

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						
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: 1	7		