



STATE OF ARKANSAS
**Department of Finance
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**REVENUE DIVISION
Individual Income Tax**
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2004 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$3,399	1%
\$3,400	\$6,799	2.5% minus \$ 50.99
\$6,800	\$10,299	3.5% minus \$118.98
\$10,300	\$17,099	4.5% minus \$221.97
\$17,100	\$28,499	6.0% minus \$478.46
\$28,500	and over	7.0% minus \$763.45

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 - \$221.97 = \446.28 rounded to \$446.00

Tax from table: \$446.00

“EQUAL OPPORTUNITY EMPLOYER”