

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 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 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 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.

2005 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.
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.

Single Taxpayer (FILING Status 1)		
IF YOUR ADJUSTED GROSS INCOME IS		TAX
FROM	TO	
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		TAX
FROM	TO	
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		TAX
FROM	TO	
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

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		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	74	10,000	10,100	229
100	200	2	5,100	5,200	76	10,100	10,200	233
200	300	3	5,200	5,300	79	10,200	10,300	236
300	400	4	5,300	5,400	81	10,300	10,400	240
400	500	5	5,400	5,500	84	10,400	10,500	243
500	600	6	5,500	5,600	86	10,500	10,600	247
600	700	7	5,600	5,700	89	10,600	10,700	252
700	800	8	5,700	5,800	91	10,700	10,800	256
800	900	9	5,800	5,900	94	10,800	10,900	261
900	1,000	10	5,900	6,000	96	10,900	11,000	265
1,000			6,000			11,000		
1,000	1,100	11	6,000	6,100	99	11,000	11,100	270
1,100	1,200	12	6,100	6,200	101	11,100	11,200	274
1,200	1,300	13	6,200	6,300	104	11,200	11,300	279
1,300	1,400	14	6,300	6,400	106	11,300	11,400	283
1,400	1,500	15	6,400	6,500	109	11,400	11,500	288
1,500	1,600	16	6,500	6,600	111	11,500	11,600	292
1,600	1,700	17	6,600	6,700	114	11,600	11,700	297
1,700	1,800	18	6,700	6,800	116	11,700	11,800	301
1,800	1,900	19	6,800	6,900	119	11,800	11,900	306
1,900	2,000	20	6,900	7,000	121	11,900	12,000	310
2,000			7,000			12,000		
2,000	2,100	21	7,000	7,100	124	12,000	12,100	315
2,100	2,200	22	7,100	7,200	128	12,100	12,200	319
2,200	2,300	23	7,200	7,300	131	12,200	12,300	324
2,300	2,400	24	7,300	7,400	135	12,300	12,400	328
2,400	2,500	25	7,400	7,500	138	12,400	12,500	333
2,500	2,600	26	7,500	7,600	142	12,500	12,600	337
2,600	2,700	27	7,600	7,700	145	12,600	12,700	342
2,700	2,800	28	7,700	7,800	149	12,700	12,800	346
2,800	2,900	29	7,800	7,900	152	12,800	12,900	351
2,900	3,000	30	7,900	8,000	156	12,900	13,000	355
3,000			8,000			13,000		
3,000	3,100	31	8,000	8,100	159	13,000	13,100	360
3,100	3,200	32	8,100	8,200	163	13,100	13,200	364
3,200	3,300	33	8,200	8,300	166	13,200	13,300	369
3,300	3,400	34	8,300	8,400	170	13,300	13,400	373
3,400	3,500	35	8,400	8,500	173	13,400	13,500	378
3,500	3,600	36	8,500	8,600	177	13,500	13,600	382
3,600	3,700	39	8,600	8,700	180	13,600	13,700	387
3,700	3,800	41	8,700	8,800	184	13,700	13,800	391
3,800	3,900	44	8,800	8,900	187	13,800	13,900	396
3,900	4,000	46	8,900	9,000	191	13,900	14,000	400
4,000			9,000			14,000		
4,000	4,100	49	9,000	9,100	194	14,000	14,100	405
4,100	4,200	51	9,100	9,200	198	14,100	14,200	409
4,200	4,300	54	9,200	9,300	201	14,200	14,300	414
4,300	4,400	56	9,300	9,400	205	14,300	14,400	418
4,400	4,500	59	9,400	9,500	208	14,400	14,500	423
4,500	4,600	61	9,500	9,600	212	14,500	14,600	427
4,600	4,700	64	9,600	9,700	215	14,600	14,700	432
4,700	4,800	66	9,700	9,800	219	14,700	14,800	436
4,800	4,900	69	9,800	9,900	222	14,800	14,900	441
4,900	5,000	71	9,900	10,000	226	14,900	15,000	445

