2005 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.

Table 1 - 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 and the working taxpayer credit are 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.

Table 2 - 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 <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.

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

You can only use Tax Table 2 – The Fiduciary Tax Table is the same as the regular Tax Table. Use the Net Taxable Income on Line 18 to figure your tax.

AR1002NR Fiduciary Income Tax – Nonresident Trusts

You can only use Tax Table 2 – The Fiduciary Tax Table is the same as the regular Tax Table. Use the Net Taxable Income on Line 18 to figure your tax.

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2005 Low Income Tax Table

QUALIFICATIONS:

- 1. Your total income from all sources must fall within the limits of this table based on your filing status.
- 2. Married couples must file a joint return (Filing Status 2) to qualify to use this table.
- 3. Find your **adjusted gross income** in the table below. Your tax is to the right of this amount.
- 4. If you use the \$6,000 exclusion for military compensation pay or any employment related pension income, you do not qualify.
- 5. If you itemize your deductions or take the standard deduction, you must use Regular Tax Table 2.

Single Taxpayer (FILING Status 1)							
IF YOUR ADJUSTED GROSS INCOME IS							
FROM	то	TAX					
0 7,801 7,901 8,001 8,101 8,201 8,301 8,401 8,501 8,601 8,701 8,801 9,001 9,101 9,201 9,301 9,401 9,501 9,501 9,601 9,701 10,001 10,101 10,201 10,301 10,401 10,501 10,501 10,601 10,701 10,801 11,001 11,101 11,201 11,101 11,201 11,301	7,800 7,900 8,000 8,100 8,200 8,300 8,400 8,500 8,600 8,700 8,800 9,000 9,100 9,200 9,300 9,400 9,500 9,600 9,700 9,800 10,000 10,100 10,200 10,300 10,400 10,500 10,600 10,500 10,600 11,000 11,000 11,100 11,200 11,300 11,400 11,200 11,300 11,400 11,200 11,300 11,400 11,200 11,300 11,400 11,400 11,200 11,300 11,400 11,200 11,300 11,400 11,400 11,200	0 21.00 22.00 33.00 35.00 36.00 38.00 39.00 41.00 42.00 44.00 45.00 47.00 48.00 50.00 51.00 79.00 81.00 83.00 87.00 89.00 91.00 94.00 96.00 98.00 100.00 102.00 104.00 106.00 108.00 115.00 115.00 115.00 115.00 120.00 123.00					
*Above \$11,400, use Sta	andard or Itemized Deductions	and Regular Tax Table 2					

Married Filing Joint/Qualifying Widow(er) (FILING STATUS 2 or 6)							
IF YOUR ADJUSTED GROSS INCOME IS							
FROM	то	TAX					
0 15,501 15,601 15,701 15,801 15,901 16,001 16,101	15,500 15,600 15,700 15,800 15,900 16,000 16,100 16,200 *	0 80.00 81.00 83.00 84.00 86.00 116.00 118.00					

Head of Henry held							
Head of Household (FILING STATUS 3)							
IF YOUR ADJUSTED GROSS INCOME IS							
FROM	то	TAX					
0 12,101 12,201 12,301 12,401 12,501 12,601 12,701 12,801 12,901 13,001 13,101 13,201 13,301 13,401 13,501 13,501 13,601 13,701 13,801 13,901 14,001 14,101 14,101 14,201 14,401 14,501 14,401 14,501 14,601 14,701 14,801 14,901 15,001 15,001 15,001 15,001 15,001 15,501 15,601 15,701 15,801 15,901 15,901 15,901 15,901 15,901 15,901 15,901 15,901 15,901 15,901	12,100 12,200 12,300 12,400 12,500 12,600 12,700 12,800 12,900 13,000 13,100 13,300 13,400 13,500 13,600 13,700 13,800 13,700 13,800 14,000 14,100 14,200 14,100 14,200 14,400 14,500 14,400 14,500 14,400 14,500 14,500 14,500 15,500 15,000 15,100 15,100 15,100 15,200 15,300 15,400 15,500 15,500 15,500 15,500 15,500 15,700 15,800 15,900 16,000 16,000	0 42.00 43.00 44.00 45.00 46.00 47.00 48.00 49.00 50.00 84.00 85.00 87.00 88.00 90.00 91.00 93.00 94.00 96.00 97.00 99.00 102.00 103.00 105.00 106.00 108.00 109.00 111.00 112.00 114.00 115.00 203.00 205.00 208.00 213.00 215.00 218.00 220.00 223.00					

*Above \$16,200, use Standard or Itemized Deductions and Regular Tax Table 2

2005 Regular Tax Table 2

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 Regular Tax Table 2 then both must use Regular Tax Table 2.

