



Governor Mike Beebe

Arkansas 2007

Individual Income Tax

Forms and Instructions

Short Booklet Full-Year Residents Only

Check Out:

New tax tables

Beginning with tax year 2007 the Low Income Tax Table fully exempts from Arkansas tax those with income below the federal poverty level. Additional tax relief is provided for taxpayers earning less than 133% of the federal poverty level income. The new tax tables are indexed for inflation for automatic adjustments in future years.

New tax brackets

The tax brackets are also indexed for inflation. The highest tax rate on net income now begins at \$31,000 (increased from \$30,100 in 2006).

What's new in tax law

See page 5 of the booklet.

E-file and credit card information

See page 6 of the booklet.

Table of Contents

See page 3 for guide to additional information for filing your return.

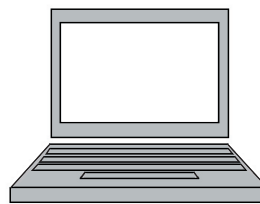
For your questions/comments:

Manager, Individual Income Tax
P. O. Box 3628
Little Rock, AR 72203



Using e-file will allow you to:

- Join the 676,000 who e-filed last year.
- Get a confirmation # proving you filed.
- Receive a refund in less than 10 days.
- Choose direct deposit option for faster refund and additional security.
- File your return free of math errors.



Other E-Services available for all filers:

- On-line refund inquiry 24/7 to avoid time consuming phone calls
- Pay tax by credit card

QUICK AND EASY ACCESS TO TAX HELP AND FORMS

AUTOMATED REFUND INQUIRY (501) 682-0200 OR (800) 438-1992



Internet

You can access the Department of Finance and Administration's website at:

www.arkansas.gov/dfa

- Check the status of your refund
- Download current and prior year forms and instructions
- Access latest income tax news and archived news
- Get E-File information

You can e-mail questions to:

individual.income@rev.state.ar.us



Mail

Choose the appropriate address below to mail your return:

TAX DUE RETURN:

Arkansas State Income Tax
P.O. Box 2144
Little Rock, AR 72203-2144

REFUND RETURN:

Arkansas State Income Tax
P.O. Box 1000
Little Rock, AR 72203-1000

NO TAX DUE RETURN:

Arkansas State Income Tax
P.O. Box 8026
Little Rock, AR 72203-8026

Be sure to apply sufficient postage or your return will not be delivered by the U.S. Postal Service.



Phone

Automated Refund Inquiry..... (501) 682-0200
or (800) 438-1992

By calling the automated refund lines, 24 hours a day, 7 days a week taxpayers may access general refund information.

Individual Income Tax Hotline..... (501) 682-1100
or (800) 882-9275

Representatives are available to assist callers at the numbers above during normal business hours (Monday through Friday - 8:00 a.m. to 4:30 p.m. Central Time Zone) with:

- Taxpayer Assistance
- Rejected Returns
- Forms
- Amended Returns
- Audit and Examination
- Delinquent Income Taxes

(For Hearing Impaired Access call (501) 682-4795 using a Text Telephone Device.)

Other Useful Phone Numbers:

Estimated Tax (501) 682-7272
Withholding Tax (501) 682-7290
Collections (501) 682-4720
Revenue Legal Counsel (501) 682-7030
Office of Taxpayer Assistance (501) 682-7751
(Offers In Compromise)
Corporate Income Tax (501) 682-4775
Sales and Use Tax..... (501) 682-7104

Internal Revenue Service (800) 829-1040
Social Security Administration (800) 772-1213



Walk-In

Representatives are available to assist walk-in taxpayers with income tax questions, but are not available to prepare your return.

No appointment is necessary, but plan to arrive before 4:00 p.m. to allow sufficient time for assistance.

The Individual Income Tax Office is located in Room 2300, Ledbetter Building, at 1816 W. 7th Street in Little Rock.

Office hours are Monday through Friday from 8:00 a.m. to 4:30 p.m.



Forms

- Access our website at:
www.arkansas.gov/dfa
- Call the Individual Income Tax Hotline (see "Phone")
- Obtain at county revenue offices
- Write to:
Arkansas State Income Tax Forms
P.O. 3628
Little Rock, AR 72203-3628

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WHO CAN USE THE SHORT FORM

There are three types of income tax returns for individuals. Form AR1000NR is used by nonresidents and part-year residents. Form AR1000 and Form AR1000S are used only by full-year residents. All full-year residents may use Form AR1000, but **you will save time if you qualify and use Form AR1000S**. (Some people **must** use Form AR1000 as explained below.)

