2008 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 <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 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 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

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.

2008 Low Income Tax Tables

QUALIFICATIONS:

- 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.
- Married couples must file a joint return (Filing Status 2) to qualify to use these tables.
- If you use an exemption for military compensation or employment related pension income, you do not qualify.
- If you itemize your deductions, you must use the Regular Tax Table.
- 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							
FROM	YOUR TAX IS						
0	10,506	0					
10,507	10,600	33					
10,601	10,700	41					
10,701	10,800	48					
10,801	10,900	56					
10,901	11,000	63					
11,001	11,100	71					
11,101	11,200	78					
11,201	11,300	86					
11,301	11,400	93					
11,401	11,500	101					
11,501	11,600	108					
11,601	11,700	116					
11,701	11,800	123					
11,801	11,900	131					
11,901	12,000	138					
12,001	12,100	146					
12,101	12,200	153					
12,201	12,300	161					
12,301	12,400	168					
12,401	12,500	176					
12,501	12,600	183					
12,601	12,700	191					
12,701	12,800	198					
12,801	12,900	206					
12,901	13,000	213					
13,001	13,100	221					
13,101	13,200	228					
13,201	13,300	236					
13,301	13,400	243					
13,401	13,500	251					
13,501	13,600	260					
13,601	13,700	268					
13,701	13,800	277					
13,801	13,900	285					
*Above \$13,900, use St	andard or Itemized Deduction	s and Regular Tax Table					

(Rev 10/16/08)

Head of Household/Qualifying Widow(er) (FILING STATUS 3 or 6)

IF YOUR ADJUSTED		
FROM	то	YOUR TAX IS
0	14,935	0
14,936	15,000	67
15,001	15,100	77
15,101	15,200	88
15,201	15,300	98
15,301	15,400	109
15,401	15,500	119
15,501	15,600	130
15,601	15,700	140
15,701	15,800	151
15,801	15,900	161
15,901	16,000	172
16,001	16,100	182
16,101	16,200	193
16,201	16,300	203
16,301	16,400	214
16,401	16,500	224
16,501	16,600	235
16,601	16,700	245
16,701	16,800	256
16,801	16,900	266
16,901	17,000	277
17,001	17,100	287
17,101	17,200	298
17,201	17,300	308
17,301	17,400	319
17,401	17,500	329
17,501	17,600	340
17,601	17,700	350
17,701	17,800	361
17,801	17,900	371
17,901	18,000	382
18,001	18,100	392
18,101	18,200	403
18,201	18,300	413
18,301	18,400	424
18,401	18,500	434
18,501	18,600	445
18,601	18,700	455
18,701	18,800	466
18,801	18,900	476
18,901	19,000	487
19,001	19,100	497
19,101	19,200	508
19,201	19,300	518
19,301	19,400	529
*Above \$19,400, use Sta	andard or Itemized Deduction	s and Regular Tax Table

2008 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 ADJUSTE	YOUR TAX IS	
FROM	то	TOOK TAX 19
0 17,717 17,801 17,901 18,001 18,101 18,101 18,201 18,301 18,401 18,501 18,601 18,701 18,801 18,901 19,001 19,101 19,201 19,301 19,401 19,501 19,601 19,701 19,801 19,901 20,001 20,101 20,201 20,301 20,401 20,301 20,401 20,501 20,601 20,701 20,801 20,701 20,801 20,701 20,801 21,101 21,201 21,301 21,401 21,501 21,501 21,501 21,501 21,501 21,501 21,501 21,501 21,501 21,501 21,501 21,501 21,501 21,701 21,801 21,901	17,716 17,800 17,900 18,000 18,100 18,100 18,200 18,300 18,400 18,500 18,600 18,600 18,700 18,800 19,000 19,100 19,200 19,300 19,400 19,500 19,600 19,700 19,800 19,900 20,100 20,200 20,300 20,400 20,500 20,400 20,500 20,600 20,700 20,800 20,700 21,100 21,200 21,300 21,400 21,200 21,300 21,400 21,500 21,600 21,700 21,800 21,700 21,800 21,900	0 74 85 97 108 120 131 143 154 166 177 189 200 212 223 235 246 258 269 281 292 304 315 327 338 350 361 373 384 396 407 419 430 442 453 465 476 488 499 511 522 534 545 557

(Rev 10/16/08)

Married Filing Joint With Two or More Dependents

(FILING STATUS 2)

