

2003 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 not 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 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 37A and 37B to figure your tax.
- AR1000NR Part Year & Nonresident Individual Income Tax**
Use the Net Taxable Income on Lines 37A and 37B to figure your tax.
- AR1000S Short Form – Individual Income Tax**
Use the Total Income on Lines 13A and 13B to figure your tax.
- AR1000A Amended Individual Income Tax – Full Year Resident**
Use the Net Taxable Income on Lines 12A and 12B of the amended income portion of the form.
- AR1000ANR Amended Individual Income Tax – Part Year & Nonresident**
Use the Net Taxable Income on Lines 12A and 12B of the amended income portion of the form. Do not 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.

2003 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 from Line 35, AR1000/AR1000NR** in the table below. Your tax is to the right of this amount. Enter the tax amount on Line 38, AR1000/AR1000NR.
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.
6. Be sure to multiply tax entered on Line 39 by the 3% tax surcharge (tax amount X .03) and enter result on Line 40. Add Lines 39 and 40 together and enter result on Line 41.

Single Taxpayer (FILING Status 1)		
IF YOUR ADJUSTED GROSS INCOME IS		
FROM	TO	TAX
0	7,800	0
7,801	7,900	21.00
7,901	8,000	22.00
8,001	8,100	33.00
8,101	8,200	35.00
8,201	8,300	36.00
8,301	8,400	38.00
8,401	8,500	39.00
8,501	8,600	41.00
8,601	8,700	42.00
8,701	8,800	44.00
8,801	8,900	45.00
8,901	9,000	47.00
9,001	9,100	48.00
9,101	9,200	50.00
9,201	9,300	51.00
9,301	9,400	79.00
9,401	9,500	81.00
9,501	9,600	83.00
9,601	9,700	85.00
9,701	9,800	87.00
9,801	9,900	89.00
9,901	10,000	91.00
10,001	10,100	94.00
10,101	10,200	96.00
10,201	10,300	98.00
10,301	10,400	100.00
10,401	10,500	102.00
10,501	10,600	104.00
10,601	10,700	106.00
10,701	10,800	108.00
10,801	10,900	110.00
10,901	11,000	112.00
11,001	11,100	115.00
11,101	11,200	118.00
11,201	11,300	120.00
11,301	11,400 *	123.00

*Above \$11,400, use Standard or Itemized Deductions and Regular Tax Table 2

Head of Household (FILING STATUS 3)		
IF YOUR ADJUSTED GROSS INCOME IS		
FROM	TO	TAX
0	12,100	0
12,101	12,200	42.00
12,201	12,300	43.00
12,301	12,400	44.00
12,401	12,500	45.00
12,501	12,600	46.00
12,601	12,700	47.00
12,701	12,800	48.00
12,801	12,900	49.00
12,901	13,000	50.00
13,001	13,100	84.00
13,101	13,200	85.00
13,201	13,300	87.00
13,301	13,400	88.00
13,401	13,500	90.00
13,501	13,600	91.00
13,601	13,700	93.00
13,701	13,800	94.00
13,801	13,900	96.00
13,901	14,000	97.00
14,001	14,100	99.00
14,101	14,200	100.00
14,201	14,300	102.00
14,301	14,400	103.00
14,401	14,500	105.00
14,501	14,600	106.00
14,601	14,700	108.00
14,701	14,800	109.00
14,801	14,900	111.00
14,901	15,000	112.00
15,001	15,100	114.00
15,101	15,200	115.00
15,201	15,300	203.00
15,301	15,400	205.00
15,401	15,500	208.00
15,501	15,600	210.00
15,601	15,700	213.00
15,701	15,800	215.00
15,801	15,900	218.00
15,901	16,000	220.00
16,001	16,100	223.00
16,101	16,200 *	225.00

