



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

**REVENUE DIVISION  
Individual Income Tax**  
Ledbetter Building, Room 2300  
7<sup>th</sup> 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>

## 2010 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	\$11,799	3.5% minus \$136.48
\$11,800	\$19,599	4.5% minus \$254.47
\$19,600	\$32,699	6.0% minus \$548.45
\$32,700	and over	7.0% minus \$875.44

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.

$(\$14,800 + \$14,900)/2 = \$14,850 \times .045 = \$668.25 - \$254.47 = \$413.78$  rounded to \$414.00

Tax from table: \$414.00

“EQUAL OPPORTUNITY EMPLOYER”