2003 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 37A and 37B to figure your tax.

AR1000NR Part Year & Nonresident Individual Income Tax

Use the Net Taxable Income on Lines 37A and 37B to figure your tax.

AR1000S Short Form – Individual Income Tax

Use the Total Income on Lines 13A and 13B to figure your tax.

AR1000A Amended Individual Income Tax – Full Year Resident

Use the Net Taxable Income on Lines 12A and 12B of the amended income portion of the form.

AR1000ANR Amended Individual Income Tax – Part Year & Nonresident

Use the Net Taxable Income on Lines 12A and 12B 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.

2003 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 from Line 35, AR1000/AR1000NR** in the table below. Your tax is to the right of this amount. Enter the tax amount on Line 38, AR1000/AR1000NR.
- 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.
- 6. Be sure to multiply tax entered on Line 39 by the 3% tax surcharge (tax amount X .03) and enter result on Line 40. Add Lines 39 and 40 together and enter result on Line 41.

Married Filing Joint/Qualifying Widow(er) (FILING STATUS 2 or 6)							
IF YOUR ADJUSTED GROSS INCOME IS							
FROM	FROM TO						
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							

Не	ad of Househ	old					
	(FILING STATUS 3) IF YOUR ADJUSTED GROSS INCOME IS						
IF YOUR ADJUSTE	<u> </u>						
FROM	то	TAX					
0	12,100	0					
12,101	12,200	42.00					
12,201	12,300	43.00					
12,301 12,401	12,400 12,500	44.00 45.00					
12,401	12,600	45.00 46.00					
		47.00 47.00					
12,601 12,701	12,700 12,800	48.00					
12,701	12,800	49.00					
12,901	13,000	50.00					
13,001	13,100	84.00					
13,101	13,100	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

2003 Regular Tax Table 2

Instructions:

- 1. Find your net taxable income from Line 37, AR1000/AR1000NR in the table below. Your tax is to the right of this amount. Enter tax amount on Line 38.
- 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.
- 3. Be sure to subtract your standard deduction or your itemized deductions from Line 35 before using the tax table. If you and your spouse use filing status 4 or 5, make sure you prorate your itemized deductions between you and your spouse.
- 4. Be sure to multiply the tax entered on Line 39 by the 3% tax surcharge (tax amount X .03) and enter result on Line 40. Add Lines 39 and 40 together and enter result on Line 41.

If Your Income on Line 37 is		If Your Income on Line 37 is			If Your Income on Line 37 is				
As Much As	But Less T/	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	
	5,000			<u>!</u>	10,000				
0 100 200 300 400 500 600 700	100 200 300 400 500 600 700 800	1 2 3 4 5 6 7 8	5,000 5,100 5,200 5,300 5,400 5,500 5,600 5,700	5,100 5,200 5,300 5,400 5,500 5,600 5,700 5,800	77 79 82 84 87 89 92 94	10,000 10,100 10,200 10,300 10,400 10,500 10,600 10,700	10,100 10,200 10,300 10,400 10,500 10,600 10,700 10,800	236 240 245 249 254 258 263 267	
800 900	900 1.000	9 10	5,800 5.900	5,900 6.000	97 99	10,800 10,900	10,900 11.000	272 276	
	000		-,	000		 	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	102 104 107 109 112 114 117 120 123 127	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	281 285 290 294 299 303 308 312 317 321	
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	130 134 137 141 144 148 151 155 158	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	326 330 335 339 344 348 353 357 362 366	
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 37 39 42 44 47	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	165 169 172 176 179 183 186 190 193	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	371 375 380 384 389 393 398 402 407 411	
4,0	000		9,000			14,000			
4,000 4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 (Rev 10/03)	4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 5,000	52 54 57 59 62 64 67 69 72	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	200 204 207 211 214 218 221 225 228 232	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	416 420 425 429 434 438 443 447 452	

