



STATE OF ARKANSAS
**Department of Finance
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**REVENUE DIVISION
 Individual Income Tax**
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2007 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$3,699	1%
\$3,700	\$7,399	2.5% minus \$ 55.49
\$7,400	\$11,099	3.5% minus \$129.48
\$11,100	\$18,599	4.5% minus \$240.47
\$18,600	\$30,999	6.0% minus \$519.45
\$31,000	and over	7.0% minus \$829.44

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

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

$(\$14,800 + \$14,900)/2 = \$14,850 \times .045 = \$668.25 - \$240.47 = \427.78 rounded to \$428.00

Tax from table: \$428.00

“EQUAL OPPORTUNITY EMPLOYER”