

2011 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.

Low Income Tax Table

This table can be used with forms AR1000F, AR1000NR, and AR1000S. 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 is 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.

Regular Tax Table

This table can be used with forms AR1000F, AR1000NR, AR1000S, 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.

AR1000F Full Year Resident Individual Income Tax
Use the Net Taxable Income on Lines 26(A) and 26(B) to figure your tax.

AR1000NR Part Year & Nonresident Individual Income Tax
Use the Net Taxable Income on Lines 26(A) and 26(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.

AR1002 Fiduciary Income Tax – Resident Trusts
The Fiduciary Tax Table is the same as the Regular Tax Table.
Use the Net Taxable Income on Line 19 to figure your tax.

AR1002NR Fiduciary Income Tax – Nonresident Trusts
The Fiduciary Tax Table is the same as the Regular Tax Table.
Use the Net Taxable Income on Line 19 to figure your tax.

2011 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you use an exemption for military compensation or employment related pension income, you do not qualify.
4. If you itemize your deductions, you must use the Regular Tax Table.
5. Find your Adjusted Gross Income in the appropriate table below. Your tax is to the right of this amount.

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	10,940	0
10,941	11,000	35
11,001	11,100	42
11,101	11,200	50
11,201	11,300	57
11,301	11,400	65
11,401	11,500	72
11,501	11,600	80
11,601	11,700	87
11,701	11,800	95
11,801	11,900	102
11,901	12,000	110
12,001	12,100	117
12,101	12,200	125
12,201	12,300	132
12,301	12,400	140
12,401	12,500	147
12,501	12,600	155
12,601	12,700	162
12,701	12,800	170
12,801	12,900	177
12,901	13,000	185
13,001	13,100	192
13,101	13,200	200
13,201	13,300	207
13,301	13,400	215
13,401	13,500	222
13,501	13,600	230
13,601	13,700	237
13,701	13,800	245
13,801	13,900	252
13,901	14,000	260
14,001	14,100	269
14,101	14,200	277
14,201	14,300	286
14,301	14,400	294

*Above \$14,400 use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/13/11)

Head of Household/Qualifying Widow(er) with 1 or No Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	15,552	0
15,553	15,600	70
15,601	15,700	81
15,701	15,800	91
15,801	15,900	102
15,901	16,000	112
16,001	16,100	123
16,101	16,200	133
16,201	16,300	144
16,301	16,400	154
16,401	16,500	165
16,501	16,600	175
16,601	16,700	186
16,701	16,800	196
16,801	16,900	207
16,901	17,000	217
17,001	17,100	228
17,101	17,200	238
17,201	17,300	249
17,301	17,400	259
17,401	17,500	270
17,501	17,600	280
17,601	17,700	291
17,701	17,800	301
17,801	17,900	312
17,901	18,000	322
18,001	18,100	333
18,101	18,200	343
18,201	18,300	354
18,301	18,400	364
18,401	18,500	375
18,501	18,600	385
18,601	18,700	396
18,701	18,800	406
18,801	18,900	417
18,901	19,000	427
19,001	19,100	438
19,101	19,200	448
19,201	19,300	459
19,301	19,400	469
19,401	19,500	480
19,501	19,600	490
19,601	19,700	501
19,701	19,800	511
19,801	19,900	522
19,901	20,000	532
20,001	20,100	543
20,101	20,200	553

*Above \$20,200, use Standard or Itemized Deductions and Regular Tax Table

Head of Household/Qualifying Widow(er) with 2 or More Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	18,539	0
18,540	18,600	97
18,601	18,700	111
18,701	18,800	124
18,801	18,900	138
18,901	19,000	151
19,001	19,100	165
19,101	19,200	178
19,201	19,300	192
19,301	19,400	205
19,401	19,500	219
19,501	19,600	232
19,601	19,700	246
19,701	19,800	259
19,801	19,900	273
19,901	20,000	286
20,001	20,100	300
20,101	20,200	313
20,201	20,300	327
20,301	20,400	340
20,401	20,500	354
20,501	20,600	367
20,601	20,700	381
20,701	20,800	394
20,801	20,900	408
20,901	21,000	421
21,001	21,100	435
21,101	21,200	448
21,201	21,300	462
21,301	21,400	475
21,401	21,500	489
21,501	21,600	502
21,601	21,700	516
21,701	21,800	529
21,801	21,900	543
21,901	22,000	557
22,001	22,100	572
22,101	22,200	587
22,201	22,300	602
22,301	22,400	617
22,401	22,500	632
22,501	22,600	647
22,601	22,700	662
22,701	22,800	677
22,801	22,900	692

*Above \$22,900, use Standard or Itemized Deductions and Regular Tax Table

2011 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you use an exemption for military compensation or employment related pension income, you do not qualify.
4. If you itemize your deductions, you must use the Regular Tax Table.
5. Find your Adjusted Gross Income in the appropriate table below. Your tax is to the right of this amount.

