



STATE OF ARKANSAS
Fiduciary Income Tax Return Instructions
AR1002F and AR1002NR

2016

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 they act, provided **any** of the following apply:

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

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.

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.

Note: Social Security Number can not be used.

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**.

Note: The name of the estate or trust must be used and not that of a person.

INCOME

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

Line 2. Enter total of all taxable dividends. Attach Form **AR4-FID**.

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.

Complete this worksheet if you have a **NET CAPITAL GAIN OR LOSS** reported on federal Schedule D, federal Form 1041. **The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000.**

Arkansas did not adopt the federal "bonus depreciation" provision from previous years. Therefore, there may be a difference in federal and Arkansas amounts of depreciation allowed. Adjust your gains and losses for differences in depreciation, **if any**, in the federal and Arkansas amounts using Lines 2, 5 and 10 from schedule A.

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 the 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 the 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 (column B for **AR1002F**, column A for **AR1002NR**) and enter the 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.

If using Form AR1002F, skip this section and go to the instructions for Line 26.

The instructions for Lines 25A through 25D are for use with Form AR1002NR only.

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 **AR1002NR**, enter difference.

Line 34. Enter amount of your refund you want carried forward. The overpayment from your 2016 **AR1002F** or **AR1002NR** will be applied to your 2017 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.

INCOME TAX INFORMATION

Taxpayer Services Branch..... (501) 682-1100
or (800) 882-9275

2016 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 from Line 24, **AR1000F/AR1000NR**, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on Line 27, **AR1000F/AR1000NR**.

Single (FILING STATUS 1)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	11,736	0
11,737	11,800	35
11,801	11,900	43
11,901	12,000	50
12,001	12,100	57
12,101	12,200	65
12,201	12,300	72
12,301	12,400	80
12,401	12,500	87
12,501	12,600	94
12,601	12,700	102
12,701	12,800	109
12,801	12,900	117
12,901	13,000	124
13,001	13,100	131
13,101	13,200	139
13,201	13,300	146
13,301	13,400	154
13,401	13,500	161
13,501	13,600	168
13,601	13,700	176
13,701	13,800	183
13,801	13,900	191
13,901	14,000	198
14,001	14,100	205
14,101	14,200	213
14,201	14,300	220
14,301	14,400	228
14,401	14,500	235
14,501	14,600	242
14,601	14,700	250
14,701	14,800	257
14,801	14,900	265
14,901	15,000	273
15,001	15,100	281
15,101	15,200	289
*Above \$15,200 use Standard or Itemized Deductions and Regular Tax Table		

(Rev 10/24/16)

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	16,686	0
16,687	16,700	72
16,701	16,800	83
16,801	16,900	93
16,901	17,000	104
17,001	17,100	114
17,101	17,200	124
17,201	17,300	135
17,301	17,400	145
17,401	17,500	156
17,501	17,600	166
17,601	17,700	176
17,701	17,800	187
17,801	17,900	197
17,901	18,000	208
18,001	18,100	218
18,101	18,200	228
18,201	18,300	239
18,301	18,400	249
18,401	18,500	260
18,501	18,600	270
18,601	18,700	280
18,701	18,800	291
18,801	18,900	301
18,901	19,000	312
19,001	19,100	322
19,101	19,200	332
19,201	19,300	343
19,301	19,400	353
19,401	19,500	364
19,501	19,600	374
19,601	19,700	384
19,701	19,800	395
19,801	19,900	405
19,901	20,000	416
20,001	20,100	426
20,101	20,200	436
20,201	20,300	447
20,301	20,400	457
20,401	20,500	468
20,501	20,600	478
20,601	20,700	488
20,701	20,800	499
20,801	20,900	509
20,901	21,000	520
21,001	21,100	530
21,101	21,200	540
21,201	21,300	551
21,301	21,400	561
*Above \$21,400, 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	19,891	0
19,892	19,900	100
19,901	20,000	114
20,001	20,100	127
20,101	20,200	140
20,201	20,300	154
20,301	20,400	167
20,401	20,500	181
20,501	20,600	194
20,601	20,700	207
20,701	20,800	221
20,801	20,900	234
20,901	21,000	248
21,001	21,100	261
21,101	21,200	274
21,201	21,300	288
21,301	21,400	301
21,401	21,500	315
21,501	21,600	328
21,601	21,700	341
21,701	21,800	355
21,801	21,900	368
21,901	22,000	382
22,001	22,100	395
22,101	22,200	408
22,201	22,300	422
22,301	22,400	435
22,401	22,500	449
22,501	22,600	462
22,601	22,700	475
22,701	22,800	489
22,801	22,900	502
22,901	23,000	516
23,001	23,100	529
23,101	23,200	542
23,201	23,300	556
23,301	23,400	569
23,401	23,500	603
23,501	23,600	617
23,601	23,700	631
23,701	23,800	645
23,801	23,900	659
23,901	24,000	673
24,001	24,100	687
24,101	24,200	701
24,201	24,300	715
*Above \$24,300, use Standard or Itemized Deductions and Regular Tax Table		

2016 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 from Line 24, **AR1000F/AR1000NR**, in the appropriate table below. Your tax is to the right of this amount. Enter the tax on Line 27, **AR1000F/AR1000NR**.

