

2007 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 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 is 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.

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 <u>not</u> use the amount from Column C to figure the tax from the tax table. |
| AR1002 | 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. |

2007 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you use an exemption for military compensation or employment related pension income, you do not qualify.
4. If you itemize your deductions, you must use the Regular Tax Table.
5. Find your Adjusted Gross Income in the appropriate table below. Your tax is to the right of this amount.

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	10,200	0
10,201	10,300	29
10,301	10,400	37
10,401	10,500	44
10,501	10,600	52
10,601	10,700	59
10,701	10,800	67
10,801	10,900	74
10,901	11,000	82
11,001	11,100	89
11,101	11,200	97
11,201	11,300	104
11,301	11,400	112
11,401	11,500	119
11,501	11,600	127
11,601	11,700	134
11,701	11,800	142
11,801	11,900	149
11,901	12,000	157
12,001	12,100	164
12,101	12,200	172
12,201	12,300	179
12,301	12,400	187
12,401	12,500	194
12,501	12,600	202
12,601	12,700	209
12,701	12,800	217
12,801	12,900	224
12,901	13,000	232
13,001	13,100	239
13,101	13,200	247
13,201	13,300	256
13,301	13,400	264
13,401	13,500	273

*Above \$13,500, use Standard or Itemized Deductions and Regular Tax Table

(Rev 11/6/07)

Head of Household/Qualifying Widow(er) (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	14,500	0
14,501	14,600	59
14,601	14,700	70
14,701	14,800	80
14,801	14,900	91
14,901	15,000	101
15,001	15,100	112
15,101	15,200	122
15,201	15,300	133
15,301	15,400	143
15,401	15,500	154
15,501	15,600	164
15,601	15,700	175
15,701	15,800	185
15,801	15,900	196
15,901	16,000	206
16,001	16,100	217
16,101	16,200	227
16,201	16,300	238
16,301	16,400	248
16,401	16,500	259
16,501	16,600	269
16,601	16,700	280
16,701	16,800	290
16,801	16,900	301
16,901	17,000	311
17,001	17,100	322
17,101	17,200	332
17,201	17,300	343
17,301	17,400	353
17,401	17,500	364
17,501	17,600	374
17,601	17,700	385
17,701	17,800	395
17,801	17,900	406
17,901	18,000	416
18,001	18,100	427
18,101	18,200	437
18,201	18,300	448
18,301	18,400	458
18,401	18,500	469
18,501	18,600	479
18,601	18,700	490
18,701	18,800	500
18,801	18,900	511
18,901	19,000	521

*Above \$19,000, use Standard or Itemized Deductions and Regular Tax Table

2007 Low Income Tax Tables

QUALIFICATIONS:

1. Your total income **from all sources (regardless of whether the income is taxable to Arkansas)** must fall within the limits of the appropriate table based on your filing status.
2. Married couples must file a joint return (*Filing Status 2*) to qualify to use these tables.
3. If you use an exemption for military compensation or employment related pension income, you do not qualify.
4. If you itemize your deductions, you must use the Regular Tax Table.
5. Find your Adjusted Gross Income in the appropriate table below. Your tax is to the right of this amount.

Married Filing Joint With One or Less Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	17,200	0
17,201	17,300	66
17,301	17,400	77
17,401	17,500	89
17,501	17,600	100
17,601	17,700	112
17,701	17,800	123
17,801	17,900	135
17,901	18,000	146
18,001	18,100	158
18,101	18,200	169
18,201	18,300	181
18,301	18,400	192
18,401	18,500	204
18,501	18,600	215
18,601	18,700	227
18,701	18,800	238
18,801	18,900	250
18,901	19,000	261
19,001	19,100	273
19,101	19,200	284
19,201	19,300	296
19,301	19,400	307
19,401	19,500	319
19,501	19,600	330
19,601	19,700	342
19,701	19,800	353
19,801	19,900	365
19,901	20,000	376
20,001	20,100	388
20,101	20,200	399
20,201	20,300	411
20,301	20,400	422
20,401	20,500	434
20,501	20,600	445
20,601	20,700	457
20,701	20,800	468
20,801	20,900	480
20,901	21,000	491
21,001	21,100	503
21,101	21,200	514
21,201	21,300	526
21,301	21,400	537

