2005 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 <u>not</u> 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 <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.

AR1000	Full Year Resident Individual Income Tax Use the Net Taxable Income on Lines 30(A) and 30(B) to figure your tax.
AR1000NR	Part Year & Nonresident Individual Income Tax Use the Net Taxable Income on Lines 30(A) and 30(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.
AR1000A	Amended Individual Income Tax – Full Year Resident Use the Net Taxable Income on Lines 12(A) and 12(B) of the amended income portion of the form.
AR1000ANR	Amended Individual Income Tax – Part Year & Nonresident Use the Net Taxable Income on Lines 12(A) and 12(B) of the amended income portion of the form. Do <u>not</u> 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.

November 2005

2005 Low Income Tax Table

Г

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.
- 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.

Married Filing Joint/Qualifying Widow(er) (FILING STATUS 2 or 6)					
IF YOUR ADJUST	ED GROSS INCOME IS				
FROM	то	ТАХ			
0 15,501 15,601 15,701 15,801 15,901 16,001 16,101	15,500 15,600 15,700 15,800 15,900 16,000 16,100 16,200 *	0 80.00 81.00 83.00 84.00 86.00 116.00 118.00			
*Above \$16,200, use Standard or Itemized Deductions and Regular Tax Table 2					

IF YOUR ADJUSTED GROSS INCOME IS						
FROM	то	ТАХ				
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 13,501	13,500 13,600	90.00 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 16,101	16,100 16,200 *	223.00 225.00				

Head of Household

2005 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.

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

If Your Income is				ir Income is		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	
		4	5,0	000	4	10,000			
0 100 200 300 400	100 200 300 400 500	1 2 3 4 5 6	5,000 5,100 5,200 5,300 5,400	5,100 5,200 5,300 5,400 5,500	74 76 79 81 84	10,000 10,100 10,200 10,300 10,400	10,100 10,200 10,300 10,400 10,500	229 233 236 240 243	
500 600 700 800 900	600 700 800 900 1,000	6 7 8 9 10	5,500 5,600 5,700 5,800 5,900	5,600 5,700 5,800 5,900 6,000	86 89 91 94 96	10,500 10,600 10,700 10,800 10,900	10,600 10,700 10,800 10,900 11,000	247 252 256 261 265	
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 6,800 6,900	6,100 6,200 6,300 6,400 6,500 6,600 6,700 6,800 6,900 7,000	99 101 104 106 109 111 114 116 119 121	11,000 11,100 11,200 11,300 11,400 11,500 11,600 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	270 274 279 283 288 292 297 301 306 310	
2,0	000		7,000			12,000			
2,000 2,100 2,200 2,300 2,400 2,500 2,600 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 7,600 7,700 7,800 7,800 7,900	7,100 7,200 7,300 7,400 7,500 7,600 7,600 7,700 7,800 7,900 8,000	124 128 131 135 138 142 145 149 152 156	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 12,600 12,600 12,700 12,800 12,900 13,000	315 319 324 328 333 337 342 346 351 355	
	000		8,000			13,000			
3,000 3,100 3,200 3,300 3,400 3,500 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 39 41 44 46	8,000 8,100 8,200 8,300 8,400 8,500 8,600 8,600 8,700 8,800 8,800 8,900	8,100 8,200 8,300 8,400 8,500 8,600 8,700 8,800 8,900 9,000	159 163 166 170 173 177 180 184 187 191	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 13,600 13,700 13,800 13,900 14,000	360 364 369 373 378 382 387 391 396 400	
4,0	000		9,000			14,			
4,000 4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,800 4,900	4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 5,000	49 51 54 56 59 61 64 66 69 71	9,000 9,100 9,200 9,300 9,400 9,500 9,600 9,700 9,800 9,800 9,900	9,100 9,200 9,300 9,400 9,500 9,600 9,700 9,800 9,900 10,000	194 198 201 205 208 212 215 219 222 226	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 14,500 14,500 14,600 14,700 14,800 14,900 15,000	405 409 414 423 427 432 436 441 445	

(Rev 09/05)