Married Filing Joint With One or No Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	19,793	0
19,794	19,800	80
19,801	19,900	91
19,901	20,000	103
20,001	20,100	114
20,101	20,200	126
20,201	20,300	137
20,301	20,400	148
20,401	20,500	160
20,501	20,600	171
20,601	20,700	183
20,701	20,800	194
20,801	20,900	205
20,901	21,000	217
21,001	21,100	228
21,101	21,200	240
21,201	21,300	251
21,301	21,400	262
21,401	21,500	274
21,501	21,600	285
21,601	21,700	297
21,701	21,800	308
21,801	21,900	319
21,901	22,000	331
22,001	22,100	342
22,101	22,200	354
22,201	22,300	365
22,301	22,400	376
22,401	22,500	388
22,501	22,600	399
22,601	22,700	411
22,701	22,800	422
22,801	22,900	433
22,901	23,000	445
23,001	23,100	456
23,101	23,200	468
23,201	23,300	479
23,301	23,400	490
23,401	23,500	502
23,501	23,600	513
23,601	23,700	525
23,701	23,800	536
23,801	23,900	547
23,901	24,000	559
24,001	24,100	570
24,101	24,200	582
24,201	24,300	593

*Above \$24,300, use Standard or Itemized Deductions and Regular Tax Table

(Rev 10/24/16)

Married Filing Joint With Two or More Dependents (FILING STATUS 2)		
IF YOUR ADJUSTED GROSS INCOME IS		YOUR TAX IS
FROM	TO	
0	23,821	0
23,822	23,900	116
23,901	24,000	128
24,001	24,100	139
24,101	24,200	151
24,201	24,300	162
24,301	24,400	173
24,401	24,500	185
24,501	24,600	196
24,601	24,700	208
24,701	24,800	219
24,801	24,900	230
24,901	25,000	242
25,001	25,100	253
25,101	25,200	265
25,201	25,300	276
25,301	25,400	287
25,401	25,500	299
25,501	25,600	310
25,601	25,700	342
25,701	25,800	354
25,801	25,900	366
25,901	26,000	378
26,001	26,100	390
26,101	26,200	402
26,201	26,300	414
26,301	26,400	426
26,401	26,500	438
26,501	26,600	450
26,601	26,700	462
26,701	26,800	474
26,801	26,900	486
26,901	27,000	498
27,001	27,100	510
27,101	27,200	522
27,201	27,300	534
27,301	27,400	546
27,401	27,500	558
27,501	27,600	570
27,601	27,700	582
27,701	27,800	594
27,801	27,900	606
27,901	28,000	618
28,001	28,100	630
28,101	28,200	642
28,201	28,300	654
28,301	28,400	666
28,401	28,500	678
28,501	28,600	690
28,601	28,700	702
28,701	28,800	714
28,801	28,900	726
28,901	29,000	738
29,001	29,100	750
29,101	29,200	762
29,201	29,300	774
29,301	29,400	786
29,401	29,500	798
29,501	29,600	810
29,601	29,700	822
29,701	29,800	834
29,801	29,900	846
29,901	30,000	858
30,001	30,100	870
30,101	30,200	882
30,201	30,300	894
30,301	30,400	906
30,401	30,500	918

*Above \$30,500 use Standard or Itemized Deductions and Regular Tax Table

2016 Regular Tax Table

Instructions:

1. Find your net taxable income from Line 26, **AR1000F/AR1000NR**, 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 our website at www.dfa.arkansas.gov/offices/incometax/individual