Married Filing Joint With One or No Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	18,448	0
18,449	18,500	78
18,501	18,600	90
18,601	18,700	101
18,701	18,800	113
18,801	18,900	124
18,901	19,000	136
19,001	19,100	147
19,101	19,200	159
19,201	19,300	170
19,301	19,400	182
19,401	19,500	193
19,501	19,600	205
19,601	19,700	216
19,701	19,800	228
19,801	19,900	239
19,901	20,000	251
20,001	20,100	262
20,101	20,200	274
20,201	20,300	285
20,301	20,400	297
20,401	20,500	308
20,501	20,600	320
20,601	20,700	331
20,701	20,800	343
20,801	20,900	354
20,901	21,000	366
21,001	21,100	377
21,101	21,200	389
21,201	21,300	400
21,301	21,400	412
21,401	21,500	423
21,501	21,600	435
21,601	21,700	446
21,701	21,800	458
21,801	21,900	469
21,901	22,000	481
22,001	22,100	492
22,101	22,200	504
22,201	22,300	515
22,301	22,400	527
22,401	22,500	538
22,501	22,600	550
22,601	22,700	561
22,701	22,800	573
22,801	22,900	584

*Above \$22,900, use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/17/11)

Married Filing Joint With Two or More Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	22,202	0
22,203	22,300	112
22,301	22,400	124
22,401	22,500	135
22,501	22,600	147
22,601	22,700	158
22,701	22,800	170
22,801	22,900	181
22,901	23,000	193
23,001	23,100	204
23,101	23,200	216
23,201	23,300	227
23,301	23,400	239
23,401	23,500	250
23,501	23,600	262
23,601	23,700	273
23,701	23,800	285
23,801	23,900	296
23,901	24,000	309
24,001	24,100	322
24,101	24,200	335
24,201	24,300	348
24,301	24,400	361
24,401	24,500	374
24,501	24,600	387
24,601	24,700	400
24,701	24,800	413
24,801	24,900	426
24,901	25,000	439
25,001	25,100	452
25,101	25,200	465
25,201	25,300	478
25,301	25,400	491
25,401	25,500	504
25,501	25,600	517
25,601	25,700	530
25,701	25,800	543
25,801	25,900	556
25,901	26,000	569
26,001	26,100	582
26,101	26,200	595
26,201	26,300	608
26,301	26,400	621
26,401	26,500	634
26,501	26,600	647
26,601	26,700	660
26,701	26,800	673
26,801	26,900	686
26,901	27,000	699
27,001	27,100	712
27,101	27,200	725
27,201	27,300	738
27,301	27,400	751
27,401	27,500	764
27,501	27,600	777
27,601	27,700	790
27,701	27,800	803
27,801	27,900	816
27,901	28,000	829
28,001	28,100	842
28,101	28,200	855
28,201	28,300	868
28,301	28,400	881
28,401	28,500	894
28,501	28,600	907
28,601	28,700	920

*Above \$28,700 use Standard or Itemized Deductions and Regular Tax Table

2011 Regular Tax Table

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 the Regular Tax Table, then both must use Regular Tax Table.

