



STATE OF ARKANSAS

2015 Fiduciary Tax Return and Instructions

This information applies to both the AR1002F and the AR1002NR tax forms.

WHO MUST FILE

The fiduciary return is used to report the income of an estate or trust. Every fiduciary, or at least one of the joint fiduciaries, must file a return for the estate or trust for which he/she acts, provided **any** of the following apply:

1. Any **income** of such estate or trust is currently distributable;
2. The **tax** is payable by the beneficiaries or by the grantor;
3. The net income of such estate or trust is **\$3,000** or over **and/or**
4. Any beneficiary of such estate or trust is a **nonresident**.

WHEN TO FILE

The due date is April 15th for calendar year filers. Fiscal year filers must file on or before the fifteenth (15th) day of the fourth (4th) month following the close of the fiscal year.

If you request an extension of time to file your federal fiduciary tax return (with federal Form 7004) you can receive the same 5 month extension on your state return. If you do not file a federal extension, you can request a 180 day Arkansas extension using Form AR1055 before the filing date of April 15th (for calendar year filers). Send Form AR1055 to:

Individual Income Tax Section
ATTN: Extension
P.O. Box 3628
Little Rock, AR 72203-3628

Note: To receive credit for your federal or state extension, when you file your Arkansas return you must check the box on the face of the return indicating you filed an extension.

WHERE TO MAIL

Mail **Tax Due** Returns to: State Income Tax
P.O. Box 2144
Little Rock, Arkansas 72203-2144

Mail **Refund** Returns to: State Income Tax
P.O. Box 1000
Little Rock, Arkansas 72203-1000

Mail **No Tax Due** Returns to: State Income Tax
P.O. Box 8026
Little Rock, Arkansas 72203-8026

Mail **Amended** Returns to: State Income Tax
P.O. Box 3628
Little Rock, Arkansas 72203-3628

INTEREST AND PENALTIES

Interest will be charged on taxes not paid by their due date even if an extension of time to file is granted. The law also provides a late filing penalty and a failure to pay penalty.

UNDERPAYMENT OF ESTIMATED TAX (FORM AR2210)

You may have to pay a penalty if your net tax, Line 25, is more than \$1,000 and you did not file a Declaration of Estimated Tax required by Arkansas tax code **or** you did not pay adequate installments on your estimated tax. See instructions for Line 37A and B for more information.

FOR ASSISTANCE CALL: (501) 682-1100 or (800) 882-9275

NOTE: Act 580 of 2015 adopted IRC Section 179 as in effect on January 1, 2009, thus allowing greater dollar limits and phase out thresholds. The maximum deduction allowed for property placed in service during the tax year is \$25,000. The deduction is decreased "dollar for dollar" for property over \$200,000, and no deduction is allowed for property over \$225,000.

INSTRUCTIONS

If you file a **fiscal year return**, fill in the fiscal year at the top of the form. The moment of death determines the end of the decedent's tax year and the beginning of the estate's tax year.

The **Federal Employer Identification Number** must be entered in the space provided on the top right side of the form. A separate Federal Employer Identification Number is required for each estate or trust.

Fill in the exact **name** of the estate or trust, name and title of fiduciary or trustee, the **address**, and the **date the trust was created**. Check the appropriate box for "**Type of Entity**." Indicate whether you are filing an **Original Return**, an **Amended Return**, or a **Final Return**.

INCOME

Line 1. Enter total taxable interest income received or credited to the account of the estate or trust. Attach Form AR4 showing all interest income and identify any nontaxable interest.

Line 2. Enter total of all taxable dividends. Attach schedule.

Line 3. Enter net profit (or loss) from a trade or business. Attach federal schedule.

Line 4. If you have gains or losses from the sale of real estate, stocks, bonds, or gains or losses from capital assets from partnerships, S corporations or fiduciaries, complete worksheet on back of Form AR1002F/AR1002NR and enter total here.

Line 5. Enter net rent and royalty income, the estate's or trust's share of profits from a partnership, and income from another estate or trust (whether received or not). **Attach schedule.**

Line 6. Enter net profit (or loss) from farming. **Attach federal schedule.**

Line 7. Enter taxable income not reported elsewhere. **Attach statement** identifying the source.

