

2009 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 AR1000, AR1000NR, AR1000S, AR1000A, and AR1000ANR. 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 AR1000, AR1000NR, AR1000S, AR1000A, AR1000ANR, 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.

- | | |
|------------------|--|
| AR1000 | Full Year Resident Individual Income Tax
Use the Net Taxable Income on Lines 30(A) and 30(B) to figure your tax. |
| AR1000NR | Part Year & Nonresident Individual Income Tax
Use the Net Taxable Income on Lines 30(A) and 30(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. |
| AR1000A | Amended Individual Income Tax – Full Year Resident
Use the Net Taxable Income on Lines 12(A) and 12(B) of the amended income portion of the form. |
| AR1000ANR | Amended Individual Income Tax – Part Year & Nonresident
Use the Net Taxable Income on Lines 12(A) and 12(B) of the amended income portion of the form.
Do <u>not</u> use the amount from Column C to figure the tax from the tax table. |
| 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. |

2009 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	10,526	0
10,527	10,600	32
10,601	10,700	40
10,701	10,800	47
10,801	10,900	55
10,901	11,000	62
11,001	11,100	70
11,101	11,200	77
11,201	11,300	85
11,301	11,400	92
11,401	11,500	100
11,501	11,600	107
11,601	11,700	115
11,701	11,800	122
11,801	11,900	130
11,901	12,000	137
12,001	12,100	145
12,101	12,200	152
12,201	12,300	160
12,301	12,400	167
12,401	12,500	175
12,501	12,600	182
12,601	12,700	190
12,701	12,800	197
12,801	12,900	205
12,901	13,000	212
13,001	13,100	220
13,101	13,200	227
13,201	13,300	235
13,301	13,400	242
13,401	13,500	250
13,501	13,600	257
13,601	13,700	265
13,701	13,800	273

*Above \$13,800, use Standard or Itemized Deductions and Regular Tax Table

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Head of Household/Qualifying Widow(er) (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	14,963	0
14,964	15,000	66
15,001	15,100	77
15,101	15,200	87
15,201	15,300	98
15,301	15,400	108
15,401	15,500	119
15,501	15,600	129
15,601	15,700	140
15,701	15,800	150
15,801	15,900	161
15,901	16,000	171
16,001	16,100	182
16,101	16,200	192
16,201	16,300	203
16,301	16,400	213
16,401	16,500	224
16,501	16,600	234
16,601	16,700	245
16,701	16,800	255
16,801	16,900	266
16,901	17,000	276
17,001	17,100	287
17,101	17,200	297
17,201	17,300	308
17,301	17,400	318
17,401	17,500	329
17,501	17,600	339
17,601	17,700	350
17,701	17,800	360
17,801	17,900	371
17,901	18,000	381
18,001	18,100	392
18,101	18,200	402
18,201	18,300	413
18,301	18,400	423
18,401	18,500	434
18,501	18,600	444
18,601	18,700	455
18,701	18,800	465
18,801	18,900	476
18,901	19,000	486
19,001	19,100	497
19,101	19,200	507
19,201	19,300	518

*Above \$19,300, use Standard or Itemized Deductions and Regular Tax Table

2009 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	17,749	0
17,750	17,800	73
17,801	17,900	85
17,901	18,000	96
18,001	18,100	108
18,101	18,200	119
18,201	18,300	131
18,301	18,400	142
18,401	18,500	154
18,501	18,600	165
18,601	18,700	177
18,701	18,800	188
18,801	18,900	200
18,901	19,000	211
19,001	19,100	223
19,101	19,200	234
19,201	19,300	246
19,301	19,400	257
19,401	19,500	269
19,501	19,600	280
19,601	19,700	292
19,701	19,800	303
19,801	19,900	315
19,901	20,000	326
20,001	20,100	338
20,101	20,200	349
20,201	20,300	361
20,301	20,400	372
20,401	20,500	384
20,501	20,600	395
20,601	20,700	407
20,701	20,800	418
20,801	20,900	430
20,901	21,000	441
21,001	21,100	453
21,101	21,200	464
21,201	21,300	476
21,301	21,400	487
21,401	21,500	499
21,501	21,600	510
21,601	21,700	522
21,701	21,800	533
21,801	21,900	545