2005 Regular Tax Table 2

If Your Income is			If Your Income is			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	
15	,000		21,	000	1	27,000			
15,000 15,100 15,200 15,300 15,400 15,500 15,600 15,700 15,800 15,800	15,100 15,200 15,300 15,400 15,500 15,600 15,700 15,800 15,900 16,000	450 454 459 463 468 472 477 481 486 490	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 21,500 21,500 21,600 21,700 21,800 21,900 22,000	773 779 785 791 797 803 809 815 821 821 827	27,000 27,100 27,200 27,300 27,400 27,500 27,600 27,600 27,700 27,800 27,900	27,100 27,200 27,300 27,500 27,500 27,600 27,700 27,800 27,900 28,000	1,133 1,139 1,145 1,151 1,157 1,163 1,169 1,175 1,181 1,187	
16	,000		22,	000		28,	000		
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	495 499 504 513 517 522 526 531 535	22,000 22,100 22,200 22,300 22,400 22,500 22,600 22,600 22,700 22,800 22,800 22,900	22,100 22,200 22,300 22,400 22,500 22,600 22,700 22,800 22,900 22,900 23,000	833 839 845 851 863 863 869 875 881 887	28,000 28,100 28,200 28,300 28,400 28,500 28,600 28,600 28,600 28,800 28,900	28,100 28,200 28,300 28,400 28,500 28,600 28,700 28,800 28,900 29,000	1,193 1,199 1,205 1,211 1,217 1,223 1,229 1,235 1,241 1,247	
17	,000		23,	000		29,	000		
17,000 17,100 17,200 17,300 17,500 17,500 17,600 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	540 544 553 558 563 569 575 581 587	23,000 23,100 23,200 23,300 23,400 23,500 23,600 23,600 23,700 23,800 23,900	23,100 23,200 23,300 23,400 23,500 23,600 23,700 23,800 23,800 23,900 24,000	893 899 905 911 923 929 935 941 947	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	1,253 1,259 1,266 1,273 1,280 1,287 1,294 1,301 1,308 1,315	
	,000		•	000		,	000		
18,000 18,100 18,200 18,400 18,500 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	593 599 605 611 623 629 635 641 647	$\begin{array}{c} 24,000\\ 24,100\\ 24,200\\ 24,300\\ 24,300\\ 24,500\\ 24,500\\ 24,600\\ 24,600\\ 24,700\\ 24,800\\ 24,900\end{array}$	24,100 24,200 24,300 24,500 24,600 24,600 24,700 24,800 24,900 25,000	953 959 965 971 977 983 989 995 1,001 1,007	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 30,500 30,600 30,600 30,700 30,800 30,900 31,000	1,322 1,329 1,336 1,343 1,350 1,357 1,364 1,371 1,378 1,385	
	19,000			000	1.012		000	1 202	
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	653 659 665 671 683 689 695 701 707	25,000 25,200 25,200 25,400 25,500 25,600 25,700 25,800 25,900	25,100 25,200 25,300 25,400 25,500 25,600 25,600 25,700 25,800 25,900 26,000	1,013 1,019 1,025 1,031 1,037 1,043 1,049 1,055 1,061 1,067	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 31,600 31,700 31,800 31,900 32,000	1,392 1,399 1,406 1,413 1,420 1,427 1,434 1,441 1,448 1,455	
	20,000 20,000 20,100 713			000	1.070		000	1 400	
20,000 20,100 20,200 20,300 20,400 20,500 20,600 20,700 20,800 20,900 Rev 09/05)	20,100 20,200 20,300 20,400 20,500 20,600 20,700 20,800 20,900 21,000	713 719 725 731 737 743 749 755 761 767	26,000 26,100 26,200 26,300 26,400 26,500 26,500 26,600 26,700 26,800 26,900	26,100 26,200 26,400 26,500 26,500 26,600 26,700 26,800 26,900 27,000	1,073 1,079 1,085 1,091 1,097 1,103 1,109 1,115 1,121 1,121 1,127	32,000 32,100 32,200 32,300 32,400 32,500 32,600 32,700 32,800 32,800 32,900	32,100 32,200 32,300 32,400 32,500 32,600 32,700 32,800 32,900 33,000	1,462 1,469 1,476 1,483 1,490 1,497 1,504 1,511 1,518 1,525	

