

|           |               |           |                                                                 | 2/18/2025                                                                 |
|-----------|---------------|-----------|-----------------------------------------------------------------|---------------------------------------------------------------------------|
| 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...,<br>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,<br>Above Federal employer<br>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)'                            |

|  |                  |           |                                            |                                                                                                                          |
|--|------------------|-----------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
|  |                  |           |                                            |                                                                                                                          |
|  | <b>7/5/2024</b>  | 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%'                                                                                               |
|  |                  |           |                                            |                                                                                                                          |
|  | <b>7/8/2024</b>  | 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)'       |
|  |                  |           |                                            |                                                                                                                          |
|  | <b>8/13/2024</b> | 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                                                                                            |
|  |                  |           |                                            |                                                                                                                          |
|  | <b>8/30/2024</b> | AR1100PET | Pg. 2, Schedule D, Part A, Line 2, amt box | Changed '00' to '%'                                                                                                      |
|  |                  |           |                                            |                                                                                                                          |
|  | <b>9/10/2024</b> | 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'                                                                                             |
|  |                  |           |                                            |                                                                                                                          |
|  | <b>2/6/2025</b>  | AR1100PET | Pg. 2, Line 20                             | Changed '7,8' to '7-10'                                                                                                  |
|  |                  |           | Pg. 2, Line 23                             | Changed '7,8' to '7-10'                                                                                                  |
|  |                  |           |                                            |                                                                                                                          |
|  | <b>2/13/2025</b> | AR1100PET | Pg. 2, Line 20                             | Changed wording to '(Combine Schedule K, Lines 1 through 8, 10 and 11. Subtract Lines 7, 8, 10, 13-14c from the total.)' |
|  |                  | AR1100PET | Pg. 2, Line 23                             | Changed 'Line 7-10' to 'Lines 7, 8, and 10'                                                                              |
|  |                  |           |                                            |                                                                                                                          |
|  | <b>2/14/2025</b> | AR1100PET |                                            | Form is Final                                                                                                            |
|  |                  |           |                                            | *If you have already been approved no action is required.                                                                |

|                            |                  |                 |                                                           |                                                                                                                |
|----------------------------|------------------|-----------------|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
|                            |                  |                 |                                                           |                                                                                                                |
|                            |                  |                 |                                                           |                                                                                                                |
| <b>AR1100PET<br/>Inst.</b> |                  |                 |                                                           |                                                                                                                |
|                            | <b>10/7/2024</b> | 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                                                                                                                                                                                          |
|  |                   |                 |                                                                                     |                                                                                                                                                                                                                                |
|  | <b>10/10/2024</b> | AR1100PET Inst. | Pg. 2, Forms section                                                                | Changed website to ' <a href="https://www.dfa.arkansas.gov/office/taxes/income-tax-administration/pass-through-entity-tax/">https://www.dfa.arkansas.gov/office/taxes/income-tax-administration/pass-through-entity-tax/</a> ' |
|  |                   | 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                     |
|  |                   |                 |                                                                        |                                       |
|  | <b>10/14/2024</b> | 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. 17, 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                                                                                                                                                                                                       |
|  |                   |                 |                                          |                                                                                                                                                                                                                                                                  |
|  | <b>10/14/2024</b> | AR1100PET Inst. | Pg 18, Railroads                         | Remove paragraph                                                                                                                                                                                                                                                 |
|  |                   | AR1100PET Inst. | Pg 21, P1 Line 6 and Worksheet           | Moved 'P1 Line 16' wording and 'Excess Net Passive Income Tax Worksheet' to pg 12 under Line 6 wording.                                                                                                                                                          |
|  |                   | AR1100PET Inst. | Pg. 21 'Schedule D' section              | Moved up above 'Special Industry Apportionment Rules' section. (new page 19)                                                                                                                                                                                     |
|  |                   | AR1100PET Inst. | New Pg. 20                               | Special Industry Apportionment Rules section                                                                                                                                                                                                                     |
|  |                   | AR1100PET Inst. | New Pg. 21                               | Allocated Income section                                                                                                                                                                                                                                         |
|  |                   |                 |                                          |                                                                                                                                                                                                                                                                  |
|  | <b>2/6/2025</b>   | AR1100PET Inst. | Pg. 15, Line 20                          | Changed '7,8' to '7-10'                                                                                                                                                                                                                                          |
|  |                   | AR1100PET Inst. | Pg. 15, Line 23                          | Changed '7,8' to '7-10'                                                                                                                                                                                                                                          |
|  |                   |                 |                                          |                                                                                                                                                                                                                                                                  |
|  | <b>2/6/2025</b>   | AR1100PET Inst. |                                          | Instructions are Final                                                                                                                                                                                                                                           |
|  |                   |                 |                                          |                                                                                                                                                                                                                                                                  |
|  | <b>2/10/2025</b>  | AR1100PET Inst. | Pg. 14, above Part I                     | Added wording 'IMPORTANT: A supplemental schedule MUST be attached reconciling differences between Total and Arkansas amounts. (Bold the word important and must).'                                                                                              |
|  |                   |                 |                                          |                                                                                                                                                                                                                                                                  |