*Above \$21,900, use Standard or Itemized Deductions and Regular Tax Table

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Married Filing Joint With Two or More Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	21,361	0
21,362	21,400	106
21,401	21,500	117
21,501	21,600	129
21,601	21,700	140
21,701	21,800	152
21,801	21,900	163
21,901	22,000	175
22,001	22,100	186
22,101	22,200	198
22,201	22,300	209
22,301	22,400	221
22,401	22,500	232
22,501	22,600	244
22,601	22,700	255
22,701	22,800	267
22,801	22,900	278
22,901	23,000	290
23,001	23,100	301
23,101	23,200	313
23,201	23,300	324
23,301	23,400	336
23,401	23,500	347
23,501	23,600	359
23,601	23,700	371
23,701	23,800	384
23,801	23,900	397
23,901	24,000	410
24,001	24,100	423
24,101	24,200	436
24,201	24,300	449
24,301	24,400	462
24,401	24,500	475
24,501	24,600	488
24,601	24,700	501
24,701	24,800	514
24,801	24,900	527
24,901	25,000	540
25,001	25,100	553
25,101	25,200	566
25,201	25,300	579
25,301	25,400	592
25,401	25,500	605
25,501	25,600	618
25,601	25,700	631
25,701	25,800	644
25,801	25,900	657
25,901	26,000	670
26,001	26,100	683
26,101	26,200	696
26,201	26,300	709
26,301	26,400	722
26,401	26,500	735
26,501	26,600	748
26,601	26,700	761
26,701	26,800	774
26,801	26,900	787
26,901	27,000	800
27,001	27,100	813
27,101	27,200	826
27,201	27,300	839
27,301	27,400	852

*Above \$27,400, use Standard or Itemized Deductions and Regular Tax Table

2009 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/dfa/income_tax/tax_individual.html

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	
			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	280	
1,900	2,000	20	6,900	7,000	115	11,900	12,000	284	
			7,000					12,000	
2,000	2,100	21	7,000	7,100	118	12,000	12,100	289	
2,100	2,200	22	7,100	7,200	120	12,100	12,200	293	
2,200	2,300	23	7,200	7,300	123	12,200	12,300	298	
2,300	2,400	24	7,300	7,400	125	12,300	12,400	302	
2,400	2,500	25	7,400	7,500	128	12,400	12,500	307	
2,500	2,600	26	7,500	7,600	130	12,500	12,600	311	
2,600	2,700	27	7,600	7,700	133	12,600	12,700	316	
2,700	2,800	28	7,700	7,800	135	12,700	12,800	320	
2,800	2,900	29	7,800	7,900	138	12,800	12,900	325	
2,900	3,000	30	7,900	8,000	142	12,900	13,000	329	
			8,000					13,000	
3,000	3,100	31	8,000	8,100	145	13,000	13,100	334	
3,100	3,200	32	8,100	8,200	149	13,100	13,200	338	
3,200	3,300	33	8,200	8,300	152	13,200	13,300	343	
3,300	3,400	34	8,300	8,400	156	13,300	13,400	347	
3,400	3,500	35	8,400	8,500	159	13,400	13,500	352	
3,500	3,600	36	8,500	8,600	163	13,500	13,600	356	
3,600	3,700	37	8,600	8,700	166	13,600	13,700	361	
3,700	3,800	38	8,700	8,800	170	13,700	13,800	365	
3,800	3,900	39	8,800	8,900	173	13,800	13,900	370	
3,900	4,000	40	8,900	9,000	177	13,900	14,000	374	
			9,000					14,000	
4,000	4,100	43	9,000	9,100	180	14,000	14,100	379	
4,100	4,200	45	9,100	9,200	184	14,100	14,200	383	
4,200	4,300	48	9,200	9,300	187	14,200	14,300	388	
4,300	4,400	50	9,300	9,400	191	14,300	14,400	392	
4,400	4,500	53	9,400	9,500	194	14,400	14,500	397	
4,500	4,600	55	9,500	9,600	198	14,500	14,600	401	
4,600	4,700	58	9,600	9,700	201	14,600	14,700	406	
4,700	4,800	60	9,700	9,800	205	14,700	14,800	410	
4,800	4,900	63	9,800	9,900	208	14,800	14,900	415	
4,900	5,000	65	9,900	10,000	212	14,900	15,000	419	

(Rev 9/24/09)