*Above \$16,200, use Standard 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	TO	TAX
0	15,500	0
15,501	15,600	80.00
15,601	15,700	81.00
15,701	15,800	83.00
15,801	15,900	84.00
15,901	16,000	86.00
16,001	16,100	116.00
16,101	16,200 *	118.00

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

2003 Regular Tax Table 2

Instructions:

1. Find your net taxable income from Line 37, AR1000/AR1000NR in the table below. Your tax is to the right of this amount. Enter tax amount on Line 38.
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.
3. Be sure to subtract your standard deduction or your itemized deductions from Line 35 before using the tax table. If you and your spouse use filing status 4 or 5, make sure you prorate your itemized deductions between you and your spouse.
4. Be sure to multiply the tax entered on Line 39 by the 3% tax surcharge (tax amount X .03) and enter result on Line 40. Add Lines 39 and 40 together and enter result on Line 41.

If Your Income on Line 37 is			If Your Income on Line 37 is			If Your Income on Line 37 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
			5,000			10,000		
0	100	1	5,000	5,100	77	10,000	10,100	236
100	200	2	5,100	5,200	79	10,100	10,200	240
200	300	3	5,200	5,300	82	10,200	10,300	245
300	400	4	5,300	5,400	84	10,300	10,400	249
400	500	5	5,400	5,500	87	10,400	10,500	254
500	600	6	5,500	5,600	89	10,500	10,600	258
600	700	7	5,600	5,700	92	10,600	10,700	263
700	800	8	5,700	5,800	94	10,700	10,800	267
800	900	9	5,800	5,900	97	10,800	10,900	272
900	1,000	10	5,900	6,000	99	10,900	11,000	276
			6,000			11,000		
1,000	1,100	11	6,000	6,100	102	11,000	11,100	281
1,100	1,200	12	6,100	6,200	104	11,100	11,200	285
1,200	1,300	13	6,200	6,300	107	11,200	11,300	290
1,300	1,400	14	6,300	6,400	109	11,300	11,400	294
1,400	1,500	15	6,400	6,500	112	11,400	11,500	299
1,500	1,600	16	6,500	6,600	114	11,500	11,600	303
1,600	1,700	17	6,600	6,700	117	11,600	11,700	308
1,700	1,800	18	6,700	6,800	120	11,700	11,800	312
1,800	1,900	19	6,800	6,900	123	11,800	11,900	317
1,900	2,000	20	6,900	7,000	127	11,900	12,000	321
			7,000			12,000		
2,000	2,100	21	7,000	7,100	130	12,000	12,100	326
2,100	2,200	22	7,100	7,200	134	12,100	12,200	330
2,200	2,300	23	7,200	7,300	137	12,200	12,300	335
2,300	2,400	24	7,300	7,400	141	12,300	12,400	339
2,400	2,500	25	7,400	7,500	144	12,400	12,500	344
2,500	2,600	26	7,500	7,600	148	12,500	12,600	348
2,600	2,700	27	7,600	7,700	151	12,600	12,700	353
2,700	2,800	28	7,700	7,800	155	12,700	12,800	357
2,800	2,900	29	7,800	7,900	158	12,800	12,900	362
2,900	3,000	30	7,900	8,000	162	12,900	13,000	366
			8,000			13,000		
3,000	3,100	31	8,000	8,100	165	13,000	13,100	371
3,100	3,200	32	8,100	8,200	169	13,100	13,200	375
3,200	3,300	33	8,200	8,300	172	13,200	13,300	380
3,300	3,400	34	8,300	8,400	176	13,300	13,400	384
3,400	3,500	37	8,400	8,500	179	13,400	13,500	389
3,500	3,600	39	8,500	8,600	183	13,500	13,600	393
3,600	3,700	42	8,600	8,700	186	13,600	13,700	398
3,700	3,800	44	8,700	8,800	190	13,700	13,800	402
3,800	3,900	47	8,800	8,900	193	13,800	13,900	407
3,900	4,000	49	8,900	9,000	197	13,900	14,000	411
			9,000			14,000		
4,000	4,100	52	9,000	9,100	200	14,000	14,100	416
4,100	4,200	54	9,100	9,200	204	14,100	14,200	420
4,200	4,300	57	9,200	9,300	207	14,200	14,300	425
4,300	4,400	59	9,300	9,400	211	14,300	14,400	429
4,400	4,500	62	9,400	9,500	214	14,400	14,500	434
4,500	4,600	64	9,500	9,600	218	14,500	14,600	438
4,600	4,700	67	9,600	9,700	221	14,600	14,700	443
4,700	4,800	69	9,700	9,800	225	14,700	14,800	447
4,800	4,900	72	9,800	9,900	228	14,800	14,900	452
4,900	5,000	74	9,900	10,000	232	14,900	15,000	456