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

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
			5,0	000		10,	000	<u>I</u>
0 100 200 300 400 500 600 700	100 200 300 400 500 600 700 800 900	1 2 3 4 5 6 7 8	5,000 5,100 5,200 5,300 5,400 5,500 5,600 5,700 5,800	5,100 5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900	74 76 79 81 84 86 89 91	10,000 10,100 10,200 10,300 10,400 10,500 10,600 10,700 10,800	10,100 10,200 10,300 10,400 10,500 10,600 10,700 10,800 10,900	229 233 236 240 243 247 252 256 261
900	1,000 DOO	10	5,900	6,000	96	10,900	11,000 000	265
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	99 101 104 106 109 111 114 116 119	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	270 274 279 283 288 292 297 301 306 310
	000	20	-,	000	121	'	000	310
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	124 128 131 135 138 142 145 149 152	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	315 319 324 328 333 337 342 346 351
3,0	000		8,000			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 39 41 44	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	159 163 166 170 173 177 180 184 187	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	360 364 369 373 378 382 387 391 396 400
4,0	4,000		9,000		14,	000		
4,000 4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 (Rev 09/05)	4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 5,000	49 51 54 56 59 61 64 66 69	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	194 198 201 205 208 212 215 219 222 226	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	405 409 414 418 423 427 432 436 441 445

2005 Regular Tax Table 2

If Your Income is		If Your Income is			Your	If Your Income is			
As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX	As Much As	But Less Than	YOUR TAX IS	
15	15,000			21,000			27,000		
15,000	15,100	450	21,000	21,100	773	27,000	27,100	1,133	
15,100	15,200	454	21,100	21,200	779	27,100	27,200	1,139	
15,200 15,300	15,300 15,400	459 463	21,200 21,300	21,300 21,400	785 791	27,200 27,300	27,300 27,400	1,145 1,151	
15,400	15,500	468	21,300	21,400	797	27,300 27,400	27,400	1,151	
15,500	15,600	472	21,500	21,600	803	27,500	27,600	1,163	
15,600	15,700	477	21,600	21,700	809	27,600	27,700	1,169	
15,700	15,800	481	21,700	21,800	815	27,700	27,800	1,175	
15,800 15,900	15,900 16,000	486 490	21,800 21,900	21,900 22,000	821 827	27,800 27,900	27,900 28,000	1,181 1,187	
	,000	400	,	000	027	,	000	1,107	
16,000	16,100	495	22,000	22,100	833	28,000	28,100	1,193	
16,100 16,200	16,200 16,300	499 504	22,100 22.200	22,200 22,300	839 845	28,100 28,200	28,200 28.300	1,199 1,205	
16,300	16,400	508	22,300	22,400	851	28,300	28,400	1,203	
16,400	16,500	513	22,400	22,500	857	28,400	28,500	1,217	
16,500	16,600	517	22,500	22,600	863	28,500	28,600	1,223	