Line 8. Add Lines 1 through 7 and enter total.

DEDUCTIONS

Line 9. Enter any taxes paid during the tax year that are not deducted elsewhere. DO NOT include assessments for local benefit of a kind tending to increase the value of the property assessed. DO NOT include federal or Arkansas taxes, nor taxes imposed upon the estate or trust on its corporation which are paid by the estate or trust. **Attach schedule** detailing all taxes.

Line 10. Enter any interest paid that is not deducted elsewhere. DO NOT include interest on capital invested in or advanced to the business by the estate or trust.

Line 11. Enter amount paid or permanently set aside during year for charitable organizations.

Line 12. Enter deductible attorney, accountant, return preparer, or fiduciary fees paid or incurred by the fiduciary for administering the estate or trust during year.

Line 13. Enter any other authorized deductions allowed by Arkansas law. Include on this line: bad debts, casualty losses, and involuntary conversion of property not used in a trade or business. **Attach schedule** listing and explaining all deductions.

Line 14. Add Lines 9 through 13 and enter total.

Line 15. Subtract Line 14 from Line 8 and enter difference.

Line 16. Enter total amount of income or loss to be distributed to all beneficiaries during year.

Line 17. Subtract Line 16 from Line 15 and enter difference.

Line 18. Do not adjust this amount.

Line 19. Subtract Line 18 from Line 17 and enter difference.

Line 20. Compute tax on the amount on Line 19B if you are using Form AR1002F. Compute tax on the amount on Line 19A if you are using Form AR1002NR. Use the enclosed "Regular Tax Table" and enter amount here.

Line 21. Do not adjust this amount.

Line 22. Enter total amount of state income tax liability to other state(s). This credit is allowable only to resident estate(s) or trust(s) when the income was reported and taxable on the other state(s) tax return(s) and on the Arkansas Fiduciary Return. **Attach a copy** of the tax return(s) filed with the other state(s).

Line 23. Enter total allowable credits from AR1000TC. **Attach AR1000TC and supporting documents.**

Line 24. Add Lines 21 through 23 and enter total.

Line 25. Subtract Line 24 from Line 20 and enter difference.

The instructions for Lines 25A through 25D are for use with Form AR1002NR only. If using Form AR1002F, skip this section and go to the instructions for Line 26.

TAX APPORTIONMENT (AR1002NR ONLY)

Line 25A. Enter amount from Line 17 Column B.

Line 25B. Enter amount from Line 17 Column A.

Line 25C. Divide amount on Line 25A by amount on Line 25B to arrive at the Arkansas percentage. **Round to six decimal places and do not exceed 100%.**

Line 25D. Multiply amount on Line 25 by percentage on Line 25C and enter total.

TAX AND PAYMENTS

Line 26. Enter Arkansas tax withheld. **Attach Form(s) AR1099PT and/or 1099R.**

Line 27. Enter estimated tax paid.

Line 28. Enter amount paid with extension.

Line 29. Enter payments made with or after the filing of original return.

Line 30. Add Lines 26, 27, 28, and 29 and enter total.

Line 31. Enter total of all overpayments/refunds received from previously filed returns.

Line 32. Subtract Line 31 from Line 30 and enter total.

Line 33. If Line 32 is larger than Line 25 of AR1002F or Line 25D of AR1000NR, enter difference.

Line 34. Enter amount of your refund you want carried forward. The overpayment from your 2015 AR1002F or AR1002NR will be applied to your 2016 estimated account.

Line 35. Subtract Line 34 from Line 33. This is the amount to be refunded to you.

Line 36. If Line 25 of AR1002F or Line 25D of AR1002NR is larger than Line 32, enter difference. This is the amount of tax due.

Line 37A and 37B. Enter the exception number from Part 1 of Form AR2210, or the computed penalty from Line 18 of AR2210 in the appropriate box. If you completed Form AR2210A, enter "6" in box 37A. Enter amount from Line 46 of AR2210A in box 37B. Attach Form AR2210 or AR2210A.

Line 37C. Add Lines 36 and 37B. Enter total on this line.

SCHEDULE B: INCOME DISTRIBUTION

Beneficiaries' share of income must be listed in this section. Include all information requested. If additional space is needed attach a separate schedule. Any income properly paid, credited, and/or distributable to a beneficiary is taxable to the beneficiary.