2003 Regular Tax Table 2

If Your Income on Line 37 is				Income e 37 is		If Your Income on Line 37 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			27,000			
15,000 15,100 15,200 15,300 15,400	15,100 15,200 15,300 15,400 15,500	461 465 470 474 479	21,000 21,100 21,200 21,300 21,400	21,100 21,200 21,300 21,400 21,500	796 802 808 814 820	27,000 27,100 27,200 27,300 27,400	27,100 27,200 27,300 27,400 27,500	1,156 1,162 1,168 1,174 1,180	
15,500 15,600 15,700 15,800 15,900	15,600 15,700 15,800 15,900 16,000	483 488 492 497 501	21,500 21,600 21,700 21,800 21,900	21,600 21,700 21,800 21,900 22,000	826 832 838 844 850	27,500 27,600 27,700 27,800 27,900	27,600 27,700 27,800 27,900 28,000	1,186 1,192 1,198 1,204 1,211	
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	506 510 515 519 524 528 533 538 544 550	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	856 862 868 874 880 886 892 898 904	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	1,218 1,225 1,232 1,239 1,246 1,253 1,260 1,267 1,274 1,281	
,	,000		•	000	0.0	,	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	556 562 568 574 580 586 592 598 604 610	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	916 922 928 934 940 946 952 958 964 970	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	1,288 1,295 1,302 1,309 1,316 1,323 1,330 1,337 1,344 1,351	
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	616 622 628 634 640 646 652 658 664	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	976 982 988 994 1,000 1,006 1,012 1,018 1,024 1,030	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	1,358 1,365 1,372 1,379 1,386 1,393 1,400 1,407 1,414 1,421	
	,000		25,000			31,000			
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	676 682 688 694 700 706 712 718 724 730	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	1,036 1,042 1,048 1,054 1,060 1,066 1,072 1,078 1,084 1,090	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	1,428 1,435 1,442 1,449 1,456 1,463 1,470 1,477 1,484 1,491	
20,000 20,000 20,100 736			26 100	1,096		32 100	1 400		
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	736 742 748 754 760 766 772 778 784 790	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	1,096 1,102 1,108 1,114 1,120 1,126 1,132 1,138 1,144 1,150	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	1,498 1,505 1,512 1,519 1,526 1,533 1,540 1,547 1,554	

(Rev 10/03)