16,600 16,700	16,700 16,800	522 526	22,600 22,700	22,700 22,800	869 875	28,600 28,700	28,700 28,800	1,229 1,235	
16,700	16,900	531	22,700	22,900	881	28,800	28,900	1,235	
16,900	17,000	535	22,900	23,000	887	28,900	29,000	1,247	
	,000		•	000		29,000			
17,000	17,100	540	23,000	23,100	893 899	29,000	29,100	1,253	
17,100 17,200	17,200 17,300	544 549	23,100 23,200	23,200 23,300	905	29,100 29,200	29,200 29,300	1,259 1,266	
17,300	17,400	553	23,300	23,400	911	29,300	29,400	1,273	
17,400	17,500	558	23,400	23,500	917	29,400	29,500	1,280	
17,500	17,600	563	23,500	23,600	923	29,500	29,600	1,287	
17,600 17,700	17,700 17,800	569 575	23,600 23,700	23,700 23,800	929 935	29,600 29,700	29,700 29,800	1,294 1,301	
17,800	17,900	581	23,800	23,900	941	29,800	29,900	1,308	
17,900	18,000	587	23,900	24,000	947	29,900	30,000	1,315	
	,000		,	000	0.70	•	000		
18,000 18,100	18,100 18,200	593 599	24,000 24,100	24,100 24,200	953 959	30,000 30,100	30,100 30,200	1,322 1,329	
18,200	18,300	605	24,200	24,200	965	30,200	30,300	1,336	
18,300	18,400	611	24,300	24,400	971	30,300	30,400	1,343	
18,400	18,500	617	24,400	24,500	977	30,400	30,500	1,350	
18,500 18,600	18,600 18,700	623 629	24,500 24,600	24,600 24,700	983 989	30,500 30,600	30,600 30,700	1,357 1,364	
18,700	18,800	635	24,700	24,700	995	30,700	30,800	1,304	
18,800	18,900	641	24,800	24,900	1,001	30,800	30,900	1,378	
18,900	19,000	647	24,900	25,000	1,007	30,900	31,000	1,385	
19,000	,000 19,100	653	25,000 25,000 25,100 1,013		31,000 31,000 31,100		1,392		
19,100	19,200	659	25,000 25,100	25,200	1,019	31,100	31,200	1,399	
19,200	19,300	665	25,200	25,300	1,025	31,200	31,300	1,406	
19,300	19,400	671	25,300	25,400	1,031	31,300	31,400	1,413	
19,400 19,500	19,500 19,600	677 683	25,400 25,500	25,500 25,600	1,037 1,043	31,400 31,500	31,500 31,600	1,420 1,427	
19,600	19,700	689	25,600 25,600	25,700	1,043	31,600	31,700	1,427	
19,700	19,800	695	25,700	25,800	1,055	31,700	31,800	1,441	
19,800 19,900	19,900 20,000	701 707	25,800 25,900	25,900 26,000	1,061 1,067	31,800 31,000	31,900	1,448 1,455	
	,000	707	25,900 26,000 1,067		1,007	31,900 32,000 32,000		1,400	
20,000	20,100	713	26,000	26,100	1,073	32,000	32,100	1,462	
20,100 20,200	20,200 20,300	719 725	26,100 26,200	26,200 26,300	1,079 1,085	32,100 32,200	32,200 32,300	1,469 1,476	
20,200	20,300	725 731	26,200	26,300	1,005	32,200 32,300	32,300 32,400	1,476	
20,400	20,500	737	26,400	26,500	1,097	32,400	32,500	1,490	
20,500	20,600	743	26,500	26,600	1,103	32,500	32,600	1,497	
20,600 20,700	20,700 20,800	749 755	26,600 26,700	26,700 26,800	1,109 1,115	32,600 32,700	32,700 32,800	1,504 1,511	
20,700	20,800	761	26,700 26,800	26,900	1,115	32,700 32,800	32,800	1,511	
20,900	21,000	767	26,900	27,000	1,127	32,900	33,000	1,525	

