

2022 TAX TABLES

The two tax tables used for Individual Income Tax are listed below. A brief synopsis of when a form should be used is also listed. For the complete set of qualifications of when a particular tax table may be used, refer to the instructions for the type of form you are filling out.

Low Income Tax Table

This table can be used with forms **AR1000F** and **AR1000NR**. Use the income lines listed for each particular form below along with your filing status to see if you qualify to use this tax table.

NOTE: The standard deduction is incorporated into the low income tax table. You can **not** use this table if you take the standard deduction or if you itemize your deductions in calculating your net taxable income.

Regular Tax Table

This table can be used with forms **AR1000F**, **AR1000NR**, **AR1002F**, and **AR1002NR**. Use the income lines for each particular form below to figure your taxes. You **must** use this tax table if you itemize your deductions or if you are filing a Fiduciary Tax Return.

The proper line numbers that are used to figure your tax from the tax tables are listed below.

AR1000F Full Year Resident Individual Income Tax

Use the Net Taxable Income on Lines 28(A) and 28(B) to figure your tax.

AR1000NR Nonresident and Part Year Individual Income Tax

Use the Net Taxable Income on Lines 28(A) and 28(B) to figure your tax.

AR1002F Fiduciary Income Tax – Resident Trusts

The Fiduciary Tax Table is the same as the Regular Tax Table.

Use the Net Taxable Income on Line 19 to figure your tax.

AR1002NR Fiduciary Income Tax – Nonresident Trusts

The Fiduciary Tax Table is the same as the Regular Tax Table.

Use the Net Taxable Income on Line 19 to figure your tax.