|                            |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
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|                            | <b>2/13/2025</b> | AR1100PET Inst. | Pg. 14, Line 9  | Changed wording to 'Enter any unrecaptured section 1250 gain and attach statement. Amounts reported on this line should already be included on line 10 – net section 1231 gain (loss) from the calculation of Federal Form 4797, Part I. This line is informational only and should not be included in the total net capital gains calculation on line 23 of Schedule K.' |
|                            |                  | AR1100PET Inst. | Pg. 14, Line 12 | Changed wording to 'Enter any guaranteed payments to partners. This line is informational only and not to be included in the calculation of net income (loss) on line 20 of Schedule K.'                                                                                                                                                                                  |
|                            |                  | AR1100PET Inst. | Pg. 15, Line 20 | Changed wording to 'Combine Schedule K lines 1 through 8, 10, and 11. From the result, subtract lines 7, 8, 10, 13 through 14c. Net capital gains/losses are to be removed from the net taxable income calculation and reported separately on line 23 of Schedule K.'                                                                                                     |
|                            |                  | AR1100PET Inst. | Pg. 15, Line 23 | Changed wording to ' Enter the total net capital gains by adding lines 7, 8, and 10.'                                                                                                                                                                                                                                                                                     |
|                            |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
|                            | <b>2/18/2025</b> | AR1100PET Inst. | Pg. 12, Line 3  | Changed 'Line 7 and 8' to 'Line 7, 8 and 10,'                                                                                                                                                                                                                                                                                                                             |
|                            |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
|                            | <b>2/18/2025</b> | AR1100PET Inst. |                 | Instructions are Final                                                                                                                                                                                                                                                                                                                                                    |
|                            |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
|                            |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
| <b>AR1100ADJ</b>           |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
|                            | <b>6/25/2024</b> | AR1100ADJ       | Form            | New Form                                                                                                                                                                                                                                                                                                                                                                  |
|                            |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
|                            | <b>7/3/2024</b>  | AR1100ADJ       |                 | Form is Final                                                                                                                                                                                                                                                                                                                                                             |
|                            |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
|                            |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
| <b>AR1100ADJ<br/>Inst.</b> |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
|                            | <b>7/29/2024</b> | AR1100ADJ Inst. |                 | New Instructions                                                                                                                                                                                                                                                                                                                                                          |
|                            |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
|                            | <b>8/14/2024</b> | AR1100ADJ Inst. |                 | Instructions are Final                                                                                                                                                                                                                                                                                                                                                    |
|                            |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
|                            |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |
| <b>AR1155-PET</b>          |                  |                 |                 |                                                                                                                                                                                                                                                                                                                                                                           |

