

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 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, AR1002, 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.

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:

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.

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
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 Standard or Itemized Deductions and Regular Tax Table

(Rev 10/27/2010)

Head of Household/Qualifying Widow(er) (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
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 Standard or Itemized Deductions 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)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
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	19,300	214
19,301	19,400	225
19,401	19,500	237
19,501	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
21,501	21,600	478
21,601	21,700	490
21,701	21,800	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 Deductions and Regular Tax Table

(Rev 10/27/2010)

Married Filing Joint With Two or More Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
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
25,101	25,200	534
25,201	25,300	547
25,301	25,400	560
25,401	25,500	573
25,501	25,600	586
25,601	25,700	599
25,701	25,800	612
25,801	25,900	625
25,901	26,000	638
26,001	26,100	651
26,101	26,200	664
26,201	26,300	677
26,301	26,400	690
26,401	26,500	703
26,501	26,600	716
26,601	26,700	729
26,701	26,800	742
26,801	26,900	755
26,901	27,000	768
27,001	27,100	781
27,101	27,200	794
27,201	27,300	807
27,301	27,400	820
27,401	27,500	833
27,501	27,600	846
27,601	27,700	859
27,701	27,800	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		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	1	5,000	5,100	68	10,000	10,100	215
100	200	2	5,100	5,200	70	10,100	10,200	219
200	300	3	5,200	5,300	73	10,200	10,300	222
300	400	4	5,300	5,400	75	10,300	10,400	226
400	500	5	5,400	5,500	78	10,400	10,500	229
500	600	6	5,500	5,600	80	10,500	10,600	233
600	700	7	5,600	5,700	83	10,600	10,700	236
700	800	8	5,700	5,800	85	10,700	10,800	240
800	900	9	5,800	5,900	88	10,800	10,900	243
900	1,000	10	5,900	6,000	90	10,900	11,000	247
1,000			6,000			11,000		
1,000	1,100	11	6,000	6,100	93	11,000	11,100	250
1,100	1,200	12	6,100	6,200	95	11,100	11,200	254
1,200	1,300	13	6,200	6,300	98	11,200	11,300	257
1,300	1,400	14	6,300	6,400	100	11,300	11,400	261
1,400	1,500	15	6,400	6,500	103	11,400	11,500	264
1,500	1,600	16	6,500	6,600	105	11,500	11,600	268
1,600	1,700	17	6,600	6,700	108	11,600	11,700	271
1,700	1,800	18	6,700	6,800	110	11,700	11,800	275
1,800	1,900	19	6,800	6,900	113	11,800	11,900	279
1,900	2,000	20	6,900	7,000	115	11,900	12,000	283
2,000			7,000			12,000		
2,000	2,100	21	7,000	7,100	118	12,000	12,100	288
2,100	2,200	22	7,100	7,200	120	12,100	12,200	292
2,200	2,300	23	7,200	7,300	123	12,200	12,300	297
2,300	2,400	24	7,300	7,400	125	12,300	12,400	301
2,400	2,500	25	7,400	7,500	128	12,400	12,500	306
2,500	2,600	26	7,500	7,600	130	12,500	12,600	310
2,600	2,700	27	7,600	7,700	133	12,600	12,700	315
2,700	2,800	28	7,700	7,800	135	12,700	12,800	319
2,800	2,900	29	7,800	7,900	138	12,800	12,900	324
2,900	3,000	30	7,900	8,000	142	12,900	13,000	328
3,000			8,000			13,000		
3,000	3,100	31	8,000	8,100	145	13,000	13,100	333
3,100	3,200	32	8,100	8,200	149	13,100	13,200	337
3,200	3,300	33	8,200	8,300	152	13,200	13,300	342
3,300	3,400	34	8,300	8,400	156	13,300	13,400	346
3,400	3,500	35	8,400	8,500	159	13,400	13,500	351
3,500	3,600	36	8,500	8,600	163	13,500	13,600	355
3,600	3,700	37	8,600	8,700	166	13,600	13,700	360
3,700	3,800	38	8,700	8,800	170	13,700	13,800	364
3,800	3,900	39	8,800	8,900	173	13,800	13,900	369
3,900	4,000	40	8,900	9,000	177	13,900	14,000	373
4,000			9,000			14,000		
4,000	4,100	43	9,000	9,100	180	14,000	14,100	378
4,100	4,200	45	9,100	9,200	184	14,100	14,200	382
4,200	4,300	48	9,200	9,300	187	14,200	14,300	387
4,300	4,400	50	9,300	9,400	191	14,300	14,400	391
4,400	4,500	53	9,400	9,500	194	14,400	14,500	396
4,500	4,600	55	9,500	9,600	198	14,500	14,600	400
4,600	4,700	58	9,600	9,700	201	14,600	14,700	405
4,700	4,800	60	9,700	9,800	205	14,700	14,800	409
4,800	4,900	63	9,800	9,900	208	14,800	14,900	414
4,900	5,000	65	9,900	10,000	212	14,900	15,000	418

