2012 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 <u>not</u> 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 <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.

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.

2012 Low Income Tax Tables

QUALIFICATIONS:

- 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.
- Married couples must file a joint return (Filing Status 2) to qualify to use these tables.
- If you use an exemption for military compensation or employment related pension income, you do not qualify.
- If you itemize your deductions, you must use the Regular Tax Table.
- 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 A		YOUR						
FROM	то	YOUR TAX IS						
0	11,221	0						
11,222	11,300	36						
11,301	11,400	44						
11,401	11,500	51						
11,501	11,600	59						
11,601	11,700	66						
11,701	11,800	74						
11,801	11,900	81						
11,901	12,000	89						
12,001	12,100	96						
12,101	12,200	104						
12,201	12,300	111						
12,301	12,400	119						
12,401	12,500	126						
12,501	12,600	134						
12,601	12,700	141						
12,701	12,800	149						
12,801	12,900	156						
12,901	13,000	164						
13,001	13,100	171						
13,101	13,200	179						
13,201	13,300	186						
13,301	13,400	194						
13,401	13,500	201						
13,501	13,600	209						
13,601	13,700	216						
13,701	13,800	224						
13,801	13,900	231						
13,901	14,000	239						
14,001	14,100	246						
14,101	14,200	254						
14,201	14,300	262						
14,301	14,400	270						
14,401	14,500	279						
14,501	14,600	287						
14,601	14,700	296						
14,701	14,800	304						

*Above \$14,800 use Standard or Itemized **Deductions and Regular Tax Table**

(Rev 10/3/12)

Head of Household/Qualifying Widow(er) with 1 or No **Dependents**

(FILING STATUS 3 or 6)

*Above \$20,800, 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)

	ADJUSTED NCOME IS	YOUR			
FROM	то	YOUR TAX IS			
0	19,016	0			
19,017	19,100	100			
19,101	19,200	114			
19,201	19,300	127			
19,301	19,400	141			
19,401	19,500	154			
19,501	19,600	168			
19,601	19,700	181			
19,701	19,800	195			
19,801	19,900	208			
19,901	20,000	222			
20,001	20,100	235			
20,101	20,200	249			
20,201	20,300	262			
20,301	20,400	276			
20,401	20,500	289			
20,501	20,600	303			
20,601	20,700	316			
20,701	20,800	330			
20,801	20,900	343			
20,901	21,000	357			
21,001	21,100	370			
21,101	21,200	384			
21,201	21,300	397			
21,301	21,400	411			
21,401	21,500	424			
21,501	21,600	438			
21,601	21,700	451			
21,701	21,700	465			
21,701	21,900	478			
21,901	22,000	492			
22,001	22,000	505			
22,101	22,100	519			
22,101	22,200	532			
22,301	22,400	546			
	22,400	560			
22,401 22,501	22,600				
	·	575 500			
22,601	22,700	590			
22,701	22,800	605			
22,801	22,900	620			
22,901	23,000	635			
23,001	23,100	650			
23,101	23,200	665			
23,201	23,300	680			
23,301	23,400	695			
23,401 *Above \$33	23,500	710			
Above \$23	o,ouu, use stan	dard or Itemized			

Deductions and Regular Tax Table

2012 Low Income Tax Tables

QUALIFICATIONS:

- 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.
- Married couples must file a joint return (Filing Status 2) to qualify to use these tables.
- If you use an exemption for military compensation or employment related pension income, you do not qualify.
- If you itemize your deductions, you must use the Regular Tax Table.
- 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

YOUR ADJUST	ED GROSS INCOME IS			
FROM	TO	YOUR TAX IS		
0	18,922	0		
18,923	19,000	81		
19,001	19,100	93		
19,101	19,200	104		
19,201	19,300	116		
19,301	19,400	127		
19,401	19,500	139		
19,501	19,600	150		
19,601	19,700	162		
	1			
19,701	19,800	173		
19,801	19,900	185		
19,901	20,000	196		
20,001	20,100	208		
20,101	20,200	219		
20,201	20,300	231		
20,301	20,400	242		
20,401	20,500	254		
20,501	20,600	265		
20,601	20,700	277		
20,701	20,800	288		
20,801	20,900	300		
20,901	21,000	311		
21,001	21,100	323		
21,101	21,200	334		
21,201	21,300	346		
21,301	21,400	357		
21,401	21,500	369		
21,501	21,600	380		
21,601	21,700	392		
21,701	21,800	403		
21,801	21,900	415		
21,901	22,000	426		
22,001	22,100	438		
22,101	22,200	449		
22,201	22,300	461		
22,301	22,400	472		
22,401	22,500	484		
22,501	22,600	495		
22,601	22,700	507		
22,701	22,800	518		
22,801	22,900	530		
22,901	23,000	541		
23,001	23,100	553		
23,101	23,200	564		
23,201	23,300	576		
23,301	23,400	587		
23,401	23,500	599		
23,501	23,600	610		