Resident beneficiaries must include distributions from any estate or trust in their total Arkansas income to determine if an AR1000F should be filed.

Nonresident beneficiaries who have distributions from an Arkansas estate or trust must file an Arkansas Individual Income Tax Return (AR1000NR) that reports total income received from Arkansas sources regardless of the amount of distribution.

PAYMENT INFORMATION

Attach check or money order with completed Form AR1002V and mail with return. Write your Federal Identification Number on the check or money order, and make your check payable in U.S. Dollars to the Department of Finance and Administration. Mail on or before the return due date. If the payment is for an amended return, mark the box yes on Form AR1002V for "Is Payment for an Amended Return".

Arkansas Taxpayer Access Point (ATAP) allows taxpayers or their representatives to log on to a secure site and manage all of their tax accounts online. ATAP allows taxpayers to make name and address changes, view letters on their accounts, make payments and check refund status. (Registration with ATAP is not required to make payments or check refund status.) Go to **www.atap.arkansas.gov** for more information.

Taxpayers may pay their tax due by credit card. Credit card payments may be made by calling **1-800-2PAY-TAXSM** (1-800-272-9829), or by visiting **www.officialpayments.com** and clicking on the "Payment Center" link.

Both options will be processed by Official Payments Corporation, a private credit card payment services provider. A convenience fee will be charged to your credit card for the use of this service. **The State of Arkansas does not receive this fee.** You will be informed of the exact amount of the fee before you complete your transaction. After you complete your transaction you will be given a confirmation number to keep with your records.

2015 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 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 AR1000F, AR1000NR, AR1000S, AR1002F, 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.

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.

2015 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	11,643	0
11,644	11,700	35
11,701	11,800	42
11,801	11,900	50
11,901	12,000	57
12,001	12,100	64
12,101	12,200	72
12,201	12,300	79
12,301	12,400	87
12,401	12,500	94
12,501	12,600	101
12,601	12,700	109
12,701	12,800	116
12,801	12,900	124
12,901	13,000	131
13,001	13,100	138
13,101	13,200	146
13,201	13,300	153
13,301	13,400	161
13,401	13,500	168
13,501	13,600	175
13,601	13,700	183
13,701	13,800	190
13,801	13,900	198
13,901	14,000	205
14,001	14,100	212
14,101	14,200	220
14,201	14,300	227
14,301	14,400	235
14,401	14,500	242
14,501	14,600	249
14,601	14,700	257
14,701	14,800	264
14,801	14,900	272
14,901	15,000	280
15,001	15,100	288
*Above \$15,100 use Standard or Itemized Deductions and Regular Tax Table		

(Rev 10/9/15)

Head of Household/Qualifying Widow(er) with 1 or No Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	16,553	0
16,554	16,600	71
16,601	16,700	81
16,701	16,800	92
16,801	16,900	102
16,901	17,000	113
17,001	17,100	123
17,101	17,200	133
17,201	17,300	144
17,301	17,400	154
17,401	17,500	165
17,501	17,600	175
17,601	17,700	185
17,701	17,800	196
17,801	17,900	206
17,901	18,000	217
18,001	18,100	227
18,101	18,200	237
18,201	18,300	248
18,301	18,400	258
18,401	18,500	269
18,501	18,600	279
18,601	18,700	289
18,701	18,800	300
18,801	18,900	310
18,901	19,000	321
19,001	19,100	331
19,101	19,200	341
19,201	19,300	352
19,301	19,400	362
19,401	19,500	373
19,501	19,600	383
19,601	19,700	393
19,701	19,800	404
19,801	19,900	414
19,901	20,000	425
20,001	20,100	435
20,101	20,200	445
20,201	20,300	456
20,301	20,400	466
20,401	20,500	477
20,501	20,600	487
20,601	20,700	497
20,701	20,800	508
20,801	20,900	518
20,901	21,000	529
21,001	21,100	539
21,101	21,200	549
21,201	21,300	560
*Above \$21,300, use Standard or Itemized Deductions and Regular Tax Table		

