

A-Z	Revision Date	Form	Lines	Changes Made
AR1100PET				
	6/11/2024	AR1100PET	Pg. 1, Form	Changed tax year
		AR1100PET	Pg. 1, Line 2	Changed '4.70%' to ;4.40%
		AR1100PET	Pg. 1, Line 4	Changed '2.35%' to '2.20%'
		AR1100PET	Pg. 1, New Line 6	New line 6 'Excess net passive..'
		AR1100PET	Pg. 1, New Line 7	New line 7 'Income tax..'
		AR1100PET	Pg. 1, Old Line 6	Is now new line 8
		AR1100PET	Pg. 1, Old Line 7	Is now new line 9 - wording changed
		AR1100PET	Pg. 1, Old Lines 8-19	Is now new lines 10-21
	6/25/2024	AR1100PET	Pg.1, Line 2	Changed '4.40%' to '3.90%'
		AR1100PET	Pg. 1, Line 4	Changed '2.20%' to '1.95%'
		AR1100PET	Pg. 2, old page 2	Is now page 4 (P4)
		AR1100PET	Pg. 2, new page 2	New page/layout
		AR1100PET	Pg. 3, old page 3	Removed
		AR1100PET	Pg. 3, new page 3	New page/layout
		AR1100PET	Pg. 4, new page 4	Is old page 2
	7/1/2024	AR1100PET	Pg. 3, Special Industry..., Above section C	Number as Line 4. 'Check the box and enter..'
		AR1100PET	Pg. 3, Section B, Line 4	Renumber to Line 5, Move below new Line 4 in 'Special Industry..' section
		AR1100PET	Pg. 3, Section C, Line 1	Removed wording 'Column C, Line 4, or Form AR718, Column C'
	7/1/2024	AR1100PET	Pg. 1, Final Return, Above Federal employer id number box	Changed 'Final Return' to 'Final Return (Going Out of Business)'
		AR1100PET	Pg. 1, Address Box	Added check box and wording
	7/2/2024	AR1100PET	Pg. 3, Section B, Line 3K	Changed '(Add Lines A-K)' to '(Add Lines A-J)'

	7/5/2024	AR1100PET	Pg. 1, Line 9	Changed wording
		AR1100PET	Pg. 1, Line 14	Changed wording
		AR1100PET	Pg. 1, Line 17	Changed wording
		AR1100PET	Pg. 1, Line 21	Changed wording
		AR1100PET	Pg. 3, Schedule D, Part B, Line 6	Changed '3.90%' to '4.30%'
		AR1100PET	Pg. 3, Schedule D, Part C, Line 6	Changed '3.90%' to '4.30%'
	7/8/2024	AR1100PET	Pg. 1, Line 8	Changed '..(Line 6 can not exceed amount of line 5)' to '..(Line 8 cannot exceed the amount of lines 5 through 7)'
	8/13/2024	AR1100PET	Pg. 1, Address box	Removed check box and wording 'Check this box if address has changed from prior year'
		AR1100PET	Pg. 3, Section B, Line 4	Add bullet point by check box
	8/30/2024	AR1100PET	Pg. 2, Schedule D, Part A, Line 2, amt box	Changed '00' to '%'
	9/10/2024	AR1100PET	Pg. 3, Sch. D, Part A, Line 2	Changed 'Line 4' to 'Line 5'
		AR1100PET	Pg. 3, Sch. D, Part B, Line 7	Changed 'Line 6' to 'Line 7'
		AR1100PET	Pg. 3, Sch. D, Part C, Line 6	Changed 'Line 6' to 'Line 7'
	9/10/2024	AR1100PET		Form is Final
AR1100PET Inst.				
	10/7/2024	AR1100PET Inst.	Cover	Changed tax year
		AR1100PET Inst.	Contents	Changed tax years

