

2004 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.

2004 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. Enter the tax amount on the appropriate line of the form you are completing.
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 by the 3% tax surcharge (tax amount X .03).

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

2004 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.
3. Be sure to subtract your standard deduction or your itemized deductions 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 by the 3% tax surcharge (tax amount X .03).
5. Current year indexed tax brackets are available on the Individual Income Tax website at www.arkansas.gov/dfa/taxes/ind_tax/2004forms/index.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	75	10,000	10,100	233
100	200	2	5,100	5,200	78	10,100	10,200	236
200	300	3	5,200	5,300	80	10,200	10,300	240
300	400	4	5,300	5,400	83	10,300	10,400	244
400	500	5	5,400	5,500	85	10,400	10,500	248
500	600	6	5,500	5,600	88	10,500	10,600	253
600	700	7	5,600	5,700	90	10,600	10,700	257
700	800	8	5,700	5,800	93	10,700	10,800	262
800	900	9	5,800	5,900	95	10,800	10,900	266
900	1,000	10	5,900	6,000	98	10,900	11,000	271
1,000			6,000			11,000		
1,000	1,100	11	6,000	6,100	100	11,000	11,100	275
1,100	1,200	12	6,100	6,200	103	11,100	11,200	280
1,200	1,300	13	6,200	6,300	105	11,200	11,300	284
1,300	1,400	14	6,300	6,400	108	11,300	11,400	289
1,400	1,500	15	6,400	6,500	110	11,400	11,500	293
1,500	1,600	16	6,500	6,600	113	11,500	11,600	298
1,600	1,700	17	6,600	6,700	115	11,600	11,700	302
1,700	1,800	18	6,700	6,800	118	11,700	11,800	307
1,800	1,900	19	6,800	6,900	121	11,800	11,900	311
1,900	2,000	20	6,900	7,000	124	11,900	12,000	316
2,000			7,000			12,000		
2,000	2,100	21	7,000	7,100	128	12,000	12,100	320
2,100	2,200	22	7,100	7,200	131	12,100	12,200	325
2,200	2,300	23	7,200	7,300	135	12,200	12,300	329
2,300	2,400	24	7,300	7,400	138	12,300	12,400	334
2,400	2,500	25	7,400	7,500	142	12,400	12,500	338
2,500	2,600	26	7,500	7,600	145	12,500	12,600	343
2,600	2,700	27	7,600	7,700	149	12,600	12,700	347
2,700	2,800	28	7,700	7,800	152	12,700	12,800	352
2,800	2,900	29	7,800	7,900	156	12,800	12,900	356
2,900	3,000	30	7,900	8,000	159	12,900	13,000	361
3,000			8,000			13,000		
3,000	3,100	31	8,000	8,100	163	13,000	13,100	365
3,100	3,200	32	8,100	8,200	166	13,100	13,200	370
3,200	3,300	33	8,200	8,300	170	13,200	13,300	374
3,300	3,400	34	8,300	8,400	173	13,300	13,400	379
3,400	3,500	35	8,400	8,500	177	13,400	13,500	383
3,500	3,600	38	8,500	8,600	180	13,500	13,600	388
3,600	3,700	40	8,600	8,700	184	13,600	13,700	392
3,700	3,800	43	8,700	8,800	187	13,700	13,800	397
3,800	3,900	45	8,800	8,900	191	13,800	13,900	401
3,900	4,000	48	8,900	9,000	194	13,900	14,000	406
4,000			9,000			14,000		
4,000	4,100	50	9,000	9,100	198	14,000	14,100	410
4,100	4,200	53	9,100	9,200	201	14,100	14,200	415
4,200	4,300	55	9,200	9,300	205	14,200	14,300	419
4,300	4,400	58	9,300	9,400	208	14,300	14,400	424
4,400	4,500	60	9,400	9,500	212	14,400	14,500	428
4,500	4,600	63	9,500	9,600	215	14,500	14,600	433
4,600	4,700	65	9,600	9,700	219	14,600	14,700	437
4,700	4,800	68	9,700	9,800	222	14,700	14,800	442
4,800	4,900	70	9,800	9,900	226	14,800	14,900	446
4,900	5,000	73	9,900	10,000	229	14,900	15,000	451

