

## State of Arkansas UNDERPAYMENT OF ESTIMATED TAX BY CORPORATIONS

CC	PRPORATION					FEIN				
PA	RT 1. DETERMINING TAX AMOUNT REQ	UIRED	ТО	BE EST	ΓΙΜΑΤΕΙ	(Round all en	tries to who	ole dolla		
1.	Tax Liability for Year Ending/: (Enter amount from appropriate line on Arkansas re (If Line 1 is \$1,000 or less, you are not subject to an underestimate penalty)						return, AR1100CT) 00			
2	(a) 90% of Line 1:								00	
۷.								00		
_	(b) Prior Year Tax Liability: (Enter amount from appropriate lii		-		*				00	
	Enter Lesser of 2(a) or 2(b): (Divide entry by 4 for Part 2 Line							00		
4.	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	ct to an u	ndere	estimate per	nalty, <b>provio</b>	<u>led</u> the correct a	mount of			
	quarterly estimated tax payments, as entered in Part 2, Lines	s 2, 5, 8,	and 1	1, were time	ely filed and	paid.)				
PA	RT 2. COMPUTATION OF UNDERESTIMA	TED P	EN	ALTY (R	ound all ent	ries to whole do	llars)			
NO	TE: Complete Columns A and B first, Column C	_ A	Ι.	В		С		D	E	
	second, Column D third, and Column E fourth.	Date		mounts		Cumulative		Days	Penalty	
			Er	iter pmts.		Lindornov (1)		Col.	Col. C X	
				as (-)		Underpay (+) Overpay (-)		C (+) Amts.	Col. D <b>X</b> .00027397	
1.	Estimated Credit Carryforwards and Payments made					Overpay (-)		Only	.00027397	
	on or before the 1 <sup>st</sup> Quarter Due Date:		<	>				Offiny		
	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. <b>If blank</b> , 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. <b>If blank</b> , enter Col. A, Ln. 5 date in Col. A:		<	>	C3+B4=		A5-A4=			
5.	Required 2 <sup>nd</sup> Quarter Estimated Payment:				C4+B5=		A6-A5=			
6.	Est. Pmt. made after Col. A, Ln. 5 and on or before									
	Col. A, Ln. 8. <b>If blank</b> , 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									
	Col. A, Ln. 8. If blank, enter Col. A, Ln 8 date in Col. A:		<	>	C6+B7=		A8-A7=			
8.	Required 3 <sup>rd</sup> Quarter Estimated Payment:				C7+B8=		A9-A8=			
9.	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=			
	Est. Pmt. made after Col. A, Ln. 11 and on or before				1		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			
	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 <b>Filed Date</b> with complete Tax Payment:					Total Pena	Ity (Total Co	ol. E):		
PA	DT 3 IF YOU ARE CLAIMING ONE OF THE EXCEPTION				K THE COR				D ENTER	
	THAT NUMBER IN THE BOX PROVIDED ON LINE ceptions:	45 OF FC	JKIVI .	ARTTOUCT.						
	1) Taxpayers whose income from farming for the tax year can reas					imposed with resp				
	expected to amount to at least two thirds (2/3) of the total gross in all sources for the tax year, may file such declaration and pay the					ner of Revenue de usual circumstanc				
	tax on or before the 15 <sup>th</sup> day of the 2 <sup>nd</sup> month after the close of the t		be against equity and good conscience.							
	in lieu of filing any declaration, may file an income tax return and p		(F) No nevelty shall be impressed with re-re-the-re-vive description							
	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 if the Commissioner determines that:							
$\Box$	(2) In lieu of filing the 4th quarter installment the taynayer may file an i	ncome tav			taxpayer	i determines triat.				
Ц(	(2) In lieu of filing the 4 <sup>th</sup> quarter installment the taxpayer may file an income tax return and pay the tax on or before January 31 <sup>st</sup> or on the last day of the first			(i) retired after having attained age 62, or						
	month after the close of the tax year.					oled, in the tax year				
_	(2) No. 2020 Head of the Company of					e made or in the ta nt was due to reasor				
Ц(	<ol> <li>No penalty shall be imposed for a tax year if:</li> <li>(1)the preceding tax year was a tax year of 12 months, and</li> </ol>			. ,					•	
	(2) the taxpayer did not have a tax liability for the preceding tax year					l income may benefi zed basis. The pena				
	(3)the taxpayer was a resident of Arkansas throughout the preceding	g tax year.		must b	e submitted wi	th Form AR1100CT. 45 on Form AR1100	If penalty is co			