2010 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 <u>not</u> 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, AR1002, and AR1002NR. Use the income lines for each particular form below to figure your taxes. You <u>must</u> use this tax table if you itemize your deductions or if you are filing a Fiduciary Tax Return.

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.

AR1002 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.

2010 Low Income Tax Tables

QUALIFICATIONS:

- 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.
- Married couples must file a joint return (Filing Status 2) to qualify to use these tables.
- If you use an exemption for military compensation or employment related pension income, you do not qualify.
- If you itemize your deductions, you must use the Regular Tax Table.
- 5. Find your Adjusted Gross Income in the appropriate table below. Your tax is to the right of this amount.

Single (FILING STATUS 1)							
IF YOUR ADJUSTED GROSS INCOME IS							
FROM	YOUR TAX IS						
0	10,681	0					
10,682	10,700	33					
10,701	10,800	41					
10,801	10,900	48					
10,901	11,000	56					
11,001	11,100	63					
11,101	11,200	71					
11,201	11,300	78					
11,301	11,400	86					
11,401	11,500	93					
11,501	11,600	101					
11,601	11,700	108					
11,701	11,800	116					
11,801	11,900	123					
11,901	12,000	131					
12,001	12,100	138					
12,101	12,200	146					
12,201	12,300	153					
12,301	12,400	161					
12,401	12,500	168					
12,501	12,600	176					
12,601	12,700	183					
12,701	12,800	191					
12,801	12,900	198					
12,901	13,000	206					
13,001	13,100	213					
13,101	13,200	221					
13,201	13,300	228					
13,301	13,400	236					
13,401	13,500	243					
13,501	13,600	251					
13,601	13,700	258					
13,701	13,800	266					
13,801	13,900	274					
13,901	14,000	282					
*Above \$14,000 use St	andard or Itemized Deductions	s and Regular Tax Table					

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Head of Household/Qualifying Widow(er) (FILING STATUS 3 or 6)

IF YOUR ADJUSTE		
FROM	YOUR TAX IS	
0	15,184	0
15,185	15,200	67
15,201	15,300	78
15,301	15,400	88
15,401	15,500	99
15,501	15,600	109
15,601	15,700	120
15,701	15,800	130
15,801	15,900	141
15,901	16,000	151
16,001	16,100	162
16,101	16,200	172
16,201	16,300	183
16,301	16,400	193
16,401	16,500	204
16,501	16,600	214
16,601	16,700	225
16,701	16,800	235
16,801	16,900	246
16,901	17,000	256
17,001	17,100	267
17,101	17,200	277
17,201	17,300	288
17,301	17,400	298
17,401	17,500	309
17,501	17,600	319
17,601	17,700	330
17,701	17,800	340
17,801	17,900	351
17,901	18,000	361
18,001	18,100	372
18,101	18,200	382
18,201	18,300	393
18,301	18,400	403
18,401	18,500	414
18,501	18,600	424
18,601	18,700	435
18,701	18,800	445
18,801	18,900	456
18,901	19,000	466
19,001	19,100	477
19,101	19,200	487
19,201	19,300	498
19,301	19,400	508
19,401	19,500	519
19,501	19,600	529
*Above \$19,600, use Sta	andard or Itemized Deduction	s and Regular Tax Table

2010 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 use an exemption for military compensation or employment related pension income, you do not qualify.
- 4. If you itemize your deductions, you must use the Regular Tax Table.
- 5. Find your Adjusted Gross Income in the appropriate table below. Your tax is to the right of this amount.

Married Filing Joint With One or Less Dependents

(FILING STATUS 2)

(FILING STATUS 2)									
IF YOUR ADJUSTI	ED GROSS INCOME IS	YOUR TAX IS							
FROM	то								
0	18,011	0							
18,012	18,100	76							
18,101	18,200	87							
18,201	18,300	99							
18,301	18,400	110							
18,401	18,500	122							
18,501	18,600	133							
18,601	18,700	145							
18,701	18,800	156							
18,801	18,900	168							
18,901	19,000	179							
19,001	19,100	191							
19,101	19,200	202							
19,201 19,301	19,300	214 225							
	19,400	237							
19,401 19,501	19,500 19,600	248							
19,601	19,700	260							
19,701	19,800	271							
19,801	19,900	283							
19,901	20,000	294							
20,001	20,100	306							
20,101	20,200	317							
20,201	20,300	329							
20,301	20,400	340							
20,401	20,500	352							
20,501	20,600	363							
20,601	20,700	375							
20,701	20,800	386							
20,801	20,900	398							
20,901	21,000	409							
21,001	21,100	421							
21,101	21,200	432							
21,201	21,300	444							
21,301	21,400	455							
21,401	21,500	467 478							
21,501 21,601	21,600 21,700	478 490							
21,701	21,700	501							
21,801	21,900	513							
21,901	22,000	524							
22,001	22,100	536							
22,101	22,200	547							
22,201	22,300	559							
22,301	22,400	570							
*Above \$22,400, use	Standard or Itemized Deduction	ns and Regular Tax Table							