2005 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	450	21,000	21,100	773	27,000	27,100	1,133
15,100	15,200	454	21,100	21,200	779	27,100	27,200	1,139
15,200	15,300	459	21,200	21,300	785	27,200	27,300	1,145
15,300	15,400	463	21,300	21,400	791	27,300	27,400	1,151
15,400	15,500	468	21,400	21,500	797	27,400	27,500	1,157
15,500	15,600	472	21,500	21,600	803	27,500	27,600	1,163
15,600	15,700	477	21,600	21,700	809	27,600	27,700	1,169
15,700	15,800	481	21,700	21,800	815	27,700	27,800	1,175
15,800	15,900	486	21,800	21,900	821	27,800	27,900	1,181
15,900	16,000	490	21,900	22,000	827	27,900	28,000	1,187
16,000			22,000			28,000		
16,000	16,100	495	22,000	22,100	833	28,000	28,100	1,193
16,100	16,200	499	22,100	22,200	839	28,100	28,200	1,199
16,200	16,300	504	22,200	22,300	845	28,200	28,300	1,205
16,300	16,400	508	22,300	22,400	851	28,300	28,400	1,211
16,400	16,500	513	22,400	22,500	857	28,400	28,500	1,217
16,500	16,600	517	22,500	22,600	863	28,500	28,600	1,223
16,600	16,700	522	22,600	22,700	869	28,600	28,700	1,229
16,700	16,800	526	22,700	22,800	875	28,700	28,800	1,235
16,800	16,900	531	22,800	22,900	881	28,800	28,900	1,241
16,900	17,000	535	22,900	23,000	887	28,900	29,000	1,247
17,000			23,000			29,000		
17,000	17,100	540	23,000	23,100	893	29,000	29,100	1,253
17,100	17,200	544	23,100	23,200	899	29,100	29,200	1,259
17,200	17,300	549	23,200	23,300	905	29,200	29,300	1,266
17,300	17,400	553	23,300	23,400	911	29,300	29,400	1,273
17,400	17,500	558	23,400	23,500	917	29,400	29,500	1,280
17,500	17,600	563	23,500	23,600	923	29,500	29,600	1,287
17,600	17,700	569	23,600	23,700	929	29,600	29,700	1,294
17,700	17,800	575	23,700	23,800	935	29,700	29,800	1,301
17,800	17,900	581	23,800	23,900	941	29,800	29,900	1,308
17,900	18,000	587	23,900	24,000	947	29,900	30,000	1,315
18,000			24,000			30,000		
18,000	18,100	593	24,000	24,100	953	30,000	30,100	1,322
18,100	18,200	599	24,100	24,200	959	30,100	30,200	1,329
18,200	18,300	605	24,200	24,300	965	30,200	30,300	1,336
18,300	18,400	611	24,300	24,400	971	30,300	30,400	1,343
18,400	18,500	617	24,400	24,500	977	30,400	30,500	1,350
18,500	18,600	623	24,500	24,600	983	30,500	30,600	1,357
18,600	18,700	629	24,600	24,700	989	30,600	30,700	1,364
18,700	18,800	635	24,700	24,800	995	30,700	30,800	1,371
18,800	18,900	641	24,800	24,900	1,001	30,800	30,900	1,378
18,900	19,000	647	24,900	25,000	1,007	30,900	31,000	1,385
19,000			25,000			31,000		
19,000	19,100	653	25,000	25,100	1,013	31,000	31,100	1,392
19,100	19,200	659	25,100	25,200	1,019	31,100	31,200	1,399
19,200	19,300	665	25,200	25,300	1,025	31,200	31,300	1,406
19,300	19,400	671	25,300	25,400	1,031	31,300	31,400	1,413
19,400	19,500	677	25,400	25,500	1,037	31,400	31,500	1,420
19,500	19,600	683	25,500	25,600	1,043	31,500	31,600	1,427
19,600	19,700	689	25,600	25,700	1,049	31,600	31,700	1,434
19,700	19,800	695	25,700	25,800	1,055	31,700	31,800	1,441
19,800	19,900	701	25,800	25,900	1,061	31,800	31,900	1,448
19,900	20,000	707	25,900	26,000	1,067	31,900	32,000	1,455
20,000			26,000			32,000		
20,000	20,100	713	26,000	26,100	1,073	32,000	32,100	1,462
20,100	20,200	719	26,100	26,200	1,079	32,100	32,200	1,469
20,200	20,300	725	26,200	26,300	1,085	32,200	32,300	1,476
20,300	20,400	731	26,300	26,400	1,091	32,300	32,400	1,483
20,400	20,500	737	26,400	26,500	1,097	32,400	32,500	1,490
20,500	20,600	743	26,500	26,600	1,103	32,500	32,600	1,497
20,600	20,700	749	26,600	26,700	1,109	32,600	32,700	1,504
20,700	20,800	755	26,700	26,800	1,115	32,700	32,800	1,511
20,800	20,900	761	26,800	26,900	1,121	32,800	32,900	1,518
20,900	21,000	767	26,900	27,000	1,127	32,900	33,000	1,525