		AR1100PET Inst.	Pg. 4, What is the Pass-Through Entity Tax, 1st paragraph	Changed tax year
		AR1100PET Inst.	Pg. 4, What is the Pass-Through Entity Tax, 1st paragraph	Changed '4.7%' to '3.9%'
		AR1100PET Inst.	Pg. 4, What is the Pass-Through Entity Tax, 1st paragraph	Changed '2.35%' to '1.95%'
		AR1100PET Inst.	Pg. 4, What is the Pass-Through Entity Tax, 2nd paragraph	Removed wording 'system in 2023.'
		AR1100PET Inst.	Pg. 4, What's New. Title	Changed tax year
		AR1100PET Inst.	Pg. 5, 7th bullet point	Changed '4.7%' to '3.9%'
		AR1100PET Inst.	Pg. 5, 7th bullet point	Changed tax year
		AR1100PET Inst.	Pg. 5, 8th bullet point	Changed '4.7%' to '3.9%'
		AR1100PET Inst.	Pg. 5, 8th bullet point	Changed '2.35%' to '1.95%'
		AR1100PET Inst.	Pg. 5, 8th bullet point	Changed tax year
		AR1100PET Inst.	Pg. 6, 10th bullet point	Changed tax year
		AR1100PET Inst.	Pg. 8, ATAP, 1st paragraph	Removed wording 'However, PET tax returns may not be filed using ATAP in 2022 but will be available in 2023.'
		AR1100PET Inst.	Pg. 10, General Inst., Line 1	Changed 'page 3 (P3) line 27 or page 4 (P4) line C4.' to 'page 2 (Schedule K) line 20 or page 3 (P3) line C4.'
		AR1100PET Inst.	Pg. 10, General Inst., Line 2	Changed '4.70% (.047)' to '3.9% (.039)
		AR1100PET Inst.	Pg. 11, Line 3	Changed 'Page 3 (P3) line 30 or Page 4 (P4) line D4' to 'Schedule K, Line 7 and 8 or Page 3, Schedule D, A. 6'
		AR1100PET Inst.	Pg. 11, Line 4	Changed '2.35% (.0235)' to '1.95% (.0195)'
		AR1100PET Inst.	Pg. 11, New line 6	New Line 6 - Excess Net Passive Income Tax
		AR1100PET Inst.	Pg. 11, New line 7	New Line 7 - Income Tax on Capital Gains/Built-in Gains
		AR1100PET Inst.	Pg. 11, Old Line 6	New Line 8
		AR1100PET Inst.	Pg. 11, New Line 8	Changed 'amounts reported on Line 5' to 'total tax reported on lines 5 through 7.'
		AR1100PET Inst.	Pg. 11, Old Line 7	Old Line 7 'Net Income Tax' is now new Line 9 - Total Liability Tax'
		AR1100PET Inst.	Pg. 11, New Line 9	New wording
		AR1100PET Inst.	Pg. 11, Old Line 8	New Line 10

		AR1100PET Inst.	Pg. 11, Old Line 9	New Line 11
		AR1100PET Inst.	Pg. 11, Old Line 10	New Line 12
		AR1100PET Inst.	Pg. 11, Old Line 11	New Line 13
		AR1100PET Inst.	Pg. 11, Old Line 12	New Line 14
		AR1100PET Inst.	Pg. 11, New Line 14	Changed '(Lines 8-10 plus or minus 11; less line 7)' to '(Lines 10 - 12 plus or minus 13; less line 9)'
		AR1100PET Inst.	Pg. 11, Old Line 13	New Line 15
		AR1100PET Inst.	Pg. 11, Old Line 14	New Line 16
		AR1100PET Inst.	Pg. 11, Old Line 15	New Line 17
		AR1100PET Inst.	Pg. 11, New Line 17	Changed '(Line 7 less 8, 9, and 10; plus, or minus Line 11).' to '(Line 9 less lines 10 through 12; add or subtract line 13).'
		AR1100PET Inst.	Pg. 11, Old Line 16	New Line 18
		AR1100PET Inst.	Pg. 11, Old Line 17	New Line 19
		AR1100PET Inst.	Pg. 11, Old Line 18	New Line 20
		AR1100PET Inst.	Pg. 11, Old Line 19	New Line 21
		AR1100PET Inst.	Pg. 11, New Line 21	Changed '(add Lines 15 through 18)' to '(add lines 17 through 20).'
		AR1100PET Inst.	Pg. 11, Partners Share of Income (P2)	Moved section to page 18
		AR1100PET Inst.	Pg. 12, Accounting Income Statement (P3)	Removed section , Lines 1-30
		AR1100PET Inst.	Pg. 12, Schedule K	Add new section 'Schedule K - Distributive Share Items'
		AR1100PET Inst.	Pg. 13, Worksheet for Apportionment of Multistate Corporations (P4), Title	Changed 'Corporations (P4)' to Entities (P3)'
		AR1100PET Inst.	Pg. 13, Worksheet for Apportionment of Multistate Corporations (P4), Last paragraph	Added 'Complete Special Industry and Alternative Apportionment Form AR-718.' at end of paragraph
		AR1100PET Inst.	Pg. 14, Schedule A, Parts A-D	New wording for Schedule A, Parts A-D
	10/10/2024	AR1100PET Inst.	Pg. 2, Forms section	Changed website to ' https://www.dfa.arkansas.gov/office/taxes/income-tax-administration/pass-through-entity-tax/ '