|                     |           |                  |                                                       |                                                                                |
|---------------------|-----------|------------------|-------------------------------------------------------|--------------------------------------------------------------------------------|
|                     | 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<br>Inst. |           |                  |                                                       |                                                                                |
|                     | 6/6/2024  | AR1155-PET Inst. | Filing section, 3rd<br>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<br>date'                        | Removed 'Revocation of election..'                                             |
|                     |           | AR362-E          | Any credits at the time..<br>section                  | Removed section                                                                |
|                     |           | AR362-E          | Mail To section                                       | Added 'Email: passthrough.entitytax@dfa.arkansas.gov'                          |
|                     |           | AR362-E          | Instructions section, 1st<br>paragraph                | Bolded wording 'This election is valid for the pass-through entity for the ..' |
|                     |           | AR362-E          | Instructions section, 1st<br>paragraph, last sentence | Removed sentence 'For revocation of PET tax..'                                 |
|                     |           | AR362-E          | Instruction section, 2nd<br>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                                                |
|         |           |         |                                                    |                                                                      |

|                    |                  |             |                                           |                                                  |
|--------------------|------------------|-------------|-------------------------------------------|--------------------------------------------------|
|                    | <b>6/3/2024</b>  | 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'              |
|                    |                  |             |                                           |                                                  |
|                    | <b>6/4/2024</b>  | 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 |
|                    |                  |             |                                           |                                                  |
|                    | <b>6/6/2024</b>  | AR362-R     | Type of Organization section              | Remove section                                   |
|                    |                  |             |                                           |                                                  |
|                    | <b>8/27/2024</b> | AR362-R     | 2nd paragraph, Revocation of election..   | Removed check box and bullet point               |
|                    |                  |             |                                           |                                                  |
|                    | <b>8/27/2024</b> | AR362-R     |                                           | Form is Final                                    |
|                    |                  |             |                                           |                                                  |
|                    |                  |             |                                           |                                                  |
| <b>AR1100PTV</b>   |                  |             |                                           |                                                  |
|                    | <b>6/26/2024</b> | AR1100PTV   |                                           | Voucher is Final                                 |
|                    |                  |             |                                           |                                                  |
|                    |                  |             |                                           |                                                  |
| <b>AR1100ESPET</b> |                  |             |                                           |                                                  |
|                    | <b>6/26/2024</b> | 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                                         |
|                  |                   |             |                               |                                                           |
|                  | <b>9/26/2024</b>  | AR1100ESPET | Pg. 2, Payment Due Date Chart | Due Date days have been updated                           |
|                  |                   |             |                               |                                                           |
|                  | <b>12/20/2024</b> | AR1100ESPET | Pg. 2, Due date chart         | November 30th, 1st Installment: Changed '3/16' to '3/17'  |
|                  |                   | AR1100ESPET | Pg. 2, Due date chart         | September 30th, 2nd Installment: Changed '3/16' to '3/17' |
|                  |                   | AR1100ESPET | Pg. 2, Due date chart         | December 31st, 2nd Installment: Changed '6/15' to '6/16'  |
|                  |                   | AR1100ESPET | Pg. 2, Due date chart         | June 30th, 3rd Installment: Changed '3/16' to '3/17'      |
|                  |                   | AR1100ESPET | Pg. 2, Due date chart         | September 30th, 3rd Installment: Changed '6/15' to '6/16' |
|                  |                   | AR1100ESPET | Pg. 2, Due date chart         | November 30th, 3rd Installment: Changed '8/17' to '8/15'  |
|                  |                   | AR1100ESPET | Pg. 2, Due date chart         | February 28th, 4th Installment: Changed '3/16' to '3/17'  |
|                  |                   | AR1100ESPET | Pg. 2, Due date chart         | May 31st, 4th Installment: Changed '6/15' to '6/16'       |
|                  |                   | AR1100ESPET | Pg. 2, Due date chart         | July 31st, 4th Installment: Changed '8/17' to '8/15'      |
|                  |                   | AR1100ESPET | Pg. 2, Due date chart         | October 31st, 4th Installment: Changed '11/16' to '11/17' |
|                  |                   |             |                               |                                                           |
|                  | <b>12/23/2024</b> | AR1100ESPET |                               | Vouchers are Final                                        |
|                  |                   |             |                               | *If you have already been approved no action is required. |
|                  |                   |             |                               |                                                           |
|                  |                   |             |                               |                                                           |
|                  |                   |             |                               |                                                           |
| <b>AR1100BIC</b> |                   |             |                               |                                                           |
|                  | <b>6/4/2024</b>   | AR1100BIC   | Form                          | Changed tax year                                          |
|                  |                   |             |                               |                                                           |
|                  | <b>11/6/2024</b>  | AR1100BIC   | Line 7                        | Changed 'Line 32' to 'Schedule B, Line 3'                 |
|                  |                   | AR1100BIC   | Line 7                        | Changed 'P1 Line 6' to 'P1 Line 8'                        |
|                  |                   |             |                               |                                                           |
|                  | <b>11/7/2024</b>  | AR1100BIC   |                               | Form is Final                                             |
|                  |                   |             |                               |                                                           |
|                  |                   |             |                               |                                                           |
|                  |                   |             |                               |                                                           |
| <b>AR1100NOL</b> |                   |             |                               |                                                           |
|                  | <b>7/9/2024</b>   | AR1100NOL   | Form                          | New layout                                                |
|                  |                   |             |                               |                                                           |
|                  | <b>7/11/2024</b>  | AR1100NOL   |                               | Form is Final                                             |

