2013 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, AR1002F, 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.

AR1002F 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.

2013 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.
- 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 A		YOUR							
FROM	то	TAX IS							
0	11,411	0							
11,412	11,500	37							
11,501	11,600	44							
11,601	11,700	52							
11,701	11,800	59							
11,801	11,900	67							
11,901	12,000	74							
12,001	12,100	82							
12,101	12,200	89							
12,201	12,300	97							
12,301	12,400	104							
12,401	12,500	112							
12,501	12,600	119							
12,601	12,700	127							
12,701	12,800	134							
12,801	12,900	142							
12,901	13,000	149							
13,001	13,100	157							
13,101	13,200	164							
13,201	13,300	172							
13,301	13,400	179							
13,401	13,500	187							
13,501	13,600	194							
13,601	13,700	202							
13,701	13,800	209							
13,801	13,900	217							
13,901	14,000	224							
14,001	14,100	232							
14,101	14,200	239							
14,201	14,300	247							
14,301	14,400	254							
14,401	14,500	262							
14,501	14,600	271							
14,601	14,700	279							
14,701	14,800	288							
14,801	14,900	296							
14,901	15,000	305							
15,001	15,100	313							

*Above \$15,100 use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/23/13)

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

(FILING STATUS 3 or 6)

*Above \$21,200, 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)

	ADJUSTED NCOME IS	YOUR					
FROM	то	YOUR TAX IS					
0	19,338	0					
19,339	19,400	102					
19,401	19,500	116					
19,501	19,600	129					
19,601	19,700	143					
19,701	19,800	156					
19,801	19,900	170					
19,901	20,000	183					
20,001	20,100	197					
20,101	20,200	210					
20,201	20,300	224					
20,301	20,400	237					
20,401	20,500	251					
20,501	20,600	264					
20,601	20,700	278					
20,701	20,800	291					
20,801	20,900	305					
20,901	21,000	318					
21,001	21,100	332					
21,101	21,200	345					
21,201	21,300	359					
21,301	21,400	372					
21,401	21,500	386					
21,501	21,600	399					
21,601	21,700	413					
21,701	21,800	426					
21,801	21,900	440					
21,901	22,000	453					
22,001	22,100	467					
22,101	22,100	480					
22,101	22,200	494					
22,201	22,400	507					
	22,400	521					
22,401 22,501	· ·						
	22,600	534					
22,601	22,700	548					
22,701	22,800	562					
22,801	22,900	577					
22,901	23,000	592					
23,001	23,100	607					
23,101	23,200	622					
23,201	23,300	637					
23,301	23,400	652					
23,401	23,500	667					
23,501	23,600	682					
23,601	23,700	697					
23,701	23,800	712					
23,801	23,900	727					
*Above \$23	*Above \$23,900, use Standard or Itemized						

Above \$23,900, use Standard or Itemized Deductions and Regular Tax Table

2013 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)

	(FILING STATUS 2)									
IF YOUR ADJUSTE	ED GROSS INCOME IS	YOUR TAX IS								
FROM	то									
0	19,243	0								
19,244	19,300	83								
19,301	19,400	95								
19,401	19,500	106								
19,501	19,600	118								
19,601	19,700	129								
19,701	19,800	141								
19,801	19,900	152								
19,901	20,000	164								
20,001	20,100	175								
20,101	20,200	187								
20,201	20,300	198								
20,301	20,400	210								
20,401	20,500	221								
20,501	20,600	233								
20,601	20,700	244								
20,701	20,800	256								
20,801	20,900	267								
20,901	21,000	279								
21,001	21,100	290								
21,101	21,200	302								
21,201	21,300	313								
21,301	21,400	325								
21,401	21,500	336								
21,501	21,600	348								
21,601	21,700	359								
21,701	21,800	371								
21,801	21,900	382								
21,901	22,000	394								
22,001	22,100	405								
22,101	22,200	417								
22,201	22,300	428								
22,301	22,400	440								
22,401	22,500	451								
22,501	22,600	463								
22,601	22,700	474								
22,701	22,800	486								
22,801	22,900	497								
22,901	23,000	509								
23,001	23,100	520								
23,101	23,200	532								
23,201	23,300	543								
23,301	23,400	555								
23,401	23,500	566								
23,501	23,600	578								
23,601	23,700	589								
23,701	23,800	601								
23,801	23,900	612								
23,901	24,000	624								
*Above \$24,000, use Standard or Itemized Deductions and Regular Tax Table										