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

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	66	10,000	10,100	212
100	200	2	5,100	5,200	69	10,100	10,200	215
200	300	3	5,200	5,300	71	10,200	10,300	219
300	400	4	5,300	5,400	74	10,300	10,400	222
400	500	5	5,400	5,500	76	10,400	10,500	226
500	600	6	5,500	5,600	79	10,500	10,600	229
600	700	7	5,600	5,700	81	10,600	10,700	233
700	800	8	5,700	5,800	84	10,700	10,800	236
800	900	9	5,800	5,900	86	10,800	10,900	240
900	1,000	10	5,900	6,000	89	10,900	11,000	243
1,000			6,000			11,000		
1,000	1,100	11	6,000	6,100	91	11,000	11,100	247
1,100	1,200	12	6,100	6,200	94	11,100	11,200	250
1,200	1,300	13	6,200	6,300	96	11,200	11,300	254
1,300	1,400	14	6,300	6,400	99	11,300	11,400	257
1,400	1,500	15	6,400	6,500	101	11,400	11,500	261
1,500	1,600	16	6,500	6,600	104	11,500	11,600	264
1,600	1,700	17	6,600	6,700	106	11,600	11,700	268
1,700	1,800	18	6,700	6,800	109	11,700	11,800	271
1,800	1,900	19	6,800	6,900	111	11,800	11,900	275
1,900	2,000	20	6,900	7,000	114	11,900	12,000	279
2,000			7,000			12,000		
2,000	2,100	21	7,000	7,100	116	12,000	12,100	283
2,100	2,200	22	7,100	7,200	119	12,100	12,200	288
2,200	2,300	23	7,200	7,300	121	12,200	12,300	292
2,300	2,400	24	7,300	7,400	124	12,300	12,400	297
2,400	2,500	25	7,400	7,500	126	12,400	12,500	301
2,500	2,600	26	7,500	7,600	129	12,500	12,600	306
2,600	2,700	27	7,600	7,700	131	12,600	12,700	310
2,700	2,800	28	7,700	7,800	134	12,700	12,800	315
2,800	2,900	29	7,800	7,900	136	12,800	12,900	319
2,900	3,000	30	7,900	8,000	139	12,900	13,000	324
3,000			8,000			13,000		
3,000	3,100	31	8,000	8,100	142	13,000	13,100	328
3,100	3,200	32	8,100	8,200	145	13,100	13,200	333
3,200	3,300	33	8,200	8,300	149	13,200	13,300	337
3,300	3,400	34	8,300	8,400	152	13,300	13,400	342
3,400	3,500	35	8,400	8,500	156	13,400	13,500	346
3,500	3,600	36	8,500	8,600	159	13,500	13,600	351
3,600	3,700	37	8,600	8,700	163	13,600	13,700	355
3,700	3,800	38	8,700	8,800	166	13,700	13,800	360
3,800	3,900	39	8,800	8,900	170	13,800	13,900	364
3,900	4,000	40	8,900	9,000	173	13,900	14,000	369
4,000			9,000			14,000		
4,000	4,100	41	9,000	9,100	177	14,000	14,100	373
4,100	4,200	44	9,100	9,200	180	14,100	14,200	378
4,200	4,300	46	9,200	9,300	184	14,200	14,300	382
4,300	4,400	49	9,300	9,400	187	14,300	14,400	387
4,400	4,500	51	9,400	9,500	191	14,400	14,500	391
4,500	4,600	54	9,500	9,600	194	14,500	14,600	396
4,600	4,700	56	9,600	9,700	198	14,600	14,700	400
4,700	4,800	59	9,700	9,800	201	14,700	14,800	405
4,800	4,900	61	9,800	9,900	205	14,800	14,900	409
4,900	5,000	64	9,900	10,000	208	14,900	15,000	414