|                              |                   |                 |                 |                                                     |
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|                              |                   |                 |                 |                                                     |
|                              |                   |                 |                 |                                                     |
|                              |                   |                 |                 |                                                     |
| <b>AR1100NOL<br/>(Inst.)</b> |                   |                 |                 |                                                     |
|                              | <b>10/9/2024</b>  | AR1100NOL Inst. | Form            | New layout                                          |
|                              |                   |                 |                 |                                                     |
|                              | <b>10/14/2024</b> | AR1100NOL Inst. |                 | Instructions are Final                              |
|                              |                   |                 |                 |                                                     |
|                              |                   |                 |                 |                                                     |
|                              |                   |                 |                 |                                                     |
|                              |                   |                 |                 |                                                     |
| <b>AR1100REC</b>             |                   |                 |                 |                                                     |
|                              | <b>7/2/2024</b>   | 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                                    |
|                              |                   |                 |                 |                                                     |
|                              | <b>7/3/2024</b>   | AR1100REC       |                 | Form is Final                                       |
|                              |                   |                 |                 |                                                     |
|                              |                   |                 |                 |                                                     |
| <b>AR1100REC<br/>(Inst.)</b> |                   |                 |                 |                                                     |
|                              |                   |                 |                 |                                                     |
|                              |                   |                 |                 |                                                     |
|                              |                   |                 |                 |                                                     |
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|                              |                   |                 |                 |                                                     |
|                              |                   |                 |                 |                                                     |
|                              |                   |                 |                 |                                                     |
| <b>AR1100-WH</b>             |                   |                 |                 |                                                     |

|                  |            |                  |                                   |                                                                                                                         |
|------------------|------------|------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------|
|                  | 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)' |
|                  |            |                  |                                   |                                                                                                                         |
|                  | 10/30/2024 | AR1100-WH        | Total Arkansas withholding amount | Changed 'Section B' to 'Schedule B'                                                                                     |
|                  |            |                  |                                   |                                                                                                                         |
|                  | 10/30/2024 | 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<br>Inst. |           |                  |                        |                                                   |
|                     | 7/29/2024 | AR8453-PET Inst. |                        | Instructions are Final                            |
|                     |           |                  |                        |                                                   |
|                     |           |                  |                        |                                                   |
|                     |           |                  |                        |                                                   |