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	192
100	200	1	5,100	5,200	59	10,100	10,200	196
200	300	2	5,200	5,300	62	10,200	10,300	199
300	400	3	5,300	5,400	64	10,300	10,400	202
400	500	4	5,400	5,500	66	10,400	10,500	206
500	600	5	5,500	5,600	69	10,500	10,600	209
600	700	6	5,600	5,700	71	10,600	10,700	213
700	800	7	5,700	5,800	74	10,700	10,800	216
800	900	8	5,800	5,900	76	10,800	10,900	219
900	1,000	9	5,900	6,000	78	10,900	11,000	223
1,000			6,000			11,000		
1,000	1,100	9	6,000	6,100	81	11,000	11,100	226
1,100	1,200	10	6,100	6,200	83	11,100	11,200	230
1,200	1,300	11	6,200	6,300	86	11,200	11,300	233
1,300	1,400	12	6,300	6,400	88	11,300	11,400	236
1,400	1,500	13	6,400	6,500	90	11,400	11,500	240
1,500	1,600	14	6,500	6,600	93	11,500	11,600	243
1,600	1,700	15	6,600	6,700	95	11,600	11,700	247
1,700	1,800	16	6,700	6,800	98	11,700	11,800	250
1,800	1,900	17	6,800	6,900	100	11,800	11,900	253
1,900	2,000	18	6,900	7,000	102	11,900	12,000	257
2,000			7,000			12,000		
2,000	2,100	18	7,000	7,100	105	12,000	12,100	260
2,100	2,200	19	7,100	7,200	107	12,100	12,200	264
2,200	2,300	20	7,200	7,300	110	12,200	12,300	267
2,300	2,400	21	7,300	7,400	112	12,300	12,400	270
2,400	2,500	22	7,400	7,500	114	12,400	12,500	274
2,500	2,600	23	7,500	7,600	117	12,500	12,600	277
2,600	2,700	24	7,600	7,700	119	12,600	12,700	281
2,700	2,800	25	7,700	7,800	122	12,700	12,800	285
2,800	2,900	26	7,800	7,900	124	12,800	12,900	289
2,900	3,000	27	7,900	8,000	126	12,900	13,000	293
3,000			8,000			13,000		
3,000	3,100	27	8,000	8,100	129	13,000	13,100	298
3,100	3,200	28	8,100	8,200	131	13,100	13,200	302
3,200	3,300	29	8,200	8,300	134	13,200	13,300	307
3,300	3,400	30	8,300	8,400	136	13,300	13,400	311
3,400	3,500	31	8,400	8,500	138	13,400	13,500	315
3,500	3,600	32	8,500	8,600	141	13,500	13,600	320
3,600	3,700	33	8,600	8,700	145	13,600	13,700	324
3,700	3,800	34	8,700	8,800	148	13,700	13,800	329
3,800	3,900	35	8,800	8,900	151	13,800	13,900	333
3,900	4,000	36	8,900	9,000	155	13,900	14,000	337
4,000			9,000			14,000		
4,000	4,100	36	9,000	9,100	158	14,000	14,100	342
4,100	4,200	37	9,100	9,200	162	14,100	14,200	346
4,200	4,300	38	9,200	9,300	165	14,200	14,300	351
4,300	4,400	40	9,300	9,400	168	14,300	14,400	355
4,400	4,500	42	9,400	9,500	172	14,400	14,500	359
4,500	4,600	45	9,500	9,600	175	14,500	14,600	364
4,600	4,700	47	9,600	9,700	179	14,600	14,700	368
4,700	4,800	50	9,700	9,800	182	14,700	14,800	373
4,800	4,900	52	9,800	9,900	185	14,800	14,900	377
4,900	5,000	54	9,900	10,000	189	14,900	15,000	381

(Rev 10/24/2016)