	Married Filing Joint	
With	Two or More Dependent	S

(FILING STATUS 2)

FROM 0 23,160 23,201 23,301	23,159 23,200 23,300 23,400 23,500 23,600 23,700	YOUR TAX IS 0 118 130 141 153
0 23,160 23,201	23,159 23,200 23,300 23,400 23,500 23,600 23,700	0 118 130 141
23,201	23,300 23,400 23,500 23,600 23,700	130 141
	23,400 23,500 23,600 23,700	141
	23,500 23,600 23,700	
23,401	23,700	
23,501		164
23,601		176
23,701 23,801	23,800 23,900	187 199
23,901	24,000	210
24,001	24,100	222
24,101	24,200	233
24,201 24,301	24,300 24,400	245 256
24,401	24,500	268
24,501	24,600	279
24,601	24,700	291
24,701 24,801	24,800 24,900	303 316
24,901	25,000	329
25,001	25,100	342
25,101	25,200	355
25,201 25,301	25,300 25,400	368 381
25,401	25,500	394
25,501	25,600	407
25,601	25,700	420
25,701 25,801	25,800 25,900	433 446
25,901	26,000	459
26,001	26,100	472
26,101	26,200	485
26,201 26,301	26,300 26,400	498 511
26,401	26,500	524
26,501	26,600	537
26,601	26,700	550
26,701 26,801	26,800 26,900	563 576
26,901	27,000	589
27,001	27,100	602
27,101	27,200	615
27,201 27,301	27,300 27,400	628 641
27,401	27,500	654
27,501	27,600	667
27,601	27,700	680
27,701 27,801	27,800 27,900	693 706
27,901	28,000	719
28,001	28,100	732
28,101	28,200	745 750
28,201 28,301	28,300 28,400	758 771
28,401	28,500	784
28,501	28,600	797
28,601	28,700	810 823
28,701 28,801	28,800 28,900	836
28,901	29,000	849
29,001	29,100	862
29,101	29,200	875 888
29,201 29,301	29,300 29,400	901
29,401	29,500	914
29,501	29,600	927
29,601	29,700	940
29,701 29,801	29,800 29,900	953 966
*Above \$29,900 use Standard	•	

2013 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			Income s		1	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		
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	63 66 68 71 73 76 78 81 83 86	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	206 209 213 216 220 223 227 230 234 237
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 1,600 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	88 91 93 96 98 101 103 106 108	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	241 244 248 251 255 258 262 265 269 272
2,	2,000		7,000					
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	113 116 118 121 123 126 128 131 133 136	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	276 279 283 286 290 295 299 304 308 313
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	138 141 143 146 150 153 157 160 164	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	317 322 326 331 335 340 344 349 353 358
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 10/10/13)	4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 5,000	41 42 43 46 48 51 53 56 58	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	171 174 178 181 185 188 192 195 199 202	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	362 367 371 376 380 385 389 394 398 403

(Rev 10/10/13)