2003 Regular Tax Table 2

If Your Income on Line 37 is		YOUR TAX IS	If Your Income on Line 37 is		YOUR TAX IS	If Your Income on Line 37 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	461	21,000	21,100	796	27,000	27,100	1,156
15,100	15,200	465	21,100	21,200	802	27,100	27,200	1,162
15,200	15,300	470	21,200	21,300	808	27,200	27,300	1,168
15,300	15,400	474	21,300	21,400	814	27,300	27,400	1,174
15,400	15,500	479	21,400	21,500	820	27,400	27,500	1,180
15,500	15,600	483	21,500	21,600	826	27,500	27,600	1,186
15,600	15,700	488	21,600	21,700	832	27,600	27,700	1,192
15,700	15,800	492	21,700	21,800	838	27,700	27,800	1,198
15,800	15,900	497	21,800	21,900	844	27,800	27,900	1,204
15,900	16,000	501	21,900	22,000	850	27,900	28,000	1,211
16,000			22,000			28,000		
16,000	16,100	506	22,000	22,100	856	28,000	28,100	1,218
16,100	16,200	510	22,100	22,200	862	28,100	28,200	1,225
16,200	16,300	515	22,200	22,300	868	28,200	28,300	1,232
16,300	16,400	519	22,300	22,400	874	28,300	28,400	1,239
16,400	16,500	524	22,400	22,500	880	28,400	28,500	1,246
16,500	16,600	528	22,500	22,600	886	28,500	28,600	1,253
16,600	16,700	533	22,600	22,700	892	28,600	28,700	1,260
16,700	16,800	538	22,700	22,800	898	28,700	28,800	1,267
16,800	16,900	544	22,800	22,900	904	28,800	28,900	1,274
16,900	17,000	550	22,900	23,000	910	28,900	29,000	1,281
17,000			23,000			29,000		
17,000	17,100	556	23,000	23,100	916	29,000	29,100	1,288
17,100	17,200	562	23,100	23,200	922	29,100	29,200	1,295
17,200	17,300	568	23,200	23,300	928	29,200	29,300	1,302
17,300	17,400	574	23,300	23,400	934	29,300	29,400	1,309
17,400	17,500	580	23,400	23,500	940	29,400	29,500	1,316
17,500	17,600	586	23,500	23,600	946	29,500	29,600	1,323
17,600	17,700	592	23,600	23,700	952	29,600	29,700	1,330
17,700	17,800	598	23,700	23,800	958	29,700	29,800	1,337
17,800	17,900	604	23,800	23,900	964	29,800	29,900	1,344
17,900	18,000	610	23,900	24,000	970	29,900	30,000	1,351
18,000			24,000			30,000		
18,000	18,100	616	24,000	24,100	976	30,000	30,100	1,358
18,100	18,200	622	24,100	24,200	982	30,100	30,200	1,365
18,200	18,300	628	24,200	24,300	988	30,200	30,300	1,372
18,300	18,400	634	24,300	24,400	994	30,300	30,400	1,379
18,400	18,500	640	24,400	24,500	1,000	30,400	30,500	1,386
18,500	18,600	646	24,500	24,600	1,006	30,500	30,600	1,393
18,600	18,700	652	24,600	24,700	1,012	30,600	30,700	1,400
18,700	18,800	658	24,700	24,800	1,018	30,700	30,800	1,407
18,800	18,900	664	24,800	24,900	1,024	30,800	30,900	1,414
18,900	19,000	670	24,900	25,000	1,030	30,900	31,000	1,421
19,000			25,000			31,000		
19,000	19,100	676	25,000	25,100	1,036	31,000	31,100	1,428
19,100	19,200	682	25,100	25,200	1,042	31,100	31,200	1,435
19,200	19,300	688	25,200	25,300	1,048	31,200	31,300	1,442
19,300	19,400	694	25,300	25,400	1,054	31,300	31,400	1,449
19,400	19,500	700	25,400	25,500	1,060	31,400	31,500	1,456
19,500	19,600	706	25,500	25,600	1,066	31,500	31,600	1,463
19,600	19,700	712	25,600	25,700	1,072	31,600	31,700	1,470
19,700	19,800	718	25,700	25,800	1,078	31,700	31,800	1,477
19,800	19,900	724	25,800	25,900	1,084	31,800	31,900	1,484
19,900	20,000	730	25,900	26,000	1,090	31,900	32,000	1,491
20,000			26,000			32,000		
20,000	20,100	736	26,000	26,100	1,096	32,000	32,100	1,498
20,100	20,200	742	26,100	26,200	1,102	32,100	32,200	1,505
20,200	20,300	748	26,200	26,300	1,108	32,200	32,300	1,512
20,300	20,400	754	26,300	26,400	1,114	32,300	32,400	1,519
20,400	20,500	760	26,400	26,500	1,120	32,400	32,500	1,526
20,500	20,600	766	26,500	26,600	1,126	32,500	32,600	1,533
20,600	20,700	772	26,600	26,700	1,132	32,600	32,700	1,540
20,700	20,800	778	26,700	26,800	1,138	32,700	32,800	1,547
20,800	20,900	784	26,800	26,900	1,144	32,800	32,900	1,554
20,900	21,000	790	26,900	27,000	1,150	32,900	33,000	1,561

