AR2210

ITPE191

2019

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. 2019 net tax: **(line 38, Form AR1000F or line 38D, AR1000NR or line 24B, AR1002F or line 24F, AR1002NR)** 1

2. Enter 90% **(.90)** of the amount shown on line 1: 2

3. 2019 Arkansas income tax withheld: **(line 39, AR1000F/AR1000NR or line 25, 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. 2018 net tax: **(line 38, AR1000F or line 38D, 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 4-15-2019	**B** 6-15-2019	**C** 9-15-2019	**D** 1-15-2020
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 4-15-2020, whichever is earlier: 16				
17. Underpayment from line 14 X Number of days from line 16 X .10 .... 17 365				
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 36B: 18				