*Above \$21,400, use Standard or Itemized Deductions and Regular Tax Table

(Rev 11/6/07)

Married Filing Joint With Two or More Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	20,700	0
20,701	20,800	97
20,801	20,900	109
20,901	21,000	120
21,001	21,100	132
21,101	21,200	143
21,201	21,300	155
21,301	21,400	166
21,401	21,500	178
21,501	21,600	189
21,601	21,700	201
21,701	21,800	212
21,801	21,900	224
21,901	22,000	235
22,001	22,100	247
22,101	22,200	258
22,201	22,300	270
22,301	22,400	281
22,401	22,500	293
22,501	22,600	304
22,601	22,700	317
22,701	22,800	330
22,801	22,900	343
22,901	23,000	356
23,001	23,100	369
23,101	23,200	382
23,201	23,300	395
23,301	23,400	408
23,401	23,500	421
23,501	23,600	434
23,601	23,700	447
23,701	23,800	460
23,801	23,900	473
23,901	24,000	486
24,001	24,100	499
24,101	24,200	512
24,201	24,300	525
24,301	24,400	538
24,401	24,500	551
24,501	24,600	564
24,601	24,700	577
24,701	24,800	590
24,801	24,900	603
24,901	25,000	616
25,001	25,100	629
25,101	25,200	642
25,201	25,300	655
25,301	25,400	668
25,401	25,500	681
25,501	25,600	694
25,601	25,700	707
25,701	25,800	720
25,801	25,900	733
25,901	26,000	746
26,001	26,100	759
26,101	26,200	772
26,201	26,300	785
26,301	26,400	798
26,401	26,500	811
26,501	26,600	824
26,601	26,700	837

*Above \$26,700, use Standard or Itemized Deductions and Regular Tax Table

2007 Regular Tax Table

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 the Regular Tax Table, then both must use Regular Tax Table.

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

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	71	10,000	10,100	222
100	200	2	5,100	5,200	73	10,100	10,200	226
200	300	3	5,200	5,300	76	10,200	10,300	229
300	400	4	5,300	5,400	78	10,300	10,400	233
400	500	5	5,400	5,500	81	10,400	10,500	236
500	600	6	5,500	5,600	83	10,500	10,600	240
600	700	7	5,600	5,700	86	10,600	10,700	243
700	800	8	5,700	5,800	88	10,700	10,800	247
800	900	9	5,800	5,900	91	10,800	10,900	250
900	1,000	10	5,900	6,000	93	10,900	11,000	254
1,000			6,000			11,000		
