



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 36A

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

Table with 6 rows for annual payment calculation: 1. 2024 net tax, 2. Enter 90% (.90) of the amount shown on line 1, 3. 2024 Arkansas income tax withheld, 4. Subtract line 3 from line 1, 5. 2023 net tax, 6. Required annual payment.

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

Table with 4 columns (A: 4-15-2024, B: 6-15-2024, C: 9-15-2024, D: 1-15-2025) and 16 rows for penalty calculation steps.

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/AR1002NR, line 38B: