

2021 Arizona Tax Tables X and Y

Full-Year Residents:

If your taxable income is less than \$50,000, use the Optional Tax Tables to figure your tax.

If your taxable income is \$50,000 or more, you must use Tax Tables X and Y to figure your tax.

NOTE: If your taxable income is \$50,000 or more, you cannot use Form 140EZ or Form 140A to file for 2021. In this case, you must file using Form 140.

All Part-Year Residents and Nonresidents: You must use Tax Tables X and Y to figure your tax.

NOTE: Tax Tables X and Y have been created to apply only to the regular individual income tax, which is reported on the following lines: line 46a (Form 140); line 56a (Form 140PY); line 56a (Form 140NR); or line 37a (Form 140X).

The surcharge tax is not included in tables below. The surcharge is 3.5% of the taxable income amount that is over \$250,000 if the filing method is either single or married filing separate **or** the taxable income is over \$500,000 if the filing method is either married filing joint or head of household. The surcharge amount is reported on line 46b (Form 140); line 56b (Form 140PY); line 56b (Form 140NR); or line 37b (Form 140X).

See computation examples below each table.

Table X – Use Table X if Your Filing Status is Single or Married Filing Separate

Taxable Income		column (c) Taxable Income in excess of column (a)	X	column (d) Tax Rate	+	column (e) Tax on the amount in column (a)
Column (a) Is over:	Column (b) But not over:					
0	\$27,808	(Taxable income minus \$0)	X	2.59%	+	\$0
\$27,808	\$55,615	(Taxable income minus \$27,808)	X	3.34%	+	\$720
\$55,615	\$166,843	(Taxable income minus \$55,615)	X	4.17%	+	\$1,649
\$166,843	\$250,000	(Taxable income minus \$166,843)	X	4.5%	+	\$6,287
\$250,000		(Taxable income minus \$250,000)	X	1.00%	+	\$10,029

Example: Single filer \$350,000 in taxable income

Regular tax liability reported on line 46a (Form 140); line 56a (Form 140PY or Form 140NR); or line 37a (Form 140X)

$$= \$10,029 + ((350,000 - 250,000) \times 0.01) = \$11,029$$

Surcharge tax liability reported on line 46b (Form 140); line 56b (Form 140PY or Form 140NR); or line 37b (Form 140X)

$$= (350,000 - 250,000) \times 0.035 = \$3,500$$

Table Y – Use Table Y if Your Filing Status is Married Filing Joint or Head of Household

Taxable Income		column (c) Taxable Income in excess of column (a)	X	column (d) Tax Rate	+	column (e) Tax on the amount in column (a)
Column (a) Is over:	Column (b) But not over:					
\$0	\$55,615	(Taxable income minus \$0)	X	2.59%	+	\$0
\$55,615	\$111,229	(Taxable income minus \$55,615)	X	3.34%	+	\$1,440
\$111,229	\$333,684	(Taxable income minus \$111,229)	X	4.17%	+	\$3,298
\$333,684	\$500,000	(Taxable income minus \$333,684)	X	4.5%	+	\$12,574
\$500,000		(Taxable income minus \$500,000)	X	1.00%	+	\$20,059

Example: MFJ filer \$1,000,000 in taxable income

Regular tax liability reported on line 46a (Form 140); or line 56a (Form 140PY or Form 140NR); or line 37a (Form 140X)

$$= \$20,059 + ((1,000,000 - 500,000) \times 0.01) = \$25,059$$

Surcharge tax liability reported on line 46b (Form 140); line 56b (Form 140PY or Form 140NR); or line 37b (Form 140X)

$$= (1,000,000 - 500,000) \times 0.035 = \$17,500$$