

| A-Z | Revision Date | Form | Lines | Changes Made |
|------------------|------------------|-----------|-----------------------------|---|
| AR1100PET | | | | |
| | 6/21/2023 | AR1100PET | Pg. 1, Form | Changed tax year |
| | | AR1100PET | Pg. 1, Line 10 | Changed '..Form 1099PT)' to '..Form AR1099PT)' |
| | | AR1100PET | Pg. 1, Line 13 | Changed '..2023 estimated tax' to '..next tax year' |
| | | AR1100PET | Pg. 2, Form | Changed tax year |
| | | AR1100PET | Pg. 2, Title | Changed 'Partners' to 'Members' |
| | | AR1100PET | Pg. 2, Gray Title box | Changed 'PARTNERS' to 'MEMBERS' |
| | | AR1100PET | Pg. 2, Name box | Changed 'NAME OF PARTNER' TO 'NAME OF MEMBER' |
| | | AR1100PET | Pg. 3, Form | Changed tax year |
| | | AR1100PET | Pg. 3, Lines 1-30 | Added bullet points to all lines |
| | | AR1100PET | Pg. 3, Line 27 | Changed 'Page' to 'page' |
| | | AR1100PET | Pg. 4, Form | Changed tax year |
| | | AR1100PET | Pg. 4, 1st ck box, top left | Add wording '..see instructions' |
| | | AR1100PET | Pg. 4, Note | Removed all caps to 'PASS_THROUGH ENTITES ONLY IN ARKANSAS' |
| | | AR1100PET | Pg. 4, Part D | Renumbered lines 1-4 to 3-6 |
| | | AR1100PET | Pg. 4, Part D | Added new Lines 1-2 |
| | | AR1100PET | Pg. 4, Part D | Added bullet point for lines 1-6 |
| | | | | |
| | 6/22/2023 | AR1100PET | Pg. 1, Line 2 | Changed '4.90%' to '4.70%' |
| | | AR1100PET | Pg. 1, Line 4 | Changed '2.45%' to '2.35%' |
| | | | | |
| | 7/7/2023 | AR1100PET | Address Box | Removed '1' |
| | | AR1100PET | Pg. 1, Line 8 | Added wording |
| | | | | |
| | 7/10/2023 | AR1100PET | | Form is Final |
| | | | | |
| | 8/28/2023 | AR1100PET | Pg. 3, Line 18 | Added wording '../Except IRC 179d)' |
| | | AR1100PET | pg. 3, Line 23 | Added wording '../Except IRC 179d)' |
| | | | | |
| | 8/30/2023 | AR1100PET | | Form is Final |
| | | | | |
| | | | | |

| | | | | |
|----------------------------|-------------------|----------------|--|---|
| AR1100PET Inst. | | | | |
| | 8/28/2023 | AR1100PET Inst | Pg. 12, under line 18 | Added wording to end of paragraph |
| | | AR1100PET Inst | Pg. 13, Line 23 | Added wording |
| | | | | |
| | 9/5/2023 | AR1100PET Inst | Pg. 17, Schedule D, Line 2 | New wording |
| | | AR1100PET Inst | Pg. 17, Schedule D, Line 3 | New wording |
| | | AR1100PET Inst | Pg. 17, Schedule D, Line 5 | New Line |
| | | AR1100PET Inst | Pg. 17, Schedule D, Line 6 | New Line |
| | | | | |
| | 11/7/2023 | AR1100PET Inst | Pg. 4, What's New | Added wording 'Act 658' and 'Act 532' |
| | | AR1100PET Inst | Pg. 5-6 | Moved Act 362 with its 16 bullet points to under 'Important Reminders' section. |
| | | AR1100PET Inst | Pg. 6 | Removed Act 532 paragraph on pg 6 |
| | | AR1100PET Inst | Pg. 7 | Bolded 'Act 822' and 'Arkansas Code Annotated 26-51-427' |
| | | AR1100PET Inst | Pg. 13, Worksheet for Apportionment of Multistate Corporations (P4) section, 2nd paragraph | Replaced 'defined Article IV 1 (A)' with 'ACA 26-51-701)a)' in bold text |
| | | AR1100PET Inst | Pg. 16, Line 3 | Removed 'Enter here and on line 1 P1' |
| | | AR1100PET Inst | Pg. 16, Line 4 *new | Added new Line 4 wording |
| | | | | |
| | 11/14/2023 | AR1100PET Inst | Pg. 17, Schedule D, Line 1 | Changed wording |
| | | AR1100PET Inst | Pg. 17, Schedule D, Line 2 | Changed wording |
| | | AR1100PET Inst | Pg. 18, Line 3 | Added wording |
| | | AR1100PET Inst | Pg. 18, Line 4 | Changed wording |
| | | AR1100PET Inst | Pg. 18, Line 5 | Added wording |
| | | AR1100PET Inst | Pg. 18, Line 6 | Changed wording |
| | | | | |