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Married Filing Joint With Two or More Dependents

(FILING STATUS 2)

IF YOUR ADJUSTE	VOLID TAV IO						
FROM	то	YOUR TAX IS					
0	21,676	0					
21,677	21,700	108					
21,701	21,800	119					
21,801	21,900	131					
21,901	22,000	142					
22,001	22,100	154					
22,101	22,200	165					
22,201	22,300	177					
22,301	22,400	188					
22,401	22,500	200					
22,501	22,600	211					
22,601	22,700	223					
22,701	22,800	234					
22,801	22,900	246					
22,901	23,000	257					
23,001	23,100	269					
23,101	23,200	280					
23,201	23,300	292					
23,301	23,400	303					
23,401	23,500	315					
23,501	23,600	326					
23,601	23,700	339					
23,701	23,800	352					
23,801	23,900	365					
23,901	24,000	378					
24,001	24,100	391					
24,101	24,200	404					
24,201	24,300	417					
24,301	24,400	430					
24,401	24,500	443					
24,501	24,600	456					
24,601	24,700	469					
24,701	24,800	482					
24,801	24,900	495					
24,901	25,000	508					
25,001	25,100	521 524					
25,101	25,200	534					
25,201	25,300	547 560					
25,301	25,400	560 573					
25,401	25,500	573 506					
25,501	25,600	586 500					
25,601	25,700	599 612					
25,701	25,800	612					
25,801	25,900	625					
25,901	26,000	638 651					
26,001	26,100	651 664					
26,101	26,200 26,300	664 677					
26,201		677 600					
26,301	26,400	690 703					
26,401	26,500	703 716					
26,501 26,601	26,600 26,700	716 729					
26,601 26,701	26,700	742 742					
26,801	26,900	742 755					
26,901	27,000	755 768					
26,901 27,001	27,000 27,100	768 781					
	27,100	781 794					
27,101 27,201	27,200						
27,201 27,301		807 820					
	27,400 27,500	833					
27,401 27,501	27,500 27,600	833 846					
	27,700						
27,601 27,701	27,700	859 872					
*Above \$27,800, use Standard or Itemized Deductions and Regular Tax Table							

2010 Regular Tax Table

Instructions:

- 1. Find your net taxable income in the table below. Your tax is to the right of this amount.
- 2. Married couples must use the same filing status and tax table. If one spouse uses the Regular Tax Table, then both must use Regular Tax Table.

Current year indexed tax brackets are available on the Individual Income Tax website at www.arkansas.gov/incometax