		AR1100PET Inst.	Pg. 4, Arkansas Code Annotated 26-51-428	Changed 'after January 1, 2022' to 'after January 1, 2024'
		AR1100PET Inst.	Pg. 4, Arkansas Code Annotated 26-51-428	Changed '\$1,080,000' to '\$1,220,000'
		AR1100PET Inst.	Pg. 5, Arkansas Code Annotated 26-51-428	Changed '\$2,700,000' to '\$3,050,000'
		AR1100PET Inst.	Pg. 14, Apportionment Formula section	New wording
		AR1100PET Inst.	Pg. 16, Special Industry Apportionment Rules section	New wording
		AR1100PET Inst.	Pg. 16, Construction Contractors section	New wording
		AR1100PET Inst.	Pg. 16, Television and Radio Broadcasting section	New wording
		AR1100PET Inst.	Pg. 16, Publishing section	New wording
		AR1100PET Inst.	Pg. 16, Airlines section	New wording
		AR1100PET Inst.	Pg. 16, Bus Lines and Trucking Companies section	New wording
		AR1100PET Inst.	Pg. 16, Pipelines section	New wording
		AR1100PET Inst.	Pg. 16, Railroads section	New wording
		AR1100PET Inst.	Pg. 16, Public Utilities section	New wording
		AR1100PET Inst.	Pg. 18, Schedule D (Form AR1100PET Continued) section	New section added
		AR1100PET Inst.	Pg. 18, Excess Net Passive Income Tax Worksheet, box	New section added

		AR1100PET Inst.	pg, 18, P1 Line 6 - Excess Net Passive Income Tax section	New section added
		AR1100PET Inst.	Pg. 18, Part B – Tax Imposed on certain capital gains section	New section added
		AR1100PET Inst.	pg. 18, Part C – Tax imposed on certain Built-in gains section	New section added
		AR1100PET Inst.	Pg. 18, P1 Line 7 - Income Tax on Capital Gains/Built in gains section	New section added
	10/14/2024	AR1100PET Inst.	Pg. 3, Contents, Specific Line..	Changed '10-18' to '10-20'
		AR1100PET Inst.	Pg. 3, Contents, Financial..	Changed '18' to '21'
		AR1100PET Inst.	Pg. 3, Contents, Business..	Removed line 'Business Incentive..'
		AR1100PET Inst.	Pg. 4, Act 532 of 2023	Changed wording
		AR1100PET Inst.	Pg. 4, Arkansas Code Annotated 26-51-428	Moved under 'Important Reminders'
		AR1100PET Inst.	Pg. 6, 6th bullet point	New wording
		AR1100PET Inst.	Pg. 6, 7th bullet point	New wording
		AR1100PET Inst.	pg. 6, Act 822 of 2019	New wording and new list, now 1-8
		AR1100PET Inst.	pg. 7, 2nd paragraph	Removed 'and the mileage should be..'
		AR1100PET Inst.	pg. 7, 3rd paragraph	Removed 'and report those numbers..'
		AR1100PET Inst.	Pg. 8, Act 362 of 2021, 2nd paragraph	Changed all 'AR362' to 'AR362-E'
		AR1100PET Inst.	Pg. 8, Act 362 of 2021, 2nd paragraph	Changed 'other than capital gains and 2.95%' to 'and 2.95% capital gains'
		AR1100PET Inst.	Pg. 8, Act 362 of 2021, 2nd paragraph	Add new wording at end of paragraph
		AR1100PET Inst.	Pg. 14, 2nd paragraph (bold)	Removed 'only unless they are required to use..'