YOU CAN USE THE SHORT FORM (AR1000S) IF:

YOU ARE:

- Single
- Married
- Head of Household
- Married Filing Separately on the Same Return **or**
- Qualifying Widow(er)

AND:

- You are a full-year Arkansas resident, **and**
- Your income is only from wages, salaries, tips, interest, dividends, and miscellaneous income (*See Line 10 instructions for examples of miscellaneous income*), **and**
- You do not itemize your deductions, **and**
- Your only credits are:
 - a) Personal Tax Credits (*except for a Developmentally Disabled Individual*) and
 - b) Child and Dependent Care Expenses or Early Childhood Program Credits.

YOU CANNOT USE THE SHORT FORM (AR1000S) AND MUST USE THE LONG FORM (AR1000) IF:

- You file as Married Filing Separately on Different Returns (*Filing Status 5*).
- You had income other than wages, salaries, tips, interest, dividends, and/or miscellaneous income (such as pension or annuity income, gain from the sale of property, barter income, alimony, or self employment income, including farm income).
- You claim an exemption for military compensation.
- You claim an exemption for employment-related pension plan(s), qualified IRA(s), and/or military retirement.
- You are a minister claiming a housing allowance.
- You file Federal Schedules C or C-EZ, D, E, and/or F.
- You file Federal Form 2555, Foreign Earned Income.
- You must pay tax on an Individual Retirement Account (*IRA*) and file Federal Form 5329, Additional Taxes on Qualified Plans and Other Tax-Favored Accounts.
- You claim adjustments to gross income for the border city exemption, payments to an IRA, MSA, HSA, SEP, SIMPLE or Keogh plan, interest paid on student loans, contributions to an intergenerational trust, moving expenses, self-employed health insurance, forfeited interest penalty for premature withdrawal, alimony paid, a permanently disabled individual, organ donation, and/or for contributions to an Arkansas tax-deferred tuition savings plan.
- You have capital gain or loss income in 2007.
- You itemize your deductions.
- You file Form AR1000TD, Tax on Lump Sum Distributions.
- You claim any of the following credits against your tax:
 - a) Other State(s) Tax Credit
 - b) State Political Contributions Credit
 - c) Adoption Expense Credit
 - d) Phenylketonuria Disorder Credit
 - e) Business and Incentive Tax Credit(s), or
 - f) Developmentally Disabled Individual Credit.
- You made estimated tax payments.
- You file Form AR2210, Underpayment of Estimated Tax by Individuals, **or**
- You apply any part of your 2007 refund to your estimated taxes for 2008.



SPECIAL INFORMATION FOR 2007



Due Date April 15, 2008

If April 15 falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if it is postmarked on the next succeeding business day.

Personal Tax Credit Increased Pursuant to Act 1819 of 2001

Act 1819 of 2001 authorizes the indexing of the personal tax credit if certain budget requirements are met. The requirements have been met; therefore, the personal tax credit has been increased to \$23.

Low Income Tax Relief Tables (Act 195 of 2007)

Low income tax relief replaces the previous low income tax tables with new tables that are indexed for inflation, a low income credit, and the standard deduction.

This act is effective for tax years beginning on or after January 1, 2007.

Arkansas Extension to Correspond to the Federal Extension (Act 369 of 2007)

This act increases the Arkansas extension for individual income tax returns from 120 days to 180 days.

This act is effective for tax years beginning on or after January 1, 2007.

New Set off Added (Act 553 of 2007)

This act allows county tax collectors and treasurers to be treated as setoff agencies.

This act applies to tax years beginning on or after January 1, 2007.

New Check Off Added (Act 695 of 2007)

This act creates the Newborn Umbilical Cord Blood Bank for postnatal tissue and fluid. The program provides for the Arkansas Commission for the Newborn Umbilical Cord Blood Initiative and an income tax check off option.

This act applies to tax year beginning on or after January 1, 2007.



FREQUENTLY ASKED QUESTIONS



You may get additional information on the following topics by accessing our website at:
www.arkansas.gov/dfa/income_tax/tax_individual_faqs.html

TOPICS

FILING REQUIREMENTS

- Who must file
- Which form - AR1000, AR1000NR, AR1000S
- When, where and how to file
- Which filing status
- Dependents defined
- Amended returns

INCOME DEFINITIONS

- Wages, salaries and tips
- Interest received
- Dividends received
- Nontaxable income

TAX COMPUTATION

- Choosing the correct table
- Standard deduction
- Tax credits, general
- Child care credit

TOPICS

GENERAL INFORMATION

- Substitute tax forms
- Refunds - how long to wait
- How to request copies of tax returns
- Extensions of time to file
- Penalty for underpayment of estimated tax
- W-2 forms - what to do if not received

NOTICES AND LETTERS

- Taxpayer Bill of Rights
- Billing procedures
- Penalty and interest charges
- Collection procedures

ELECTRONIC FILING

- Arkansas electronic filing program

IN CASE THE IRS AUDITS YOU

If the Internal Revenue Service examines your return for any tax year and changes your net taxable income, you must report the changes to the Arkansas Department of Finance and Administration within ninety (90) days from the receipt of the notice and demand for payment by the Internal Revenue Service.