2010 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	423	21,000	21,100	715	27,000	27,100	1,075
15,100	15,200	427	21,100	21,200	721	27,100	27,200	1,081
15,200	15,300	432	21,200	21,300	727	27,200	27,300	1,087
15,300	15,400	436	21,300	21,400	733	27,300	27,400	1,093
15,400	15,500	441	21,400	21,500	739	27,400	27,500	1,099
15,500	15,600	445	21,500	21,600	745	27,500	27,600	1,105
15,600	15,700	450	21,600	21,700	751	27,600	27,700	1,111
15,700	15,800	454	21,700	21,800	757	27,700	27,800	1,117
15,800	15,900	459	21,800	21,900	763	27,800	27,900	1,123
15,900	16,000	463	21,900	22,000	769	27,900	28,000	1,129
16,000			22,000			28,000		
16,000	16,100	468	22,000	22,100	775	28,000	28,100	1,135
16,100	16,200	472	22,100	22,200	781	28,100	28,200	1,141
16,200	16,300	477	22,200	22,300	787	28,200	28,300	1,147
16,300	16,400	481	22,300	22,400	793	28,300	28,400	1,153
16,400	16,500	486	22,400	22,500	799	28,400	28,500	1,159
16,500	16,600	490	22,500	22,600	805	28,500	28,600	1,165
16,600	16,700	495	22,600	22,700	811	28,600	28,700	1,171
16,700	16,800	499	22,700	22,800	817	28,700	28,800	1,177
16,800	16,900	504	22,800	22,900	823	28,800	28,900	1,183
16,900	17,000	508	22,900	23,000	829	28,900	29,000	1,189
17,000			23,000			29,000		
17,000	17,100	513	23,000	23,100	835	29,000	29,100	1,195
17,100	17,200	517	23,100	23,200	841	29,100	29,200	1,201
17,200	17,300	522	23,200	23,300	847	29,200	29,300	1,207
17,300	17,400	526	23,300	23,400	853	29,300	29,400	1,213
17,400	17,500	531	23,400	23,500	859	29,400	29,500	1,219
17,500	17,600	535	23,500	23,600	865	29,500	29,600	1,225
17,600	17,700	540	23,600	23,700	871	29,600	29,700	1,231
17,700	17,800	544	23,700	23,800	877	29,700	29,800	1,237
17,800	17,900	549	23,800	23,900	883	29,800	29,900	1,243
17,900	18,000	553	23,900	24,000	889	29,900	30,000	1,249
18,000			24,000			30,000		
18,000	18,100	558	24,000	24,100	895	30,000	30,100	1,255
18,100	18,200	562	24,100	24,200	901	30,100	30,200	1,261
18,200	18,300	567	24,200	24,300	907	30,200	30,300	1,267
18,300	18,400	571	24,300	24,400	913	30,300	30,400	1,273
18,400	18,500	576	24,400	24,500	919	30,400	30,500	1,279
18,500	18,600	580	24,500	24,600	925	30,500	30,600	1,285
18,600	18,700	585	24,600	24,700	931	30,600	30,700	1,291
18,700	18,800	589	24,700	24,800	937	30,700	30,800	1,297
18,800	18,900	594	24,800	24,900	943	30,800	30,900	1,303
18,900	19,000	598	24,900	25,000	949	30,900	31,000	1,309
19,000			25,000			31,000		
19,000	19,100	603	25,000	25,100	955	31,000	31,100	1,315
19,100	19,200	607	25,100	25,200	961	31,100	31,200	1,321
19,200	19,300	612	25,200	25,300	967	31,200	31,300	1,327
19,300	19,400	616	25,300	25,400	973	31,300	31,400	1,333
19,400	19,500	621	25,400	25,500	979	31,400	31,500	1,339
19,500	19,600	625	25,500	25,600	985	31,500	31,600	1,345
19,600	19,700	631	25,600	25,700	991	31,600	31,700	1,351
19,700	19,800	637	25,700	25,800	997	31,700	31,800	1,357
19,800	19,900	643	25,800	25,900	1,003	31,800	31,900	1,363
19,900	20,000	649	25,900	26,000	1,009	31,900	32,000	1,369
20,000			26,000			32,000		
20,000	20,100	655	26,000	26,100	1,015	32,000	32,100	1,375
20,100	20,200	661	26,100	26,200	1,021	32,100	32,200	1,381
20,200	20,300	667	26,200	26,300	1,027	32,200	32,300	1,387
20,300	20,400	673	26,300	26,400	1,033	32,300	32,400	1,393
20,400	20,500	679	26,400	26,500	1,039	32,400	32,500	1,399
20,500	20,600	685	26,500	26,600	1,045	32,500	32,600	1,405
20,600	20,700	691	26,600	26,700	1,051	32,600	32,700	1,411
20,700	20,800	697	26,700	26,800	1,057	32,700	32,800	1,417
20,800	20,900	703	26,800	26,900	1,063	32,800	32,900	1,424
20,900	21,000	709	26,900	27,000	1,069	32,900	33,000	1,431

