



**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: (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. 2023 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. 2022 net tax: (line 38, AR1000F or line 38D, AR1000NR or line 24B, AR1002F or line 24F, 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			
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	A 4-15-2023	B 6-15-2023	C 9-15-2023	D 1-15-2024
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 4-15-2023, 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