If Your Income is		If Your I		s	If Your Income is			
As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS
			5,0	000	1	10,	000	1
0 100 200 300 400 500 600 700 800 900	100 200 300 400 500 600 700 800 900 1,000	1 2 3 4 5 6 7 8 9	5,000 5,100 5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900	5,100 5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000	68 70 73 75 78 80 83 85 88	10,000 10,100 10,200 10,300 10,400 10,500 10,600 10,700 10,800 10,900	10,100 10,200 10,300 10,400 10,500 10,600 10,700 10,800 10,900 11,000	215 219 222 226 229 233 236 240 243 247
1,0	000		6,0	000		11,	000	
1,000 1,100 1,200 1,300 1,400 1,500 1,600 1,700 1,800 1,900	1,100 1,200 1,300 1,400 1,500 1,600 1,700 1,800 1,900 2,000	11 12 13 14 15 16 17 18 19 20	6,000 6,100 6,200 6,300 6,400 6,500 6,600 6,700 6,800 6,900	6,100 6,200 6,300 6,400 6,500 6,600 6,700 6,800 6,900 7,000	93 95 98 100 103 105 108 110 113 115	11,000 11,100 11,200 11,300 11,400 11,500 11,600 11,700 11,800 11,900	11,100 11,200 11,300 11,400 11,500 11,600 11,700 11,800 11,900 12,000	250 254 257 261 264 268 271 275 279 283
2,0	000		7,0	000		12,000		
2,000 2,100 2,200 2,300 2,400 2,500 2,600 2,700 2,800 2,900	2,100 2,200 2,300 2,400 2,500 2,600 2,700 2,800 2,900 3,000	21 22 23 24 25 26 27 28 29 30	7,000 7,100 7,200 7,300 7,400 7,500 7,600 7,700 7,800 7,900	7,100 7,200 7,300 7,400 7,500 7,600 7,700 7,800 7,900 8,000	118 120 123 125 128 130 133 135 138 142	12,000 12,100 12,200 12,300 12,400 12,500 12,600 12,700 12,800 12,900	12,100 12,200 12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000	288 292 297 301 306 310 315 319 324 328
3,0	3,000			000		13,	000	
3,000 3,100 3,200 3,300 3,400 3,500 3,600 3,700 3,800 3,900	3,100 3,200 3,300 3,400 3,500 3,600 3,700 3,800 3,900 4,000	31 32 33 34 35 36 37 38 39 40	8,000 8,100 8,200 8,300 8,400 8,500 8,600 8,700 8,800 8,900	8,100 8,200 8,300 8,400 8,500 8,600 8,700 8,800 8,900 9,000	145 149 152 156 159 163 166 170 173	13,000 13,100 13,200 13,300 13,400 13,500 13,600 13,700 13,800 13,900	13,100 13,200 13,300 13,400 13,500 13,600 13,700 13,800 13,900 14,000	333 337 342 346 351 355 360 364 369 373
	000		9,0	000			000	
4,000 4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900	4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 5,000	43 45 48 50 53 55 58 60 63 65	9,000 9,100 9,200 9,300 9,400 9,500 9,600 9,700 9,800 9,900	9,100 9,200 9,300 9,400 9,500 9,600 9,700 9,800 9,900 10,000	180 184 187 191 194 198 201 205 208 212	14,000 14,100 14,200 14,300 14,400 14,500 14,600 14,700 14,800 14,900	14,100 14,200 14,300 14,400 14,500 14,600 14,700 14,800 14,900 15,000	378 382 387 391 396 400 405 409 414 418

(Rev 10/27/2010)

