

State of Arkansas UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS

CO	RPORATION					FEIN				
	DT 4 DETERMINIST TAY ASSOCIATE DECL		. TO	DE E63) (Dourst all and	trice to the	ala d-11-	ma)	
	RT 1. DETERMINING TAX AMOUNT REQ							ne aolla	rs)	
1.	Tax Liability for Year Ending/: (Enter amo						[00]			
_	(If Line 1 is \$1,000 or less, you are not subject to an underes		-						loo	
2.	(a) 90% of Line 1:								00	
	(b) Prior Year Tax Liability: (Enter amount from appropriate li	ne on pri	or yea	ar Arkansas	return)				00	
3.	Enter Lesser of 2(a) or 2(b): (Divide entry by 4 for Part 2 Line	, and						00		
4.	Total Estimated Tax Paid: (Including estimate carryforward from prior year)								00	
	(If Line 4 is equal to or greater than Line 3 you are not subject	ct to an u	ndere	estimate per	nalty, provi d	led the correct a	mount of			
	quarterly estimated tax payments, as entered in Part 2, Lines	s 2, 5, 8,	and 1	11, were time	ely filed and	paid.)				
PA	RT 2. COMPUTATION OF UNDERESTIMA	TED P	EN	ALTY (R	Round all ent	ries to whole do	llars)			
NO	FE: Complete Columns A and B first, Column C	Α		В		С		D	E	
	second, Column D third, and Column E fourth.	Date	A	Amounts		Cumulative		Days	Penalty	
	, -		Er	nter 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:		<	>			l	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									
	Col. A, Ln. 5. If blank , enter Col. A, Ln. 5 date in Col. A:		<	>	C3+B4=		A5-A4=			
	Required 2 nd Quarter Estimated Payment:				C4+B5=		A6-A5=			
6.	Est. Pmt. made after Col. A, Ln. 5 and on or before									
	Col. A, Ln. 8. If blank , enter Col. A, Ln. 8 date in Col. A:		<	>	C5+B6=		A7-A6=	\Box		
7.	Est. Pmt. made after Col. A, Ln. 6 and on or before									
	Col. A, Ln. 8. If blank , enter Col. A, Ln 8 date in Col. A:		<	>	C6+B7=		A8-A7=			
	Required 3 rd Quarter Estimated Payment:				C7+B8=		A9-A8=	\sqcup		
9.	Est. Pmt. made after Col. A, Ln. 8 and on or before									
	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									
	Col. A, Ln. 11. If blank , enter Col. A, Ln. 11 date in Col. A:		<	>	C9+B10=		A11-A10=	\vdash		
	Required 4th Quarter Estimated Payment:				C10+B11=		A12-A11=	\Box		
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=	\vdash		
13.	Est. Pmt. made after Col. A, Ln. 12 and on or before						l			
	Col. A, Ln. 14. If blank , enter Col. A, Ln. 14 date in Col. A:		<	>	C12+B13=		A14-A13=	\sqcup		
14.	Earlier of the Income Tax Return Due Date or the Income							,		
	Tax Return Filed Date with complete Tax Payment: Tax Return Filed Date with complete Tax Payment: Tax Return Filed Date with complete Tax Payment:	C L ICTE	<u> </u>	OW OUTO	V TUE 000		Ity (Total Co		DENTED	
PA	RT 3. THAT NUMBER IN THE BOX PROVIDED ON LINE	45 OF F	O BEI	AR1100CT.	K THE COR	RESPONDING	NUMBER	SUX ANI	JENIER	
Exc	eptions:									
				☐ (4) No no	nalty shall be	imposed with rear	soot to any u	adornoum	ant to the extent	
П((1) Taxpayers whose income from farming for the tax year can reasonably be expected to amount to at least two thirds (2/3) of the total gross income from				4) No penalty shall be imposed with respect to any underpayment to the extent that the Commissioner of Revenue determines that by reasons of casualty,					
	all sources for the tax year, may file such declaration and pay the		disaster, or other unusual circumstances the imposition of such penalty would							
	tax on or before the 15th day of the 2nd 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			be against equity and good conscience.						
			(5) No penalty shall be imposed with respect to any underestimate or underpayment							
	on or before the 15th day of the 4th month after the close of the tax year. (5) No penalty snall be imposed with respect to any underesting if the Commissioner determines that:							,,		
	(2) In lieu of filing the 4 th quarter installment the taxpayer may file an income tax			(1)the taxpayer(i) retired after having attained age 62, or						
	return and pay the tax on or before January 31st or on the last day	t	(ii) became disabled, in the tax year for which such estimated payments were							
	month after the close of the tax year.			. ,	required to be	e made or in the ta	x year prece	ding such	n tax year and,	
	3) No penalty shall be imposed for a tax year if:					nt was due to reasor				
	(1) the preceding tax year was a tax year of 12 months, and	'		(6) Taxpay	yers with varied	l income may benefi	t by computing	the ten po	ercent (10%)	
	(2) the taxpayer did not have a tax liability for the preceding tax year (3) the taxpayer was a resident of Arkansas throughout the preceding			penalt	y on an annuali	zed basis. The pena	Ity is compute	d using Fo	orm AR2220A which	
	(c),	J your				th Form AR1100CT. : 45 on Form AR110		mputed us	ang Form 2220A,	