Head of Household/Qualifying Widow(er) with 2 or More Dependents (FILING STATUS 3 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	19,733	0
19,734	19,800	99
19,801	19,900	112
19,901	20,000	126
20,001	20,100	139
20,101	20,200	152
20,201	20,300	166
20,301	20,400	179
20,401	20,500	193
20,501	20,600	206
20,601	20,700	219
20,701	20,800	233
20,801	20,900	246
20,901	21,000	260
21,001	21,100	273
21,101	21,200	286
21,201	21,300	300
21,301	21,400	313
21,401	21,500	327
21,501	21,600	340
21,601	21,700	353
21,701	21,800	367
21,801	21,900	380
21,901	22,000	394
22,001	22,100	407
22,101	22,200	420
22,201	22,300	434
22,301	22,400	447
22,401	22,500	461
22,501	22,600	474
22,601	22,700	487
22,701	22,800	501
22,801	22,900	514
22,901	23,000	528
23,001	23,100	541
23,101	23,200	554
23,201	23,300	568
23,301	23,400	599
23,401	23,500	614
23,501	23,600	629
23,601	23,700	644
23,701	23,800	659
23,801	23,900	674
23,901	24,000	689
24,001	24,100	704
24,101	24,200	719
*Above \$24,200, use Standard or Itemized Deductions and Regular Tax Table		

2015 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 No Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	19,635	0
19,636	19,700	79
19,701	19,800	90
19,801	19,900	101
19,901	20,000	113
20,001	20,100	124
20,101	20,200	136
20,201	20,300	147
20,301	20,400	158
20,401	20,500	170
20,501	20,600	181
20,601	20,700	193
20,701	20,800	204
20,801	20,900	215
20,901	21,000	227
21,001	21,100	238
21,101	21,200	250
21,201	21,300	261
21,301	21,400	272
21,401	21,500	284
21,501	21,600	295
21,601	21,700	307
21,701	21,800	318
21,801	21,900	329
21,901	22,000	341
22,001	22,100	352
22,101	22,200	364
22,201	22,300	375
22,301	22,400	386
22,401	22,500	398
22,501	22,600	409
22,601	22,700	421
22,701	22,800	432
22,801	22,900	443
22,901	23,000	455
23,001	23,100	466
23,101	23,200	478
23,201	23,300	489
23,301	23,400	500
23,401	23,500	512
23,501	23,600	523
23,601	23,700	535
23,701	23,800	546
23,801	23,900	557
23,901	24,000	569
24,001	24,100	580
24,101	24,200	592

*Above \$24,200, use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/9/15)

Married Filing Joint With Two or More Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	23,631	0
23,632	23,700	114
23,701	23,800	125
23,801	23,900	136
23,901	24,000	148
24,001	24,100	159
24,101	24,200	171
24,201	24,300	182
24,301	24,400	193
24,401	24,500	205
24,501	24,600	216
24,601	24,700	228
24,701	24,800	239
24,801	24,900	250
24,901	25,000	262
25,001	25,100	273
25,101	25,200	285
25,201	25,300	296
25,301	25,400	307
25,401	25,500	319
25,501	25,600	348
25,601	25,700	361
25,701	25,800	374
25,801	25,900	387
25,901	26,000	400
26,001	26,100	413
26,101	26,200	426
26,201	26,300	439
26,301	26,400	452
26,401	26,500	465
26,501	26,600	478
26,601	26,700	491
26,701	26,800	504
26,801	26,900	517
26,901	27,000	530
27,001	27,100	543
27,101	27,200	556
27,201	27,300	569
27,301	27,400	582
27,401	27,500	595
27,501	27,600	608
27,601	27,700	621
27,701	27,800	634
27,801	27,900	647
27,901	28,000	660
28,001	28,100	673
28,101	28,200	686
28,201	28,300	699
28,301	28,400	712
28,401	28,500	725
28,501	28,600	738
28,601	28,700	751
28,701	28,800	764
28,801	28,900	777
28,901	29,000	790
29,001	29,100	803
29,101	29,200	816
29,201	29,300	829
29,301	29,400	842
29,401	29,500	855
29,501	29,600	868
29,601	29,700	881
29,701	29,800	894
29,801	29,900	907
29,901	30,000	920
30,001	30,100	933
30,101	30,200	946

*Above \$30,200 use Standard or Itemized Deductions and Regular Tax Table

2015 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 the Regular Tax Table.
3. Be sure to subtract your standard deduction or your itemized deductions from Line 24 before using the Regular 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.