1,000	1,100	11	6,000	6,100	96	11,000	11,100	257
1,100	1,200	12	6,100	6,200	98	11,100	11,200	261
1,200	1,300	13	6,200	6,300	101	11,200	11,300	266
1,300	1,400	14	6,300	6,400	103	11,300	11,400	270
1,400	1,500	15	6,400	6,500	106	11,400	11,500	275
1,500	1,600	16	6,500	6,600	108	11,500	11,600	279
1,600	1,700	17	6,600	6,700	111	11,600	11,700	284
1,700	1,800	18	6,700	6,800	113	11,700	11,800	288
1,800	1,900	19	6,800	6,900	116	11,800	11,900	293
1,900	2,000	20	6,900	7,000	118	11,900	12,000	297
2,000			7,000			12,000		
2,000	2,100	21	7,000	7,100	121	12,000	12,100	302
2,100	2,200	22	7,100	7,200	123	12,100	12,200	306
2,200	2,300	23	7,200	7,300	126	12,200	12,300	311
2,300	2,400	24	7,300	7,400	128	12,300	12,400	315
2,400	2,500	25	7,400	7,500	131	12,400	12,500	320
2,500	2,600	26	7,500	7,600	135	12,500	12,600	324
2,600	2,700	27	7,600	7,700	138	12,600	12,700	329
2,700	2,800	28	7,700	7,800	142	12,700	12,800	333
2,800	2,900	29	7,800	7,900	145	12,800	12,900	338
2,900	3,000	30	7,900	8,000	149	12,900	13,000	342
3,000			8,000			13,000		
3,000	3,100	31	8,000	8,100	152	13,000	13,100	347
3,100	3,200	32	8,100	8,200	156	13,100	13,200	351
3,200	3,300	33	8,200	8,300	159	13,200	13,300	356
3,300	3,400	34	8,300	8,400	163	13,300	13,400	360
3,400	3,500	35	8,400	8,500	166	13,400	13,500	365
3,500	3,600	36	8,500	8,600	170	13,500	13,600	369
3,600	3,700	37	8,600	8,700	173	13,600	13,700	374
3,700	3,800	38	8,700	8,800	177	13,700	13,800	378
3,800	3,900	41	8,800	8,900	180	13,800	13,900	383
3,900	4,000	43	8,900	9,000	184	13,900	14,000	387
4,000			9,000			14,000		
4,000	4,100	46	9,000	9,100	187	14,000	14,100	392
4,100	4,200	48	9,100	9,200	191	14,100	14,200	396
4,200	4,300	51	9,200	9,300	194	14,200	14,300	401
4,300	4,400	53	9,300	9,400	198	14,300	14,400	405
4,400	4,500	56	9,400	9,500	201	14,400	14,500	410
4,500	4,600	58	9,500	9,600	205	14,500	14,600	414
4,600	4,700	61	9,600	9,700	208	14,600	14,700	419
4,700	4,800	63	9,700	9,800	212	14,700	14,800	423
4,800	4,900	66	9,800	9,900	215	14,800	14,900	428
4,900	5,000	68	9,900	10,000	219	14,900	15,000	432