2016 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	386	21,000	21,100	650	27,000	27,100	969
15,100	15,200	390	21,100	21,200	654	27,100	27,200	974
15,200	15,300	395	21,200	21,300	679	27,200	27,300	979
15,300	15,400	399	21,300	21,400	684	27,300	27,400	984
15,400	15,500	403	21,400	21,500	689	27,400	27,500	989
15,500	15,600	408	21,500	21,600	694	27,500	27,600	994
15,600	15,700	412	21,600	21,700	699	27,600	27,700	999
15,700	15,800	417	21,700	21,800	704	27,700	27,800	1,004
15,800	15,900	421	21,800	21,900	709	27,800	27,900	1,009
15,900	16,000	425	21,900	22,000	714	27,900	28,000	1,014
16,000			22,000			28,000		
16,000	16,100	430	22,000	22,100	719	28,000	28,100	1,019
16,100	16,200	434	22,100	22,200	724	28,100	28,200	1,024
16,200	16,300	439	22,200	22,300	729	28,200	28,300	1,029
16,300	16,400	443	22,300	22,400	734	28,300	28,400	1,034
16,400	16,500	447	22,400	22,500	739	28,400	28,500	1,039
16,500	16,600	452	22,500	22,600	744	28,500	28,600	1,044
16,600	16,700	456	22,600	22,700	749	28,600	28,700	1,049
16,700	16,800	461	22,700	22,800	754	28,700	28,800	1,054
16,800	16,900	465	22,800	22,900	759	28,800	28,900	1,059
16,900	17,000	469	22,900	23,000	764	28,900	29,000	1,064
17,000			23,000			29,000		
17,000	17,100	474	23,000	23,100	769	29,000	29,100	1,069
17,100	17,200	478	23,100	23,200	774	29,100	29,200	1,074
17,200	17,300	483	23,200	23,300	779	29,200	29,300	1,079
17,300	17,400	487	23,300	23,400	784	29,300	29,400	1,084
17,400	17,500	491	23,400	23,500	789	29,400	29,500	1,089
17,500	17,600	496	23,500	23,600	794	29,500	29,600	1,094
17,600	17,700	500	23,600	23,700	799	29,600	29,700	1,099
17,700	17,800	505	23,700	23,800	804	29,700	29,800	1,104
17,800	17,900	509	23,800	23,900	809	29,800	29,900	1,109
17,900	18,000	513	23,900	24,000	814	29,900	30,000	1,114
18,000			24,000			30,000		
18,000	18,100	518	24,000	24,100	819	30,000	30,100	1,119
18,100	18,200	522	24,100	24,200	824	30,100	30,200	1,124
18,200	18,300	527	24,200	24,300	829	30,200	30,300	1,129
18,300	18,400	531	24,300	24,400	834	30,300	30,400	1,134
18,400	18,500	535	24,400	24,500	839	30,400	30,500	1,139
18,500	18,600	540	24,500	24,600	844	30,500	30,600	1,144
18,600	18,700	544	24,600	24,700	849	30,600	30,700	1,149
18,700	18,800	549	24,700	24,800	854	30,700	30,800	1,154
18,800	18,900	553	24,800	24,900	859	30,800	30,900	1,159
18,900	19,000	557	24,900	25,000	864	30,900	31,000	1,164
19,000			25,000			31,000		
19,000	19,100	562	25,000	25,100	869	31,000	31,100	1,169
19,100	19,200	566	25,100	25,200	874	31,100	31,200	1,174
19,200	19,300	571	25,200	25,300	879	31,200	31,300	1,179
19,300	19,400	575	25,300	25,400	884	31,300	31,400	1,184
19,400	19,500	579	25,400	25,500	889	31,400	31,500	1,189
19,500	19,600	584	25,500	25,600	894	31,500	31,600	1,194
19,600	19,700	588	25,600	25,700	899	31,600	31,700	1,199
19,700	19,800	593	25,700	25,800	904	31,700	31,800	1,204
19,800	19,900	597	25,800	25,900	909	31,800	31,900	1,209
19,900	20,000	601	25,900	26,000	914	31,900	32,000	1,214
20,000			26,000			32,000		
20,000	20,100	606	26,000	26,100	919	32,000	32,100	1,219
20,100	20,200	610	26,100	26,200	924	32,100	32,200	1,224
20,200	20,300	615	26,200	26,300	929	32,200	32,300	1,229
20,300	20,400	619	26,300	26,400	934	32,300	32,400	1,234
20,400	20,500	623	26,400	26,500	939	32,400	32,500	1,239
20,500	20,600	628	26,500	26,600	944	32,500	32,600	1,244
20,600	20,700	632	26,600	26,700	949	32,600	32,700	1,249
20,700	20,800	637	26,700	26,800	954	32,700	32,800	1,254
20,800	20,900	641	26,800	26,900	959	32,800	32,900	1,259
20,900	21,000	645	26,900	27,000	964	32,900	33,000	1,264