2003 Regular Tax Table 2

If Your Income on Line 37 is		YOUR TAX IS	If Your Income on Line 37 is		YOUR TAX IS	If Your Income on Line 37 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	1,568	39,000	39,100	1,988	45,000	45,100	2,408
33,100	33,200	1,575	39,100	39,200	1,995	45,100	45,200	2,415
33,200	33,300	1,582	39,200	39,300	2,002	45,200	45,300	2,422
33,300	33,400	1,589	39,300	39,400	2,009	45,300	45,400	2,429
33,400	33,500	1,596	39,400	39,500	2,016	45,400	45,500	2,436
33,500	33,600	1,603	39,500	39,600	2,023	45,500	45,600	2,443
33,600	33,700	1,610	39,600	39,700	2,030	45,600	45,700	2,450
33,700	33,800	1,617	39,700	39,800	2,037	45,700	45,800	2,457
33,800	33,900	1,624	39,800	39,900	2,044	45,800	45,900	2,464
33,900	34,000	1,631	39,900	40,000	2,051	45,900	46,000	2,471
34,000			40,000			46,000		
34,000	34,100	1,638	40,000	40,100	2,058	46,000	46,100	2,478
34,100	34,200	1,645	40,100	40,200	2,065	46,100	46,200	2,485
34,200	34,300	1,652	40,200	40,300	2,072	46,200	46,300	2,492
34,300	34,400	1,659	40,300	40,400	2,079	46,300	46,400	2,499
34,400	34,500	1,666	40,400	40,500	2,086	46,400	46,500	2,506
34,500	34,600	1,673	40,500	40,600	2,093	46,500	46,600	2,513
34,600	34,700	1,680	40,600	40,700	2,100	46,600	46,700	2,520
34,700	34,800	1,687	40,700	40,800	2,107	46,700	46,800	2,527
34,800	34,900	1,694	40,800	40,900	2,114	46,800	46,900	2,534
34,900	35,000	1,701	40,900	41,000	2,121	46,900	47,000	2,541
35,000			41,000			47,000		
35,000	35,100	1,708	41,000	41,100	2,128	47,000	47,100	2,548
35,100	35,200	1,715	41,100	41,200	2,135	47,100	47,200	2,555
35,200	35,300	1,722	41,200	41,300	2,142	47,200	47,300	2,562
35,300	35,400	1,729	41,300	41,400	2,149	47,300	47,400	2,569
35,400	35,500	1,736	41,400	41,500	2,156	47,400	47,500	2,576
35,500	35,600	1,743	41,500	41,600	2,163	47,500	47,600	2,583
35,600	35,700	1,750	41,600	41,700	2,170	47,600	47,700	2,590
35,700	35,800	1,757	41,700	41,800	2,177	47,700	47,800	2,597