2009 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	424	21,000	21,100	716	27,000	27,100	1,076
15,100	15,200	428	21,100	21,200	722	27,100	27,200	1,082
15,200	15,300	433	21,200	21,300	728	27,200	27,300	1,088
15,300	15,400	437	21,300	21,400	734	27,300	27,400	1,094
15,400	15,500	442	21,400	21,500	740	27,400	27,500	1,100
15,500	15,600	446	21,500	21,600	746	27,500	27,600	1,106
15,600	15,700	451	21,600	21,700	752	27,600	27,700	1,112
15,700	15,800	455	21,700	21,800	758	27,700	27,800	1,118
15,800	15,900	460	21,800	21,900	764	27,800	27,900	1,124
15,900	16,000	464	21,900	22,000	770	27,900	28,000	1,130
16,000			22,000			28,000		
16,000	16,100	469	22,000	22,100	776	28,000	28,100	1,136
16,100	16,200	473	22,100	22,200	782	28,100	28,200	1,142
16,200	16,300	478	22,200	22,300	788	28,200	28,300	1,148
16,300	16,400	482	22,300	22,400	794	28,300	28,400	1,154
16,400	16,500	487	22,400	22,500	800	28,400	28,500	1,160
16,500	16,600	491	22,500	22,600	806	28,500	28,600	1,166
16,600	16,700	496	22,600	22,700	812	28,600	28,700	1,172
16,700	16,800	500	22,700	22,800	818	28,700	28,800	1,178
16,800	16,900	505	22,800	22,900	824	28,800	28,900	1,184
16,900	17,000	509	22,900	23,000	830	28,900	29,000	1,190
17,000			23,000			29,000		
17,000	17,100	514	23,000	23,100	836	29,000	29,100	1,196
17,100	17,200	518	23,100	23,200	842	29,100	29,200	1,202
17,200	17,300	523	23,200	23,300	848	29,200	29,300	1,208
17,300	17,400	527	23,300	23,400	854	29,300	29,400	1,214
17,400	17,500	532	23,400	23,500	860	29,400	29,500	1,220
17,500	17,600	536	23,500	23,600	866	29,500	29,600	1,226
17,600	17,700	541	23,600	23,700	872	29,600	29,700	1,232
17,700	17,800	545	23,700	23,800	878	29,700	29,800	1,238
17,800	17,900	550	23,800	23,900	884	29,800	29,900	1,244
17,900	18,000	554	23,900	24,000	890	29,900	30,000	1,250
18,000			24,000			30,000		
18,000	18,100	559	24,000	24,100	896	30,000	30,100	1,256
18,100	18,200	563	24,100	24,200	902	30,100	30,200	1,262
18,200	18,300	568	24,200	24,300	908	30,200	30,300	1,268
18,300	18,400	572	24,300	24,400	914	30,300	30,400	1,274
18,400	18,500	577	24,400	24,500	920	30,400	30,500	1,280
18,500	18,600	581	24,500	24,600	926	30,500	30,600	1,286
18,600	18,700	586	24,600	24,700	932	30,600	30,700	1,292
18,700	18,800	590	24,700	24,800	938	30,700	30,800	1,298
18,800	18,900	595	24,800	24,900	944	30,800	30,900	1,304
18,900	19,000	599	24,900	25,000	950	30,900	31,000	1,310
19,000			25,000			31,000		
19,000	19,100	604	25,000	25,100	956	31,000	31,100	1,316
19,100	19,200	608	25,100	25,200	962	31,100	31,200	1,322
19,200	19,300	613	25,200	25,300	968	31,200	31,300	1,328
19,300	19,400	617	25,300	25,400	974	31,300	31,400	1,334
19,400	19,500	622	25,400	25,500	980	31,400	31,500	1,340
19,500	19,600	626	25,500	25,600	986	31,500	31,600	1,346
19,600	19,700	632	25,600	25,700	992	31,600	31,700	1,352
19,700	19,800	638	25,700	25,800	998	31,700	31,800	1,358
19,800	19,900	644	25,800	25,900	1,004	31,800	31,900	1,364
19,900	20,000	650	25,900	26,000	1,010	31,900	32,000	1,370
20,000			26,000			32,000		
20,000	20,100	656	26,000	26,100	1,016	32,000	32,100	1,376
20,100	20,200	662	26,100	26,200	1,022	32,100	32,200	1,382
20,200	20,300	668	26,200	26,300	1,028	32,200	32,300	1,388
20,300	20,400	674	26,300	26,400	1,034	32,300	32,400	1,394
20,400	20,500	680	26,400	26,500	1,040	32,400	32,500	1,400
20,500	20,600	686	26,500	26,600	1,046	32,500	32,600	1,406
20,600	20,700	692	26,600	26,700	1,052	32,600	32,700	1,412
20,700	20,800	698	26,700	26,800	1,058	32,700	32,800	1,418
20,800	20,900	704	26,800	26,900	1,064	32,800	32,900	1,424
20,900	21,000	710	26,900	27,000	1,070	32,900	33,000	1,430

(Rev 9/24/09)