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

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	0	5,000	5,100	57	10,000	10,100	193
100	200	1	5,100	5,200	59	10,100	10,200	197
200	300	2	5,200	5,300	62	10,200	10,300	200
300	400	3	5,300	5,400	64	10,300	10,400	203
400	500	4	5,400	5,500	66	10,400	10,500	207
500	600	5	5,500	5,600	69	10,500	10,600	210
600	700	6	5,600	5,700	71	10,600	10,700	214
700	800	7	5,700	5,800	74	10,700	10,800	217
800	900	8	5,800	5,900	76	10,800	10,900	220
900	1,000	9	5,900	6,000	78	10,900	11,000	224
1,000			6,000			11,000		
1,000	1,100	9	6,000	6,100	81	11,000	11,100	227
1,100	1,200	10	6,100	6,200	83	11,100	11,200	231
1,200	1,300	11	6,200	6,300	86	11,200	11,300	234
1,300	1,400	12	6,300	6,400	88	11,300	11,400	237
1,400	1,500	13	6,400	6,500	90	11,400	11,500	241
1,500	1,600	14	6,500	6,600	93	11,500	11,600	244
1,600	1,700	15	6,600	6,700	95	11,600	11,700	248
1,700	1,800	16	6,700	6,800	98	11,700	11,800	251
1,800	1,900	17	6,800	6,900	100	11,800	11,900	254
1,900	2,000	18	6,900	7,000	102	11,900	12,000	258
2,000			7,000			12,000		
2,000	2,100	18	7,000	7,100	105	12,000	12,100	261
2,100	2,200	19	7,100	7,200	107	12,100	12,200	265
2,200	2,300	20	7,200	7,300	110	12,200	12,300	268
2,300	2,400	21	7,300	7,400	112	12,300	12,400	271
2,400	2,500	22	7,400	7,500	114	12,400	12,500	275
2,500	2,600	23	7,500	7,600	117	12,500	12,600	278
2,600	2,700	24	7,600	7,700	119	12,600	12,700	282
2,700	2,800	25	7,700	7,800	122	12,700	12,800	286
2,800	2,900	26	7,800	7,900	124	12,800	12,900	290
2,900	3,000	27	7,900	8,000	126	12,900	13,000	294
3,000			8,000			13,000		
3,000	3,100	27	8,000	8,100	129	13,000	13,100	299
3,100	3,200	28	8,100	8,200	131	13,100	13,200	303
3,200	3,300	29	8,200	8,300	134	13,200	13,300	308
3,300	3,400	30	8,300	8,400	136	13,300	13,400	312
3,400	3,500	31	8,400	8,500	139	13,400	13,500	316
3,500	3,600	32	8,500	8,600	142	13,500	13,600	321
3,600	3,700	33	8,600	8,700	146	13,600	13,700	325
3,700	3,800	34	8,700	8,800	149	13,700	13,800	330
3,800	3,900	35	8,800	8,900	152	13,800	13,900	334
3,900	4,000	36	8,900	9,000	156	13,900	14,000	338
4,000			9,000			14,000		
4,000	4,100	36	9,000	9,100	159	14,000	14,100	343
4,100	4,200	37	9,100	9,200	163	14,100	14,200	347
4,200	4,300	38	9,200	9,300	166	14,200	14,300	352
4,300	4,400	40	9,300	9,400	169	14,300	14,400	356
4,400	4,500	42	9,400	9,500	173	14,400	14,500	360
4,500	4,600	45	9,500	9,600	176	14,500	14,600	365
4,600	4,700	47	9,600	9,700	180	14,600	14,700	369
4,700	4,800	50	9,700	9,800	183	14,700	14,800	374
4,800	4,900	52	9,800	9,900	186	14,800	14,900	378
4,900	5,000	54	9,900	10,000	190	14,900	15,000	382