File Arkansas Form AR1000A/AR1000ANR Amended Individual Income Tax Return, for the year(s) involved reporting the changes to your state return.
Attach a copy of the federal changes.

If you fail to notify this Department within ninety (90) days and do not file the required amended return, the Statue of Limitations will remain open for eight (8) years on the year(s) in question. Additional interest will be figured on any tax you owe the State of Arkansas.

ELECTRONIC FILING

Begins January 11, 2008

www.arkansas.gov/dfa/income_tax/tax_efile.html



- **E-file is hassle-free**—both your federal and Arkansas income tax returns are filed electronically in one transmission.
- **E-file is smart**—computer programs catch 98% of tax return errors.
- **E-file is worry-free**—receive acknowledgement within 2 days if your return has been received and accepted.
- **E-file gets your money to you fast**—refunds are issued within 10 days after you receive state acknowledgement.



Arkansas participates in the Federal/State Electronic Filing Program for Individual Income Tax. The program is available to most full year residents and certain qualifying nonresidents and part-year residents.

Since Arkansas is a member of the “Free File Alliance,” depending on the level of income, taxpayers may qualify to file returns for free. (See IRS website)



Over 104,700 taxpayers took advantage of On-Line Filing last year. The same advantages are obtained by On-Line Filing as by Electronic Filing, but it does not require a preparer. For a nominal fee your federal and state returns can be prepared and filed electronically.

OTHER E-SERVICES

These services are available for all filers **(paper and electronic)**

Available Now:

- Refund Inquiry
- Pay by Credit Card
(vendor charges nominal fee)

Coming Soon:

- Pay by E-Check

OFFICIAL PAYMENTS CORP.



Cards



www.officialpayments.com
or call (800) 272-9829



State of Arkansas
 Department of Finance and Administration
 Sales and Use Tax Section
 P. O. Box 8054, Little Rock, AR 72203
 Internet site: <http://www.state.ar.us/salestax>
 (501) 682-7104

If you purchased taxable merchandise outside the State of Arkansas for use, storage, consumption or distribution within the state, a state and local consumer use tax may be due on the purchase price, including transportation charges. Due to the rapid increase in purchases being made through mail order, telephone, and the internet, it has become a concern that individuals may not be aware of their obligation to report the consumer use tax on untaxed out of state purchases. Examples of merchandise subject to the consumer use tax include cassettes, CD's, books, furniture, jewelry, food, and clothing.

The use tax is a companion tax to the sales tax whose purpose is to not only raise revenue for the state, but more importantly to protect local merchants, who must collect sales tax, from the unfair advantage of out of state sellers who do not collect Arkansas's sales tax. The use tax has been in effect since 1949.

The use tax rate is the same as the sales tax rate, 6.00% for all transactions except food purchases which has a reduced rate of 3% plus the applicable city and/or county rates where the merchandise is delivered in the state. The tax applies to the purchase price of the merchandise plus any shipping and handling charges that the merchant adds to your bill. If the total tax due is greater than \$100 per month, the use tax report should be filed on a monthly basis. If the total tax due is \$25 - \$100 per month, the use tax report should be filed on a quarterly basis. If the total tax due is less than \$25 per month, the use tax report should be filed on an annual basis.

- Line 1** Indicate the month and year you are reporting. (mm/yyyy)
Report all taxable purchases except food in Column A, food purchases are reported in Column B.
- Line 3** Fill in the County Rate where you reside (Column A and/or Column B)
- Line 4** Fill in the City rate where you reside. (Column A and/or Column B)
- Line 5** Enter total rate - the sum of lines 2 through 4. (Column A and/or Column B)
- Line 6** Enter total purchases (column A is for all items except food) (column B is for Food only)
- Line 7** Enter your total tax rate from line 5
- Line 8** Multiply line 7 by line 6 and enter the product.
- Line 9** Add lines 8A and 8B and enter the total. (This is the TOTAL tax to remit with this report.)

If you have questions or need additional forms, please call the Sales and Use Tax Office at (501) 682-7104. Forms are also available from our website.

