
19,901	20,000	113
20,001	20,100	124
20,101	20,200	136
20,201	20,300	147
20,301	20,400	158
20,401	20,500	170
20,501	20,600	181
20,601	20,700	193
20,701	20,800	204
20,801	20,900	215
20,901	21,000	227
21,001	21,100	238
21,101	21,200	250
21,201	21,300	261
21,301	21,400	272
21,401	21,500	284
21,501	21,600	295
21,601	21,700	307
21,701	21,800	318
21,801	21,900	329
21,901	22,000	341
22,001	22,100	352
22,101	22,200	364
22,201	22,300	375
22,301	22,400	386
22,401	22,500	398
22,501	22,600	409
22,601	22,700	421
22,701	22,800	432
22,801	22,900	443
22,901	23,000	455
23,001	23,100	466
23,101	23,200	478
23,201	23,300	489
23,301	23,400	500
23,401	23,500	512
23,501	23,600	523
23,601	23,700	535
23,701	23,800	546
23,801	23,900	557
23,901	24,000	569
24,001	24,100	580
24,101	24,200	592

*Above \$24,200, use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/9/15)

Married Filing Joint With Two or More Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	23,631	0
23,632	23,700	114
23,701	23,800	125
23,801	23,900	136
23,901	24,000	148
24,001	24,100	159
24,101	24,200	171
24,201	24,300	182
24,301	24,400	193
24,401	24,500	205
24,501	24,600	216
24,601	24,700	228
24,701	24,800	239
24,801	24,900	250
24,901	25,000	262
25,001	25,100	273
25,101	25,200	285
25,201	25,300	296
25,301	25,400	307
25,401	25,500	319
25,501	25,600	348
25,601	25,700	361
25,701	25,800	374
25,801	25,900	387
25,901	26,000	400
26,001	26,100	413
26,101	26,200	426
26,201	26,300	439
26,301	26,400	452
26,401	26,500	465
26,501	26,600	478
26,601	26,700	491
26,701	26,800	504
26,801	26,900	517
26,901	27,000	530
27,001	27,100	543
27,101	27,200	556
27,201	27,300	569
27,301	27,400	582
27,401	27,500	595
27,501	27,600	608
27,601	27,700	621
27,701	27,800	634
27,801	27,900	647
27,901	28,000	660
28,001	28,100	673
28,101	28,200	686
28,201	28,300	699
28,301	28,400	712
28,401	28,500	725
28,501	28,600	738
28,601	28,700	751
28,701	28,800	764
28,801	28,900	777
28,901	29,000	790
29,001	29,100	803
29,101	29,200	816
29,201	29,300	829
29,301	29,400	842
29,401	29,500	855
29,501	29,600	868
29,601	29,700	881
29,701	29,800	894
29,801	29,900	907
29,901	30,000	920
30,001	30,100	933
30,101	30,200	946

*Above \$30,200 use Standard or Itemized Deductions and Regular Tax Table

2015 Regular Tax Table

Instructions:

1. Find your net taxable income from Line 13, AR1000S, in the table below. Your tax is to the right of this amount. Enter tax on Line 14.
2. Married couples must use the same filing status and tax table. If one spouse uses the Regular Tax Table, then both must use the Regular Tax Table.
3. Be sure to subtract your standard deduction from Line 11 before using the tax table.

Current year indexed tax brackets are available on the Individual Income Tax website at 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	
			5,000			10,000		
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
			6,000			11,000		
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
			7,000			12,000		
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
			8,000			13,000		
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
			9,000			14,000		
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

(Rev 10/9/15)

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	
15,000			21,000			27,000		
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
16,000			22,000			28,000		
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
17,000			23,000			29,000		
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
18,000			24,000			30,000		
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
19,000			25,000			31,000		
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
20,000			26,000			32,000		
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

(Rev 10/9/15)

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	
33,000			39,000			45,000		
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
34,000			40,000			46,000		
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
35,000			41,000			47,000		
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
36,000			42,000			48,000		
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
37,000			43,000			49,000		
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
38,000			44,000			PLEASE NOTE: For \$50,000 and over, your tax is \$2,547 + 7% of the excess over \$49,999		
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			

(Rev 10/9/15)

BEFORE YOU MAIL YOUR RETURN CHECKLIST

YOU MUST FILE BY APRIL 15, 2016

- 1. Is your name and address correct on the preprinted color label? If so, it should be placed on the front of your return. (Use this label even if you take your return to another person for preparation or you use software to prepare it.) If not, did you enter the name(s) and address for you and your spouse in the space provided on the front of your return?
- 2. Did you enter the Social Security Number(s) for you and your spouse? (You must enter the SSN(s) on the return whether you use the color peel off label or not.)
- 3. Did you use the correct filing status column and the correct taxable income to find your tax from the tax table?
- 4. Did you attach all W-2(s)?
- 5. Did you add and subtract correctly when calculating refund or amount owed?
- 6. Did you sign and date your return?
- 7. Did you keep a complete copy of your return for your records? (Keep for 6 years).
- 8. Have you mailed your return by APRIL 15, 2016?

PLEASE ALLOW 6 WEEKS FOR YOUR RETURN TO PROCESS.