2007 Regular Tax Table

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	437	21,000	21,100	744	27,000	27,100	1,104
15,100	15,200	441	21,100	21,200	750	27,100	27,200	1,110
15,200	15,300	446	21,200	21,300	756	27,200	27,300	1,116
15,300	15,400	450	21,300	21,400	762	27,300	27,400	1,122
15,400	15,500	455	21,400	21,500	768	27,400	27,500	1,128
15,500	15,600	459	21,500	21,600	774	27,500	27,600	1,134
15,600	15,700	464	21,600	21,700	780	27,600	27,700	1,140
15,700	15,800	468	21,700	21,800	786	27,700	27,800	1,146
15,800	15,900	473	21,800	21,900	792	27,800	27,900	1,152
15,900	16,000	477	21,900	22,000	798	27,900	28,000	1,158
16,000			22,000			28,000		
16,000	16,100	482	22,000	22,100	804	28,000	28,100	1,164
16,100	16,200	486	22,100	22,200	810	28,100	28,200	1,170
16,200	16,300	491	22,200	22,300	816	28,200	28,300	1,176
16,300	16,400	495	22,300	22,400	822	28,300	28,400	1,182
16,400	16,500	500	22,400	22,500	828	28,400	28,500	1,188
16,500	16,600	504	22,500	22,600	834	28,500	28,600	1,194
16,600	16,700	509	22,600	22,700	840	28,600	28,700	1,200
16,700	16,800	513	22,700	22,800	846	28,700	28,800	1,206
16,800	16,900	518	22,800	22,900	852	28,800	28,900	1,212
16,900	17,000	522	22,900	23,000	858	28,900	29,000	1,218
17,000			23,000			29,000		
17,000	17,100	527	23,000	23,100	864	29,000	29,100	1,224
17,100	17,200	531	23,100	23,200	870	29,100	29,200	1,230
17,200	17,300	536	23,200	23,300	876	29,200	29,300	1,236
17,300	17,400	540	23,300	23,400	882	29,300	29,400	1,242
17,400	17,500	545	23,400	23,500	888	29,400	29,500	1,248
17,500	17,600	549	23,500	23,600	894	29,500	29,600	1,254
17,600	17,700	554	23,600	23,700	900	29,600	29,700	1,260
17,700	17,800	558	23,700	23,800	906	29,700	29,800	1,266
17,800	17,900	563	23,800	23,900	912	29,800	29,900	1,272
17,900	18,000	567	23,900	24,000	918	29,900	30,000	1,278
18,000			24,000			30,000		
18,000	18,100	572	24,000	24,100	924	30,000	30,100	1,284
18,100	18,200	576	24,100	24,200	930	30,100	30,200	1,290
18,200	18,300	581	24,200	24,300	936	30,200	30,300	1,296
18,300	18,400	585	24,300	24,400	942	30,300	30,400	1,302
18,400	18,500	590	24,400	24,500	948	30,400	30,500	1,308
18,500	18,600	594	24,500	24,600	954	30,500	30,600	1,314
18,600	18,700	600	24,600	24,700	960	30,600	30,700	1,320
18,700	18,800	606	24,700	24,800	966	30,700	30,800	1,326
18,800	18,900	612	24,800	24,900	972	30,800	30,900	1,332
18,900	19,000	618	24,900	25,000	978	30,900	31,000	1,338
19,000			25,000			31,000		
19,000	19,100	624	25,000	25,100	984	31,000	31,100	1,344
19,100	19,200	630	25,100	25,200	990	31,100	31,200	1,351
19,200	19,300	636	25,200	25,300	996	31,200	31,300	1,358
19,300	19,400	642	25,300	25,400	1,002	31,300	31,400	1,365
19,400	19,500	648	25,400	25,500	1,008	31,400	31,500	1,372
19,500	19,600	654	25,500	25,600	1,014	31,500	31,600	1,379
19,600	19,700	660	25,600	25,700	1,020	31,600	31,700	1,386
19,700	19,800	666	25,700	25,800	1,026	31,700	31,800	1,393
19,800	19,900	672	25,800	25,900	1,032	31,800	31,900	1,400
19,900	20,000	678	25,900	26,000	1,038	31,900	32,000	1,407
20,000			26,000			32,000		
20,000	20,100	684	26,000	26,100	1,044	32,000	32,100	1,414
20,100	20,200	690	26,100	26,200	1,050	32,100	32,200	1,421
20,200	20,300	696	26,200	26,300	1,056	32,200	32,300	1,428
20,300	20,400	702	26,300	26,400	1,062	32,300	32,400	1,435
20,400	20,500	708	26,400	26,500	1,068	32,400	32,500	1,442
20,500	20,600	714	26,500	26,600	1,074	32,500	32,600	1,449
20,600	20,700	720	26,600	26,700	1,080	32,600	32,700	1,456
20,700	20,800	726	26,700	26,800	1,086	32,700	32,800	1,463
20,800	20,900	732	26,800	26,900	1,092	32,800	32,900	1,470
20,900	21,000	738	26,900	27,000	1,098	32,900	33,000	1,477