*Above \$23,600, use Standard or Itemized Deductions and Regular Tax Table

Married Filing Joint With Two or More Dependents

(FILING STATUS 2)

IF YOUR ADJUSTED GROSS INCOME IS								
FROM	TO	YOUR TAX IS						
0	22,773	0						
22,774	22,800	116						
22,801	22,900	127						
22,901	23,000	139						
23,001 23,101	23,100 23,200	150 162						
23,101	23,200	173						
23,301	23,400	185						
23,401	23,500	196						
23,501	23,600	208						
23,601	23,700	219						
23,701	23,800	231						
23,801	23,900	242						
23,901	24,000	254						
24,001	24,100	265						
24,101 24,201	24,200 24,300	277 288						
24,201	24,400	300						
24,401	24,500	312						
24,501	24,600	325						
24,601	24,700	338						
24,701	24,800	351						
24,801	24,900	364						
24,901	25,000	377						
25,001	25,100	390						
25,101	25,200	403						
25,201	25,300	416						
25,301	25,400 25,500	429 442						
25,401 25,501	25,600	442 455						
25,601	25,700	468						
25,701	25,800	481						
25,801	25,900	494						
25,901	26,000	507						
26,001	26,100	520						
26,101	26,200	533						
26,201	26,300	546						
26,301	26,400	559						
26,401	26,500	572						
26,501	26,600 26,700	585 598						
26,601 26,701	26,700 26,800	611						
26,801	26,900	624						
26,901	27,000	637						
27,001	27,100	650						
27,101	27,200	663						
27,201	27,300	676						
27,301	27,400	689						
27,401	27,500	702						
27,501	27,600	715						
27,601	27,700	728 741						
27,701 27,801	27,800 27,900	741 754						
27,901	28,000	767						
28,001	28,100	780						
28,101	28,200	793						
28,201	28,300	806						
28,301	28,400	819						
28,401	28,500	832						
28,501	28,600	845						
28,601	28,700	858						
28,701	28,800	871						
28,801	28,900	884						
28,901	29,000 29,100	897 910						
29,001 29,101	29,100	923						
29,101	29,200	936						
29,301	29,400	949						
*Above \$29,400 use S	tandard or Itemized Deduction	ns and Regular Tax Table						

2012 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 the Regular Tax Table.

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

If You	ir Income is		1	Income s		1	Income s	
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
		1	5,0	000	1	10,	000	1
0 100 200 300 400 500 600 700 800 900	100 200 300 400 500 600 700 800 900 1,000	1 2 3 4 5 6 7 8 9	5,000 5,100 5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900	5,100 5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000	65 67 70 72 75 77 80 82 85	10,000 10,100 10,200 10,300 10,400 10,500 10,600 10,700 10,800 10,900	10,100 10,200 10,300 10,400 10,500 10,600 10,700 10,800 10,900 11,000	208 212 215 219 222 226 229 233 236 240
1,0	000		6,0	000		11,	000	
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 1,500 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	90 92 95 97 100 102 105 107 110 112	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	243 247 250 254 257 261 264 268 271 275
2,	000		7,0	000		12,	000	
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	115 117 120 122 125 127 130 132 135 137	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	278 282 286 290 295 299 304 308 313 317
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 37 38 39	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	140 142 145 149 152 156 159 163 166 170	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	322 326 331 335 340 344 349 353 358 362
4,0	4,000			9,000			000	
4,000 4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 (Rev 10/3/12)	4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 5,000	41 42 45 47 50 52 55 57 60	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	173 177 180 184 187 191 194 198 201 205	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	367 371 376 380 385 389 394 398 403 407

(Rev 10/3/12)