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2016 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	1,269	39,000	39,100	1,608	45,000	45,100	1,968
33,100	33,200	1,274	39,100	39,200	1,614	45,100	45,200	1,974
33,200	33,300	1,279	39,200	39,300	1,620	45,200	45,300	1,980
33,300	33,400	1,284	39,300	39,400	1,626	45,300	45,400	1,986
33,400	33,500	1,289	39,400	39,500	1,632	45,400	45,500	1,992
33,500	33,600	1,294	39,500	39,600	1,638	45,500	45,600	1,998
33,600	33,700	1,299	39,600	39,700	1,644	45,600	45,700	2,004
33,700	33,800	1,304	39,700	39,800	1,650	45,700	45,800	2,010
33,800	33,900	1,309	39,800	39,900	1,656	45,800	45,900	2,016
33,900	34,000	1,314	39,900	40,000	1,662	45,900	46,000	2,022
34,000			40,000			46,000		
34,000	34,100	1,319	40,000	40,100	1,668	46,000	46,100	2,028
34,100	34,200	1,324	40,100	40,200	1,674	46,100	46,200	2,034
34,200	34,300	1,329	40,200	40,300	1,680	46,200	46,300	2,040
34,300	34,400	1,334	40,300	40,400	1,686	46,300	46,400	2,046
34,400	34,500	1,339	40,400	40,500	1,692	46,400	46,500	2,052
34,500	34,600	1,344	40,500	40,600	1,698	46,500	46,600	2,058
34,600	34,700	1,349	40,600	40,700	1,704	46,600	46,700	2,064
34,700	34,800	1,354	40,700	40,800	1,710	46,700	46,800	2,070
34,800	34,900	1,359	40,800	40,900	1,716	46,800	46,900	2,076
34,900	35,000	1,364	40,900	41,000	1,722	46,900	47,000	2,082
35,000			41,000			47,000		
35,000	35,100	1,369	41,000	41,100	1,728	47,000	47,100	2,088
35,100	35,200	1,374	41,100	41,200	1,734	47,100	47,200	2,094
35,200	35,300	1,380	41,200	41,300	1,740	47,200	47,300	2,100
35,300	35,400	1,386	41,300	41,400	1,746	47,300	47,400	2,106
35,400	35,500	1,392	41,400	41,500	1,752	47,400	47,500	2,112
35,500	35,600	1,398	41,500	41,600	1,758	47,500	47,600	2,118
35,600	35,700	1,404	41,600	41,700	1,764	47,600	47,700	2,124
35,700	35,800	1,410	41,700	41,800	1,770	47,700	47,800	2,130
35,800	35,900	1,416	41,800	41,900	1,776	47,800	47,900	2,136
35,900	36,000	1,422	41,900	42,000	1,782	47,900	48,000	2,142
36,000			42,000			48,000		
36,000	36,100	1,428	42,000	42,100	1,788	48,000	48,100	2,148
36,100	36,200	1,434	42,100	42,200	1,794	48,100	48,200	2,154
36,200	36,300	1,440	42,200	42,300	1,800	48,200	48,300	2,160
36,300	36,400	1,446	42,300	42,400	1,806	48,300	48,400	2,166
36,400	36,500	1,452	42,400	42,500	1,812	48,400	48,500	2,172
36,500	36,600	1,458	42,500	42,600	1,818	48,500	48,600	2,178
36,600	36,700	1,464	42,600	42,700	1,824	48,600	48,700	2,184
36,700	36,800	1,470	42,700	42,800	1,830	48,700	48,800	2,190
36,800	36,900	1,476	42,800	42,900	1,836	48,800	48,900	2,196
36,900	37,000	1,482	42,900	43,000	1,842	48,900	49,000	2,202
37,000			43,000			49,000		
37,000	37,100	1,488	43,000	43,100	1,848	49,000	49,100	2,208
37,100	37,200	1,494	43,100	43,200	1,854	49,100	49,200	2,214
37,200	37,300	1,500	43,200	43,300	1,860	49,200	49,300	2,220
37,300	37,400	1,506	43,300	43,400	1,866	49,300	49,400	2,226
37,400	37,500	1,512	43,400	43,500	1,872	49,400	49,500	2,232
37,500	37,600	1,518	43,500	43,600	1,878	49,500	49,600	2,238
37,600	37,700	1,524	43,600	43,700	1,884	49,600	49,700	2,244
37,700	37,800	1,530	43,700	43,800	1,890	49,700	49,800	2,250
37,800	37,900	1,536	43,800	43,900	1,896	49,800	49,900	2,256
37,900	38,000	1,542	43,900	44,000	1,902	49,900	50,000	2,262
38,000			44,000			50,000		
38,000	38,100	1,548	44,000	44,100	1,908	50,000	50,100	2,268
38,100	38,200	1,554	44,100	44,200	1,914	50,100	50,200	2,274
38,200	38,300	1,560	44,200	44,300	1,920	50,200	50,300	2,280
38,300	38,400	1,566	44,300	44,400	1,926	50,300	50,400	2,286
38,400	38,500	1,572	44,400	44,500	1,932	50,400	50,500	2,292
38,500	38,600	1,578	44,500	44,600	1,938	50,500	50,600	2,298
38,600	38,700	1,584	44,600	44,700	1,944	50,600	50,700	2,304
38,700	38,800	1,590	44,700	44,800	1,950	50,700	50,800	2,310
38,800	38,900	1,596	44,800	44,900	1,956	50,800	50,900	2,316
38,900	39,000	1,602	44,900	45,000	1,962	50,900	51,000	2,322

