



**ARKANSAS INDIVIDUAL INCOME TAX  
PENALTY FOR UNDERPAYMENT  
OF ESTIMATED TAX**

Primary's legal name	Primary's social security number
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**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. 2023 net tax: <b>(line 38, Form AR1000F or line 38D, AR1000NR or line 24B, AR1002F or line 24F, AR1002NR)</b> .....	1	
2. Enter 90% <b>(.90)</b> of the amount shown on line 1: .....	2	
3. 2023 Arkansas income tax withheld: <b>(line 39, AR1000F/AR1000NR or line 25, AR1002F/AR1002NR)</b> .....	3	
4. Subtract line 3 from line 1: <b>(If the result is \$1,000 or less, stop here. Do not complete this schedule.)</b> .....	4	
5. 2022 net tax: <b>(line 38, AR1000F or line 38D, AR1000NR or line 24B, AR1002F or line 24F, AR1002NR)</b> .....	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.**

<b>PART III - COMPUTING THE PENALTY</b>	<b>PAYMENT DUE DATES</b>			
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	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>4-15-2023</b>	<b>6-15-2023</b>	<b>9-15-2023</b>	<b>1-15-2024</b>
7. <b>Required installments.</b> Enter 1/4 <b>(.25)</b> of line 6, AR2210 in each column: .....	7			
8. <b>Estimated tax paid and tax withheld.</b> For column <b>A only</b> , 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. <b>Underpayment.</b> 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. <b>Overpayment.</b> 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 <b>from</b> the payment due date shown at top of column <b>to</b> the date the amount on line 14 was paid, or 4-15-2023, whichever is earlier: .....	16			
17. Underpayment                      Number of from line 14    X <u>days from line 16</u> 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