2003 Regular Tax Table 2

If Your Income on Line 37 is		If Your Income on Line 37 is				If Your Income on Line 37 is			
As Much But Less As 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	1,568	39,000	39,100	1,988	45,000	45,100	2,408	
33,100	33,200	1,575	39,100	39,200	1,995	45,100	45,200	2,415	
33,200	33,300	1,582	39,200	39,300	2,002	45,200	45,300	2,422	
33,300 33,400	33,400	1,589	39,300 39,400	39,400 39,500	2,009 2,016	45,300	45,400 45,500	2,429	
33,500	33,500 33,600	1,596 1,603	39,400 39,500	39,600	2,016	45,400 45,500	45,500 45,600	2,436 2,443	
33,600	33,700	1,610	39,600	39,700	2,023	45,600	45,700	2,450	
33,700	33,800	1,617	39,700	39,800	2,037	45,700	45,800	2,457	
33,800	33,900	1,624	39,800	39,900	2,044	45,800	45,900	2,464	
33,900	34,000	1,631	39,900	40,000	2,051	45,900	46,000	2,471	
	,000		•	000			000		
34,000	34,100	1,638	40,000	40,100	2,058	46,000	46,100	2,478	
34,100 34,200	34,200 34,300	1,645 1,652	40,100 40,200	40,200 40,300	2,065 2,072	46,100 46,200	46,200 46,300	2,485 2,492	
34,200 34,300	34,300 34.400	1,652	40,200	40,400	2,072 2,079	46,200	46,400	2,492 2,499	
34,400	34,500	1,666	40,400	40,500	2,079	46,400	46,500	2,506	
34,500	34,600	1,673	40,500	40,600	2,093	46,500	46,600	2,513	
34,600	34,700	1,680	40,600	40,700	2,100	46,600	46,700	2,520	
34,700	34,800	1,687	40,700	40,800	2,107	46,700	46,800	2,527	
34,800	34,900	1,694 1,701	40,800	40,900 41,000	2,114	46,800	46,900	2,534	
34,900	35,000 ,000	1,701	40,900	41,000 000	2,121	46,900	47,000 000	2,541	
35,000	35,100	1,708	41.000	41,100	2.128	47.000	47,100	2.548	
35,100	35,100	1,706	41,100	41,100	2,126	47,000 47,100	47,100	2,546	
35,200	35,300	1,722	41,200	41,300	2,142	47,100	47,300	2,562	
35,300	35,400	1,729	41,300	41,400	2,149	47,300	47,400	2,569	
35,400	35,500	1,736	41,400	41,500	2,156	47,400	47,500	2,576	
35,500	35,600	1,743	41,500	41,600	2,163	47,500	47,600	2,583	
35,600	35,700	1,750	41,600	41,700	2,170	47,600	47,700	2,590	
35,700 35,800	35,800 35,900	1,757 1,764	41,700 41,800	41,800 41,900	2,177 2,184	47,700 47,800	47,800 47,900	2,597 2,604	
35,900	36,000	1,704	41,900	42,000	2,104	47,900	48,000	2,604	
•	,000	.,		000	2,	· · · · · · · · · · · · · · · · · · ·	000		
36,000	36,100	1,778	42,000	42,100	2,198	48,000	48,100	2,618	
36,100	36,200	1,785	42,100	42,200	2,205	48,100	48,200	2,625	
36,200	36,300	1,792	42,200	42,300	2,212	48,200	48,300	2,632	
36,300	36,400	1,799	42,300	42,400	2,219	48,300	48,400	2,639	
36,400 36,500	36,500 36.600	1,806 1,813	42,400 42,500	42,500 42,600	2,226 2,233	48,400 48,500	48,500 48,600	2,646 2,653	
36,600	36,700	1,820	42,600	42,700	2,233	48,600	48,700	2,660	
36,700	36.800	1,827	42,700	42,800	2,247	48,700	48.800	2,667	
36,800	36,900	1,834	42,800	42,900	2,254	48,800	48,900	2,674	
36,900	37,000	1,841	42,900	43,000	2,261	48,900	49,000	2,681	
	,000		43,	000		49,	000		
37,000	37,100	1,848	43,000	43,100	2,268	49,000	49,100	2,688	
37,100	37,200 37,200	1,855	43,100	43,200	2,275	49,100	49,200	2,695	
37,200 37,300	37,300 37,400	1,862 1,869	43,200 43,300	43,300 43,400	2,282 2,289	49,200 49,300	49,300 49,400	2,702 2,709	
37,300 37,400	37,500 37,500	1,876	43,400	43,400	2,269 2,296	49,400	49,400	2,709 2,716	
37,500	37,600	1,883	43,500	43,600	2,303	49,500	49,600	2,723	
37,600	37,700	1,890	43,600	43,700	2,310	49,600	49,700	2,730	
37,700	37,800	1,897	43,700	43,800	2,317	49,700	49,800	2,737	
37,800	37,900	1,904	43,800	43,900	2,324	49,800	49,900	2,744	
37,900	38,000	1,911	43,900	44,000	2,331	49,900	50,000	2,751	
	,000	4.040		44 100	0.000				
38,000 38,100	38,100 38,200	1,918 1,925	44,000 44,100	44,100 44,200	2,338 2,345	PLEASE	NOTE:		
38,100	38,200 38,300	1,925 1,932	44,100 44,200	44,200 44,300	2,345 2,352		-		
38,300	38,400	1,932	44,300	44,400	2,359	Eo- ¢Eo	000 and are	× 1/0	
38,400	38,500	1,946	44,400	44,500	2,366		,000 and ove		
38,500	38,600	1,953	44,500	44,600	2,373	tax is	52,751 + 7 %	of the	
38,600	38,700	1,960	44,600	44,700	2,380		over \$49,99		
38,700	38,800	1,967	44,700	44,800	2,387	EACE35	υν ε ι φ + 3,33	· J.	
38,800 38,900	38,900 39,000	1,974 1,981	44,800 44,900	44,900 45,000	2,394 2,401				
JU,900	J9,000	1,901	44,900	40,000	∠,4∪ I				

(Rev 10/03)