2012 Regular Tax Table

	r Income is			Income s			Income	
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
15,	,000		21,	000	1	27,	000	l
15,000 15,100 15,200 15,300 15,400 15,500 15,600 15,700 15,800 15,900	15,100 15,200 15,300 15,400 15,500 15,600 15,700 15,800 15,900 16,000	412 416 421 425 430 434 439 443 448 448	21,000 21,100 21,200 21,300 21,400 21,500 21,600 21,700 21,800 21,900	21,100 21,200 21,300 21,400 21,500 21,600 21,700 21,800 21,900 22,000	692 698 704 710 716 722 728 734 740 746	27,000 27,100 27,200 27,300 27,400 27,500 27,600 27,700 27,800 27,900	27,100 27,200 27,300 27,400 27,500 27,600 27,700 27,800 27,900 28,000	1,052 1,058 1,064 1,070 1,076 1,082 1,088 1,094 1,100 1,106
	,000	702	•	000	740	•	000	1,100
16,000 16,100 16,200 16,300 16,400 16,500 16,600 16,700 16,800 16,900	16,100 16,200 16,300 16,400 16,500 16,600 16,700 16,800 16,900 17,000	457 461 466 470 475 479 484 488 493 497	22,000 22,100 22,200 22,300 22,400 22,500 22,600 22,700 22,800 22,900	22,100 22,200 22,300 22,400 22,500 22,600 22,700 22,800 22,900 23,000	752 758 764 770 776 782 788 794 800 806	28,000 28,100 28,200 28,300 28,400 28,500 28,600 28,700 28,800 28,900	28,100 28,200 28,300 28,400 28,500 28,600 28,700 28,800 28,900 29,000	1,112 1,118 1,124 1,130 1,136 1,142 1,148 1,154 1,160 1,166
	,000		•	000		•	000	.,
17,000 17,100 17,200 17,300 17,400 17,500 17,600 17,700 17,800 17,900	17,100 17,200 17,300 17,400 17,500 17,600 17,700 17,800 17,900 18,000	502 506 511 515 520 524 529 533 538 542	23,000 23,100 23,200 23,300 23,400 23,500 23,600 23,700 23,800 23,900	23,100 23,200 23,300 23,400 23,500 23,600 23,700 23,800 23,900 24,000	812 818 824 830 836 842 848 854 860 866	29,000 29,100 29,200 29,300 29,400 29,500 29,600 29,700 29,800 29,900	29,100 29,200 29,300 29,400 29,500 29,600 29,700 29,800 29,900 30,000	1,172 1,178 1,184 1,190 1,196 1,202 1,208 1,214 1,220 1,226
18,	,000		24,	24,000		•	000	
18,000 18,100 18,200 18,300 18,400 18,500 18,600 18,700 18,800 18,900	18,100 18,200 18,300 18,400 18,500 18,600 18,700 18,800 18,900	547 551 556 560 565 569 574 578 583 587	24,000 24,100 24,200 24,300 24,400 24,500 24,600 24,700 24,800 24,900	24,100 24,200 24,300 24,400 24,500 24,600 24,700 24,800 24,900 25,000	872 878 884 890 896 902 908 914 920 926	30,000 30,100 30,200 30,300 30,400 30,500 30,600 30,700 30,800 30,900	30,100 30,200 30,300 30,400 30,500 30,600 30,700 30,800 30,900 31,000	1,232 1,238 1,244 1,250 1,256 1,262 1,268 1,274 1,280 1,286
	19,000 25,000						000	
19,000 19,100 19,200 19,300 19,400 19,500 19,600 19,700 19,800 19,900	19,100 19,200 19,300 19,400 19,500 19,600 19,700 19,800 19,900 20,000	592 596 601 605 610 614 619 623 628 632	25,000 25,100 25,200 25,300 25,400 25,500 25,600 25,700 25,800 25,900	25,100 25,200 25,300 25,400 25,500 25,600 25,700 25,800 25,900 26,000	932 938 944 950 956 962 968 974 980 986	31,000 31,100 31,200 31,300 31,400 31,500 31,600 31,700 31,800 31,900	31,100 31,200 31,300 31,400 31,500 31,600 31,700 31,800 31,900 32,000	1,292 1,298 1,304 1,310 1,316 1,322 1,328 1,334 1,340 1,346
	,000			000		32,000		
20,000 20,100 20,200 20,300 20,400 20,500 20,600 20,700 20,800 20,900 (Rev 10/3/12)	20,100 20,200 20,300 20,400 20,500 20,600 20,700 20,800 20,900 21,000	637 641 646 650 656 662 668 674 680	26,000 26,100 26,200 26,300 26,400 26,500 26,600 26,700 26,800 26,900	26,100 26,200 26,300 26,400 26,500 26,600 26,700 26,800 26,900 27,000	992 998 1,004 1,010 1,016 1,022 1,028 1,034 1,040 1,046	32,000 32,100 32,200 32,300 32,400 32,500 32,600 32,700 32,800 32,900	32,100 32,200 32,300 32,400 32,500 32,600 32,700 32,800 32,900 33,000	1,352 1,358 1,364 1,370 1,376 1,382 1,388 1,394 1,400 1,406

(Rev 10/3/12)