IF YOUR ADJUSTED GROSS INCOME IS YOUR TAX IS					
FROM	то	YOUR TAX IS			
0 21,322 21,401 21,501 21,601 21,701 21,801 21,901 22,001 22,101 22,201 22,301 22,401 22,501 22,601 22,701 22,801 23,001 23,101 23,201 23,301 23,401 23,501 23,301 23,401 23,501 23,601 23,701 23,801 23,401 24,401 24,501 24,401 24,201 24,401 24,501 24,401 24,501 24,601 24,701 24,801 24,401 24,501 24,601 25,501 25,001 25,101 25,001 25,101 25,501 25,501 25,501 25,501 25,601 25,701 25,801 25,901 26,001 26,101 26,201 26,301 26,401 26,501 26,601 26,701 26,801 26,701 26,801 26,701 26,801 26,701 26,801 26,701 26,801 26,701 26,801 26,701 26,801 26,701 26,801 26,701 26,801 26,701 27,301	21,321 21,400 21,500 21,600 21,700 21,800 21,900 22,100 22,200 22,300 22,400 22,500 22,600 22,700 22,800 22,900 23,300 23,400 23,200 23,300 23,400 23,500 23,400 23,500 23,600 23,700 23,800 23,700 24,400 24,500 24,100 24,200 24,400 24,500 24,400 24,500 24,500 24,600 24,700 24,800 24,500 25,300 25,100 25,200 25,300 25,100 25,500 25,600 25,700 25,800 25,700 25,800 25,700 25,800 25,700 25,800 26,000 26,100 26,200 26,300 26,400 26,500 26,600 26,600 26,600 26,700 26,800 26,900 27,000 27,100 27,200 27,300 27,400	0 107 118 130 141 153 164 176 187 199 210 222 233 245 256 268 279 291 303 316 329 342 355 368 381 394 407 420 433 446 459 472 485 498 511 524 537 550 563 576 589 602 615 628 641 654 667 680 693 706 719 732 745 758 771 784 797 810 823 836 849 862			
	tandard or Itemized Deductio				

2008 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 You	ir Income is			Income s		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	100 200 300 400 500 600 700	1 2 3 4 5 6	5,000 5,100 5,200 5,300 5,400 5,500 5,600	5,100 5,200 5,300 5,400 5,500 5,600 5,700	69 72 74 77 79 82 84	10,000 10,100 10,200 10,300 10,400 10,500 10,600	10,100 10,200 10,300 10,400 10,500 10,600 10,700	219 222 226 229 233 236 240
700 800 900	800 900 1,000	8 9 10	5,700 5,800 5,900	5,800 5,900 6,000	87 89 92	10,700 10,800 10,900	10,800 10,900 11,000	243 247 250
1,0	000		6,0	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	11 12 13 14 15 16 17 18 19	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	94 97 99 102 104 107 109 112 114	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	254 257 261 264 268 273 277 282 286 291
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	119 122 124 127 129 132 135 138 142	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	295 300 304 309 313 318 322 327 331 336
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 35 36 37 38 39	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	149 152 156 159 163 166 170 173 177	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	340 345 349 354 358 363 367 372 376
4,0	4,000		9,000			14,	000	
4,000 4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,800	4,100 4,200 4,300 4,400 4,500 4,600 4,700 4,800 4,900 5,000	44 47 49 52 54 57 59 62 64	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	184 187 191 194 198 201 205 208 212 215	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	385 390 394 399 403 408 412 417 421

(Rev 8/27/08)

2008 Regular Tax Table

If You	If Your Income is			Income s	YOUR TAX IS	If Your Income is			
As Much As	But Less Than		But Less Than	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	15,100 15,200 15,300 15,400 15,500 15,600 15,700 15,800 15,900	430 435 439 444 448 453 457 462 466	21,000 21,100 21,200 21,300 21,400 21,500 21,600 21,700 21,800	21,100 21,200 21,300 21,400 21,500 21,600 21,700 21,800 21,900	731 737 743 749 755 761 767 773 779	27,000 27,100 27,200 27,300 27,400 27,500 27,600 27,700 27,800	27,100 27,200 27,300 27,400 27,500 27,600 27,700 27,800 27,900	1,091 1,097 1,103 1,109 1,115 1,121 1,127 1,133 1,139	
15,900	16,000	471	21,900	22,000	785	27,900	28,000	1,145	
	,000			000	- 0.4		000		
16,000 16,100 16,200 16,300 16,400 16,500 16,600 16,700 16,800	16,100 16,200 16,300 16,400 16,500 16,600 16,700 16,800 16,900 17,000	475 480 484 489 493 498 502 507 511	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	791 797 803 809 815 821 827 833 839 845	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	1,151 1,157 1,163 1,169 1,175 1,181 1,187 1,193 1,199 1,205	
	,000	010	•	000	040	· · · · · · · · · · · · · · · · · · ·	000	1,200	
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	520 525 529 534 538 543 547 552 556 561	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	851 857 863 869 875 881 887 893 899 905	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	1,211 1,217 1,223 1,229 1,235 1,241 1,247 1,253 1,259 1,265	
18,	,000		24,	000			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	565 570 574 579 583 588 592 597 601 606	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	911 917 923 929 935 941 947 953 959 965	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	1,271 1,277 1,283 1,289 1,295 1,301 1,307 1,313 1,319 1,325	
19	,000			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	611 617 623 629 635 641 647 653 659 665	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	971 977 983 989 995 1,001 1,007 1,013 1,019 1,025	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	1,331 1,337 1,343 1,349 1,355 1,361 1,367 1,374 1,381 1,388	
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 (Rev 8/27/08)	20,100 20,200 20,300 20,400 20,500 20,600 20,700 20,800 20,900 21,000	671 677 683 689 695 701 707 713 719	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	1,031 1,037 1,043 1,049 1,055 1,061 1,067 1,073 1,079	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	1,395 1,402 1,409 1,416 1,423 1,430 1,437 1,444 1,451	