2011 Regular Tax Table

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	418	21,000	21,100	706	27,000	27,100	1,066
15,100	15,200	423	21,100	21,200	712	27,100	27,200	1,072
15,200	15,300	427	21,200	21,300	718	27,200	27,300	1,078
15,300	15,400	432	21,300	21,400	724	27,300	27,400	1,084
15,400	15,500	436	21,400	21,500	730	27,400	27,500	1,090
15,500	15,600	441	21,500	21,600	736	27,500	27,600	1,096
15,600	15,700	445	21,600	21,700	742	27,600	27,700	1,102
15,700	15,800	450	21,700	21,800	748	27,700	27,800	1,108
15,800	15,900	454	21,800	21,900	754	27,800	27,900	1,114
15,900	16,000	459	21,900	22,000	760	27,900	28,000	1,120
16,000			22,000			28,000		
16,000	16,100	463	22,000	22,100	766	28,000	28,100	1,126
16,100	16,200	468	22,100	22,200	772	28,100	28,200	1,132
16,200	16,300	472	22,200	22,300	778	28,200	28,300	1,138
16,300	16,400	477	22,300	22,400	784	28,300	28,400	1,144
16,400	16,500	481	22,400	22,500	790	28,400	28,500	1,150
16,500	16,600	486	22,500	22,600	796	28,500	28,600	1,156
16,600	16,700	490	22,600	22,700	802	28,600	28,700	1,162
16,700	16,800	495	22,700	22,800	808	28,700	28,800	1,168
16,800	16,900	499	22,800	22,900	814	28,800	28,900	1,174
16,900	17,000	504	22,900	23,000	820	28,900	29,000	1,180
17,000			23,000			29,000		
17,000	17,100	508	23,000	23,100	826	29,000	29,100	1,186
17,100	17,200	513	23,100	23,200	832	29,100	29,200	1,192
17,200	17,300	517	23,200	23,300	838	29,200	29,300	1,198
17,300	17,400	522	23,300	23,400	844	29,300	29,400	1,204
17,400	17,500	526	23,400	23,500	850	29,400	29,500	1,210
17,500	17,600	531	23,500	23,600	856	29,500	29,600	1,216
17,600	17,700	535	23,600	23,700	862	29,600	29,700	1,222
17,700	17,800	540	23,700	23,800	868	29,700	29,800	1,228
17,800	17,900	544	23,800	23,900	874	29,800	29,900	1,234
17,900	18,000	549	23,900	24,000	880	29,900	30,000	1,240
18,000			24,000			30,000		
18,000	18,100	553	24,000	24,100	886	30,000	30,100	1,246
18,100	18,200	558	24,100	24,200	892	30,100	30,200	1,252
18,200	18,300	562	24,200	24,300	898	30,200	30,300	1,258
18,300	18,400	567	24,300	24,400	904	30,300	30,400	1,264
18,400	18,500	571	24,400	24,500	910	30,400	30,500	1,270
18,500	18,600	576	24,500	24,600	916	30,500	30,600	1,276
18,600	18,700	580	24,600	24,700	922	30,600	30,700	1,282
18,700	18,800	585	24,700	24,800	928	30,700	30,800	1,288
18,800	18,900	589	24,800	24,900	934	30,800	30,900	1,294
18,900	19,000	594	24,900	25,000	940	30,900	31,000	1,300
19,000			25,000			31,000		
19,000	19,100	598	25,000	25,100	946	31,000	31,100	1,306
19,100	19,200	603	25,100	25,200	952	31,100	31,200	1,312
19,200	19,300	607	25,200	25,300	958	31,200	31,300	1,318
19,300	19,400	612	25,300	25,400	964	31,300	31,400	1,324
19,400	19,500	616	25,400	25,500	970	31,400	31,500	1,330
19,500	19,600	621	25,500	25,600	976	31,500	31,600	1,336
19,600	19,700	625	25,600	25,700	982	31,600	31,700	1,342
19,700	19,800	630	25,700	25,800	988	31,700	31,800	1,348
19,800	19,900	634	25,800	25,900	994	31,800	31,900	1,354
19,900	20,000	640	25,900	26,000	1,000	31,900	32,000	1,360
20,000			26,000			32,000		
20,000	20,100	646	26,000	26,100	1,006	32,000	32,100	1,366
20,100	20,200	652	26,100	26,200	1,012	32,100	32,200	1,372
20,200	20,300	658	26,200	26,300	1,018	32,200	32,300	1,378
20,300	20,400	664	26,300	26,400	1,024	32,300	32,400	1,384
20,400	20,500	670	26,400	26,500	1,030	32,400	32,500	1,390
20,500	20,600	676	26,500	26,600	1,036	32,500	32,600	1,396
20,600	20,700	682	26,600	26,700	1,042	32,600	32,700	1,402
20,700	20,800	688	26,700	26,800	1,048	32,700	32,800	1,408
20,800	20,900	694	26,800	26,900	1,054	32,800	32,900	1,414
20,900	21,000	700	26,900	27,000	1,060	32,900	33,000	1,420