2012 Regular Tax Table

If You	r Income is			Income s			Income	YOUR TAX 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	
33	,000	39,000			45,	000		
33,000 33,100 33,200 33,300 33,400	33,100 33,200 33,300 33,400 33,500	1,412 1,418 1,424 1,430 1,436	39,000 39,100 39,200 39,300 39,400	39,100 39,200 39,300 39,400 39,500	1,822 1,829 1,836 1,843 1,850	45,000 45,100 45,200 45,300 45,400	45,100 45,200 45,300 45,400 45,500	2,242 2,249 2,256 2,263 2,270
33,500 33,600 33,700 33,800 33,900	33,600 33,700 33,800 33,900 34,000	1,442 1,448 1,454 1,460 1,466	39,500 39,600 39,700 39,800 39,900	39,600 39,700 39,800 39,900 40,000	1,857 1,864 1,871 1,878 1,885	45,500 45,600 45,700 45,800 45,900	45,600 45,700 45,800 45,900 46,000	2,277 2,284 2,291 2,298 2,305
	,000	4.470		000	4.000	,	000	0.040
34,000 34,100 34,200 34,300 34,400 34,500 34,600 34,700 34,800 34,900	34,100 34,200 34,300 34,400 34,500 34,600 34,700 34,800 34,900	1,472 1,479 1,486 1,493 1,500 1,507 1,514 1,521 1,528 1,535	40,000 40,100 40,200 40,300 40,400 40,500 40,600 40,700 40,800 40,900	40,100 40,200 40,300 40,400 40,500 40,600 40,700 40,800 40,900 41,000	1,892 1,899 1,906 1,913 1,920 1,927 1,934 1,941 1,948	46,000 46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900	2,312 2,319 2,326 2,333 2,340 2,347 2,354 2,361 2,368
	35,000 ,000	1,535	· · · · · · · · · · · · · · · · · · ·	41,000 000	1,955		47,000 000	2,375
35,000 35,100 35,200 35,300 35,400 35,500 35,600 35,700 35,800 35,900	35,100 35,200 35,300 35,400 35,500 35,600 35,700 35,800 35,900 36,000	1,542 1,549 1,556 1,563 1,570 1,577 1,584 1,591 1,598 1,605	41,000 41,100 41,200 41,300 41,400 41,500 41,600 41,700 41,800 41,900	41,100 41,200 41,300 41,400 41,500 41,600 41,700 41,800 41,900 42,000	1,962 1,969 1,976 1,983 1,990 1,997 2,004 2,011 2,018 2,025	47,000 47,100 47,200 47,300 47,400 47,500 47,600 47,700 47,800 47,900	47,100 47,200 47,300 47,400 47,500 47,600 47,700 47,800 47,900 48,000	2,382 2,389 2,396 2,403 2,410 2,417 2,424 2,431 2,438 2,445
	,000	1010		000			000	0.150
36,000 36,100 36,200 36,300 36,400 36,500 36,600 36,700 36,800 36,900	36,100 36,200 36,300 36,400 36,500 36,600 36,700 36,800 36,900 37,000	1,612 1,619 1,626 1,633 1,647 1,654 1,661 1,668 1,675	42,000 42,100 42,200 42,300 42,400 42,500 42,600 42,700 42,800 42,900	42,100 42,200 42,300 42,400 42,500 42,600 42,700 42,800 42,900 43,000	2,032 2,039 2,046 2,053 2,060 2,067 2,074 2,081 2,088 2,095	48,000 48,100 48,200 48,300 48,400 48,500 48,600 48,700 48,800 48,900	48,100 48,200 48,300 48,400 48,500 48,600 48,700 48,800 48,900 49,000	2,452 2,459 2,466 2,473 2,480 2,487 2,494 2,501 2,508 2,515
37	,000		43,	000		49,	000	
37,000 37,100 37,200 37,300 37,400 37,500 37,600 37,700 37,800 37,900	37,100 37,200 37,300 37,400 37,500 37,600 37,700 37,800 37,900 38,000	1,682 1,689 1,696 1,703 1,717 1,717 1,724 1,731 1,738 1,745	43,000 43,100 43,200 43,300 43,400 43,500 43,600 43,700 43,800 43,900	43,100 43,200 43,300 43,400 43,500 43,600 43,700 43,800 43,900 44,000	2,102 2,109 2,116 2,123 2,130 2,137 2,144 2,151 2,158 2,165	49,000 49,100 49,200 49,300 49,400 49,500 49,600 49,700 49,800 49,900	49,100 49,200 49,300 49,400 49,500 49,600 49,700 49,800 49,900 50,000	2,522 2,529 2,536 2,543 2,550 2,557 2,564 2,571 2,578 2,585
	,000	4 750	•	000	0.470			
38,000 38,100 38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900 (Rev 10/3/12)	38,100 38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900 39,000	1,752 1,759 1,766 1,773 1,780 1,787 1,794 1,801 1,808 1,815	44,000 44,100 44,200 44,300 44,400 44,500 44,600 44,700 44,800 44,900	44,100 44,200 44,300 44,400 44,500 44,600 44,700 44,800 44,900 45,000	2,172 2,179 2,186 2,193 2,200 2,207 2,214 2,221 2,228 2,235	For \$5 your tax	E NOTE: 0,000 and k is \$2,585 + ess over \$4	7% of

(Rev 10/3/12)