(Rev 8/27/08)

2008 Regular Tax Table

If You	If Your Income is			If Your Income is			Income s	
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	1,465 1,472 1,479 1,486 1,493 1,500	39,000 39,100 39,200 39,300 39,400 39,500	39,100 39,200 39,300 39,400 39,500 39,600	1,885 1,892 1,899 1,906 1,913 1,920	45,000 45,100 45,200 45,300 45,400 45,500	45,100 45,200 45,300 45,400 45,500 45,600	2,305 2,312 2,319 2,326 2,333 2,340
33,600 33,700 33,800 33,900	33,700 33,800 33,900 34,000	1,507 1,514 1,521 1,528	39,600 39,700 39,800 39,900	39,700 39,800 39,900 40,000	1,927 1,934 1,941 1,948	45,600 45,700 45,800 45,900	45,700 45,800 45,900 46,000	2,347 2,354 2,361 2,368
34,000	34 ,100	1,535	40,	40,100	1,955	46,	46 ,100	2,375
34,100 34,200 34,300 34,400 34,500 34,600 34,700 34,800	34,200 34,300 34,400 34,500 34,600 34,700 34,800 34,900	1,542 1,549 1,556 1,553 1,570 1,577 1,584 1,591	40,100 40,200 40,300 40,400 40,500 40,600 40,700 40,800	40,200 40,300 40,400 40,500 40,600 40,700 40,800 40,900	1,962 1,969 1,976 1,983 1,990 1,997 2,004 2,011	46,100 46,200 46,300 46,400 46,500 46,600 46,700 46,800	46,200 46,300 46,400 46,500 46,600 46,700 46,800 46,900	2,382 2,389 2,396 2,403 2,417 2,417 2,424 2,431
34,900 35	35,000 ,000	1,598	40,900 41.	41,000 000	2,018	46,900 47.	47,000 000	2,438
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	1,605 1,612 1,619 1,626 1,633 1,640 1,647 1,654 1,661 1,668	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	2,025 2,032 2,039 2,046 2,053 2,060 2,067 2,067 2,074 2,081 2,088	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	2,445 2,452 2,459 2,466 2,473 2,480 2,487 2,494 2,501 2,508
	,000			000			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	1,675 1,682 1,689 1,696 1,703 1,710 1,717 1,724 1,731 1,738	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	2,095 2,102 2,109 2,116 2,123 2,130 2,137 2,137 2,144 2,151 2,158	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	2,515 2,522 2,529 2,536 2,543 2,550 2,557 2,557 2,564 2,571 2,578
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	1,745 1,752 1,759 1,766 1,773 1,780 1,787 1,794 1,801 1,808	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	2,165 2,172 2,179 2,186 2,193 2,200 2,207 2,214 2,221 2,228	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	2,585 2,592 2,599 2,606 2,613 2,620 2,627 2,634 2,641 2,648
	,000	4.045	<u> </u>	000	0.005			
38,000 38,100 38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900 (Rev 8/27/08)	38,100 38,200 38,300 38,400 38,500 38,600 38,700 38,800 38,900 39,000	1,815 1,822 1,829 1,836 1,843 1,850 1,857 1,864 1,871 1,878	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	2,235 2,242 2,249 2,256 2,263 2,270 2,277 2,284 2,291 2,298	For \$50 tax is	E NOTE: ,000 and ove 52,648 + 7% over \$49,99	of the

(Rev 8/27/08)