



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 for required annual payment calculations, including net tax, 90% amount, tax withheld, and 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 for computing the penalty with columns A (4-15-2025), B (6-15-2025), C (9-15-2025), and D (1-15-2026). Rows 7-16 detail the calculation of 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: