

| | <u>Mr. Jones</u> | <u>Mrs. Jones</u> |
|------------------|------------------|-------------------|
| Income | \$30,000.00 | \$30,000.00 |
| Arkansas Tax | \$1,364.00 | \$1,364.00 |
| Total Tax | | \$2,728.00 |
| Personal Credits | | (\$40.00) |

Other State Tax Credit

*(\$1,364.00)

Tax Liability

\$1,324.00