(Rev 09/05)

2005 Regular Tax Table 2

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	I	39,	000	1	45,000		
33,000	33,100	1,532	39,000	39,100	1,952	45,000	45,100	2,372
33,100	33,200	1,539	39,100	39,200	1,959	45,100	45,200	2,379
33,200	33,300	1,546	39,200 39,300	39,300	1,966 1,973	45,200	45,300	2,386
33,300 33,400	33,400 33,500	1,553 1,560	39,300 39,400	39,400 39,500	1,973	45,300 45,400	45,400 45,500	2,393 2,400
33,500	33,600	1,567	39,500	39,600	1,987	45,500	45,600	2,407
33,600	33,700	1,574	39,600	39,700	1,994	45,600	45,700	2,414
33,700	33,800	1,581	39,700	39,800	2,001	45,700	45,800	2,421
33,800	33,900	1,588 1,595	39,800	39,900 40,000	2,008	45,800	45,900 46,000	2,428
33,900	34,000	1,595	39,900	•	2,015	45,900	46,000	2,435
34,000	,000 34,100	1,602	40,000	40 ,100	2,022	46,000 46,000 46,100 2,		
34,100	34,200	1,609	40,100	40,200	2,029	46,100	46,200	2,449
34,200	34,300	1,616	40,200	40,300	2,036	46,200	46,300	2,456
34,300	34,400	1,623	40,300	40,400	2,043	46,300	46,400 46,500	2,463
34,400 34,500	34,500 34,600	1,630 1,637	40,400 40,500	40,500 40,600	2,050 2,057	46,400 46,500	46,500 46,600	2,470 2,477
34,600	34,700	1,644	40,600	40,700	2,064	46,600	46,700	2,484
34,700	34,800	1,651	40,700	40,800	2,071	46,700	46,800	2,491
34,800	34,900	1,658	40,800	40,900	2,078	46,800	46,900	2,498
34,900	35,000	1,665	40,900	41,000	2,085	46,900	47,000	2,505
	,000	4.0=0		000		47,000		
35,000	35,100	1,672 1,679	41,000	41,100 41,200	2,092	47,000 47,100	47,100	2,512
35,100 35,200	35,200 35,300	1,686	41,100 41,200	41,200	2,099 2,106	47,100 47,200	47,200 47,300	2,519 2,526
35,300	35,400	1,693	41,300	41,400	2,113	47,300	47,400	2,533
35,400	35,500	1,700	41,400	41,500	2,120	47,400	47,500	2,540
35,500	35,600	1,707	41,500	41,600	2,127	47,500	47,600	2,547
35,600 35,700	35,700 35,800	1,714 1,721	41,600	41,700 41,800	2,134 2,141	47,600 47,700	47,700	2,554 2,561
35,700 35,800	35,800 35,900	1,721	41,700 41,800	41,900	2,141 2,148	47,700 47,800	47,800 47,900	2,568
35,900	36,000	1,735	41,900	42,000	2,155	47,900	48,000	2,575
36	,000		42,	000		48,000		
36,000	36,100	1,742	42,000	42,100	2,162	48,000	48,100	2,582
36,100	36,200	1,749	42,100	42,200	2,169	48,100	48,200	2,589
36,200 36,300	36,300 36,400	1,756 1,763	42,200 42,300	42,300 42,400	2,176 2,183	48,200 48,300	48,300 48,400	2,596 2,603
36,400	36,500	1,770	42,400	42,500	2,103	48,400	48,500	2,610
36,500	36,600	1,777	42,500	42,600	2,197	48,500	48,600	2,617
36,600	36,700	1,784	42,600	42,700	2,204	48,600	48,700	2,624
36,700	36,800	1,791	42,700	42,800	2,211	48,700	48,800	2,631
36,800 36,900	36,900 37,000	1,798 1,805	42,800 42,900	42,900 43,000	2,218 2,225	48,800 48,900	48,900 49,000	2,638 2,645
	,000	1,000	,		۷,۷۷۵	· · · · · · · · · · · · · · · · · · ·		2,040
37,000	37,100	1,812	43,000 49,000 43,000 43,100 2,232 49,000 49,100		49,100	2,652		
37,000 37,100	37,200	1,819	43,100	43,200	2,239	49,100	49,200	2,659
37,200	37,300	1,826	43,200	43,300	2,246	49,200	49,300	2,666
37,300	37,400	1,833	43,300	43,400	2,253	49,300	49,400	2,673
37,400 37,500	37,500 37,600	1,840 1,847	43,400 43,500	43,500 43,600	2,260 2,267	49,400 49,500	49,500 49,600	2,680 2,687
37,500 37,600	37,600 37,700	1,847	43,500 43,600	43,600	2,267 2,274	49,500 49.600	49,600 49,700	2,687 2,694
37,700	37,800	1,861	43,700	43,800	2,281	49,700	49,800	2,701
37,800	37,900	1,868	43,800	43,900	2,288	49,800	49,900	2,708
37,900	38,000	1,875	43,900	44,000	2,295	49,900	50,000	2,715
20	,000			000				
	38,100	1,882	44,000	44,100	2,302	PLEASE	NOTE:	
38,000		1,889	44,100	44,200 44,300	2,309 2,316			
38,000 38,100	38,200 38,300	1 206	<i>44</i> 200		۷,∪۱0			
38,000 38,100 38,200	38,300	1,896	44,200 44,300			Ear CEA	000 and area	× vo
38,000 38,100	38,200 38,300 38,400 38,500	1,896 1,903 1,910	44,200 44,300 44,400	44,400 44,500	2,323 2,330		000 and ove	
38,000 38,100 38,200 38,300 38,400 38,500	38,300 38,400 38,500 38,600	1,896 1,903 1,910 1,917	44,300 44,400 44,500	44,400 44,500 44,600	2,323 2,330 2,337		,000 and ove 52,715 + 7%	
38,000 38,100 38,200 38,300 38,400 38,500 38,600	38,300 38,400 38,500 38,600 38,700	1,896 1,903 1,910 1,917 1,924	44,300 44,400 44,500 44,600	44,400 44,500 44,600 44,700	2,323 2,330 2,337 2,344	tax is	52,715 + 7 %	of the
38,000 38,100 38,200 38,300 38,400 38,500	38,300 38,400 38,500 38,600	1,896 1,903 1,910 1,917	44,300 44,400 44,500	44,400 44,500 44,600	2,323 2,330 2,337	tax is		of the

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