



STATE OF ARKANSAS  
**Department of Finance  
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## 2009 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$3,899	1%
\$3,900	\$7,799	2.5% minus \$ 58.49
\$7,800	\$11,699	3.5% minus \$136.48
\$11,700	\$19,599	4.5% minus \$253.47
\$19,600	\$32,599	6.0% minus \$547.45
\$32,600	and over	7.0% minus \$873.44

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.

$(\$14,800 + \$14,900)/2 = \$14,850 \times .045 = \$668.25 - \$253.47 = \$414.78$  rounded to \$415.00

Tax from table: \$415.00