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2016 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	
51,000			57,000			63,000		
51,000	51,100	2,328	57,000	57,100	2,688	63,000	63,100	3,048
51,100	51,200	2,334	57,100	57,200	2,694	63,100	63,200	3,054
51,200	51,300	2,340	57,200	57,300	2,700	63,200	63,300	3,060
51,300	51,400	2,346	57,300	57,400	2,706	63,300	63,400	3,066
51,400	51,500	2,352	57,400	57,500	2,712	63,400	63,500	3,072
51,500	51,600	2,358	57,500	57,600	2,718	63,500	63,600	3,078
51,600	51,700	2,364	57,600	57,700	2,724	63,600	63,700	3,084
51,700	51,800	2,370	57,700	57,800	2,730	63,700	63,800	3,090
51,800	51,900	2,376	57,800	57,900	2,736	63,800	63,900	3,096
51,900	52,000	2,382	57,900	58,000	2,742	63,900	64,000	3,102
52,000			58,000			64,000		
52,000	52,100	2,388	58,000	58,100	2,748	64,000	64,100	3,108
52,100	52,200	2,394	58,100	58,200	2,754	64,100	64,200	3,114
52,200	52,300	2,400	58,200	58,300	2,760	64,200	64,300	3,120
52,300	52,400	2,406	58,300	58,400	2,766	64,300	64,400	3,126
52,400	52,500	2,412	58,400	58,500	2,772	64,400	64,500	3,132
52,500	52,600	2,418	58,500	58,600	2,778	64,500	64,600	3,138
52,600	52,700	2,424	58,600	58,700	2,784	64,600	64,700	3,144
52,700	52,800	2,430	58,700	58,800	2,790	64,700	64,800	3,150
52,800	52,900	2,436	58,800	58,900	2,796	64,800	64,900	3,156
52,900	53,000	2,442	58,900	59,000	2,802	64,900	65,000	3,162
53,000			59,000			65,000		
53,000	53,100	2,448	59,000	59,100	2,808	65,000	65,100	3,168
53,100	53,200	2,454	59,100	59,200	2,814	65,100	65,200	3,174
53,200	53,300	2,460	59,200	59,300	2,820	65,200	65,300	3,180
53,300	53,400	2,466	59,300	59,400	2,826	65,300	65,400	3,186
53,400	53,500	2,472	59,400	59,500	2,832	65,400	65,500	3,192
53,500	53,600	2,478	59,500	59,600	2,838	65,500	65,600	3,198
53,600	53,700	2,484	59,600	59,700	2,844	65,600	65,700	3,204
53,700	53,800	2,490	59,700	59,800	2,850	65,700	65,800	3,210
53,800	53,900	2,496	59,800	59,900	2,856	65,800	65,900	3,216
53,900	54,000	2,502	59,900	60,000	2,862	65,900	66,000	3,222
54,000			60,000			66,000		
54,000	54,100	2,508	60,000	60,100	2,868	66,000	66,100	3,228
54,100	54,200	2,514	60,100	60,200	2,874	66,100	66,200	3,234
54,200	54,300	2,520	60,200	60,300	2,880	66,200	66,300	3,240
54,300	54,400	2,526	60,300	60,400	2,886	66,300	66,400	3,246
54,400	54,500	2,532	60,400	60,500	2,892	66,400	66,500	3,252
54,500	54,600	2,538	60,500	60,600	2,898	66,500	66,600	3,258
54,600	54,700	2,544	60,600	60,700	2,904	66,600	66,700	3,264
54,700	54,800	2,550	60,700	60,800	2,910	66,700	66,800	3,270
54,800	54,900	2,556	60,800	60,900	2,916	66,800	66,900	3,276
54,900	55,000	2,562	60,900	61,000	2,922	66,900	67,000	3,282
55,000			61,000			67,000		
55,000	55,100	2,568	61,000	61,100	2,928	67,000	67,100	3,288
55,100	55,200	2,574	61,100	61,200	2,934	67,100	67,200	3,294
55,200	55,300	2,580	61,200	61,300	2,940	67,200	67,300	3,300
55,300	55,400	2,586	61,300	61,400	2,946	67,300	67,400	3,306
55,400	55,500	2,592	61,400	61,500	2,952	67,400	67,500	3,312
55,500	55,600	2,598	61,500	61,600	2,958	67,500	67,600	3,318
55,600	55,700	2,604	61,600	61,700	2,964	67,600	67,700	3,324
55,700	55,800	2,610	61,700	61,800	2,970	67,700	67,800	3,330
55,800	55,900	2,616	61,800	61,900	2,976	67,800	67,900	3,336
55,900	56,000	2,622	61,900	62,000	2,982	67,900	68,000	3,342
56,000			62,000			68,000		
56,000	56,100	2,628	62,000	62,100	2,988	68,000	68,100	3,348
56,100	56,200	2,634	62,100	62,200	2,994	68,100	68,200	3,354
56,200	56,300	2,640	62,200	62,300	3,000	68,200	68,300	3,360
56,300	56,400	2,646	62,300	62,400	3,006	68,300	68,400	3,366
56,400	56,500	2,652	62,400	62,500	3,012	68,400	68,500	3,372
56,500	56,600	2,658	62,500	62,600	3,018	68,500	68,600	3,378
56,600	56,700	2,664	62,600	62,700	3,024	68,600	68,700	3,384
56,700	56,800	2,670	62,700	62,800	3,030	68,700	68,800	3,390
56,800	56,900	2,676	62,800	62,900	3,036	68,800	68,900	3,396
56,900	57,000	2,682	62,900	63,000	3,042	68,900	69,000	3,402

