

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) | Column (b) | | | | | |
| Is over: | 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) | Column (b) | | | | | |
| Is over: | 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)

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