AR2220 State of Arkansas UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS

CO	PRPORATION				FEIN				
PA	RT 1.DETERMINING TAX AMOUNT R	EQUI	RED TO B	E ESTIN	MATED (Ro	und all entr	ies to wi	hole dollars)	
1.	Tax Liability for Year Ending/: (Enter and	ount from	appropriate line	on Arkansas	s return, AR1100	CT)		00	
	(If Line 1 is \$1,000 or less, you are not subject to an underestimate penalty)								
2.	(a) 90% of Line 1:						00		
						00			
3	(b) Prior Year Tax Liability: (Enter amount from appropriate line on prior year Arkansas return) Enter Lesser of 2(a) or 2(b): (Divide entry by 4 for Part 2 Lines 2, 5, 8, and 11)							00	
	Total Estimated Tax Paid: (Including estimate carryforward from prior year)							00	
٠.	(If Line 4 is equal to or greater than Line 3 you are not subject							100	
	quarterly estimated tax payments, as entered in Part 2, Lines					inount of			
PA	RT 2.COMPUTATION OF UNDERESTI					hole dollar	s)		
	TE 0 11 01 A 18" 101 0	Α	В	<u> </u>	С		D	Е	
NO	TE: Complete Columns A and B first, Column C second, Column D third, and Column E fourth.	Date	Amounts		Cumulative		Days	Penalty	
	Second, Column D tillia, and Column L loanti.		Enter pmts.				Col.	Col. C X	
			as (-)		Underpay (+)		C (+)	Col. D X	
1.	Estimated Credit Carryforwards and Payments made			1	Overpay (-)		Amts.	.00027397	
	on or before the 1st Quarter Due Date:		< >				Only		
2.	Required 1st Quarter Estimated Payment:			B1+B2=		A3-A2=			
	Est. Pmt. Made after Col. A, Ln.2 and on or before			1		1			
	Col. A, Ln. 5. If blank, enter Col. A, Ln. 5 date in Col. A:		< >	C2+B3=		A4-A3=			
4.	Est. Pmt. Made after Col. A, Ln. 3 and on or before			1		1			
	Col. A, Ln. 5. If blank, enter Col. A, Ln. 5 date in Col. A:		< >	C3+B4=		A5-A4=			
5.	Required 2 nd Quarter Estimated Payment:			C4+B5=		A6-A5=			
	Est. Pmt. Made after Col. A, Ln. 5 and on or before			1		1			
	Col. A, Ln. 8. If blank, enter Col. A, Ln. 8 date in Col. A:		< >	C5+B6=		A7-A6=			
7.	Est. Pmt. Made after Col. A, Ln. 6 and on or before			1		1			
	Col. A, Ln. 8. If blank, enter Col. A, Ln 8 date in Col. A:		< >	C6+B7=		A8-A7=			
8.	Required 3 rd Quarter Estimated Payment:			C7+B8=		A9-A8=			
	Est. Pmt. made after Col. A, Ln. 8 and on or before			1		1			
	Col. A, Ln. 11. If blank, enter Col. A, Ln. 11 date in Col. A:		< >	C8+B9=		A10-A9=			
10.	Est. Pmt. made after Col. A, Ln. 9 and on or before			1		1			
	Col. A, Ln. 11. If blank, enter Col. A, Ln. 11 date in Col. A:		< >	C9+B10=		A11-A10=			
11.	Required 4th Quarter Estimated Payment:			C10+B11=		A12-A11=			
12.	Est. Pmt. made after Col. A, Ln. 11 and on or before]			
	Col. A, Ln. 14. If blank, enter Col. A, Ln. 14 date in Col. A:		< >	C11+B12=		A13-A12=			
13.	Est. Pmt. made after Col. A, Ln. 12 and on or before]]			
	Col. A, Ln. 14. If blank, enter Col. A, Ln. 14 date in Col. A:		< >	C12+B13=		A14-A13=			
14.	Earlier of the Income Tax Return Due Date or the Income			_		_			
	Tax Return Filed Date with complete Tax Payment:		Total Penalty (Total Col. E):						
P	ART 3. IF YOU ARE CLAIMING ONE OF THE EXC						ING N	UMBER	
	BOX AND ENTER THAT NUMBER IN THE	ROX PE	KOVIDED ON I	INE 46 OI	F FURM AR11	UUCI.			
ΕX	ceptions:								
	(1) Taxpayers whose income from farming for the tax year can reas	sonably be	e (4) No pe	nalty shall be	imposed with resp	ect to any ur	nderpaym	ent to the extent	
	expected to amount to at least two thirds (2/3) of the total gross in				ner of Revenue de				
all sources for the tax year, may file such declaration and pay the estimated tax on or before the 15 th day of the 2 nd month after the close of the tax year, or in lieu of filing any declaration, may file an income tax return and pay the tax				disaster, or other unusual circumstances the imposition of such penalty would be against equity and good conscience.					
	on or before the 15th day of the 3rd month after the close of the tax	☐ (5) No per	(5) No penalty shall be imposed with respect to any underestimate or underpayment						
_	(2) In lieu of filing the 4 th quarter installment the taxpayer may file an		if the Commissioner determines that: (1)the taxpayer (i) retired after having attained age 62, or						
Ш	return and pay the tax on or before January 31st or on the last day	t (i)							
	month after the close of the tax year.	- 1		became disab	oled, in the tax year	for which suc			
	(2) No penalty shall be imposed for a tay year if		(2)		e made or in the ta				
Ш	(3) No penalty shall be imposed for a tax year if: (1) the preceding tax year was a tax year of 12 months, and	_ ` '	, ,	nt was due to reason			· ·		
	(2) the taxpayer did not have a tax liability for the preceding tax year	ır, and			l income may benefit				
	(3) the taxpayer was a resident of Arkansas throughout the preceding tax y				zed basis. The pena				

write 6 in Box on Line 46 on Form AR1100CT.