AR2210

ITPE181

2018

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 37A _____

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.	Enter your 2018 net tax: (Line 38, Form AR1000F or Line 38D, AR1000NR or Line 25, AR1002F or Line 25D, AR1002NR) .. 1	
2.	Enter 90% (.90) of the amount shown on Line 1: 2	
3.	Enter 2018 Arkansas income tax withheld: (Line 39, AR1000F/AR1000NR or Line 26, AR1002F/AR1002NR) 3	
4.	Subtract Line 3 from Line 1: (If the result is $1,000 or less, stop here. Do not complete this schedule.)..... 4	
5.	Enter your 2017 net tax: (Line 36, AR1000F or Line 36D, AR1000NR or Line 25, AR1002F or Line 25D, AR1002NR)...5	
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 4-15-2018	B 6-15-2018	C 9-15-2018	D 1-15-2019
7.	Required installments. Enter 1/4 (.25) of Line 6, AR2210 in each column:.... 7				
8.	Estimated tax paid and tax withheld. For column A only, enter the amount from Line 8 on Line 12. 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 15 of each column before going to the next column: 8				
9.	Enter amount, if any, from Line 15 of previous column:..... 9				
10.	Add Lines 8 and 9:..... 10				
11.	Add amounts on Lines 13 and 14 of previous column:..... 11				
12.	Subtract Line 11 from Line 10. If zero or less, enter 0. For column A only, enter the amount from Line 8: 12				
13.	If the amount on Line 12 is zero, subtract Line 10 from Line 11. Otherwise, enter zero:..... 13				
14.	Underpayment. If Line 7 is equal to or greater than Line 12, subtract Line 12 from Line 7. Then go to Line 9 of the next column. Otherwise, go to Line 15:... 14				
15.	Overpayment. If Line 12 is more than Line 7, subtract Line 7 from Line 12, then go to Line 9 of the next column: 15				
16.	Number of days from the payment due date shown at top of column to the date the amount on Line 14 was paid, or 4-15-2019, whichever is earlier: 16				
17.	Underpayment from Line 14 X Number of days from Line 16 / 365 X .10..... 17				
18.	PENALTY. Add all the amounts on Line 17 in all columns. Enter the total here and on Form AR1000F/AR1000NR, Line 52B or Form AR1002F/AR1002NR, Line 37B: 18				