

				9/24/2025
A-Z	Revision Date	Form	Lines	Changes Made
AR1050				
	6/26/2025	AR1050	Pg. 1, Form	Changed tax year
		AR1050	Pg. 1, Above name box, fiscal year date	Changed tax year
		AR1050	Pg. 1, Line 19	Removed wording 'A Part I'
		AR1050	Pg. 1, Line 24	Changed 'line 9' to 'line 8'
		AR1050	Pg. 2, Part I	Removed section
		AR1050	Pg. 2, Part II	Renamed Part I
		AR1050	Pg. 2, Part I, Line 1	Changed 'Income' to 'Income per federal return'
		AR1050	Pg. 2, Part I, Line 2	Changed 'schedule' to 'AR1100ADJ'
		AR1050	Pg. 2, Part I, Line 3	Changed 'schedule' to 'AR1100ADJ'
		AR1050	Pg. 3, Part III	Renamed Part II
		AR1050	Pg. 3, Part II	Moved 'Part II' to page 2 (P2)
		AR1050	Pg. 2, Part II, above Note (old page 3)	Removed wording 'Taxpayers using the single..' and '*Property and payroll factors..'
		AR1050	Pg. 2, Part II, Note (old page 3)	Changed 'Part III' to 'Part II'
		AR1050	Pg. 2, Part II, Lines 1-5 (old page 3)	Removed lines 1-5, and wording under line 5 '*For Part III, line 5..'
		AR1050	Pg. 2, Part II, under 'Note' (old page 3)	Added new section (taken from form AR1100S, pg 2, 'B. Apportionment Factor, Lines 1-5)
		AR1050	Pg. 2, Part II, Lines 6-9	Moved under new section on page 2
		AR1050	Pg. 2, Part II, Special Industry., Line 5	Changed 'Column C, Line 5' to 'Line 4'
		AR1050	Pg. 2, Part II, Special Industry., Line 6	Changed 'Part II' to 'Part I'
		AR1050	Pg. 2, Part II, Special Industry., Line 7	Changed to 'Direct Income Allocated to Arkansas..'
		AR1050	Pg. 2, Part II, Special Industry., Line 8	Remove line
		AR1050	Pg. 2, Part II, Special Industry., Line 9	Re-number to Line 8
		AR1050	Pg. 2, Part II, Special Industry., Line 8	Changed to 'Net Income or Loss..'

A-Z	Revision Date	Form	Lines	Changes Made
		AR1050	Pg 3	Removed page 3
		AR1050	Pg 4	Renumber as page 3 (P3)
		AR1050	Pg. 3, Schedule K	Removed Part I, II, and III
		AR1050	Pg. 3, Schedule K	Added Schedule K Part I, II, and III of AR1000PET
		AR1050	Pg. 3, Schedule K, Analysis of Net Income section, Line 1	Renumber to Line 19
		AR1050	Pg. 3, Schedule K, Analysis of Net Income section, Line 19	Changed wording to 'Net income (loss) (Combine Schedule K, lines 1- 10. From the result, subtract the sum of Schedule K, lines 11 through 12c)'
		AR1050	Pg. 4, Mail return to section	Changed 'P.O. Box 8056' to 'P.O. Box 919'
		AR1050	Pg. 4, Mail return to section	Changed '72203-8056' to '72203-0919'
		AR1050	Pg 5	Renumbered as page 4 (P4)
	6/27/2025	AR1050	Pg. 1, Line 24	Changed 'Part III' to 'Part II'
		AR1050	Pg. 2, Lines 6-8	Created new section 'C. ARKANSAS TAXABLE INCOME'
	8/26/2025	AR1050	Pg. 2, Lines 2 and 3	Added bullet points to both amount boxes
	8/26/2025	AR1050		Form is Final
AR1050 (Inst.)				
	5/15/2025	AR1050 Inst.	Pg. 1, Tax Help and Forms, Phone section	All new information
		AR1050 Inst.	Pg. 1, Tax Help and Forms, ATAP section	New bullet points and wording
		AR1050 Inst.	Pg. 1, Tax Help and Forms, Address section	Changed to 'Mail' with new mailing address
		AR1050 Inst.	Pg. 1, Tax Help and Forms, Walk-In section	New section added
		AR1050 Inst.	Pg. 3, Reminders, under paragraph	Changed 'Individual' to 'Partnership'