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2016 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	
69,000			75,001			81,001		
69,000	69,100	3,408	75,001	75,101	3,829	81,001	81,101	4,683
69,100	69,200	3,414	75,101	75,201	3,836	81,101	81,201	4,690
69,200	69,300	3,420	75,201	75,301	3,843	81,201	81,301	4,697
69,300	69,400	3,426	75,301	75,401	3,850	81,301	81,401	4,704
69,400	69,500	3,432	75,401	75,501	3,856	81,401	81,501	4,710
69,500	69,600	3,438	75,501	75,601	3,863	81,501	81,601	4,717
69,600	69,700	3,444	75,601	75,701	3,870	81,601	81,701	4,724
69,700	69,800	3,450	75,701	75,801	3,877	81,701	81,801	4,731
69,800	69,900	3,456	75,801	75,901	3,884	81,801	81,901	4,738
69,900	70,000	3,462	75,901	76,001	3,891	81,901	82,001	4,745
70,000			76,001			82,001		
70,000	70,100	3,468	76,001	76,101	3,998	82,001	82,101	4,752
70,100	70,200	3,474	76,101	76,201	4,005	82,101	82,201	4,759
70,200	70,300	3,480	76,201	76,301	4,012	82,201	82,301	4,766
70,300	70,400	3,486	76,301	76,401	4,019	82,301	82,401	4,773
70,400	70,500	3,492	76,401	76,501	4,025	82,401	82,501	4,779
70,500	70,600	3,498	76,501	76,601	4,032	82,501	82,601	4,786
70,600	70,700	3,504	76,601	76,701	4,039	82,601	82,701	4,793
70,700	70,800	3,510	76,701	76,801	4,046	82,701	82,801	4,800
70,800	70,900	3,516	76,801	76,901	4,053	82,801	82,901	4,807
70,900	71,000	3,522	76,901	77,001	4,060	82,901	83,001	4,814
71,000			77,001			83,001		
71,000	71,100	3,528	77,001	77,101	4,167	83,001	83,101	4,821
71,100	71,200	3,534	77,101	77,201	4,174	83,101	83,201	4,828
71,200	71,300	3,540	77,201	77,301	4,181	83,201	83,301	4,835
71,300	71,400	3,546	77,301	77,401	4,188	83,301	83,401	4,842
71,400	71,500	3,552	77,401	77,501	4,194	83,401	83,501	4,848
71,500	71,600	3,558	77,501	77,601	4,201	83,501	83,601	4,855
71,600	71,700	3,564	77,601	77,701	4,208	83,601	83,701	4,862
71,700	71,800	3,570	77,701	77,801	4,215	83,701	83,801	4,869
71,800	71,900	3,576	77,801	77,901	4,222	83,801	83,901	4,876
71,900	72,000	3,582	77,901	78,001	4,229	83,901	84,001	4,883
72,000			78,001			84,001		
72,000	72,100	3,588	78,001	78,101	4,336	84,001	84,101	4,890
72,100	72,200	3,594	78,101	78,201	4,343	84,101	84,201	4,897
72,200	72,300	3,600	78,201	78,301	4,350	84,201	84,301	4,904
72,300	72,400	3,606	78,301	78,401	4,357	84,301	84,401	4,911
72,400	72,500	3,612	78,401	78,501	4,363	84,401	84,501	4,918
72,500	72,600	3,618	78,501	78,601	4,370	84,501	84,601	4,924
72,600	72,700	3,624	78,601	78,701	4,377	84,601	84,701	4,931
72,700	72,800	3,630	78,701	78,801	4,384	84,701	84,801	4,938
72,800	72,900	3,636	78,801	78,901	4,391	84,801	84,901	4,945
72,900	73,000	3,642	78,901	79,001	4,398	84,901	85,001	4,952
73,000			79,001			85,001		
73,000	73,100	3,648	79,001	79,101	4,505	85,001	85,101	4,959
73,100	73,200	3,654	79,101	79,201	4,512	85,101	85,201	4,966
73,200	73,300	3,660	79,201	79,301	4,519	85,201	85,301	4,973
73,300	73,400	3,666	79,301	79,401	4,526	85,301	85,401	4,980
73,400	73,500	3,672	79,401	79,501	4,532	85,401	85,501	4,986
73,500	73,600	3,678	79,501	79,601	4,539	85,501	85,601	4,993
73,600	73,700	3,684	79,601	79,701	4,546	85,601	85,701	5,000
73,700	73,800	3,690	79,701	79,801	4,553	85,701	85,801	5,007
73,800	73,900	3,696	79,801	79,901	4,560	85,801	85,901	5,014
73,900	74,000	3,702	79,901	80,001	4,567	85,901	86,001	5,021
74,000			80,001			PLEASE NOTE: For \$86,001 and over, your tax is \$5,021 + 6.9% of the excess over \$86,000		
74,000	74,100	3,708	80,001	80,101	4,614			
74,100	74,200	3,714	80,101	80,201	4,621			
74,200	74,300	3,720	80,201	80,301	4,628			
74,300	74,400	3,726	80,301	80,401	4,635			
74,400	74,500	3,732	80,401	80,501	4,641			
74,500	74,600	3,738	80,501	80,601	4,648			
74,600	74,700	3,744	80,601	80,701	4,655			
74,700	74,800	3,750	80,701	80,801	4,662			
74,800	74,900	3,756	80,801	80,901	4,669			
74,900	75,001	3,762	80,901	81,001	4,676			

