

ARKANSAS INDIVIDUAL INCOME TAX PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX

| Primary's legal name | | | Primary's social security number | | | |
|---|---|---------------|----------------------------------|----------------|----------------|--|
| PART I - EXCEPTION | | | | | | |
| | If you qualify for an exception 1 through 5 (see list on back of this form) from the Underestimate Penalty, enter the exception on the line to the right and on Form AR1000F/AR1000NR, box 52A or AR1002F/AR1002NR, box 38A | | | | | |
| | If you qualify for an exception, stop here. Do not complete Part II or Part III. Attach this form to Form AR1000F/AR1000NR. (To claim exception 6, do not complete Form AR2210. For exception 6, use Form AR2210A only.) | | | | | |
| If you do not qualify for an exception, complete Part II below. | | | | | | |
| PART II - REQUIRED ANNUAL PAYMENT | | | | | | |
| 1. | 2024 net tax: (line 38, Form AR1000F or line 38D, AR1000NR or line 26B, AR1002F or line 26F, AR1002NR) | | | | | |
| 2. | Enter 90% (.90) of the amount shown on line 1: | | | | | |
| 3. | 2024 Arkansas income tax withheld: (line 39, AR1000F/AR1000NR or line 27, AR1002F/AR1002NR) | | | | | |
| 4. | Subtract line 3 from line 1: (If the result is \$1,000 or less, stop here. Do not complete this schedule.) | | | | | |
| 5. | 2023 net tax: (line 38, AR1000F or line 38D, AR1000NR or line 26B, AR1002F or line 26F, AR1002NR) | | | | | |
| 6. | Required annual payment. Enter the smaller of line 2 or line 5: | | | 6 | | |
| | If you do not qualify for an exception (Part I) and line 6 is more than line 3, complete Part III below. | | | | | |
| PART III - COMPUTING THE PENALTY | | | PAYMENT DUE DATES | | | |
| | | A 4-15-202 | B 4 6-15-2024 | C 9-15-2024 | D 1-15-2025 | |
| 7. | Required installments. Enter 1/4 (.25) of line 6, AR2210 in each column: 7 | | | | | |
| 8. | Estimated tax paid and tax withheld. Enter 1/4 (.25) of line 3, AR2210 in each column. If line 8 is equal to or greater than line 7 for all payment periods, stop here. You do not owe the penalty. Complete lines 9 through 14 of each column before going to the next column: | | | | | |
| 9. | Enter amount, if any, from line 14 of previous column: | | | | | |
| 10. | Add lines 8 and 9: | | | | | |
| 11. | Subtract previous column's line 13 from line 10. If zero or less, enter 0. For column A only, enter the amount from line 8: | | | | | |
| 12. | If the amount on line 11 is zero, subtract line 10 from previous column's line 13. Otherwise, enter zero (0): | | | | | |
| 13. | Underpayment. If line 7 is equal to or greater than line 11, subtract line 11 from line 7 and add line 12 to that amount. Then, go to line 9 of the next column. Otherwise, go to line 14: | | | | | |
| 14. | Overpayment. If line 11 is greater than line 7, subtract line 7 from line 11, then go to line 9 of the next column: | | | | | |
| 15. | Number of days from the payment due date shown at top of column to the date the amount on line 13 was paid, or 4-15-2025, whichever is earlier: | | | | | |
| 16. | Underpayment Number of from line 13 X days from line 15 X .10 | | | | | |
| 17. | PENALTY. Add all the amounts on line 16 in all columns. Enter the total here and on Form AR1000F/AR1000NR, line 52B or Form AR1002F/AF | R1002NR, line | 38B: 17 | , | | |