



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 38A

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

Table with 6 rows and 2 columns. Row 1: 2024 net tax. Row 2: Enter 90% (.90) of the amount shown on line 1. Row 3: 2024 Arkansas income tax withheld. Row 4: Subtract line 3 from line 1. Row 5: 2023 net tax. Row 6: Required annual payment.

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

Table with 4 columns (A, B, C, D) and 16 rows. Rows 7-16 contain calculations for required installments, estimated tax paid, underpayment, and overpayment.

17. PENALTY. Add all the amounts on line 16 in all columns. Enter the total here and on Form AR1000F/AR1000NR, line 52B or Form AR1002F/AR1002NR, line 38B: