### **2014 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.

## **2014 Regular Tax Table**

### **Instructions:**

1. Find your net taxable income in the table below. Your tax is to the right of this amount.

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

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		
			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	0 1 2 3 4 5 6 7 8	5,000 5,100 5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900	5,100 5,200 5,300 5,400 5,500 5,600 5,700 5,800 5,900 6,000	57 60 62 65 67 70 72 75 77	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	199 202 206 209 213 216 220 223 227 230		
1,0	1,000			6,000			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	9 10 11 12 13 14 15 16 17	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	82 85 87 90 92 95 97 100 102 105	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	234 237 241 244 248 251 255 258 262 265		
2,	000		7,000			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	18 19 20 21 22 23 24 25 26 27	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	107 110 112 115 117 120 122 125 127 130	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	269 272 276 279 283 286 290 295 299 304		
3,000			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	27 28 29 30 31 32 33 34 35 36	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	132 135 137 140 143 146 150 153 157	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	308 313 317 322 326 331 335 340 344 349		
4,000			9,000			14,000				
4,000 4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900	4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 5,000	36 37 38 40 42 45 47 50 52 55	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	164 167 171 174 178 181 185 188 192	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	353 358 362 367 371 376 380 385 389 394		

(Rev 10/13/14)

# 2014 Regular Tax Table

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			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	398 403 407 412 416 421 425 430 434 439	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	669 675 681 687 693 699 705 711 717	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	1,029 1,035 1,041 1,047 1,053 1,059 1,065 1,071 1,077 1,083	
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	443 448 452 457 461 466 470 475 479 484	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	729 735 741 747 753 759 765 771 777 783	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	1,089 1,095 1,101 1,107 1,113 1,119 1,125 1,131 1,137 1,143	
	,000	101	23,000			29,000			
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	488 493 497 502 506 511 515 520 524 529	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	789 795 801 807 813 819 825 831 837 843	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	1,149 1,155 1,161 1,167 1,173 1,179 1,185 1,191 1,197 1,203	
18	,000		24,000			30,	·		
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	533 538 542 547 551 556 560 565 569 574	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	849 855 861 867 873 879 885 891 897 903	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	1,209 1,215 1,221 1,227 1,233 1,239 1,245 1,251 1,257 1,263	
	19,000			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	578 583 587 592 596 601 605 610 614 619	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	909 915 921 927 933 939 945 951 957 963	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	1,269 1,275 1,281 1,287 1,293 1,299 1,305 1,311 1,317 1,323	
	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	623 628 632 637 641 646 650 655 659 664	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	969 975 981 987 993 999 1,005 1,011 1,017 1,023	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	1,329 1,335 1,341 1,347 1,353 1,359 1,365 1,371 1,377 1,383	

(Rev 10/13/14)

## 2014 Regular Tax Table

If Your Income is			If Your Income			If Your 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	
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	1,389 1,395 1,401 1,407 1,413 1,419	39,000 39,100 39,200 39,300 39,400 39,500	39,100 39,200 39,300 39,400 39,500 39,600	1,789 1,796 1,803 1,810 1,817 1,824	45,000 45,100 45,200 45,300 45,400 45,500	45,100 45,200 45,300 45,400 45,500 45,600	2,209 2,216 2,223 2,230 2,237 2,244	
33,600 33,700 33,800 33,900	33,700 33,800 33,900 34,000	1,425 1,431 1,437 1,443	39,600 39,700 39,800 39,900	39,700 39,800 39,900 40,000	1,831 1,838 1,845 1,852	45,600 45,700 45,800 45,900	45,700 45,800 45,900 46,000	2,251 2,258 2,265 2,272	
34,000	<b>,000</b> 34,100	1,449	<b>40,000</b> 40,000 40,100 1,859			<b>46,000</b> 46,000 46,100 2,279			
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	1,455 1,461 1,467 1,473 1,479 1,485 1,491 1,497 1,503	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	1,866 1,873 1,880 1,887 1,894 1,901 1,908 1,915 1,922	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	2,286 2,293 2,300 2,307 2,314 2,321 2,328 2,335 2,342	
	35,000 1,303			41,000			47,000		
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	1,509 1,516 1,523 1,530 1,537 1,544 1,551 1,558 1,565 1,572	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	1,929 1,936 1,943 1,950 1,957 1,964 1,971 1,978 1,985 1,992	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	2,349 2,356 2,363 2,370 2,377 2,384 2,391 2,398 2,405 2,412	
36	,000		42,000			48,000			
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	1,579 1,586 1,593 1,600 1,607 1,614 1,621 1,628 1,635 1,642	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	1,999 2,006 2,013 2,020 2,027 2,034 2,041 2,048 2,055 2,062	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	2,419 2,426 2,433 2,440 2,447 2,454 2,461 2,468 2,475 2,482	
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	1,649 1,656 1,663 1,670 1,677 1,684 1,691 1,698 1,705	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	2,069 2,076 2,083 2,090 2,097 2,104 2,111 2,118 2,125 2,132	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	2,489 2,496 2,503 2,510 2,517 2,524 2,531 2,538 2,545 2,552	
38,000		44,000							
38,000 38,100 38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900	38,100 38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900 39,000	1,719 1,726 1,733 1,740 1,747 1,754 1,761 1,768 1,775 1,782	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	2,139 2,146 2,153 2,160 2,167 2,174 2,181 2,188 2,195 2,202	PLEASE NOTE:  For \$50,000 and over, your tax is \$2,552 + 7% of the excess over \$49,999			

(Rev 10/13/14)