2013 Regular Tax Table

If You	r Income is			Income s			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
15	,000		21,	000		27,	000	
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	407 412 416 421 425 430 434 439 443 448	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	683 689 695 701 707 713 719 725 731 737	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	1,043 1,049 1,055 1,061 1,067 1,073 1,079 1,085 1,091 1,097
	,000	440		000	131	•	000	1,037
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	452 457 461 466 470 475 479 484 488 493	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	743 749 755 761 767 773 779 785 791	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	1,103 1,109 1,115 1,121 1,127 1,133 1,139 1,145 1,151 1,157
·	,000	400	•	000	707	•	000	1,101
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	497 502 506 511 515 520 524 529 533 538	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	803 809 815 821 827 833 839 845 851	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	1,163 1,169 1,175 1,181 1,187 1,193 1,199 1,205 1,211 1,217
18	,000		24,	000		30,	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 19,000	542 547 551 556 560 565 569 574 578 583	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	863 869 875 881 887 893 899 905 911	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	1,223 1,229 1,235 1,241 1,247 1,253 1,259 1,265 1,271 1,277
	19,000			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	587 592 596 601 605 610 614 619 623 628	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	923 929 935 941 947 953 959 965 971	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	1,283 1,289 1,295 1,301 1,307 1,313 1,319 1,325 1,331 1,337
	20,000 26,000 32,000							
20,000 20,100 20,200 20,300 20,400 20,500 20,600 20,700 20,800 20,900	20,100 20,200 20,300 20,400 20,500 20,600 20,700 20,800 20,900 21,000	632 637 641 646 650 655 659 665 671 677	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	983 989 995 1,001 1,007 1,013 1,019 1,025 1,031 1,037	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	1,343 1,349 1,355 1,361 1,367 1,373 1,379 1,385 1,391 1,397

(Rev 10/10/13)

2013 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 33,500	33,100 33,200 33,300 33,400 33,500 33,600	1,403 1,409 1,415 1,421 1,427 1,433	39,000 39,100 39,200 39,300 39,400 39,500	39,100 39,200 39,300 39,400 39,500 39,600	1,807 1,814 1,821 1,828 1,835 1,842	45,000 45,100 45,200 45,300 45,400 45,500	45,100 45,200 45,300 45,400 45,500 45,600	2,227 2,234 2,241 2,248 2,255 2,262
33,600 33,700 33,800 33,900	33,700 33,800 33,900 34,000	1,439 1,445 1,451 1,457	39,600 39,700 39,800 39,900	39,700 39,800 39,900 40,000	1,849 1,856 1,863 1,870	45,600 45,700 45,800 45,900	45,700 45,800 45,900 46,000	2,269 2,276 2,283 2,290
34,000	34 ,100	1,463	40,	40,100	1,877	46, 46,000	46,100	2,297
34,100 34,200 34,300 34,400 34,500 34,600 34,700 34,800 34,900	34,200 34,300 34,400 34,500 34,600 34,700 34,800 34,900 35,000	1,469 1,475 1,481 1,487 1,493 1,499 1,506 1,513 1,520	40,100 40,200 40,300 40,400 40,500 40,600 40,700 40,800 40,900	40,200 40,300 40,400 40,500 40,600 40,700 40,800 40,900 41,000	1,884 1,891 1,898 1,905 1,912 1,919 1,926 1,933 1,940	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900	46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900 47,000	2,304 2,311 2,318 2,325 2,332 2,339 2,346 2,353 2,360
	,000	1,320	· · · · · · · · · · · · · · · · · · ·	000	1,940		000	2,300
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	1,527 1,534 1,541 1,548 1,555 1,562 1,569 1,576 1,583 1,590	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	1,947 1,954 1,961 1,968 1,975 1,982 1,989 1,996 2,003 2,010	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	2,367 2,374 2,381 2,388 2,395 2,402 2,409 2,416 2,423 2,430
	,000		42,	000			000	
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	1,597 1,604 1,611 1,618 1,625 1,632 1,639 1,646 1,653 1,660	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	2,017 2,024 2,031 2,038 2,045 2,052 2,059 2,066 2,073 2,080	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	2,437 2,444 2,451 2,458 2,465 2,472 2,479 2,486 2,493 2,500
37	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	1,667 1,674 1,681 1,688 1,695 1,702 1,709 1,716 1,723 1,730	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	2,087 2,094 2,101 2,108 2,115 2,122 2,129 2,136 2,143 2,150	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	2,507 2,514 2,521 2,528 2,535 2,542 2,549 2,556 2,563 2,570
	,000	4 707		000	0.457			
38,000 38,100 38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900 (Rev 10/10/13)	38,100 38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900 39,000	1,737 1,744 1,751 1,758 1,765 1,772 1,779 1,786 1,793 1,800	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	2,157 2,164 2,171 2,178 2,185 2,192 2,199 2,206 2,213 2,220	For \$5 your tax	E NOTE: 0,000 and x is \$2,570 ↔ ess over \$4	7% of

(Rev 10/10/13)