## ADDITIONAL TAX CREDIT FOR QUALIFIED INDIVIDUALS WORKSHEET

An individual taxpayer having a net income up to \$25,400 and who timely files a tax return is allowed an additional tax credit. If your net income amount on line 28 is \$25,400 or less, fill out the worksheet below to determine amount of credit.

## Filing Status 1,3,5, and 6

1. Enter amount from line 28 of your AR1000F or AR1000NR	1
<ol> <li>Find income range in table below. Enter corresponding credit here and on line 6 of form AR1000TC</li> </ol>	2

## **Filing Status 2**

1. Enter amount from line 28 of your AR1000F or AR1000NR	1
2. Find your net taxable income in the table below. Enter corresponding credit here	2
3. Double the credit from line 2 . Enter amount here and on line 6 of the AR1000TC	3

Filing Status 4	Primary	Spouse
1. Enter amount from line 28 of your AR1000F or AR1000NR 1A	1B	
2. Find your net taxable income in the table below. Enter corresponding credit for each spouse here 2A	2B	
3. Add primary and spouse columns from line 2 above. Enter amount here and on line 6 of form AR1000TC	3. <u>-</u>	

## ADDITIONAL TAX CREDIT FOR QUALIFIED INDIVIDUALS TABLE

Income Range	Credit
\$0 - \$24,300	\$60
\$24,301 - \$24,400	\$55
\$24,401 - \$24,500	\$50
\$24,501 - \$24,600	\$45
\$24,601 - \$24,700	\$40
\$24,701 - \$24,800	\$35
\$24,801-\$24,900	\$30
\$24,901-\$25,000	\$25
\$25,001-\$25,100	\$20
\$25,101-\$25,200	\$15
\$25,201-\$25,300	\$10
\$25,301-\$25,400	\$5
\$25,401 and up	\$0