2010 Regular Tax Table

If You	If Your Income is		If Your Income is				Income			
As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS		
15	15,000			21,000			27,000			
15,000 15,100 15,200 15,300 15,400 15,500 15,600 15,700 15,800 15,900	15,100 15,200 15,300 15,400 15,500 15,600 15,700 15,800 15,900 16,000	423 427 432 436 441 445 450 454 459 463	21,000 21,100 21,200 21,300 21,400 21,500 21,600 21,700 21,800 21,900	21,100 21,200 21,300 21,400 21,500 21,600 21,700 21,800 21,900 22,000	715 721 727 733 739 745 751 757 763 769	27,000 27,100 27,200 27,300 27,400 27,500 27,600 27,700 27,800 27,900	27,100 27,200 27,300 27,400 27,500 27,600 27,700 27,800 27,900 28,000	1,075 1,081 1,087 1,093 1,099 1,105 1,111 1,117 1,123 1,129		
,	,000	.00	•	000		•	000	.,0		
16,000 16,100 16,200 16,300 16,400 16,500 16,600 16,700 16,800 16,900	16,100 16,200 16,300 16,400 16,500 16,600 16,700 16,800 16,900 17,000	468 472 477 481 486 490 495 499 504 508	22,000 22,100 22,200 22,300 22,400 22,500 22,600 22,700 22,800 22,900	22,100 22,200 22,300 22,400 22,500 22,600 22,700 22,800 22,900 23,000	775 781 787 793 799 805 811 817 823 829	28,000 28,100 28,200 28,300 28,400 28,500 28,600 28,700 28,800 28,900	28,100 28,200 28,300 28,400 28,500 28,600 28,700 28,800 28,900 29,000	1,135 1,141 1,147 1,153 1,159 1,165 1,171 1,177 1,183 1,189		
-	,000	000	•	000	020	•	000	1,100		
17,000 17,100 17,200 17,300 17,400 17,500 17,600 17,700 17,800 17,900	17,100 17,200 17,300 17,400 17,500 17,600 17,700 17,800 17,900 18,000	513 517 522 526 531 535 540 544 549 553	23,000 23,100 23,200 23,300 23,400 23,500 23,600 23,700 23,800 23,900	23,100 23,200 23,300 23,400 23,500 23,600 23,700 23,800 23,900 24,000	835 841 847 853 859 865 871 877 883 889	29,000 29,100 29,200 29,300 29,400 29,500 29,600 29,700 29,800 29,900	29,100 29,200 29,300 29,400 29,500 29,600 29,700 29,800 29,900 30,000	1,195 1,201 1,207 1,213 1,219 1,225 1,231 1,237 1,243 1,249		
18	,000		24,	000		30,	000	,		
18,000 18,100 18,200 18,300 18,400 18,500 18,600 18,700 18,800 18,900	18,100 18,200 18,300 18,400 18,500 18,600 18,700 18,800 18,900 19,000	558 562 567 571 576 580 585 589 594 598	24,000 24,100 24,200 24,300 24,400 24,500 24,600 24,700 24,800 24,900	24,100 24,200 24,300 24,400 24,500 24,600 24,700 24,800 24,900 25,000	895 901 907 913 919 925 931 937 943 949	30,000 30,100 30,200 30,300 30,400 30,500 30,600 30,700 30,800 30,900	30,100 30,200 30,300 30,400 30,500 30,600 30,700 30,800 30,900 31,000	1,255 1,261 1,267 1,273 1,279 1,285 1,291 1,297 1,303 1,309		
	19,000			000			000			
19,000 19,100 19,200 19,300 19,400 19,500 19,600 19,700 19,800 19,900	19,100 19,200 19,300 19,400 19,500 19,600 19,700 19,800 19,900 20,000	603 607 612 616 621 625 631 637 643 649	25,000 25,100 25,200 25,300 25,400 25,500 25,600 25,700 25,800 25,900	25,100 25,200 25,300 25,400 25,500 25,600 25,700 25,800 25,900 26,000	955 961 967 973 979 985 991 997 1,003 1,009	31,000 31,100 31,200 31,300 31,400 31,500 31,600 31,700 31,800 31,900	31,100 31,200 31,300 31,400 31,500 31,600 31,700 31,800 31,900 32,000	1,315 1,321 1,327 1,333 1,339 1,345 1,351 1,357 1,363 1,369		
	,000		26,000 32,000							
20,000 20,100 20,200 20,300 20,400 20,500 20,600 20,700 20,800 20,900	20,100 20,200 20,300 20,400 20,500 20,600 20,700 20,800 20,900 21,000	655 661 667 673 679 685 691 697 703 709	26,000 26,100 26,200 26,300 26,400 26,500 26,600 26,700 26,800 26,900	26,100 26,200 26,300 26,400 26,500 26,600 26,700 26,800 26,900 27,000	1,015 1,021 1,027 1,033 1,039 1,045 1,051 1,057 1,063 1,069	32,000 32,100 32,200 32,300 32,400 32,500 32,600 32,700 32,800 32,900	32,100 32,200 32,300 32,400 32,500 32,600 32,700 32,800 32,900 33,000	1,375 1,381 1,387 1,393 1,399 1,405 1,411 1,417 1,424 1,431		

(Rev 10/27/2010)