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		AR1050 Inst.	Pg. 3, Reminders, under paragraph, PO Box	Changed 'PO Box 3628' to 'PO Box 919'
		AR1050 Inst.	Pg. 3, Reminders, under paragraph, Zip code	Changed '72203-3628' to '72203-0919'
		AR1050 Inst.	Pg. 4, Extension of Time to File, under paragraph	Changed 'Individual' to 'Partnership'
	5/16/2025	AR1050 Inst.	Cover	Added new mailing and physical address
		AR1050 Inst.	Pg. 1, Tax Help and Forms, Internet section	New web address
		AR1050 Inst.	Pg. 1, Tax Help and Forms, Forms section	New web address
	5/20/2025	AR1050 Inst.	Pg. 4, Extension of Time to File, PO Box	Changed 'PO Box 8149' to PO Box 919'
		AR1050 Inst.	Pg. 4, Extension of Time to File, zip code	Changed '72203-8149' to '72203-0919'
	8/19/2025	AR1050 Inst.	Cover	Changed tax year
		AR1050 Inst.	Pg. 5, Top paragraph	Removed '()' around 'items such as interest..'
		AR1050 Inst.	Pg. 5, Top paragraph	Changed 'P4' to 'P3'
		AR1050 Inst.	Pg. 5, Line 5	Changed 'P5' to 'P3'
		AR1050 Inst.	Pg. 5, Line 19	New wording
		AR1050 Inst.	Pg. 5, Line 24	Changed 'Part III, line 9' to 'Part II, line 8'
		AR1050 Inst.	Pg. 6, Part I: Depreciation Reconciliation, Lines 1-6	Remove section
		AR1050 Inst.	Pg. 6, Apportionment Instructions, 1st paragraph	Changed 'Part II' to 'Part I'
		AR1050 Inst.	Pg. 6, Apportionment Instructions, 1st paragraph	Changed 'Part III' to 'Part II'

A-Z	Revision Date	Form	Lines	Changes Made
		AR1050 Inst.	Pg. 6, Apportionment Instructions, 1st paragraph	Changed 'The total income taxable to Arkansas from Part III, line 9' to 'The net income or loss from Part II, line 8'
		AR1050 Inst.	Pg. 6, Apportionment Formula, 1st paragraph	New wording
		AR1050 Inst.	Pg. 6, Apportionment Formula, 3rd paragraph	New wording added
		AR1050 Inst.	Pg. 7, Part II Income to Apportion, title	Changed 'Part II' to 'Part I'
		AR1050 Inst.	Pg. 7, Part I Income to Apportion, Line 2	New Wording
		AR1050 Inst.	Pg. 7, Part I Income to Apportion, Line 3	Removed 'Note'
		AR1050 Inst.	Pg. 7, Part I Income to Apportion, Line 4	Changed 'Part III' to 'Part II'
		AR1050 Inst.	Pg. 7, Part III: Apportionment Factor, title	Changed 'Part III' to 'Part II'
		AR1050 Inst.	Pg. 7, Part II: Apportionment Factor, 1st paragraph	Removed 'Only construction companies must use 3 factors.'
		AR1050 Inst.	Pg. 7, Part II, Property Factor, Lines 1-2	Removed section
		AR1050 Inst.	Pg. 7, Part II, Sales/Receipts Factor, 1st paragraph	Removed last line of paragraph 'Financial institutions cannot double..'
		AR1050 Inst.	Pg. 7, Part II, Line 3. Sales/Receipt, title	Changed 'Line 3' to 'Line 1'
		AR1050 Inst.	Pg. 7, Part II, Line 3. Sales/Receipt, Lines (a)-9	Remove section
		AR1050 Inst.	Pg. 7, Part II, Line 3. Sales/Receipt	New wording
		AR1050 Inst.	Pg. 8, Under 'Note'	Removed wording 'Enter each partner's name...an explanatory statement.'
		AR1050 Inst.	Pg. 9, Line 9	Removed
		AR1050 Inst.	Pg. 9, Lines 10-11	Renumbered to 'Lines 9-10'

