



**ARKANSAS INDIVIDUAL INCOME TAX
ANNUALIZED PENALTY FOR UNDERPAYMENT
OF ESTIMATED INCOME TAX**

Primary's legal name	Primary's social security number
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Taxpayers with varied income may use this form to compute UEP on an annualized basis. Complete lines 1 through 30 of one column before completing the next column.

		Jan. 1, 2022 to March 31, 2022	Jan. 1, 2022 to May 31, 2022	Jan. 1, 2022 to Aug. 31, 2022	Jan. 1, 2022 to Dec. 31, 2022
1. Enter your adjusted gross income for each period.	1				
2. Enter spouse's income. (Filing status 4 only)	2				
3. Annualization amounts.	3	4	2.4	1.5	1
4. Annualized income. (Multiply line 1 by line 3)	4				
5. Spouse's annualized income. (Multiply line 2 by line 3)	5				
6. Enter standard deduction or itemized deductions (Prorated if filing status 4) for period in each column.	6				
7. Enter spouse's standard deduction or itemized deductions (Prorated if filing status 4) for period in each column.	7				
8. Annualization amounts.	8	4	2.4	1.5	1
9. Annualized deductions. (Multiply line 6 by line 8)	9				
10. Spouse's annualized deductions. (Multiply line 7 by line 8)	10				
11. Subtract line 9 from line 4.	11				
12. Subtract line 10 from line 5.	12				
13. Figure the tax on the amount on line 11. (Use regular tax table)	13				
14. Figure the tax on the amount on line 12. (Use regular tax table)	14				
15. Add lines 13 and 14.	15				
16. Enter other amounts due for each payment period as shown on Form AR1000F/AR1000NR, lines 31 and 32. (Skip this line if filing AR1002F/AR1002NR)	16				
17. Total tax. (Add lines 15 and 16)	17				
18. For each period, enter total credits as allowed on Form AR1000F/AR1000NR, line 37 or AR1002F/AR1002NR, line 23.	18				
19. Subtract line 18 from line 17. (If zero or less, enter zero)	19				
20. Applicable percentages.	20	22.5%	45%	67.5%	90%
21. Multiply line 19 by line 20.	21				
22. Enter the combined amounts of line 30 from all preceding columns.	22				
23. Subtract line 22 from line 21. (If less than zero, enter zero)	23				
24. Enter your 2022 net tax from line 38, Form AR1000F; or line 38D, AR1000NR; line 24B, AR1002F or line 24F, AR1002NR.	24				
25. Multiply line 24 by 90% (.90).	25				
26. Divide line 25 by four and enter the result in each column.	26				
27. Enter amount from line 29 of the preceding column.	27				
28. Add lines 26 and 27 and enter here.	28				
29. If line 28 is more than line 23, subtract line 23 from line 28; otherwise enter zero.	29				
30. Enter the smaller of line 23 or line 28 here.	30				