| | | | | |
|--|-------------------|----------------------------|---|---|
| | 11/21/2023 | AR1100PET Inst. | Pg. 18, Line 6 | Changed to read 'Line 6: Net Capital Gains: Line 3 plus or minus Line 4: minus Line 5 (Arkansas net capital gains) enter here and on P1, Line 3.' |
| | | | | |
| | 12/8/2023 | AR1100PET Inst. | Pg. 4, What's New For 2023 section, third paragraph | Changed wording |
| | | AR1100PET Inst. | Pg. 6, Last bullet point paragraph | Changed wording |
| | | AR1100PET Inst. | Pg. 6, Act 822 of 2019 paragraph | Changed wording |
| | | AR1100PET Inst. | Pg. 7, Act 248, paragraph under Line 4 | Changed 'PPL' to 'PPP' |
| | | AR1100PET Inst. | Pg. 8, Act 362 of 2021, second paragraph | Changed wording |
| | | AR1100PET Inst. | Pg. 8, Sub-S Corporations that elect the PET tax for... title | Changed '2022' to '2023' |
| | | AR1100PET Inst. | Pg. 8, ATAP paragraph | Changed wording |
| | | AR1100PET Inst. | Pg. 12, Line 18, Second paragraph | Changed 'applicable' to 'allowed' |
| | | AR1100PET Inst. | Pg. 12, Line 19 | Removed 'Enter depletion expense claimed' |
| | | AR1100PET Inst. | Pg. 13, Line 23 | Changed 'applicable' to 'allowed' |
| | | | | |
| | 12/13/2023 | AR1100PET Inst. | | Instructions are Final |
| | | | | |
| | 1/26/2024 | AR1100PET Inst. | Pg. 13, Apportionment Formula, 2nd paragraph | Removed '.. ,publishing companies, television and radio broadcasting,..' |
| | | AR1100PET Inst. | Pg. 13, Apportionment Formula, 2nd paragraph | Added 'Broadcasters and publishers will use sales factor only, as modified in the regulation.' |
| | | | | |
| | 1/26/2042 | AR1100PET Inst. | | Instructions are Final *Will not need to be retested* |
| | | | | |

| | | | | |
|-----------------------------|------------------|------------------|---|--|
| | | | | |
| | | | | |
| AR1155-PET | | | | |
| | 6/8/2023 | AR1155-PET | Form | Changed tax year |
| | | | | |
| | 6/21/2023 | AR1155-PET | | Form is Final |
| | | | | |
| | | | | |
| AR1155-PET Inst. | | | | |
| | 6/8/2023 | AR1155-PET Inst. | Completion of Form AR1155-PET | Change tax year |
| | | AR1155-PET Inst. | Pass-Through Entity Tax Filers section | Added new paragraph 'Act 629 of 2021...' |
| | | | | |
| | 6/21/2023 | AR1155-PET Inst. | | Form is Final |
| | | | | |
| | | | | |
| AR362 | | | | |
| | 6/6/2023 | AR362 | Form | Changed tax year |
| | | AR362 | Instructions, bottom | Remove wording '...or file form AR1100PET' |
| | | AR362 | Instructions, bottom | Bold wording 'If Business Entities wish to establish estimated payments,...' |
| | | | | |
| | 6/21/2023 | AR362 | | Form is Final |
| | | | | |
| | | | | |
| AR1100PTV | | | | |
| | 8/28/2023 | AR1100PTV | | Voucher is Final |
| | | | | |
| | | | | |
| | | | | |
| AR1100ESPET | | | | |

