



STATE OF ARKANSAS
**Department of Finance
and Administration**

**REVENUE DIVISION
Individual Income Tax**
Ledbetter Building, Room 2300
7th and Wolfe Streets
Post Office Box 3628
Little Rock, Arkansas 72203-3628
Phone: (501) 682-7225
Fax: (501) 682-7691
<http://www.arkansas.gov/dfa>

2006 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$3,599	1%
\$3,600	\$7,199	2.5% minus \$ 53.99
\$7,200	\$10,799	3.5% minus \$125.98
\$10,800	\$17,999	4.5% minus \$233.97
\$18,000	\$30,099	6.0% minus \$503.96
\$30,100	and over	7.0% minus \$804.95

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 - \$233.97 = \434.28 rounded to \$434.00

Tax from table: \$434.00

“EQUAL OPPORTUNITY EMPLOYER”