		AR1100PET Inst.	Pg. 14, 3rd paragraph	Removed 'the business income is to be apportioned to this state by multiplying the income by a fraction; the numerator of which is the property factor, plus the payroll factor plus two (2) times the sales factor, and the denominator of which is four (4).'
		AR1100PET Inst.	Pg. 14, 3rd paragraph	Changed 'Complete' to 'complete'
		AR1100PET Inst.	Pg. 17, Airlines paragraph	Removed 'The Arkansas and Total Passenger..'
		AR1100PET Inst.	Pg. 14, Bus Lines and Trucking Companies	Removed 'The Arkansas and Total miles..'
		AR1100PET Inst.	Pgs. 22-29	Removed Business Incentive Tax Credits pages, credits 1-27
AR1100ADJ				
	6/25/2024	AR1100ADJ	Form	New Form
	7/3/2024	AR1100ADJ		Form is Final
AR1100ADJ Inst.				
	7/29/2024	AR1100ADJ Inst.		New Instructions
	8/14/2024	AR1100ADJ Inst.		Instructions are Final
AR1155-PET				
	6/6/2024	AR1155-PET	Form	Changed tax year
		AR1155-PET	Below line 2	Added email address
	6/28/2024	AR1155-PET	Top Left corner	Changed font color to black 'AR1155-PET'
		AR1155-PET	Top Right corner	Changed font color to black '2024'

		AR1155-PET	Form title	Changed font color to black
		AR1155-PET	Approved By section	Remove 2nd blank line
		AR1155-PET	Voucher, top right	Removed wording 'Voucher 5'
	6/28/2024	AR1155-PET		Form is Final
AR1155-PET Inst.				
	6/6/2024	AR1155-PET Inst.	Filing section, 3rd paragraph	Bold paragraph 'Interest and/or Failure to Pay..'
	8/14/2024	AR1155-PET Inst.		Instructions are Final
AR362-E				
	6/3/2024	AR362-E	Form	Changed tax year
		AR362-E	Form name, top left	Changed 'AR362' to 'AR362-E'
		AR362-E	Form Title	Removed '..OR REVOCATION..'
		AR362-E	Under 'Tax year begin date'	Removed 'Revocation of election..'
		AR362-E	Any credits at the time.. section	Removed section
		AR362-E	Mail To section	Added 'Email: passthrough.entitytax@dfa.arkansas.gov'
		AR362-E	Instructions section, 1st paragraph	Bolded wording 'This election is valid for the pass-through entity for the ..'
		AR362-E	Instructions section, 1st paragraph, last sentence	Removed sentence 'For revocation of PET tax..'
		AR362-E	Instruction section, 2nd paragraph	Removed wording '../Revocation..'
	6/4/2024	AR362-E	1st section, Pass-through entity making..	Changed 'election' to 'ELECTION'

	6/6/2024	AR362-E		Form is Final
AR362-R				
	5/31/2024	AR362-R	Form	Changed tax year
		AR362-R	Form name, top left	Changed 'AR362' to 'AR362-R'
		AR362-R	Form Title	Removed '..ELECTION OR..'
		AR362-R	Tax year begin	Removed 'Tax year begin date' and 'Tax year end date'
		AR362-R	Mail To section	Added 'Email: passthrough.entitytax@dfa.arkansas.gov'
		AR362-R	Instructions section, 1st paragraph, 1st sentence	Changed 'electing' to 'revoking'
		AR362-R	Instructions section, 1st paragraph, 1st sentence	Changed 'election' to 'revocation' (bold font)
		AR362-R	Instructions section, 1st paragraph, 2nd sentence	Changed 'election' to 'revocation'
		AR362-R	Instructions section, 1st paragraph, 2nd sentence	Changed '..until the election is revoked.' to '..until re-election.'
		AR362-R	Instructions section, 1st paragraph, 4th sentence	Changed 'election' to 'revocation'
		AR362-R	Instructions section, 1st paragraph, last sentence	Bold wording '..first date of the tax period after...'
		AR362-R	Instruction section, 2nd paragraph	Removed 2nd paragraph
	6/3/2024	AR362-R	1st section, Pass-through entity making..	Changed 'election' to 'revocation'
		AR362-R	1st section, check box line	Changed 'electing' to 'revoking'
		AR362-R	1st section, check box line	Changed ' election' to 'revocation'

	6/4/2024	AR362-R	Form name, top left	Changed font color to red
		AR362-R	1st section, Pass-through entity making..	Changed 'revocation' to 'REVOCATION' in red font
	6/6/2024	AR362-R	Type of Organization section	Remove section
	8/27/2024	AR362-R	2nd paragraph, Revocation of election..	Removed check box and bullet point
	8/27/2024	AR362-R		Form is Final
AR1100PTV				
	6/26/2024	AR1100PTV		Voucher is Final
AR1100ESPET				
	6/26/2024	AR1100ESPET	Pg. 1, Title	Changed tax year
		AR1100ESPET	Pg. 1, When to File.., Line 1	Changed tax year
		AR1100ESPET	Pg. 1, How to Complete.., Line 1	Changed tax years
		AR1100ESPET	Pg. 1, How to Complete.., Line 3	Changed tax years
		AR1100ESPET	Pg. 2, Title	Changed tax year
		AR1100ESPET	Pg. 2, Line 2	Changed '4.7 percent (.047)' to '3.9 percent (.039)'
		AR1100ESPET	Pg. 2, Line 4	Changed '2.35 percent (.0235)' to '1.95 percent (.0195)'
		AR1100ESPET	Pg. 2, Under Line 7	Changed tax years
	9/26/2024	AR1100ESPET	Pg. 2, Payment Due Date Chart	Due Date days have been updated
	10/11/2024	AR1100ESPET		Vouchers are Final

AR1100BIC				
	6/4/2024	AR1100BIC	Form	Changed tax year
	7/3/2024	AR1100BIC		Form is Final
AR1100NOL				
	7/9/2024	AR1100NOL	Form	New layout
	7/11/2024	AR1100NOL		Form is Final
AR1100NOL (Inst.)				
	10/9/2024	AR1100NOL Inst.	Form	New layout
	10/14/2024	AR1100NOL Inst.		Instructions are Final
AR1100REC				
	7/2/2024	AR1100REC	Title	Removed wording 'OR PASS-THROUGH ENTITY TAX'
		AR1100REC	Part A, Line 4	Changed '..Line 11..' to '..Line 5..'
		AR1100REC	Part A, Line 4	Removed wording 'or on P3 Line 5, Form AR1100PET)'
		AR1100REC	Part B, Line 4	Changed '..Line 20..' to '..Line 17..'
		AR1100REC	Part B, Line 4	Removed wording 'or on P3 Line 15, Form AR1100PET)'
		AR1100REC	Part C, Line 11	Changed '..Line 23..' to '..Line 20..'
		AR1100REC	Part C, Line 11	Removed wording 'or on P3 Line 18, Form AR1100PET)'
		AR1100REC	Part D	Remove all lines
	7/3/2024	AR1100REC		Form is Final

AR1100REC (Inst.)				
AR1100-WH				
	6/4/2024	AR1100-WH	Form	Changed tax year
		AR1100-WH	Total AR withholding amount line	Changed to '(Enter here and on the AR1100CT, Page 2, Section B, Line 7 or AR1100S, Line 32, or AR1100PET, P1, Line 12)'
	6/6/2024	AR1100-WH		Form is Final
AR2220-PET				
	6/26/2024	AR2220-PET	Part 3, Line 6	Changed 'Line 18' to 'Line 20'
	7/3/2024	AR2220-PET		Form is Final
AR2220-PET Inst.				
	6/26/2024	AR2220-PET Inst.	Pg. 2, Example 1, Est Pymts Made	Changed '10/15/24' to '10/16/23'
		AR2220-PET Inst.	Pg. 2, Example 1, Est Pymts Made	Changed '03/17/25' to '12/15/23'
		AR2220-PET Inst.	Pg. 2, Example 1, Est Pymts Made	Changed '05/15/25' to '03/15/24'

		AR2220-PET Inst.	Pg. 2, Example 1, Est Pymts Made	Changed '06/16/25' to '07/17/24'
		AR2220-PET Inst.	Pg. 2, Part 2, Date, Line 1 -2	Changed to '10/16/23'
		AR2220-PET Inst.	Pg. 2, Part 2, Date, Line 3-5	Changed to '12/15/23'
		AR2220-PET Inst.	Pg. 2, Part 2, Date, Line 6-8	Changed to '03/15/24'
		AR2220-PET Inst.	Pg. 2, Part 2, Date, Line 9-11	Changed to '07/17/24'
		AR2220-PET Inst.	Pg. 2, Part 2, Date, Line 12-14	Changed to '10/15/24'
		AR2220-PET Inst.	Pg. 3, Example 2, Tax year end	Changed year
		AR2220-PET Inst.	Pg. 3, Example 2, Due Date of Return	Changed year
		AR2220-PET Inst.	Pg. 3, Example 2, Date Return Filed	Changed year
		AR2220-PET Inst.	Pg. 3, Example 2, Extension Pymts Made	Changed year
		AR2220-PET Inst.	Pg. 3, Example 2, Est. Pymts Made	Changed '12/16/24' to '01/15/25'
		AR2220-PET Inst.	Pg. 3, Part 1, Line 1	Changed year
		AR2220-PET Inst.	Pg. 3, Part 2, Date, Line 9	Changed to '01/15/25'
	8/14/2024	AR2220-PET Inst.		Instructions are Final
AR2220A-PET				
	6/26/2024	AR2220A-PET	Line 8	Changed '4.7%' to '3.9%'
	7/3/2024	AR2220A-PET		Form is Final

AR2220A-PET (Inst.)				
	6/26/2024	AR2220A-PET Inst	Line 9	Changed 'Line 6' to 'Line 8'
	8/14/2024	AR2220A-PET Inst.		Instructions are Final
AR K-1				
	3/20/2042	AR K-1	Form	Tax year changed
	5/15/2024	AR K-1	Line 20a	Removed the 'a'
	7/3/2024	AR K-1		Form is Final
AR K-1 Inst				
	7/10/2024	AR K-1 Inst.	Return Type	Changed 'lines 7 & 14' to 'lines 7 & 15'
	7/24/2024	AR K-1 Inst.		Instructions are Final
AR8453-PET				
	3/21/2024	AR8453-PET	Form	Changed tax year
		AR8453-PET	Tax year beginning	Changed tax year
		AR8453-PET	Part II, 2nd paragraph	Changed tax year
	6/26/2024	AR8453-PET	Part I, Line 2	Changed 'Net Income Tax' to 'Total Liability Tax'
		AR8453-PET	Part I, Line 2	Changed 'Line 7' to 'Line 9'
		AR8453-PET	Part I, Line 3	Changed 'Line 12' to 'Line 14'
		AR8453-PET	Part I, Line 4	Changed 'Line 15' to 'Line 17'
	7/29/2024	AR8453-PET		Form is Final

AR8453-PET Inst.				
	7/29/2024	AR8453-PET Inst.		Instructions are Final