| | | | | |
|--|-----------|-------------|---|---|
| | 6/26/2023 | AR1100ESPET | Title | Changed tax year |
| | | AR1100ESPET | Pg. 1, When to File Your Declaration of Estimated Tax (Voucher 1), Line 1 | Changed tax year |
| | | AR1100ESPET | Pg. 1, How to Complete Declaration and Vouchers section, Line 1 | Changed tax years |
| | | AR1100ESPET | Pg. 1, How to Complete Declaration and Vouchers section, Line 3 | Changed tax years |
| | | AR1100ESPET | Pg. 2, Title | Changed tax year |
| | | AR1100ESPET | Pg. 2, Line 2 | Changed '4.9' to '4.7' and '(.049)' to '(.047)' |
| | | AR1100ESPET | Pg. 2, Line 4 | Changed '2.45' to '2.35' and '(.0245)' to '(.0235)' |
| | | AR1100ESPET | Pg. 2, Line 6 | Changed tax year |
| | | AR1100ESPET | Pg. 2, under Line 7 | Changed tax years (4 years changed) |
| | | AR1100ESPET | Pg. 2, Payment Due Date Chart, January 31, 2nd Installment | Changed '7/15' to '7/17' |
| | | AR1100ESPET | Pg. 2, Payment Due Date Chart, January 31, 3rd Installment | Changed '10/15' to '10/16' |
| | | AR1100ESPET | Pg. 2, Payment Due Date Chart, March 31, 1st Installment | Changed '7/15' to '7/17' |
| | | AR1100ESPET | Pg. 2, Payment Due Date Chart, April 30, 2nd Installment | Changed '10/15' to '10/16' |
| | | AR1100ESPET | Pg. 2, Payment Due Date Chart, June 30, 1st Installment | Changed '10/15' to '10/16' |
| | | AR1100ESPET | Pg. 2, Payment Due Date Chart, June 30, 4th Installment | Changed '6/15' to '6/17' |

| | | | | |
|------------------|------------------|-------------|--|--|
| | | AR1100ESPET | Pg. 2, Payment Due Date Chart, September 30, 3rd Installment | Changed '6/15' to '6/17' |
| | | AR1100ESPET | Pg. 2, Payment Due Date Chart, September 30, 4th Installment | Changed '9/15' to 9/16' |
| | | AR1100ESPET | Pg. 2, Payment Due Date Chart, December, 2nd Installment | Changed '6/15' to '6/17' |
| | | AR1100ESPET | Pg. 2, Payment Due Date Chart, December, 3rd Installment | Changed '9/15' to '9/16' |
| | | | | |
| | 8/15/2023 | AR1100ESPET | Pg. 2, Payment Due Date Chart, 4th Installment - All dates | Moved all months up by one. (Now Feb - Dec) |
| | | | | |
| | 8/28/2023 | AR1100ESPET | | Vouchers are Final |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| AR1100BIC | | | | |
| | 6/22/2023 | AR1100BIC | Form | Changed tax year |
| | | | | |
| | 6/22/2023 | AR1100BIC | Tax Credit Types | Removed credit '0053...Delta Music Trail' |
| | | | | |
| | 6/22/2023 | AR1100BIC | Tax Credit Types | Added credit '0059...Waterways Investments' |
| | | | | |
| | 6/29/2023 | AR1100BIC | Tax Credit Types | Added credit '0060 - Natural State Initiative (NSI) Tourism Development' |
| | | | | |
| | 7/3/2023 | AR1100BIC | | Form is Final |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|------------------------------|-----------------------------|----------------------|------------------------------|---|
| AR1100NOL | | | | |
| | 7/11/2023 | AR1100NOL | | Form is Final |
| | | | | |
| | | | | |
| AR1100NOL (Inst.) | | | | |
| | 6/22/2023 | AR1100NOL Inst. | Tax Year Line | Changed tax year |
| | | AR1100NOL Inst. | Yr Expires Line | Changed tax year |
| | | | | |
| | 6/29/2023 | AR1100NOL Inst. | | Instructions are Final |
| | | | | |
| | | | | |
| AR1100REC | | | | |
| | 7/6/2023 | AR1100REC | Part A, B, and C | Font size lowered |
| | | AR1100REC | Part D (5 lines) | Section added with bullet points for all amount boxes |
| | | | | |
| | 7/10/2023 | AR1100REC | Part D, Lines 1, 3, 4, and 5 | Wording added |
| | | AR1100REC | Paragraph at bottom of form | Remove paragraph at bottom of form |
| | | | | |
| | 7/11/2023 | AR100REC | Part D, Line 3 | Changed wording |
| | | | | |
| | 7/13/2023 | AR1100REC | | Form is Final |
| | | | | |
| | 9/7/2023 | AR1100REC | Part D, Line 3 | Removed Line |
| | | AR1100REC | Part D, Line 4 | New Line 3 |
| | | AR1100REC | Part D, Line 5 | New Line 4, with wording change |
| | | | | |
| | 9/12/2023 | AR1100REC | | Form is Final |
| | | | | |
| | | | | |
| AR1100REC (Inst.) | | | | |

| | | | | |
|-----------------------------|------------------|------------------|---------------------------------------|--|
| | 7/6/2023 | AR1100REC Inst. | Line 2 | Added wording |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| AR1100-WH | | | | |
| | 6/29/2023 | AR1100-WH | | Form is Final |
| | | | | |
| | | | | |
| | | | | |
| AR2220-PET | | | | |
| | 6/29/2023 | AR2220-PET | | Form is Final |
| | | | | |
| | | | | |
| | | | | |
| AR2220-PET Inst. | | | | |
| | 6/22/2023 | AR2220-PET Inst. | Pg. 2, Example 1 | Changed tax years (leave Tax year End at 06/30/24) |
| | | AR2220-PET Inst. | Pg. 2, Part 1, Line 1 | Changed tax year |
| | | AR2220-PET Inst. | Pg. 2, Part 2, Column A, Line 1-14 | Changed tax years |
| | | AR2220-PET Inst. | Pg. 3, Example 2 | Changed tax years (leave Tax Year End at 12/31/23 and Date Return Filed at 10/15/24) |
| | | AR2220-PET Inst. | Pg. 3, Part 2, Column A, Line 1-14 | Changed tax years |
| | | | | |
| | 6/23/2023 | AR2220-PET Inst. | Pg. 2, Example 1 | Changed '3/15/25' to '3/17/25' |
| | | AR2220-PET Inst. | Pg. 2, Example 1 | Changed '6/15/25' to '6/16/25' |
| | | AR2220-PET Inst. | Pg. 2, Part 2, Column A, Line 1 | Changed to '04/15/24' |
| | | AR2220-PET Inst. | Pg. 2, Part 2, Column A, Line 2 | Changed to '04/15/24' |
| | | AR2220-PET Inst. | Pg. 2, Part 2, Column A, Line 3 | Changed to '12/16/24' |