Individual Consumer Use Tax Report								
Arkansas Department of Finance and Administration Sales and Use Tax Section P. O. Box 8054, Little Rock, AR 72203								
Purchaser(s):	1. Report Period ▶ _____							
Social Security Number:		<table style="width: 100%; border: none;"> <tr> <td style="width: 5%;"></td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> <tr> <td></td> <td style="text-align: center;">General State Tax</td> <td style="text-align: center;">Reduced Food Tax</td> </tr> </table>		A	B		General State Tax	Reduced Food Tax
	A	B						
	General State Tax	Reduced Food Tax						
Home Address:	2. State Rate	6.000% 3.000%						
	3. County Rate	+ _____						
City/State/Zip:	4. City Rate	+ _____						
Phone Number:	5. Total Tax Rate	= _____						
County of Residence:	6. Purchases	\$ _____						
If you live outside the city limits check here ▶ <input type="checkbox"/>	7. Total Tax Rate	_____						
If you live in a city other than what is shown in your mailing address above, please indicate that city here and use that tax rate to compute your tax _____	8. Total Tax	\$ _____						
	9. TOTAL Tax Due	\$ <input style="width: 100px;" type="text"/>						
	Check here if this is an aviation purchase ▶ <input type="checkbox"/> (Attach a copy of the bill of sale)							
	City and county rate may be obtained from our website. http://www.state.ar.us/salestax or by calling (501) 682-7104							

INSTRUCTIONS

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW

A. WHO MUST FILE A TAX RETURN

FULL-YEAR RESIDENTS		
If your MARITAL STATUS is:	and your FILING STATUS is:	you must file if GROSS INCOME* is at least:
Single (Including divorced and legally separated)	Single	\$10,200
	Head of Household	\$14,500
Married	Married Filing Joint (1 or no dependents)	\$17,200
	(2 or more dependents)	\$20,700
	Married Filing Separately	\$3,999
Widowed in 2005 or 2006, and not remarried in 2007	Qualifying Widow(er) with dependent child	\$14,500

***Gross income is any and all income (before deductions) other than the kinds of income specifically described as exempt from tax on page 9 "Income Exempt from Tax."**

If your gross income was less than the amount shown in the last column for your filing status, you are not required to file a return. **However, you must file a return to claim any refund due.**

B. WHEN TO FILE

You can file your return any time after December 31, 2007, but **NO LATER THAN APRIL 15, 2008** (unless an extension has been granted).

If April 15 falls on a Saturday, Sunday, or legal holiday, the return is considered timely filed if it is postmarked on the next succeeding business day.

NOTE: The date of the postmark stamped by the U.S. Postal Service is the date you filed your return.

C. PENALTIES & INTEREST

1. If you owe additional tax, you must mail your tax return by April 15, 2008. Any return not postmarked by April 15, 2008 (unless you have a valid extension) will be considered delinquent. A penalty of one percent (**1%**) per month for failure to pay and five percent (**5%**) per month for failure to file, with a maximum of thirty-five percent (**35%**), will be assessed on the amount of tax due. Interest of ten percent (**10%**) per year will also be assessed on any additional tax due, calculated from the original due date to the date you filed your return.

An extension to file is not an extension to pay. If you have not paid the amount due by the original due date you will be subject to a failure to pay penalty of **1%** per month of the unpaid balance.

2. In addition to any other penalties assessed, a penalty of **\$500** will be assessed if any taxpayer files what purports to be a return, but the return does not contain information on which the correctness of the return may be judged, and such conduct is due to a position which is frivolous, or an effort to delay or impede the administration of any State law.

3. If you owe additional tax in excess of **\$1,000**, a penalty for failure to make a declaration of Estimated Tax and pay on any quarterly due date the equivalent of ninety percent (**90%**) of the amount actually due, or an amount equal to or greater than the tax liability of the preceding income tax year, a penalty of ten percent (**10%**) will be assessed.

D. DEATH OF TAXPAYER

An Arkansas tax return should be filed for a taxpayer who died during the taxable year as if the taxpayer had lived the entire year. The word "DECEASED" should appear after his/her name along with the date of death.

E. DEFINITIONS

1. DOMICILE

This is the place you intend to have as your permanent home, the place you intend to return to whenever you are away. You can have only one domicile. Your domicile does not change until you move to a new location and intend to make your permanent home there. If you move to a new location but intend to stay there only for a limited time (*no matter how long*), your domicile does not change. **This also applies if you are working in a foreign country.**

2. FULL YEAR RESIDENT

You are a FULL YEAR RESIDENT if you lived in Arkansas all of tax year 2007, or if you have maintained a domicile or Home of Record in Arkansas during the tax year.

3. DEPENDENT

You may claim as a dependent any person who received over half of his or her support from you, and earned less than **\$3,400** in gross income, **and** was your:

Child	Stepchild	Mother
Father	Grandparent	Brother
Sister	Grandchild	Stepbrother
Stepsister	Stepmother	Stepfather
Mother-In-Law	Father-In-Law	Brother-In-Law
Sister-In-Law	Son-In-Law	Daughter-In-Law

Or, if related by blood: Uncle, Aunt, Nephew, Niece

Or, an individual (*other than your spouse*) who was a member of your household for the **entire** year.