2011 Regular Tax Table

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	1,426	39,000	39,100	1,844	45,000	45,100	2,264
33,100	33,200	1,432	39,100	39,200	1,851	45,100	45,200	2,271
33,200	33,300	1,438	39,200	39,300	1,858	45,200	45,300	2,278
33,300	33,400	1,445	39,300	39,400	1,865	45,300	45,400	2,285
33,400	33,500	1,452	39,400	39,500	1,872	45,400	45,500	2,292
33,500	33,600	1,459	39,500	39,600	1,879	45,500	45,600	2,299
33,600	33,700	1,466	39,600	39,700	1,886	45,600	45,700	2,306
33,700	33,800	1,473	39,700	39,800	1,893	45,700	45,800	2,313
33,800	33,900	1,480	39,800	39,900	1,900	45,800	45,900	2,320
33,900	34,000	1,487	39,900	40,000	1,907	45,900	46,000	2,327
34,000			40,000			46,000		
34,000	34,100	1,494	40,000	40,100	1,914	46,000	46,100	2,334
34,100	34,200	1,501	40,100	40,200	1,921	46,100	46,200	2,341
34,200	34,300	1,508	40,200	40,300	1,928	46,200	46,300	2,348
34,300	34,400	1,515	40,300	40,400	1,935	46,300	46,400	2,355
34,400	34,500	1,522	40,400	40,500	1,942	46,400	46,500	2,362
34,500	34,600	1,529	40,500	40,600	1,949	46,500	46,600	2,369
34,600	34,700	1,536	40,600	40,700	1,956	46,600	46,700	2,376
34,700	34,800	1,543	40,700	40,800	1,963	46,700	46,800	2,383
34,800	34,900	1,550	40,800	40,900	1,970	46,800	46,900	2,390
34,900	35,000	1,557	40,900	41,000	1,977	46,900	47,000	2,397
35,000			41,000			47,000		
35,000	35,100	1,564	41,000	41,100	1,984	47,000	47,100	2,404
35,100	35,200	1,571	41,100	41,200	1,991	47,100	47,200	2,411
35,200	35,300	1,578	41,200	41,300	1,998	47,200	47,300	2,418
35,300	35,400	1,585	41,300	41,400	2,005	47,300	47,400	2,425
35,400	35,500	1,592	41,400	41,500	2,012	47,400	47,500	2,432
35,500	35,600	1,599	41,500	41,600	2,019	47,500	47,600	2,439
35,600	35,700	1,606	41,600	41,700	2,026	47,600	47,700	2,446
35,700	35,800	1,613	41,700	41,800	2,033	47,700	47,800	2,453
35,800	35,900	1,620	41,800	41,900	2,040	47,800	47,900	2,460
35,900	36,000	1,627	41,900	42,000	2,047	47,900	48,000	2,467
36,000			42,000			48,000		
36,000	36,100	1,634	42,000	42,100	2,054	48,000	48,100	2,474
36,100	36,200	1,641	42,100	42,200	2,061	48,100	48,200	2,481
36,200	36,300	1,648	42,200	42,300	2,068	48,200	48,300	2,488
36,300	36,400	1,655	42,300	42,400	2,075	48,300	48,400	2,495
36,400	36,500	1,662	42,400	42,500	2,082	48,400	48,500	2,502
36,500	36,600	1,669	42,500	42,600	2,089	48,500	48,600	2,509
36,600	36,700	1,676	42,600	42,700	2,096	48,600	48,700	2,516
36,700	36,800	1,683	42,700	42,800	2,103	48,700	48,800	2,523
36,800	36,900	1,690	42,800	42,900	2,110	48,800	48,900	2,530
36,900	37,000	1,697	42,900	43,000	2,117	48,900	49,000	2,537
37,000			43,000			49,000		
37,000	37,100	1,704	43,000	43,100	2,124	49,000	49,100	2,544
37,100	37,200	1,711	43,100	43,200	2,131	49,100	49,200	2,551
37,200	37,300	1,718	43,200	43,300	2,138	49,200	49,300	2,558
37,300	37,400	1,725	43,300	43,400	2,145	49,300	49,400	2,565
37,400	37,500	1,732	43,400	43,500	2,152	49,400	49,500	2,572
37,500	37,600	1,739	43,500	43,600	2,159	49,500	49,600	2,579
37,600	37,700	1,746	43,600	43,700	2,166	49,600	49,700	2,586
37,700	37,800	1,753	43,700	43,800	2,173	49,700	49,800	2,593
37,800	37,900	1,760	43,800	43,900	2,180	49,800	49,900	2,600
37,900	38,000	1,767	43,900	44,000	2,187	49,900	50,000	2,607
38,000			44,000			PLEASE NOTE: For \$50,000 and over, your tax is \$2,607 + 7% of the excess over \$49,999		
38,000	38,100	1,774	44,000	44,100	2,194			
38,100	38,200	1,781	44,100	44,200	2,201			
38,200	38,300	1,788	44,200	44,300	2,208			
38,300	38,400	1,795	44,300	44,400	2,215			
38,400	38,500	1,802	44,400	44,500	2,222			
38,500	38,600	1,809	44,500	44,600	2,229			
38,600	38,700	1,816	44,600	44,700	2,236			
38,700	38,800	1,823	44,700	44,800	2,243			
38,800	38,900	1,830	44,800	44,900	2,250			
38,900	39,000	1,837	44,900	45,000	2,257			