| | | | | |
|--------------------|-------------------|------------------|----------------------------------|----------------------------------|
| | | AR2220-PET Inst. | Pg. 2, Part 2, Column A, Line 4 | Changed to '12/16/24' |
| | | AR2220-PET Inst. | Pg. 2, Part 2, Column A, Line 5 | Changed to '12/16/24' |
| | | AR2220-PET Inst. | Pg. 2, Part 2, Column A, Line 6 | Changed to '03/17/25' |
| | | AR2220-PET Inst. | Pg. 2, Part 2, Column A, Line 7 | Changed to '03/17/25' |
| | | AR2220-PET Inst. | Pg. 2, Part 2, Column A, Line 8 | Changed to '03/17/25' |
| | | AR2220-PET Inst. | Pg. 2, Part 2, Column A, Line 10 | Changed to '06/16/25' |
| | | AR2220-PET Inst. | Pg. 2, Part 2, Column A, Line 11 | Changed to '06/16/25' |
| | | AR2220-PET Inst. | Pg. 3, Example 2 | Changed '12/15/24' to '12/16/24' |
| | | AR2220-PET Inst. | Pg. 3, Part 2, Column A, Line 3 | Changed to '06/17/24' |
| | | AR2220-PET Inst. | Pg. 3, Part 2, Column A, Line 4 | Changed to '06/17/24' |
| | | AR2220-PET Inst. | Pg. 3, Part 2, Column A, Line 5 | Changed to '06/17/24' |
| | | AR2220-PET Inst. | Pg. 3, Part 2, Column A, Line 6 | Changed to '09/16/24' |
| | | AR2220-PET Inst. | Pg. 3, Part 2, Column A, Line 7 | Changed to '09/16/24' |
| | | AR2220-PET Inst. | Pg. 3, Part 2, Column A, Line 8 | Changed to '09/16/24' |
| | | AR2220-PET Inst. | Pg. 3, Part 2, Column A, Line 9 | Changed to '12/16/24' |
| | | | | |
| | 7/3/2023 | AR2220-PET Inst. | | Instructions are Final |
| | | | | |
| | | | | |
| AR2220A-PET | | | | |
| | 6/29/2023 | AR2220A-PET | | Form is Final |
| | | | | |
| | 10/17/2023 | AR2220A-PET | Line 8 | Changed '4.9%' to '4.7%' |
| | | | | |

| | | | | |
|--------------------------------|-------------------|------------------|------------------------|--|
| | 10/17/2023 | AR2220A-PET | | Form is Final |
| | | | | |
| | | | | |
| AR2220A-PET (Inst.) | | | | |
| | 8/28/2023 | AR2220A-PET Inst | | Instructions are Final |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| AR K-1 | | | | |
| | 7/12/2023 | AR K-1 | Form | Changed tax year |
| | | | | |
| | 7/14/2023 | AR K-1 | Part III, Line 14a & b | Changed to 'Contributions' |
| | | AR K-1 | Part III, Line 17a & b | Changed to 'Tax-exempt income and nondeductible' |
| | | AR K-1 | Part III, Line 18a & b | Changed to 'Distributions' |
| | | AR K-1 | Part III, Line 19a & b | Changed to 'Investments and other items' |
| | | | | |
| | 7/19/2023 | AR K-1 | | Form is Final |
| | | | | |
| | | | | |
| AR K-1 Inst | | | | |
| | 8/23/2023 | AR K-1 Inst. | Part III | Changed 'outside' to 'without' |
| | | AR K-1 Inst. | Box 14a, Title | Changed to 'Contributions and Other Deductions' |
| | | AR K-1 Inst. | New Box 17a | Old Box 18a is new Box 17a |
| | | AR K-1 Inst. | New Box 18a | Old Box19a is new Box 18a |
| | | AR K-1 Inst. | New Box 19a | New Line 'Investments and Other Items' |
| | | | | |
| | 9/19/2023 | AR K-1 Inst. | | Instructions are Final |
| | | | | |

| | | | | |
|-----------------------------|------------------|------------|------------------------|------------------------|
| | | | | |
| | | | | |
| | | | | |
| AR8453-PET | | | | |
| | 4/10/2023 | AR8453-PET | Form | Changed tax year |
| | | AR8453-PET | For Calendar year date | Changed tax year |
| | | AR8453-PET | Part II, 2nd paragraph | Changed tax year |
| | | | | |
| | 8/4/2023 | AR8453-PET | | Form is Final |
| | | | | |
| | | | | |
| AR8453-PET Inst. | | | | |
| | 8/4/2023 | AR8453-PET | | Instructions are Final |
| | | | | |