The term “dependent” includes a **foster child** if the child had as his principle place of abode the home of the taxpayer and was a member of the taxpayer’s household for the taxpayer’s entire tax year.

The term “dependent” does not apply to anyone who was a citizen or subject of a foreign country **UNLESS** that person was a resident of **Mexico or Canada**.

If your child/stepchild was under age 19 at the end of the year, the **\$3,400** gross income limitation does not apply. Your child/stepchild may have had any amount of income and still be your dependent if the other dependency requirements are met.

If your child/stepchild was a student, under age 24 at the end of the calendar year, the **\$3,400** gross income limitation does not apply. The other requirements in this section still must be met.

To qualify as a student, your child must have been a full-time student for five (**5**) months during the calendar year at a qualified school, as defined by the Internal Revenue Service.

A dependent who died during the year may be claimed as a dependent for the entire year.

Arkansas has adopted Internal Revenue Code §151(c)(6) regarding the tax treatment of kidnapped children.

4. GROSS INCOME

Gross income is any and all income (before deductions) other than the kinds of income specifically described as exempt from tax in the following section “Income Exempt from Tax.”

Exception: The **exemptions for military and retirement income** as described in numbers 8 and 9 **are included in gross income**. However, if you use either of these exemptions you may not use this form; you must file on Form AR1000/AR1000NR.

F. INCOME EXEMPT FROM TAX

1. Money you received from **a life insurance policy** because of death of the person who was insured is exempt from tax.

NOTE: *You must include as taxable income any interest payments made to you from the insurance company that issued the policy.*

2. Money you received from **LIFE INSURANCE**, an **ENDOWMENT**, or a **PRIVATE ANNUITY CONTRACT** for which you paid the premiums is allowed cost recovery pursuant to Internal Revenue Code §72.
3. Amounts you received as **child support** payments are exempt.
4. You do not pay taxes on a **gift, inheritance, bequest or devise**. **Scholarships, grants, and fellowships are taxed pursuant to Internal Revenue Code §117**. Stipends are taxable in their entirety.
5. Interest you received from direct **United States obligations**, its possessions, the **State of Arkansas**, or any political subdivision of the State of Arkansas is exempt from tax. Obligations include bonds and other evidence of debt issued pursuant to a government unit’s borrowing power. (*Interest due on tax refunds is not exempt income because it does not result from a debt issued by the United States, the State of Arkansas, or any political subdivision of the State of Arkansas.*) Interest from government securities paid to individuals through a mutual fund is exempt from tax.
6. **Social Security** benefits, **VA** benefits, **Worker’s Compensation, Unemployment Compensation, Railroad Retirement** benefits, and related supplemental benefits are exempt from tax.
7. Proceeds from a **disability insurance policy** for which you paid the premiums are exempt from tax pursuant to Internal Revenue Code §104.
8. If you received U.S. **military** compensation, a **portion** of your gross income is exempt from tax.
9. If you received income from an employment related **retirement** plan, including disability retirement (*premiums paid by your employer*), or if you received a qualified IRA distribution, the **first \$6,000**, after cost recovery, is exempt from tax. The total exemption from all plans cannot exceed \$6,000 per taxpayer.

G. IF YOU NEED MORE TIME TO FILE

A taxpayer who requests an extension of time to file his or her federal income tax return (*by filing Federal Form 4868 with the IRS*) shall be entitled to receive the same extension on the taxpayer’s corresponding Arkansas income tax return. In order to take advantage of the federal extension for state purposes, the taxpayer must check the box on the front of the Arkansas return indicating that the federal extension has been filed.

The Department no longer requires that a copy of Federal Form 4868 be attached to the taxpayer’s state tax return as long as the box is checked on the front of the return.

The federal automatic extension extends the deadline to file until **October 15th**.

NOTE: *If the box on the front of the AR1000S is not checked, you will not receive credit for your federal extension.*

If you do not file a Federal Extension, you may file an Arkansas extension using Form AR1055 before the filing due date of April 15th.

Send your request to:

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

NOTE: *The maximum extension that will be granted on an AR1055 is one hundred and eighty (180) days extending the due date until October 15th.*

Interest and Failure to Pay Penalty will be due if any tax due is not paid by April 15, 2008.

The date of the postmark stamped by the U.S. Postal Service is the date you filed your request for extension.

Attach a copy of your approved Form AR1055 to the front of your tax return WHEN YOU FILE. IF YOU DO NOT ATTACH YOUR EXTENSION, YOUR RETURN WILL BE CONSIDERED DELINQUENT AND PENALTIES WILL BE ASSESSED.