2015 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	387	21,000	21,100	651	27,000	27,100	1,027
15,100	15,200	391	21,100	21,200	673	27,100	27,200	1,033
15,200	15,300	396	21,200	21,300	679	27,200	27,300	1,039
15,300	15,400	400	21,300	21,400	685	27,300	27,400	1,045
15,400	15,500	404	21,400	21,500	691	27,400	27,500	1,051
15,500	15,600	409	21,500	21,600	697	27,500	27,600	1,057
15,600	15,700	413	21,600	21,700	703	27,600	27,700	1,063
15,700	15,800	418	21,700	21,800	709	27,700	27,800	1,069
15,800	15,900	422	21,800	21,900	715	27,800	27,900	1,075
15,900	16,000	426	21,900	22,000	721	27,900	28,000	1,081
16,000			22,000			28,000		
16,000	16,100	431	22,000	22,100	727	28,000	28,100	1,087
16,100	16,200	435	22,100	22,200	733	28,100	28,200	1,093
16,200	16,300	440	22,200	22,300	739	28,200	28,300	1,099
16,300	16,400	444	22,300	22,400	745	28,300	28,400	1,105
16,400	16,500	448	22,400	22,500	751	28,400	28,500	1,111
16,500	16,600	453	22,500	22,600	757	28,500	28,600	1,117
16,600	16,700	457	22,600	22,700	763	28,600	28,700	1,123
16,700	16,800	462	22,700	22,800	769	28,700	28,800	1,129
16,800	16,900	466	22,800	22,900	775	28,800	28,900	1,135
16,900	17,000	470	22,900	23,000	781	28,900	29,000	1,141
17,000			23,000			29,000		
17,000	17,100	475	23,000	23,100	787	29,000	29,100	1,147
17,100	17,200	479	23,100	23,200	793	29,100	29,200	1,153
17,200	17,300	484	23,200	23,300	799	29,200	29,300	1,159
17,300	17,400	488	23,300	23,400	805	29,300	29,400	1,165
17,400	17,500	492	23,400	23,500	811	29,400	29,500	1,171
17,500	17,600	497	23,500	23,600	817	29,500	29,600	1,177
17,600	17,700	501	23,600	23,700	823	29,600	29,700	1,183
17,700	17,800	506	23,700	23,800	829	29,700	29,800	1,189
17,800	17,900	510	23,800	23,900	835	29,800	29,900	1,195
17,900	18,000	514	23,900	24,000	841	29,900	30,000	1,201
18,000			24,000			30,000		
18,000	18,100	519	24,000	24,100	847	30,000	30,100	1,207
18,100	18,200	523	24,100	24,200	853	30,100	30,200	1,213
18,200	18,300	528	24,200	24,300	859	30,200	30,300	1,219
18,300	18,400	532	24,300	24,400	865	30,300	30,400	1,225
18,400	18,500	536	24,400	24,500	871	30,400	30,500	1,231
18,500	18,600	541	24,500	24,600	877	30,500	30,600	1,237
18,600	18,700	545	24,600	24,700	883	30,600	30,700	1,243
18,700	18,800	550	24,700	24,800	889	30,700	30,800	1,249
18,800	18,900	554	24,800	24,900	895	30,800	30,900	1,255
18,900	19,000	558	24,900	25,000	901	30,900	31,000	1,261
19,000			25,000			31,000		
19,000	19,100	563	25,000	25,100	907	31,000	31,100	1,267
19,100	19,200	567	25,100	25,200	913	31,100	31,200	1,273
19,200	19,300	572	25,200	25,300	919	31,200	31,300	1,279
19,300	19,400	576	25,300	25,400	925	31,300	31,400	1,285
19,400	19,500	580	25,400	25,500	931	31,400	31,500	1,291
19,500	19,600	585	25,500	25,600	937	31,500	31,600	1,297
19,600	19,700	589	25,600	25,700	943	31,600	31,700	1,303
19,700	19,800	594	25,700	25,800	949	31,700	31,800	1,309
19,800	19,900	598	25,800	25,900	955	31,800	31,900	1,315
19,900	20,000	602	25,900	26,000	961	31,900	32,000	1,321
20,000			26,000			32,000		
20,000	20,100	607	26,000	26,100	967	32,000	32,100	1,327
20,100	20,200	611	26,100	26,200	973	32,100	32,200	1,333
20,200	20,300	616	26,200	26,300	979	32,200	32,300	1,339
20,300	20,400	620	26,300	26,400	985	32,300	32,400	1,345
20,400	20,500	624	26,400	26,500	991	32,400	32,500	1,351
20,500	20,600	629	26,500	26,600	997	32,500	32,600	1,357
20,600	20,700	633	26,600	26,700	1,003	32,600	32,700	1,363
20,700	20,800	638	26,700	26,800	1,009	32,700	32,800	1,369
20,800	20,900	642	26,800	26,900	1,015	32,800	32,900	1,375
20,900	21,000	646	26,900	27,000	1,021	32,900	33,000	1,381