(Rev 10/24/2016)



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
www.dfa.arkansas.gov

2016 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	\$8,499	2.4% minus \$ 64.49
\$8,500	\$12,699	3.4% minus \$149.48
\$12,700	\$21,199	4.4% minus \$276.47
\$21,200	\$35,099	5.0% minus \$383.76
\$35,100	\$75,000	6.0% minus \$734.75
\$75,001	\$76,000	6.9% minus \$1,349.64
\$76,001	\$77,000	6.9% minus \$1,249.64
\$77,001	\$78,000	6.9% minus \$1,149.64
\$78,001	\$79,000	6.9% minus \$1,049.64
\$79,001	\$80,000	6.9% minus \$949.64
\$80,001	and above	6.9% minus \$909.64

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 1: For income level \$75,900 to \$76,000.

$(\$75,900 + \$76,000) / 2 = \$75,950 \times .069 = 5,240.55 - \$1,349.64 = \$3,890.91$ rounded to **\$3,891.00**

Tax from table: **\$3,891.00**

EXAMPLE 2: For income level \$14,800 to \$14,900.

$(\$14,800 + \$14,900) / 2 = \$14,850 \times .044 = \$653.40 - \$276.47 = \376.93 rounded to **\$377.00**

Tax from table: **\$377.00**

“EQUAL OPPORTUNITY EMPLOYER”

FIDUCIARY CAPITAL GAINS WORKSHEET FOR AR1002F/AR1002NR ONLY

Use this worksheet if your total capital gains are over \$10,000,000. If you are filing form **AR1002NR**, you must use Column C to figure the Arkansas Capital Gains.

	(A) All Income	(B) Arkansas Only
1. Enter the total from Line 7a, Schedule A, AR1002F/NR.....1		
2. Enter the net capital gain or loss from January 1, 2016 to June 30, 20162		
3. Enter the net capital gain or loss from July 1, 2016 to December 31, 20163		
4. Divide Line 2 by Line 1 and round to six decimal places. If more than 1, enter 1. If less than 0, enter 04		
5. Divide Line 3 by Line 1 and round to six decimal places. If more than 1, enter 1. If less than 0, enter 05		
6. Multiply Line 4 by 55 percent (.55) and round to six decimal places.....6		
7. Multiply Line 5 by 50 percent (.50) and round to six decimal places.....7		
8. Add Lines 6 and 7.....8		
9. If using AR1002F , multiply Line 8, column A by \$10,000,000 and enter here and on line 8, Schedule A, column A. If using AR1002NR , multiply Line 8, column A by \$10,000,000 and enter here and on line 8, Schedule A, column A. Also, multiply Line 8, column B by \$10,000,000 and enter here and on line 8, Schedule A, column B.9		



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Tax from table: \$3,891.00

EXAMPLE 2: For income level \$14,800 to \$14,900.

$$(\$14,800 + \$14,900) / 2 = \$14,850 \times .044 = \$653.40 - \$276.47 = \$376.93 \text{ rounded to } \underline{\$377.00}$$

Tax from table: \$377.00

“EQUAL OPPORTUNITY EMPLOYER”