Inability to pay is not a valid reason to request an extension.

H. HOW TO COMPLETE YOUR ARKANSAS RETURN

STAPLE all required W-2 Form(s) to your return. **Use only BLUE or BLACK ink, or type.**

If you received your income tax booklet through the mail and there is a colored peel off label inside, use the label only if all the information on it is correct. If it is not correct or you do not have a label, enter the name and address of you and your spouse. **You MUST enter your Social Security Number(s) on your return in the space provided, or your return cannot be processed and will be returned to you.** Enter the telephone number for your home and your work.

NOTE: *If you are married, filing on the same form, and using different last names, you must separate the last names by use of a slash.*

EXAMPLE: John Q. and Mary M. Doe/Smith or
Mary M. and John Q. Smith/Doe

Be sure that the placement of the last name matches the placement of the first name. You must be legally married to file in this manner.

FILING STATUS

DETERMINE YOUR FILING STATUS

BOX 1 Filing Status 1 (Single)

Check this box if you are SINGLE or UNMARRIED and DO NOT qualify as Head of Household. *(Read the section for "Box 3" to determine if you qualify for Head of Household.)*

BOX 2 Filing Status 2 (Married Filing Joint)

Check this box if you were MARRIED and filing jointly. If you are filing a joint return, you must add both spouses' incomes together. Enter the total amount in Column A on Line 8 through Line 11 under "Your Income."

BOX 3 Filing Status 3 (Head of Household)

To claim Head of Household you must have been unmarried or legally separated on December 31, 2007 and meet either 1 or 2 below.

1. You paid over half the cost of keeping up a home for the entire year that was the main home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home, **or**
2. You paid over half the cost of keeping a home in which you lived and in which one of the following also lived for more than six (6) months of the year *(temporary absences such as vacation or school are counted as time lived in the home)*:
 - a. Your unmarried child, grandchild, great-grandchild, adopted child, or stepchild. *(This child did not have to be your dependent, but your foster child must have been your dependent.)*
 - b. Your married child, grandchild, adopted child, or stepchild. *(This child must have been your dependent.)*
 - c. Any other relative whom you could claim as a dependent.

MARRIED PERSONS WHO LIVED APART

Even if you were not divorced or legally separated in 2007, you may be considered unmarried and can file as Head of Household. See Internal Revenue Service instructions for Head of Household to determine if you qualify.

MARRIED COUPLES READING THIS MAY SAVE MONEY

If you and your spouse have separate incomes, you may want to calculate your taxes separately. Couples OFTEN SAVE MONEY by filing this way.

See the instructions for BOX 4, Filing Status 4. Your net result will be either a COMBINED REFUND or a COMBINED TAX DUE.

BOX 4 Filing Status 4 (Married Filing Separately on Same Return)

Check this box if you were Married and are filing SEPARATELY ON THE SAME TAX RETURN. List your income separately under Column A (Your Income). List spouse's income separately under Column B (Spouse's Income). Calculate your tax separately and then add your taxes together.

BOX 5 Filing Status 5 (Married Filing Separately on Different Returns)

You cannot use the AR1000S form for Filing Status 5 (Married Filing Separately on Different Returns). Use Form AR1000/AR1000NR for this filing status.

BOX 6 Filing Status 6 [Qualifying Widow(er)]

Check this box if you are a QUALIFYING WIDOW(ER).

You are eligible to file as a QUALIFYING WIDOW(ER) if your spouse died in 2005 or 2006 **and** you meet the following tests:

1. You were entitled to file MARRIED FILING JOINT or MARRIED FILING SEPARATELY ON THE SAME RETURN with your spouse for the year your spouse died. *(It does not matter whether you actually filed using one of these statuses.)*
2. You did not remarry before the end of the tax year.
3. You have a child, stepchild, adopted child, or foster child who qualified as your dependent for the year.
4. You paid more than half the cost of keeping up your home, which was the main home of that child for the entire year except for temporary absences.

PERSONAL TAX CREDITS

THE PERSONAL TAX CREDITS INCREASED FROM \$22 TO \$23 FOR TAX YEARS BEGINNING JANUARY 1, 2007.

LINE 7A. You can claim additional Personal Tax Credits if you can answer "Yes" to any of these questions:

- On January 1, 2008, were you **65 or over**?
- On December 31, 2007, were you **deaf**?
- On December 31, 2007, were you **blind**?

Any taxpayer sixty-five (65) or over not claiming a retirement income exemption is eligible for an additional \$23 (per taxpayer) tax credit. Check the box marked "65 Special" if this additional credit applies to you.

Check the box or boxes that apply to you and/or your spouse. You CANNOT claim any of these credits for your children or dependents.