2015 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	1,387	39,000	39,100	1,784	45,000	45,100	2,204
33,100	33,200	1,393	39,100	39,200	1,791	45,100	45,200	2,211
33,200	33,300	1,399	39,200	39,300	1,798	45,200	45,300	2,218
33,300	33,400	1,405	39,300	39,400	1,805	45,300	45,400	2,225
33,400	33,500	1,411	39,400	39,500	1,812	45,400	45,500	2,232
33,500	33,600	1,417	39,500	39,600	1,819	45,500	45,600	2,239
33,600	33,700	1,423	39,600	39,700	1,826	45,600	45,700	2,246
33,700	33,800	1,429	39,700	39,800	1,833	45,700	45,800	2,253
33,800	33,900	1,435	39,800	39,900	1,840	45,800	45,900	2,260
33,900	34,000	1,441	39,900	40,000	1,847	45,900	46,000	2,267
34,000			40,000			46,000		
34,000	34,100	1,447	40,000	40,100	1,854	46,000	46,100	2,274
34,100	34,200	1,453	40,100	40,200	1,861	46,100	46,200	2,281
34,200	34,300	1,459	40,200	40,300	1,868	46,200	46,300	2,288
34,300	34,400	1,465	40,300	40,400	1,875	46,300	46,400	2,295
34,400	34,500	1,471	40,400	40,500	1,882	46,400	46,500	2,302
34,500	34,600	1,477	40,500	40,600	1,889	46,500	46,600	2,309
34,600	34,700	1,483	40,600	40,700	1,896	46,600	46,700	2,316
34,700	34,800	1,489	40,700	40,800	1,903	46,700	46,800	2,323
34,800	34,900	1,495	40,800	40,900	1,910	46,800	46,900	2,330
34,900	35,000	1,501	40,900	41,000	1,917	46,900	47,000	2,337
35,000			41,000			47,000		
35,000	35,100	1,507	41,000	41,100	1,924	47,000	47,100	2,344
35,100	35,200	1,513	41,100	41,200	1,931	47,100	47,200	2,351
35,200	35,300	1,519	41,200	41,300	1,938	47,200	47,300	2,358
35,300	35,400	1,525	41,300	41,400	1,945	47,300	47,400	2,365
35,400	35,500	1,532	41,400	41,500	1,952	47,400	47,500	2,372
35,500	35,600	1,539	41,500	41,600	1,959	47,500	47,600	2,379
35,600	35,700	1,546	41,600	41,700	1,966	47,600	47,700	2,386
35,700	35,800	1,553	41,700	41,800	1,973	47,700	47,800	2,393
35,800	35,900	1,560	41,800	41,900	1,980	47,800	47,900	2,400
35,900	36,000	1,567	41,900	42,000	1,987	47,900	48,000	2,407
36,000			42,000			48,000		
36,000	36,100	1,574	42,000	42,100	1,994	48,000	48,100	2,414
36,100	36,200	1,581	42,100	42,200	2,001	48,100	48,200	2,421
36,200	36,300	1,588	42,200	42,300	2,008	48,200	48,300	2,428
36,300	36,400	1,595	42,300	42,400	2,015	48,300	48,400	2,435
36,400	36,500	1,602	42,400	42,500	2,022	48,400	48,500	2,442
36,500	36,600	1,609	42,500	42,600	2,029	48,500	48,600	2,449
36,600	36,700	1,616	42,600	42,700	2,036	48,600	48,700	2,456
36,700	36,800	1,623	42,700	42,800	2,043	48,700	48,800	2,463
36,800	36,900	1,630	42,800	42,900	2,050	48,800	48,900	2,470
36,900	37,000	1,637	42,900	43,000	2,057	48,900	49,000	2,477
37,000			43,000			49,000		
37,000	37,100	1,644	43,000	43,100	2,064	49,000	49,100	2,484
37,100	37,200	1,651	43,100	43,200	2,071	49,100	49,200	2,491
37,200	37,300	1,658	43,200	43,300	2,078	49,200	49,300	2,498
37,300	37,400	1,665	43,300	43,400	2,085	49,300	49,400	2,505
37,400	37,500	1,672	43,400	43,500	2,092	49,400	49,500	2,512
37,500	37,600	1,679	43,500	43,600	2,099	49,500	49,600	2,519
37,600	37,700	1,686	43,600	43,700	2,106	49,600	49,700	2,526
37,700	37,800	1,693	43,700	43,800	2,113	49,700	49,800	2,533
37,800	37,900	1,700	43,800	43,900	2,120	49,800	49,900	2,540
37,900	38,000	1,707	43,900	44,000	2,127	49,900	50,000	2,547
38,000			44,000			PLEASE NOTE: For \$50,000 and over, your tax is \$2,547 + 7% of the excess over \$49,999		
38,000	38,100	1,714	44,000	44,100	2,134			
38,100	38,200	1,721	44,100	44,200	2,141			
38,200	38,300	1,728	44,200	44,300	2,148			
38,300	38,400	1,735	44,300	44,400	2,155			
38,400	38,500	1,742	44,400	44,500	2,162			
38,500	38,600	1,749	44,500	44,600	2,169			
38,600	38,700	1,756	44,600	44,700	2,176			
38,700	38,800	1,763	44,700	44,800	2,183			
38,800	38,900	1,770	44,800	44,900	2,190			
38,900	39,000	1,777	44,900	45,000	2,197			



