

State of Arkansas UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS

Corporation					FEIN	FEIN			
DA	DT 4 DETERMINING TAY AMOUNT DEC	IIIDED	TO DE ES	TIMATE	D (Pound all	ontrine to	whole) dollars)	
PART 1 DETERMINING TAX AMOUNT REQUIRED TO BE ESTIMATED (Round all entries to whole dollars) 1. Tax Liability for Year Ending// : (Enter amount from appropriate line on Arkansas return, AR1100CT)									
١.				i Arkansas re	turn, AR1100C1).			[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.								00	
4.	Total Estimated Tax Paid: (Including estimate carryforward from prior year)								
	(If Line 4 is equal to or greater than Line 3 you are not subject to an underestimate penalty, provided the correct amount of								
	quarterly estimated tax payments, as entered in Part 2, Lines 2, 5, 8, and 11, were timely filed and paid.)								
PA	PART 2 COMPUTATION OF UNDERESTIMATED PENALTY (Round all entries to whole dollars)								
NO	E: Complete Columns A and B first, Column C	Α	В		С		D	E	
	second, Column D third, and Column E fourth.	Date	Amounts		Cumulative		Days	Penalty	
			Enter pmts.				Col.	Col. C X	
			as (-)		Underpay (+)		C (+)	Col. D X	
1.	Estimated Credit Carryforwards and Payments made				Overpay (-)		Amts.	.00027397	
	on or before the 1 st Quarter Due Date:						Only		
2.	Required 1st Quarter Estimated Payment:			B1+B2=		A3-A2=			
3.	Est. Pmt. made after Col. A, Ln.2 and on or before]					
	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					
	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=			
6.	Est. Pmt. made after Col. A, Ln. 5 and on or before			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					
	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					
	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					
	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=			
	Est. Pmt. made after Col. A, Ln. 11 and on or before			1					
	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			1		1			
	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					ı			
	Tax Return Filed Date with complete Tax Payment:				Total Pena	Ity (Total Co	ol. E):		
PART 3 IF YOU ARE CLAIMING ONE OF THE EXCEPTIONS LISTED BELOW, CHECK THE CORRESPONDING NUMBER BOX AND ENTER									
	THAT NUMBER IN THE BOX PROVIDED ON LINE eptions:	45 OF FO	RM AR1100CT	•					
	eptions.								
\square (1) Taxpayers whose income from farming for the tax year can reas	onably be			imposed with resp				
	expected to amount to at least two thirds (2/3) of the total gross inc		that the Commissioner of Revenue determines that by reasons of casualty, disaster, or other unusual circumstances the imposition of such penalty would						
	all sources for the tax year, may file such declaration and pay the tax on or before the 15th day of the 2nd month after the close of the tax	be against equity and good conscience.							
	in lieu of filing any declaration, may file an income tax return and p								
	on or before the 15th day of the 4th month after the close of the tax		(5) No penalty shall be imposed with respect to any underestimate or underpayment						
	2) In liqu of filing the 4th quarter installment the townsian man file and		if the Commissioner determines that: (1)the taxpayer						
□(In lieu of filing the 4th quarter installment the taxpayer may file an in return and pay the tax on or before January 31st or on the last day 	` '	(i) retired after having attained age 62, or						
	month after the close of the tax year.		(ii) became disabled, in the tax year for which such estimated payments were required to be made or in the tax year preceding such tax year and,						
_	2) 11 - 11 - 15 - 15 - 15		(2)		e made or in the ta nt was due to reason				
□(No penalty shall be imposed for a tax year if: (1)the preceding tax year was a tax year of 12 months, and		, ,					•	
	(2) the taxpayer did not have a tax liability for the preceding tax year		(6) Taxpayers with varied income may benefit by computing the ten percent (10%) penalty on an annualized basis. The penalty is computed using Form AR2220A which						
	(3) the taxpayer was a resident of Arkansas throughout the precedin				zed basis. The pena th Form AR1100CT.				
					45 on Form AR1100		,	J,	