2004 Regular Tax Table 2

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	455	21,000	21,100	785	27,000	27,100	1,145
15,100	15,200	460	21,100	21,200	791	27,100	27,200	1,151
15,200	15,300	464	21,200	21,300	797	27,200	27,300	1,157
15,300	15,400	469	21,300	21,400	803	27,300	27,400	1,163
15,400	15,500	473	21,400	21,500	809	27,400	27,500	1,169
15,500	15,600	478	21,500	21,600	815	27,500	27,600	1,175
15,600	15,700	482	21,600	21,700	821	27,600	27,700	1,181
15,700	15,800	487	21,700	21,800	827	27,700	27,800	1,187
15,800	15,900	491	21,800	21,900	833	27,800	27,900	1,193
15,900	16,000	496	21,900	22,000	839	27,900	28,000	1,199
16,000			22,000			28,000		
16,000	16,100	500	22,000	22,100	845	28,000	28,100	1,205
16,100	16,200	505	22,100	22,200	851	28,100	28,200	1,211
16,200	16,300	509	22,200	22,300	857	28,200	28,300	1,217
16,300	16,400	514	22,300	22,400	863	28,300	28,400	1,223
16,400	16,500	518	22,400	22,500	869	28,400	28,500	1,229
16,500	16,600	523	22,500	22,600	875	28,500	28,600	1,235
16,600	16,700	527	22,600	22,700	881	28,600	28,700	1,242
16,700	16,800	532	22,700	22,800	887	28,700	28,800	1,249
16,800	16,900	536	22,800	22,900	893	28,800	28,900	1,256
16,900	17,000	541	22,900	23,000	899	28,900	29,000	1,263
17,000			23,000			29,000		
17,000	17,100	545	23,000	23,100	905	29,000	29,100	1,270
17,100	17,200	551	23,100	23,200	911	29,100	29,200	1,277
17,200	17,300	557	23,200	23,300	917	29,200	29,300	1,284
17,300	17,400	563	23,300	23,400	923	29,300	29,400	1,291
17,400	17,500	569	23,400	23,500	929	29,400	29,500	1,298
17,500	17,600	575	23,500	23,600	935	29,500	29,600	1,305
17,600	17,700	581	23,600	23,700	941	29,600	29,700	1,312
17,700	17,800	587	23,700	23,800	947	29,700	29,800	1,319
17,800	17,900	593	23,800	23,900	953	29,800	29,900	1,326
17,900	18,000	599	23,900	24,000	959	29,900	30,000	1,333
18,000			24,000			30,000		
18,000	18,100	605	24,000	24,100	965	30,000	30,100	1,340
18,100	18,200	611	24,100	24,200	971	30,100	30,200	1,347
18,200	18,300	617	24,200	24,300	977	30,200	30,300	1,354
18,300	18,400	623	24,300	24,400	983	30,300	30,400	1,361
18,400	18,500	629	24,400	24,500	989	30,400	30,500	1,368
18,500	18,600	635	24,500	24,600	995	30,500	30,600	1,375
18,600	18,700	641	24,600	24,700	1,001	30,600	30,700	1,382
18,700	18,800	647	24,700	24,800	1,007	30,700	30,800	1,389
18,800	18,900	653	24,800	24,900	1,013	30,800	30,900	1,396
18,900	19,000	659	24,900	25,000	1,019	30,900	31,000	1,403
19,000			25,000			31,000		
19,000	19,100	665	25,000	25,100	1,025	31,000	31,100	1,410
19,100	19,200	671	25,100	25,200	1,031	31,100	31,200	1,417
19,200	19,300	677	25,200	25,300	1,037	31,200	31,300	1,424
19,300	19,400	683	25,300	25,400	1,043	31,300	31,400	1,431
19,400	19,500	689	25,400	25,500	1,049	31,400	31,500	1,438
19,500	19,600	695	25,500	25,600	1,055	31,500	31,600	1,445
19,600	19,700	701	25,600	25,700	1,061	31,600	31,700	1,452
19,700	19,800	707	25,700	25,800	1,067	31,700	31,800	1,459
19,800	19,900	713	25,800	25,900	1,073	31,800	31,900	1,466
19,900	20,000	719	25,900	26,000	1,079	31,900	32,000	1,473
20,000			26,000			32,000		
20,000	20,100	725	26,000	26,100	1,085	32,000	32,100	1,480
20,100	20,200	731	26,100	26,200	1,091	32,100	32,200	1,487
20,200	20,300	737	26,200	26,300	1,097	32,200	32,300	1,494
20,300	20,400	743	26,300	26,400	1,103	32,300	32,400	1,501
20,400	20,500	749	26,400	26,500	1,109	32,400	32,500	1,508
20,500	20,600	755	26,500	26,600	1,115	32,500	32,600	1,515
20,600	20,700	761	26,600	26,700	1,121	32,600	32,700	1,522
20,700	20,800	767	26,700	26,800	1,127	32,700	32,800	1,529
20,800	20,900	773	26,800	26,900	1,133	32,800	32,900	1,536
20,900	21,000	779	26,900	27,000	1,139	32,900	33,000	1,543