STATE OF ARKANSAS
**Department of Finance
and Administration**

**REVENUE DIVISION
Individual Income Tax**
Ledbetter Building, Room 2300
7th and Wolfe Streets
Post Office Box 3628
Little Rock, Arkansas 72203-3628
Phone: (501) 682-7225
Fax: (501) 682-7691
<http://www.arkansas.gov/dfa>

2015 Indexed Tax Brackets

The new indexed tax tables are based on the following brackets:

At Least	But Not More Than	Tax Rate
\$0	\$4,299	.9%
\$4,300	\$8,399	2.4% minus \$ 64.49
\$8,400	\$12,699	3.4% minus \$148.48
\$12,700	\$21,099	4.4% minus \$275.47
\$21,100	\$35,299	6.0% minus \$596.25
\$35,300	and over	7.0% minus \$949.24

If you use a formula to calculate Arkansas income tax, the results must match the table exactly. The calculations in the table are made at the midpoint of each income level.

EXAMPLE: For income level \$14,800 to \$14,900.

$(\$14,800 + \$14,900)/2 = \$14,850 \times .044 = \$653.40 - \$275.47 = \377.93 rounded to
\$378.00

Tax from table: \$378.00

“EQUAL OPPORTUNITY EMPLOYER”

WORKSHEET FOR AR1002F/AR1002NR ONLY

Use this worksheet only if your total Arkansas capital gains are over \$10,000,000.

		Taxpayer (A)
1.	Enter the total from Line 7a, Schedule A, AR1002F/NR.....	1
2.	Enter the net capital gain or loss from January 1, 2015 to January 31, 2015	2
3.	Enter the net capital gain or loss from February 1, 2015 to December 31, 2015	3
4.	Divide Line 2 by Line 1 and round to six decimal places. <i>If more than 1, enter 1. If less than 0, enter 0</i>	4
5.	Divide Line 3 by Line 1 and round to six decimal places. <i>If more than 1, enter 1. If less than 0, enter 0</i>	5
6.	Multiply Line 4 by 50 percent (.50) and round to six decimal places.....	6
7.	Multiply Line 5 by 55 percent (.55) and round to six decimal places.....	7
8.	Add Lines 6 and 7.....	8
9.	Multiply Line 8 by \$10,000,000 and enter on Line 8, Schedule A, Form AR1002F/NR.....	9