Blindness is defined as the inability to tell light from darkness, or eyesight in the better eye not exceeding 20/200 with corrective lens, or field of vision limited to an angle of 20 degrees.

You can claim the **Deaf** Credit only if the average loss in speech frequencies (500 to 2000 Hertz) in the better ear is 86 decibels, I.S.O., or worse.

Add the number of boxes you checked on Line 7A and write the total in the appropriate box. Multiply the number by \$23 and enter result.

LINE 7B. List the names of your dependent(s) on this line. The people you can claim as dependents are described in SECTION E of these instructions.

Multiply the number of dependents on Line 7B by \$23 and enter result.

LINE 7C. Total the tax credits from Lines 7A and 7B and enter the total on this line and on Line 16.

INCOME

Round all figures to the nearest dollar amount. For example, if your W-2 shows \$10,897.50, round to \$10,898. If the amount on the W-2 is \$10,897.49, round to \$10,897.

LINE 8. Add the wages, salaries, tips, etc. listed on your W-2(s) and write the total on this line. **Staple the state copy of each of your W-2(s) to the left margin of the front page of the return.**

LINE 9. List interest and dividend income. If you had interest from bank deposits, notes, mortgages, corporation bonds, savings and loan association deposits, and/or credit union deposits, enter all interest received or credited to your account during the year. If the interest total is over **\$1,500**, complete the schedule on the back of AR1000S. List the name(s) of the payer(s) and the amount(s).

Enter amounts received as dividends and other distributions from stocks in any corporation. If the total is over **\$1,500**, complete the schedule on the back of AR1000S. List the name of the payer(s) and the amount(s).

LINE 10. If you had miscellaneous income, enter the total in the space provided. Attach a statement explaining the source and amount of the income. If the miscellaneous income requires the use of a federal schedule, you must file on Form AR1000/AR1000NR.

LINE 11. Add Lines 8 through 10 and enter the total.

TAX COMPUTATION

LINE 12. SELECT TAX TABLE and check the appropriate box. You will be in one of the following categories:

- 1) You qualify for a Low Income Tax Table, **or**
- 2) You must use the Regular Tax Table

See tax tables and qualifications for each table on pages 14-18.

NOTE: If you qualify to use a Low Income Table, enter zero (0) on Line 12, then go to Line 13.

IF YOU DO NOT QUALIFY FOR A LOW INCOME TABLE:

Enter the Standard Deduction as shown below for your filing status. (If the amount on Line 11 is less than the Standard Deduction, enter the amount from Line 11 on Line 12.)

Filing Status	Standard Deduction
1 —Single	\$2,000
2 —Married Filing Joint	\$4,000
3 —Head of Household	\$2,000
4 —Married Filing Separately on Same Return	\$2,000 each
6 —Qualifying Widow(er)	\$2,000

NOTE: The \$2,000 Standard Deduction does not apply to taxpayer's dependents.

LINE 13. Subtract Line 12 from Line 11 to determine your Taxable Income.

LINE 14. Using the appropriate tax table, locate the tax on your income and enter here.

LINE 15. Add Lines 14A and 14B together and enter the total.

TAX CREDITS

LINE 16. Enter the total personal tax credits from Line 7C.

LINE 17. The Child Care Credit allowed on the Arkansas return is **TWENTY PERCENT (.20)** of the amount taken on your federal return. **A copy of "Credit for Child and Dependent Care Expenses," Federal Form 2441, or a copy of your 1040A, Schedule 2, must be attached to your Arkansas return.** If this credit is for the **APPROVED** Early Childhood Credit, see instructions for Line 21.

LINE 18. Add Lines 16 and 17 and enter the total.

LINE 19. Subtract Line 18 from Line 15. This is your **Net Tax**. If Line 18 is greater than Line 15 enter zero (0).

PAYMENTS

Line 20. Arkansas State Income Tax withheld is listed on your W-2(s). (You have already paid this amount of tax during the year.) Write the total in the space provided. **Attach State copy(s) of your W-2(s).**

If you and your spouse are filing on the same return, add the Arkansas State Income Tax withheld on all W-2s and enter combined total in the space provided. **Attach State copy(s) of your W-2(s).**

WHAT TO DO IF YOU DO NOT HAVE W-2(S)

If you **did not receive (or lost) your W-2(s)** and Arkansas tax was withheld from your income, you should take the following steps **IN THE ORDER LISTED:**

- 1. Ask your employer** for copies of your W-2(s). If you cannot obtain them from your employer you should
- 2. Contact the Social Security Administration** at (800) 772-1213. Only if you cannot obtain your W-2(s) from SSA you may
- 3. Complete Federal Form 4852** and attach a copy of your final pay stub to support payments.