35,800	35,900	1,764	41,800	41,900	2,184	47,800	47,900	2,604
35,900	36,000	1,771	41,900	42,000	2,191	47,900	48,000	2,611
36,000			42,000			48,000		
36,000	36,100	1,778	42,000	42,100	2,198	48,000	48,100	2,618
36,100	36,200	1,785	42,100	42,200	2,205	48,100	48,200	2,625
36,200	36,300	1,792	42,200	42,300	2,212	48,200	48,300	2,632
36,300	36,400	1,799	42,300	42,400	2,219	48,300	48,400	2,639
36,400	36,500	1,806	42,400	42,500	2,226	48,400	48,500	2,646
36,500	36,600	1,813	42,500	42,600	2,233	48,500	48,600	2,653
36,600	36,700	1,820	42,600	42,700	2,240	48,600	48,700	2,660
36,700	36,800	1,827	42,700	42,800	2,247	48,700	48,800	2,667
36,800	36,900	1,834	42,800	42,900	2,254	48,800	48,900	2,674
36,900	37,000	1,841	42,900	43,000	2,261	48,900	49,000	2,681
37,000			43,000			49,000		
37,000	37,100	1,848	43,000	43,100	2,268	49,000	49,100	2,688
37,100	37,200	1,855	43,100	43,200	2,275	49,100	49,200	2,695
37,200	37,300	1,862	43,200	43,300	2,282	49,200	49,300	2,702
37,300	37,400	1,869	43,300	43,400	2,289	49,300	49,400	2,709
37,400	37,500	1,876	43,400	43,500	2,296	49,400	49,500	2,716
37,500	37,600	1,883	43,500	43,600	2,303	49,500	49,600	2,723
37,600	37,700	1,890	43,600	43,700	2,310	49,600	49,700	2,730
37,700	37,800	1,897	43,700	43,800	2,317	49,700	49,800	2,737
37,800	37,900	1,904	43,800	43,900	2,324	49,800	49,900	2,744
37,900	38,000	1,911	43,900	44,000	2,331	49,900	50,000	2,751
38,000			44,000			PLEASE NOTE: For \$50,000 and over, your tax is \$2,751 + 7% of the excess over \$49,999.		
38,000	38,100	1,918	44,000	44,100	2,338			
38,100	38,200	1,925	44,100	44,200	2,345			
38,200	38,300	1,932	44,200	44,300	2,352			
38,300	38,400	1,939	44,300	44,400	2,359			
38,400	38,500	1,946	44,400	44,500	2,366			
38,500	38,600	1,953	44,500	44,600	2,373			
38,600	38,700	1,960	44,600	44,700	2,380			
38,700	38,800	1,967	44,700	44,800	2,387			
38,800	38,900	1,974	44,800	44,900	2,394			
38,900	39,000	1,981	44,900	45,000	2,401			