2007 Regular Tax Table

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	1,484	39,000	39,100	1,904	45,000	45,100	2,324
33,100	33,200	1,491	39,100	39,200	1,911	45,100	45,200	2,331
33,200	33,300	1,498	39,200	39,300	1,918	45,200	45,300	2,338
33,300	33,400	1,505	39,300	39,400	1,925	45,300	45,400	2,345
33,400	33,500	1,512	39,400	39,500	1,932	45,400	45,500	2,352
33,500	33,600	1,519	39,500	39,600	1,939	45,500	45,600	2,359
33,600	33,700	1,526	39,600	39,700	1,946	45,600	45,700	2,366
33,700	33,800	1,533	39,700	39,800	1,953	45,700	45,800	2,373
33,800	33,900	1,540	39,800	39,900	1,960	45,800	45,900	2,380
33,900	34,000	1,547	39,900	40,000	1,967	45,900	46,000	2,387
34,000			40,000			46,000		
34,000	34,100	1,554	40,000	40,100	1,974	46,000	46,100	2,394
34,100	34,200	1,561	40,100	40,200	1,981	46,100	46,200	2,401
34,200	34,300	1,568	40,200	40,300	1,988	46,200	46,300	2,408
34,300	34,400	1,575	40,300	40,400	1,995	46,300	46,400	2,415
34,400	34,500	1,582	40,400	40,500	2,002	46,400	46,500	2,422
34,500	34,600	1,589	40,500	40,600	2,009	46,500	46,600	2,429
34,600	34,700	1,596	40,600	40,700	2,016	46,600	46,700	2,436
34,700	34,800	1,603	40,700	40,800	2,023	46,700	46,800	2,443
34,800	34,900	1,610	40,800	40,900	2,030	46,800	46,900	2,450
34,900	35,000	1,617	40,900	41,000	2,037	46,900	47,000	2,457
35,000			41,000			47,000		
35,000	35,100	1,624	41,000	41,100	2,044	47,000	47,100	2,464
35,100	35,200	1,631	41,100	41,200	2,051	47,100	47,200	2,471
35,200	35,300	1,638	41,200	41,300	2,058	47,200	47,300	2,478
35,300	35,400	1,645	41,300	41,400	2,065	47,300	47,400	2,485
35,400	35,500	1,652	41,400	41,500	2,072	47,400	47,500	2,492
35,500	35,600	1,659	41,500	41,600	2,079	47,500	47,600	2,499
35,600	35,700	1,666	41,600	41,700	2,086	47,600	47,700	2,506
35,700	35,800	1,673	41,700	41,800	2,093	47,700	47,800	2,513
35,800	35,900	1,680	41,800	41,900	2,100	47,800	47,900	2,520
35,900	36,000	1,687	41,900	42,000	2,107	47,900	48,000	2,527
36,000			42,000			48,000		
36,000	36,100	1,694	42,000	42,100	2,114	48,000	48,100	2,534
36,100	36,200	1,701	42,100	42,200	2,121	48,100	48,200	2,541
36,200	36,300	1,708	42,200	42,300	2,128	48,200	48,300	2,548
36,300	36,400	1,715	42,300	42,400	2,135	48,300	48,400	2,555
36,400	36,500	1,722	42,400	42,500	2,142	48,400	48,500	2,562
36,500	36,600	1,729	42,500	42,600	2,149	48,500	48,600	2,569
36,600	36,700	1,736	42,600	42,700	2,156	48,600	48,700	2,576
36,700	36,800	1,743	42,700	42,800	2,163	48,700	48,800	2,583
36,800	36,900	1,750	42,800	42,900	2,170	48,800	48,900	2,590
36,900	37,000	1,757	42,900	43,000	2,177	48,900	49,000	2,597
37,000			43,000			49,000		
37,000	37,100	1,764	43,000	43,100	2,184	49,000	49,100	2,604
37,100	37,200	1,771	43,100	43,200	2,191	49,100	49,200	2,611
37,200	37,300	1,778	43,200	43,300	2,198	49,200	49,300	2,618
37,300	37,400	1,785	43,300	43,400	2,205	49,300	49,400	2,625
37,400	37,500	1,792	43,400	43,500	2,212	49,400	49,500	2,632
37,500	37,600	1,799	43,500	43,600	2,219	49,500	49,600	2,639
37,600	37,700	1,806	43,600	43,700	2,226	49,600	49,700	2,646
37,700	37,800	1,813	43,700	43,800	2,233	49,700	49,800	2,653
37,800	37,900	1,820	43,800	43,900	2,240	49,800	49,900	2,660
37,900	38,000	1,827	43,900	44,000	2,247	49,900	50,000	2,667
38,000			44,000			<p>PLEASE NOTE:</p> <p>For \$50,000 and over, your tax is \$2,667 + 7% of the excess over \$49,999.</p>		
38,000	38,100	1,834	44,000	44,100	2,254			
38,100	38,200	1,841	44,100	44,200	2,261			
38,200	38,300	1,848	44,200	44,300	2,268			
38,300	38,400	1,855	44,300	44,400	2,275			
38,400	38,500	1,862	44,400	44,500	2,282			
38,500	38,600	1,869	44,500	44,600	2,289			
38,600	38,700	1,876	44,600	44,700	2,296			
38,700	38,800	1,883	44,700	44,800	2,303			
38,800	38,900	1,890	44,800	44,900	2,310			
38,900	39,000	1,897	44,900	45,000	2,317			