2010 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	1,438	39,000	39,100	1,858	45,000	45,100	2,278
33,100	33,200	1,445	39,100	39,200	1,865	45,100	45,200	2,285
33,200	33,300	1,452	39,200	39,300	1,872	45,200	45,300	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	1,473	39,500	39,600	1,893	45,500	45,600	2,313
33,600	33,700	1,480	39,600	39,700	1,900	45,600	45,700	2,320
33,700	33,800	1,487	39,700	39,800	1,907	45,700	45,800	2,327
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
34,000			40,000			46,000		
34,000	34,100	1,508	40,000	40,100	1,928	46,000	46,100	2,348
34,100	34,200	1,515	40,100	40,200	1,935	46,100	46,200	2,355
34,200	34,300	1,522	40,200	40,300	1,942	46,200	46,300	2,362
34,300	34,400	1,529	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	1,550	40,600	40,700	1,970	46,600	46,700	2,390
34,700	34,800	1,557	40,700	40,800	1,977	46,700	46,800	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
35,000			41,000			47,000		
35,000	35,100	1,578	41,000	41,100	1,998	47,000	47,100	2,418
35,100	35,200	1,585	41,100	41,200	2,005	47,100	47,200	2,425
35,200	35,300	1,592	41,200	41,300	2,012	47,200	47,300	2,432
35,300	35,400	1,599	41,300	41,400	2,019	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	1,620	41,600	41,700	2,040	47,600	47,700	2,460
35,700	35,800	1,627	41,700	41,800	2,047	47,700	47,800	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
36,000			42,000			48,000		
36,000	36,100	1,648	42,000	42,100	2,068	48,000	48,100	2,488
36,100	36,200	1,655	42,100	42,200	2,075	48,100	48,200	2,495
36,200	36,300	1,662	42,200	42,300	2,082	48,200	48,300	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
36,600	36,700	1,690	42,600	42,700	2,110	48,600	48,700	2,530
36,700	36,800	1,697	42,700	42,800	2,117	48,700	48,800	2,537
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
37,000			43,000			49,000		
37,000	37,100	1,718	43,000	43,100	2,138	49,000	49,100	2,558
37,100	37,200	1,725	43,100	43,200	2,145	49,100	49,200	2,565
37,200	37,300	1,732	43,200	43,300	2,152	49,200	49,300	2,572
37,300	37,400	1,739	43,300	43,400	2,159	49,300	49,400	2,579
37,400	37,500	1,746	43,400	43,500	2,166	49,400	49,500	2,586
37,500	37,600	1,753	43,500	43,600	2,173	49,500	49,600	2,593
37,600	37,700	1,760	43,600	43,700	2,180	49,600	49,700	2,600
37,700	37,800	1,767	43,700	43,800	2,187	49,700	49,800	2,607
37,800	37,900	1,774	43,800	43,900	2,194	49,800	49,900	2,614
37,900	38,000	1,781	43,900	44,000	2,201	49,900	50,000	2,621
38,000			44,000			PLEASE NOTE: For \$50,000 and over, \$2,621 + 7% of the excess over \$49,999		
38,000	38,100	1,788	44,000	44,100	2,208			
38,100	38,200	1,795	44,100	44,200	2,215			
38,200	38,300	1,802	44,200	44,300	2,222			
38,300	38,400	1,809	44,300	44,400	2,229			
38,400	38,500	1,816	44,400	44,500	2,236			
38,500	38,600	1,823	44,500	44,600	2,243			
38,600	38,700	1,830	44,600	44,700	2,250			
38,700	38,800	1,837	44,700	44,800	2,257			
38,800	38,900	1,844	44,800	44,900	2,264			
38,900	39,000	1,851	44,900	45,000	2,271			