CAUTION: You **WILL NOT** receive credit for your tax withheld unless you attach **CORRECT AND LEGIBLE W-2(s)** or other documentation to your tax return.

DO NOT include FICA, Federal Income Tax, or tax paid to another state on Line 20.

If your W-2 is incorrect, **DO NOT correct it yourself.** Your employer must issue you a corrected W-2.

LINE 21. Enter approved Early Childhood Credit equal to twenty percent (**.20**) of the Federal Child Care Credit (for individuals with a dependent child placed in an approved facility while the parent or guardian worked or sought gainful employment). An approved child care facility is one approved by the Arkansas Department of Education as having an appropriate Early Childhood Program as defined by Arkansas law. **Enter the certification number and attach Federal Form 2441 or 1040A, Schedule 2, and Certification Form AR1000EC. Contact your child care facility for Form AR1000EC.**

LINE 22. Add Lines 20 and 21 and enter the total. This is your **Total Payments.**

FIGURE YOUR TAX DUE OR TAX REFUND

LINE 23. If Line 22 is greater than Line 19 you overpaid your tax. Write the difference on this line. This is your **Overpayment.**

LINE 24. If you wish to contribute a portion or all of your overpayment to one or more of the programs listed below, complete Schedule AR1000-CO and enter total amount of your donation. **Attach Schedule AR1000-CO after page ARS2.**

- Arkansas Disaster Relief Program
- U.S. Olympic Committee Program
- Arkansas Schools for the Blind and Deaf
- Baby Sharon's Children's Catastrophic Illness Program
- Organ Donor's Awareness Education Program
- Area Agencies on Aging Program
- Military Family Relief Program
- Newborn Umbilical Cord Blood Initiative

THE AMOUNT ON LINE 24 WILL BE DEDUCTED FROM THE AMOUNT ON LINE 23. Your net refund (*if any*) will be mailed to you. The amount(s) contributed to these funds may be deducted as a charitable contribution if you itemize your deductions for tax year 2008.

LINE 25. Subtract Line 24 from Line 23 and enter on this line. This is your **Refund**.

The Director is allowed 90 days from the return due date or the date the return was filed, whichever occurs later, to refund an overpayment of tax without interest (Act 262 of 2005).

SETOFF REFUNDS

If you, your spouse, or your former spouse owes a debt to one of the agencies listed below and you have filed an Arkansas State Income Tax return, your refund is subject to being withheld to satisfy the debt. You may have all or part of your income tax refund withheld.

Department of Finance and Administration
State supported colleges, universities, technical institutes
Office of Child Support Enforcement
Department of Human Services
Department of Higher Education
Arkansas circuit, county, district, city courts
Employee Benefits Division of DFA
Any housing authority
Office of Personnel Management of DFA
County tax collectors or treasurers

If your refund has been applied to a debt to one of these agencies, you will receive a letter reporting which agency has claimed all or part of your refund. If the debt has already been satisfied, it is the agency's responsibility to refund any setoff amount paid to the agency in error. Contact the agency at the telephone number furnished to you on your "Adjustment Letter" to resolve any questions or differences.

If you owe a debt for Arkansas income tax, your federal refund may be captured to satisfy this state debt.

NOTICE TO MARRIED TAXPAYERS

If only one of the married taxpayers owes the debt, the taxpayer who is not liable can avoid having his/her refund applied to the debt if both taxpayers file Status 5 (using Form AR1000/AR1000NR).

LINE 26. If not enough tax was withheld, the amount on Line 19 will be larger than the amount on Line 22. Subtract Line 22 from Line 19 and enter the result. This is the **Amount You Owe**.

Attach a check or money order to your return. Make your check payable to: Department of Finance and Administration. **Write your Social Security Number, daytime phone number, and tax year on your check or money order. Do not send currency or coin by mail.**

Taxpayers may also 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.



There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

The amount you owe (*Line 26*) is **\$1,000**, or more, **and**

The amount of Arkansas income tax withheld (*Line 20*) is less than **90%** of the amount of your net tax (*Line 19*).

You may choose to have income tax personnel calculate the penalty for you and send you a bill. However, if you want to calculate the penalty yourself, you cannot use the Short Form.

DO NOT FORGET TO SIGN AND DATE YOUR TAX RETURN

Your tax return will not be legal and cannot be processed unless you SIGN IT. Write in the DATE. If you and your spouse are filing a joint return or filing separately on the same return, both of you must sign it. If someone prepares your return, that person must complete the Preparer Information section on the bottom of the form.

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
			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
			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
			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
			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			PLEASE NOTE: For \$50,000 and over, your tax is \$2,667 + 7% of the excess over \$49,999.		
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			