2004 Regular Tax Table 2

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	1,550	39,000	39,100	1,970	45,000	45,100	2,390
33,100	33,200	1,557	39,100	39,200	1,977	45,100	45,200	2,397
33,200	33,300	1,564	39,200	39,300	1,984	45,200	45,300	2,404
33,300	33,400	1,571	39,300	39,400	1,991	45,300	45,400	2,411
33,400	33,500	1,578	39,400	39,500	1,998	45,400	45,500	2,418
33,500	33,600	1,585	39,500	39,600	2,005	45,500	45,600	2,425
33,600	33,700	1,592	39,600	39,700	2,012	45,600	45,700	2,432
33,700	33,800	1,599	39,700	39,800	2,019	45,700	45,800	2,439
33,800	33,900	1,606	39,800	39,900	2,026	45,800	45,900	2,446
33,900	34,000	1,613	39,900	40,000	2,033	45,900	46,000	2,453
34,000			40,000			46,000		
34,000	34,100	1,620	40,000	40,100	2,040	46,000	46,100	2,460
34,100	34,200	1,627	40,100	40,200	2,047	46,100	46,200	2,467
34,200	34,300	1,634	40,200	40,300	2,054	46,200	46,300	2,474
34,300	34,400	1,641	40,300	40,400	2,061	46,300	46,400	2,481
34,400	34,500	1,648	40,400	40,500	2,068	46,400	46,500	2,488
34,500	34,600	1,655	40,500	40,600	2,075	46,500	46,600	2,495
34,600	34,700	1,662	40,600	40,700	2,082	46,600	46,700	2,502
34,700	34,800	1,669	40,700	40,800	2,089	46,700	46,800	2,509
34,800	34,900	1,676	40,800	40,900	2,096	46,800	46,900	2,516
34,900	35,000	1,683	40,900	41,000	2,103	46,900	47,000	2,523
35,000			41,000			47,000		
35,000	35,100	1,690	41,000	41,100	2,110	47,000	47,100	2,530
35,100	35,200	1,697	41,100	41,200	2,117	47,100	47,200	2,537
35,200	35,300	1,704	41,200	41,300	2,124	47,200	47,300	2,544
35,300	35,400	1,711	41,300	41,400	2,131	47,300	47,400	2,551
35,400	35,500	1,718	41,400	41,500	2,138	47,400	47,500	2,558
35,500	35,600	1,725	41,500	41,600	2,145	47,500	47,600	2,565
35,600	35,700	1,732	41,600	41,700	2,152	47,600	47,700	2,572
35,700	35,800	1,739	41,700	41,800	2,159	47,700	47,800	2,579
35,800	35,900	1,746	41,800	41,900	2,166	47,800	47,900	2,586
35,900	36,000	1,753	41,900	42,000	2,173	47,900	48,000	2,593
36,000			42,000			48,000		
36,000	36,100	1,760	42,000	42,100	2,180	48,000	48,100	2,600
36,100	36,200	1,767	42,100	42,200	2,187	48,100	48,200	2,607
36,200	36,300	1,774	42,200	42,300	2,194	48,200	48,300	2,614
36,300	36,400	1,781	42,300	42,400	2,201	48,300	48,400	2,621
36,400	36,500	1,788	42,400	42,500	2,208	48,400	48,500	2,628
36,500	36,600	1,795	42,500	42,600	2,215	48,500	48,600	2,635
36,600	36,700	1,802	42,600	42,700	2,222	48,600	48,700	2,642
36,700	36,800	1,809	42,700	42,800	2,229	48,700	48,800	2,649
36,800	36,900	1,816	42,800	42,900	2,236	48,800	48,900	2,656
36,900	37,000	1,823	42,900	43,000	2,243	48,900	49,000	2,663
37,000			43,000			49,000		
37,000	37,100	1,830	43,000	43,100	2,250	49,000	49,100	2,670
37,100	37,200	1,837	43,100	43,200	2,257	49,100	49,200	2,677
37,200	37,300	1,844	43,200	43,300	2,264	49,200	49,300	2,684
37,300	37,400	1,851	43,300	43,400	2,271	49,300	49,400	2,691
37,400	37,500	1,858	43,400	43,500	2,278	49,400	49,500	2,698
37,500	37,600	1,865	43,500	43,600	2,285	49,500	49,600	2,705
37,600	37,700	1,872	43,600	43,700	2,292	49,600	49,700	2,712
37,700	37,800	1,879	43,700	43,800	2,299	49,700	49,800	2,719
37,800	37,900	1,886	43,800	43,900	2,306	49,800	49,900	2,726
37,900	38,000	1,893	43,900	44,000	2,313	49,900	50,000	2,733
38,000			44,000			PLEASE NOTE: For \$50,000 and over, your tax is \$2,733 + 7% of the excess over \$49,999.		
38,000	38,100	1,900	44,000	44,100	2,320			
38,100	38,200	1,907	44,100	44,200	2,327			
38,200	38,300	1,914	44,200	44,300	2,334			
38,300	38,400	1,921	44,300	44,400	2,341			
38,400	38,500	1,928	44,400	44,500	2,348			
38,500	38,600	1,935	44,500	44,600	2,355			
38,600	38,700	1,942	44,600	44,700	2,362			
38,700	38,800	1,949	44,700	44,800	2,369			
38,800	38,900	1,956	44,800	44,900	2,376			
38,900	39,000	1,963	44,900	45,000	2,383			