2005 Regular Tax Table 2

If Your Income is			If Your Income is			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	
33	,000		39,	000		45,000			
33,000 33,100 33,200 33,300 33,400 33,500 33,500 33,600 33,700	33,100 33,200 33,300 33,400 33,500 33,600 33,700 33,800	1,532 1,539 1,546 1,553 1,560 1,567 1,567 1,574 1,581	39,000 39,100 39,200 39,300 39,400 39,500 39,600 39,700	39,100 39,200 39,300 39,400 39,500 39,600 39,600 39,700 39,800	1,952 1,959 1,966 1,973 1,980 1,987 1,994 2,001	45,000 45,100 45,200 45,300 45,400 45,500 45,600 45,700	45,100 45,200 45,300 45,400 45,500 45,600 45,600 45,700 45,800	2,372 2,379 2,386 2,393 2,400 2,407 2,414 2,421	
33,800 33,900	33,900 34,000	1,588 1,595	39,800 39,900	39,900 40,000	2,008 2,015	45,800 45,900	45,900 46,000	2,428 2,435	
34	,000		40,	000		46,	000		
34,000 34,100 34,200 34,300 34,400 34,500 34,600 34,700 34,800 34,800 34,900	34,100 34,200 34,300 34,400 34,500 34,600 34,700 34,800 34,900 35,000	1,602 1,609 1,616 1,623 1,630 1,637 1,644 1,651 1,658 1,665	40,000 40,100 40,200 40,300 40,400 40,500 40,600 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	2,022 2,029 2,036 2,043 2,050 2,057 2,064 2,071 2,078 2,078 2,085	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 47,000	2,442 2,449 2,456 2,463 2,470 2,477 2,484 2,491 2,498 2,505	
,	,000	1,000	- ,	000	2,000	- ,	000	2,000	
35,000 35,100 35,200 35,300 35,400 35,500 35,600 35,600 35,700 35,800 35,800	35,100 35,200 35,300 35,400 35,500 35,600 35,700 35,800 35,900 36,000	1,672 1,679 1,686 1,693 1,700 1,707 1,714 1,721 1,728 1,735	41,000 41,100 41,200 41,300 41,400 41,500 41,600 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	2,092 2,099 2,106 2,113 2,120 2,127 2,134 2,141 2,148 2,155	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	2,512 2,519 2,526 2,533 2,540 2,547 2,554 2,561 2,568 2,575	
	,000		•	000		•	000		
36,000 36,100 36,200 36,300 36,400 36,500 36,600 36,600 36,700 36,800 36,900	36,100 36,200 36,300 36,400 36,500 36,600 36,700 36,800 36,800 36,900 37,000	1,742 1,749 1,756 1,763 1,770 1,777 1,784 1,791 1,798 1,805	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	2,162 2,169 2,176 2,183 2,190 2,204 2,211 2,218 2,225	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 48,900	2,582 2,589 2,596 2,603 2,610 2,617 2,624 2,631 2,638 2,645	
37	37,000			43,000			000		
37,000 37,100 37,200 37,300 37,400 37,500 37,600 37,600 37,700 37,800 37,900	37,100 37,200 37,300 37,400 37,500 37,600 37,700 37,800 37,800 37,900 38,000	1,812 1,819 1,826 1,833 1,840 1,847 1,854 1,861 1,868 1,875	43,000 43,100 43,200 43,300 43,400 43,500 43,600 43,600 43,700 43,800 43,900	43,100 43,200 43,300 43,400 43,500 43,600 43,700 43,800 43,800 43,900 44,000	2,232 2,239 2,246 2,253 2,260 2,267 2,274 2,281 2,288 2,295	49,000 49,100 49,200 49,300 49,400 49,500 49,600 49,600 49,800 49,800	49,100 49,200 49,300 49,400 49,500 49,600 49,700 49,800 49,800 49,900 50,000	2,652 2,659 2,666 2,673 2,680 2,687 2,694 2,701 2,708 2,715	
	,000			000					
38,000 38,100 38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900 (Rev 09/05)	38,100 38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900 39,000	1,882 1,889 1,903 1,910 1,917 1,924 1,931 1,938 1,945	44,000 44,100 44,200 44,300 44,500 44,500 44,600 44,700 44,800 44,900	44,100 44,200 44,300 44,500 44,600 44,600 44,700 44,800 44,900 45,000	2,302 2,309 2,316 2,323 2,330 2,337 2,334 2,351 2,358 2,365	For \$50 tax is	E NOTE: ,000 and ove 52,715 + 7% over \$49,99	of the	