2009 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	1,440	39,000	39,100	1,860	45,000	45,100	2,280
33,100	33,200	1,447	39,100	39,200	1,867	45,100	45,200	2,287
33,200	33,300	1,454	39,200	39,300	1,874	45,200	45,300	2,294
33,300	33,400	1,461	39,300	39,400	1,881	45,300	45,400	2,301
33,400	33,500	1,468	39,400	39,500	1,888	45,400	45,500	2,308
33,500	33,600	1,475	39,500	39,600	1,895	45,500	45,600	2,315
33,600	33,700	1,482	39,600	39,700	1,902	45,600	45,700	2,322
33,700	33,800	1,489	39,700	39,800	1,909	45,700	45,800	2,329
33,800	33,900	1,496	39,800	39,900	1,916	45,800	45,900	2,336
33,900	34,000	1,503	39,900	40,000	1,923	45,900	46,000	2,343
34,000			40,000			46,000		
34,000	34,100	1,510	40,000	40,100	1,930	46,000	46,100	2,350
34,100	34,200	1,517	40,100	40,200	1,937	46,100	46,200	2,357
34,200	34,300	1,524	40,200	40,300	1,944	46,200	46,300	2,364
34,300	34,400	1,531	40,300	40,400	1,951	46,300	46,400	2,371
34,400	34,500	1,538	40,400	40,500	1,958	46,400	46,500	2,378
34,500	34,600	1,545	40,500	40,600	1,965	46,500	46,600	2,385
34,600	34,700	1,552	40,600	40,700	1,972	46,600	46,700	2,392
34,700	34,800	1,559	40,700	40,800	1,979	46,700	46,800	2,399
34,800	34,900	1,566	40,800	40,900	1,986	46,800	46,900	2,406
34,900	35,000	1,573	40,900	41,000	1,993	46,900	47,000	2,413
35,000			41,000			47,000		
35,000	35,100	1,580	41,000	41,100	2,000	47,000	47,100	2,420
35,100	35,200	1,587	41,100	41,200	2,007	47,100	47,200	2,427
35,200	35,300	1,594	41,200	41,300	2,014	47,200	47,300	2,434
35,300	35,400	1,601	41,300	41,400	2,021	47,300	47,400	2,441
35,400	35,500	1,608	41,400	41,500	2,028	47,400	47,500	2,448
35,500	35,600	1,615	41,500	41,600	2,035	47,500	47,600	2,455
35,600	35,700	1,622	41,600	41,700	2,042	47,600	47,700	2,462
35,700	35,800	1,629	41,700	41,800	2,049	47,700	47,800	2,469
35,800	35,900	1,636	41,800	41,900	2,056	47,800	47,900	2,476
35,900	36,000	1,643	41,900	42,000	2,063	47,900	48,000	2,483
36,000			42,000			48,000		
36,000	36,100	1,650	42,000	42,100	2,070	48,000	48,100	2,490
36,100	36,200	1,657	42,100	42,200	2,077	48,100	48,200	2,497
36,200	36,300	1,664	42,200	42,300	2,084	48,200	48,300	2,504
36,300	36,400	1,671	42,300	42,400	2,091	48,300	48,400	2,511
36,400	36,500	1,678	42,400	42,500	2,098	48,400	48,500	2,518
36,500	36,600	1,685	42,500	42,600	2,105	48,500	48,600	2,525
36,600	36,700	1,692	42,600	42,700	2,112	48,600	48,700	2,532
36,700	36,800	1,699	42,700	42,800	2,119	48,700	48,800	2,539
36,800	36,900	1,706	42,800	42,900	2,126	48,800	48,900	2,546
36,900	37,000	1,713	42,900	43,000	2,133	48,900	49,000	2,553
37,000			43,000			49,000		
37,000	37,100	1,720	43,000	43,100	2,140	49,000	49,100	2,560
37,100	37,200	1,727	43,100	43,200	2,147	49,100	49,200	2,567
37,200	37,300	1,734	43,200	43,300	2,154	49,200	49,300	2,574
37,300	37,400	1,741	43,300	43,400	2,161	49,300	49,400	2,581
37,400	37,500	1,748	43,400	43,500	2,168	49,400	49,500	2,588
37,500	37,600	1,755	43,500	43,600	2,175	49,500	49,600	2,595
37,600	37,700	1,762	43,600	43,700	2,182	49,600	49,700	2,602
37,700	37,800	1,769	43,700	43,800	2,189	49,700	49,800	2,609
37,800	37,900	1,776	43,800	43,900	2,196	49,800	49,900	2,616
37,900	38,000	1,783	43,900	44,000	2,203	49,900	50,000	2,623
38,000			44,000			PLEASE NOTE: For \$50,000 and over, your tax is \$2,623 + 7% of the excess over \$49,999.		
38,000	38,100	1,790	44,000	44,100	2,210			
38,100	38,200	1,797	44,100	44,200	2,217			
38,200	38,300	1,804	44,200	44,300	2,224			
38,300	38,400	1,811	44,300	44,400	2,231			
38,400	38,500	1,818	44,400	44,500	2,238			
38,500	38,600	1,825	44,500	44,600	2,245			
38,600	38,700	1,832	44,600	44,700	2,252			
38,700	38,800	1,839	44,700	44,800	2,259			
38,800	38,900	1,846	44,800	44,900	2,266			
38,900	39,000	1,853	44,900	45,000	2,273			

(Rev 9/24/09)