2010 Regular Tax Table

If Your Income is		If Your Income is				If Your Income is			
As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	
33,000			39,000			45,000			
33,000	33,100	1,438	39,000	39,100	1,858	45,000	45,100	2,278	
33,100 33,200	33,200 33,300	1,445 1,452	39,100 39,200	39,200 39,300	1,865 1,872	45,100 45,200	45,200 45,300	2,285 2,292	
33,300	33,400	1,459	39,300	39,400	1,879	45,300	45,400	2,299	
33,400	33,500	1,466	39,400	39,500	1,886	45,400	45,500	2,306	
33,500 33,600	33,600 33,700	1,473 1,480	39,500 39.600	39,600 39,700	1,893 1,900	45,500 45,600	45,600 45,700	2,313 2,320	
33,700	33,800	1,487	39,700	39,700	1,900	45,700	45,700	2,320	
33,800	33,900	1,494	39,800	39,900	1,914	45,800	45,900	2,334	
33,900	34,000	1,501	39,900	40,000	1,921	45,900	46,000	2,341	
<i>`</i>	000			000		,	000		
34,000 34,100	34,100	1,508 1,515	40,000 40,100	40,100 40,200	1,928 1,935	46,000 46,100	46,100	2,348	
34,100 34,200	34,200 34,300	1,515	40,100	40,200	1,935	46,100 46,200	46,200 46,300	2,355 2,362	
34,300	34,400	1,522	40,300	40,400	1,949	46,300	46,400	2,369	
34,400	34,500	1,536	40,400	40,500	1,956	46,400	46,500	2,376	
34,500	34,600	1,543	40,500	40,600	1,963	46,500	46,600	2,383	
34,600 34.700	34,700 34,800	1,550 1,557	40,600 40,700	40,700 40,800	1,970 1,977	46,600 46,700	46,700 46,800	2,390 2,397	
34,800	34,900	1,564	40,800	40,900	1,984	46,800	46,900	2,404	
34,900	35,000	1,571	40,900	41,000	1,991	46,900	47,000	2,411	
	000		41,	000		47,			
35,000	35,100	1,578	41,000	41,100	1,998	47,000	47,100	2,418	
35,100 35,200	35,200 35,300	1,585 1,592	41,100 41,200	41,200 41,300	2,005 2,012	47,100 47,200	47,200 47,300	2,425 2,432	
35,300	35,400	1,592	41,300	41,400	2,012	47,300	47,400	2,439	
35,400	35,500	1,606	41,400	41,500	2,026	47,400	47,500	2,446	
35,500	35,600	1,613	41,500	41,600	2,033	47,500	47,600	2,453	
35,600 35,700	35,700 35,800	1,620 1,627	41,600 41,700	41,700 41,800	2,040 2,047	47,600 47,700	47,700 47,800	2,460 2,467	
35,800	35,900	1,634	41,800	41,900	2,054	47,800	47,900	2,474	
35,900	36,000	1,641	41,900	42,000	2,061	47,900	48,000	2,481	
	,000		,	000		•	000		
36,000	36,100	1,648 1,655	42,000	42,100 42,200	2,068 2,075	48,000	48,100	2,488	
36,100 36,200	36,200 36,300	1,662	42,100 42,200	42,200	2,075	48,100 48,200	48,200 48,300	2,495 2,502	
36,300	36,400	1,669	42,300	42,400	2,089	48,300	48,400	2,509	
36,400	36,500	1,676	42,400	42,500	2,096	48,400	48,500	2,516	
36,500	36,600	1,683	42,500	42,600	2,103	48,500	48,600	2,523 2,530	
36,600 36,700	36,700 36,800	1,690 1,697	42,600 42,700	42,700 42,800	2,110 2,117	48,600 48,700	48,700 48,800	2,530	
36,800	36,900	1,704	42,800	42,900	2,124	48,800	48,900	2,544	
36,900	37,000	1,711	42,900	43,000	2,131	48,900	49,000	2,551	
	000			000			000		
37,000 37,100	37,100 37,200	1,718 1,725	43,000 43,100	43,100	2,138	49,000	49,100	2,558	
37,100 37,200	37,200 37,300	1,725 1,732	43,100 43,200	43,200 43,300	2,145 2,152	49,100 49,200	49,200 49,300	2,565 2,572	
37,300	37,400	1,739	43,300	43,400	2,152	49,300	49,400	2,572	
37,400	37,500	1,746	43,400	43,500	2,166	49,400	49,500	2,586	
37,500	37,600 37,700	1,753	43,500	43,600	2,173	49,500	49,600	2,593	
37,600 37,700	37,700 37,800	1,760 1,767	43,600 43,700	43,700 43,800	2,180 2,187	49,600 49,700	49,700 49,800	2,600 2,607	
37,800	37,900	1,774	43,800	43,900	2,107	49,800	49,900	2,614	
37,900	38,000	1,781	43,900	44,000	2,201	49,900	50,000	2,621	
	000			000					
38,000	38,100	1,788 1,705	44,000 44,100	44,100	2,208	PLEASE	NOTE:		
38,100 38,200	38,200 38,300	1,795 1,802	44,100 44,200	44,200 44,300	2,215 2,222				
38,300	38,400	1,809	44,300	44,400	2,229	For \$5	0,000 and	over.	
38,400	38,500	1,816	44,400	44,500	2,236		•	•	
38,500	38,600	1,823	44,500	44,600	2,243	,	+ 7% of the	EXCESS	
	38,700	1,830	44,600	44,700	2,250	over \$4	9,999		
38,600 38,700		1 227	1/1 7 00	AA BUU	ククにフ		•		
38,600 38,700 38,800	38,800 38,900	1,837 1,844	44,700 44,800	44,800 44,900	2,257 2,264		•		

(Rev 10/27/2010)