2005 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	1,532	39,000	39,100	1,952	45,000	45,100	2,372
33,100	33,200	1,539	39,100	39,200	1,959	45,100	45,200	2,379
33,200	33,300	1,546	39,200	39,300	1,966	45,200	45,300	2,386
33,300	33,400	1,553	39,300	39,400	1,973	45,300	45,400	2,393
33,400	33,500	1,560	39,400	39,500	1,980	45,400	45,500	2,400
33,500	33,600	1,567	39,500	39,600	1,987	45,500	45,600	2,407
33,600	33,700	1,574	39,600	39,700	1,994	45,600	45,700	2,414
33,700	33,800	1,581	39,700	39,800	2,001	45,700	45,800	2,421
33,800	33,900	1,588	39,800	39,900	2,008	45,800	45,900	2,428
33,900	34,000	1,595	39,900	40,000	2,015	45,900	46,000	2,435
34,000			40,000			46,000		
34,000	34,100	1,602	40,000	40,100	2,022	46,000	46,100	2,442
34,100	34,200	1,609	40,100	40,200	2,029	46,100	46,200	2,449
34,200	34,300	1,616	40,200	40,300	2,036	46,200	46,300	2,456
34,300	34,400	1,623	40,300	40,400	2,043	46,300	46,400	2,463
34,400	34,500	1,630	40,400	40,500	2,050	46,400	46,500	2,470
34,500	34,600	1,637	40,500	40,600	2,057	46,500	46,600	2,477
34,600	34,700	1,644	40,600	40,700	2,064	46,600	46,700	2,484
34,700	34,800	1,651	40,700	40,800	2,071	46,700	46,800	2,491
34,800	34,900	1,658	40,800	40,900	2,078	46,800	46,900	2,498
34,900	35,000	1,665	40,900	41,000	2,085	46,900	47,000	2,505
35,000			41,000			47,000		
35,000	35,100	1,672	41,000	41,100	2,092	47,000	47,100	2,512
35,100	35,200	1,679	41,100	41,200	2,099	47,100	47,200	2,519
35,200	35,300	1,686	41,200	41,300	2,106	47,200	47,300	2,526
35,300	35,400	1,693	41,300	41,400	2,113	47,300	47,400	2,533
35,400	35,500	1,700	41,400	41,500	2,120	47,400	47,500	2,540
35,500	35,600	1,707	41,500	41,600	2,127	47,500	47,600	2,547
35,600	35,700	1,714	41,600	41,700	2,134	47,600	47,700	2,554
35,700	35,800	1,721	41,700	41,800	2,141	47,700	47,800	2,561
35,800	35,900	1,728	41,800	41,900	2,148	47,800	47,900	2,568
35,900	36,000	1,735	41,900	42,000	2,155	47,900	48,000	2,575
36,000			42,000			48,000		
36,000	36,100	1,742	42,000	42,100	2,162	48,000	48,100	2,582
36,100	36,200	1,749	42,100	42,200	2,169	48,100	48,200	2,589
36,200	36,300	1,756	42,200	42,300	2,176	48,200	48,300	2,596
36,300	36,400	1,763	42,300	42,400	2,183	48,300	48,400	2,603
36,400	36,500	1,770	42,400	42,500	2,190	48,400	48,500	2,610
36,500	36,600	1,777	42,500	42,600	2,197	48,500	48,600	2,617
36,600	36,700	1,784	42,600	42,700	2,204	48,600	48,700	2,624
36,700	36,800	1,791	42,700	42,800	2,211	48,700	48,800	2,631
36,800	36,900	1,798	42,800	42,900	2,218	48,800	48,900	2,638
36,900	37,000	1,805	42,900	43,000	2,225	48,900	49,000	2,645
37,000			43,000			49,000		
37,000	37,100	1,812	43,000	43,100	2,232	49,000	49,100	2,652
37,100	37,200	1,819	43,100	43,200	2,239	49,100	49,200	2,659
37,200	37,300	1,826	43,200	43,300	2,246	49,200	49,300	2,666
37,300	37,400	1,833	43,300	43,400	2,253	49,300	49,400	2,673
37,400	37,500	1,840	43,400	43,500	2,260	49,400	49,500	2,680
37,500	37,600	1,847	43,500	43,600	2,267	49,500	49,600	2,687
37,600	37,700	1,854	43,600	43,700	2,274	49,600	49,700	2,694
37,700	37,800	1,861	43,700	43,800	2,281	49,700	49,800	2,701
37,800	37,900	1,868	43,800	43,900	2,288	49,800	49,900	2,708
37,900	38,000	1,875	43,900	44,000	2,295	49,900	50,000	2,715
38,000			44,000			PLEASE NOTE: For \$50,000 and over, your tax is \$2,715 + 7% of the excess over \$49,999.		
38,000	38,100	1,882	44,000	44,100	2,302			
38,100	38,200	1,889	44,100	44,200	2,309			
38,200	38,300	1,896	44,200	44,300	2,316			
38,300	38,400	1,903	44,300	44,400	2,323			
38,400	38,500	1,910	44,400	44,500	2,330			
38,500	38,600	1,917	44,500	44,600	2,337			
38,600	38,700	1,924	44,600	44,700	2,344			
38,700	38,800	1,931	44,700	44,800	2,351			
38,800	38,900	1,938	44,800	44,900	2,358			
38,900	39,000	1,945	44,900	45,000	2,365			