A-Z	Revision Date	Form	Lines	Changes Made
		AR1050 Inst.	Pg. 9, Line 10	Changed 'lines 1-10' to 'lines 1-9'
		AR1050 Inst.	Pg. 9, Line 12	Renumbered to 'Line 13' under 'Part III: Other Information'
		AR1050 Inst.	Pg. 9, Part II, Lines 13-14c	Renumbered to '11-12c'
		AR1050 Inst.	Pg. 9, Part III, Lines 15-19a-c	Renumbered to '14-18a-c'
		AR1050 Inst.	Pg. 9, Analysis of Net Income (Loss), Line 1	Renumbered to 'Line 19'
		AR1050 Inst.	Pg. 9, Analysis of Net Income (Loss), Line 19	New wording
	9/15/2025	AR1050 Inst.	Contents	Removed 'Schedule A Instructions....6'
		AR1050 Inst.	Contents	Removed 'Part I: Depreciation Reconciliation...6'
		AR1050 Inst.	Contents	Changed 'Change of Method' from '6-7' to '6'
		AR1050 Inst.	Contents	Changed 'Part II: Income to Apportion' to 'Part I: Income to Apportion'
		AR1050 Inst.	Contents	Changed 'Part III: Apportionment Factor' to 'Part II: Apportionment Factor'
		AR1050 Inst.	Contents	Changed 'Part I: Income (Loss)...8-9' to 'Part I: Income (Loss)...8'
		AR1050 Inst.	Contents	Changed 'Part III: Other Information...9' to 'Part III: Other Information...8-9'
		AR1050 Inst.	Pg. 1, Phone	Changed '4:30pm' to '5:00pm'
		AR1050 Inst.	Pg. 1, Walk-In	Changed '4:30pm' to '5:00pm'
		AR1050 Inst.	Pg. 2, General Information, Note	Removed wording 'The Arkansas Legislature....until future tax year'
		AR1050 Inst.	Pg. 2, General Information, Under Note	Added new wording
		AR1050 Inst.	Pg. 7, Part I, Line 1	New wording
		AR1050 Inst.	Pg. 7, Part II, above Line 3	Changed '2024: 85.71% to Arkansas and 14.29% to the destination state.' to '2025: 71.42% to Arkansas and 28.58% to the destination state.'
		AR1050 Inst.	Pg. 7, Part II, Line 6	Changed 'Part A' to 'Part I'
		AR1050 Inst.	Pg. 7, Part II, Line 6	Changed 'Part B' to 'Part II'
		AR1050 Inst.	Pg. 7, Part II, Line 7	New wording
		AR1050 Inst.	Pg. 8, above Part I	New wording
		AR1050 Inst.	Pg. 8, Part I, Line 4	Changed '17a or b' to '16a or b'

A-Z	Revision Date	Form	Lines	Changes Made
	9/19/2025	AR1050 Inst.	Pg 2-3, General Information	Replaced with the 'What's New for 2025' from page 4 of the S Corp Book
		AR1050 Inst.	Pg. 4, Reminders / General Instructions	Replaced with the 'Important Reminders for 2025' form pages 5-6 of the S Corp Book
		AR1050 Inst.	Pg. 6, Apportionment Formula	Changed wording to match the 'Apportionment Formula' from page 13 of the S Corp Book
		AR1050 Inst.	Pg. 6, Change of Method	Removed section
	9/23/2025	AR1050 Inst.	Pg. 2, Note	Removed wording 'Corporation'
		AR1050 Inst.	Pg. 2, 1st paragraph	Removed wording 'Corporation'
		AR1050 Inst.	Pg. 2, Telecommunication..., 2nd paragraph	Removed wording 'Corporate'
		AR1050 Inst.	Pg. 2, Act 719	Removed wording 'Corporation'
		AR1050 Inst.	Pg. 4, above Act 629	Changed 'Sub-S Corporations' to 'Partnerships'
		AR1050 Inst.	Pg. 4, above Act 629	Changed 'AR1100S' to 'AR1050'
		AR1050 Inst.	Pg. 4, Act 48	Removed wording
		AR1050 Inst.	Pg. 4, below Act 48	Removed wording 'The AR1155 Arkansas Request.....with the Arkansas Extension form.'
		AR1050 Inst.	Pg. 4, paragraph above ATAP section	Changed 'Sub-S corporations' to 'partnerships'
		AR1050 Inst.	Pg. 4, paragraph above ATAP section	Changed 'shareholder's' to 'partner's'
		AR1050 Inst.	Pg. 4, paragraph above ATAP section	Changed 'corporation's' to 'partnership's'
		AR1050 Inst.	Pg. 4, paragraph above ATAP section	Changed 'shareholder's' to 'partner'
		AR1050 Inst.	Pg. 4, ATAP sections, 1st paragraph	Removed wording 'Corporation'
	9/24/2025	AR1050 Inst.	Pg. 1, Walk-In section	Changed 'corporate' to 'partnership'
		AR1050 Inst.	Pg. 2, paragraph under Note	Changed 'corporate income tax.' to 'income tax apportionment for multi-state businesses.'
		AR1050 Inst.	Pg. 2, Nexus Threshold	Removed wording 'corporate'
		AR1050 Inst.	Pg. 4, ATAP, 1st paragraph	Removed wording 'Corporation'

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		AR1050 Inst.	Pg. 4, ATAP, 1st paragraph	Changed 'Corporation' to 'Partnership'
		AR1050 Inst.	Pg. 6, Apportionment Formula, 1st paragraph	Changed 'corporations' to 'partnerships'
		AR1050 Inst.	Pg. 7, Part III, Line 4	Changed 'corporation' to 'partnership'
		AR1050 Inst.	Pg. 8, Part III	Moved to page 9
	9/24/2025	AR1050 Inst.		Instructions are Final
AR1055-PE				
	4/28/2025	AR1055-PE	Form	Changed tax year
		AR1055-PE	Above name box, fiscal year date	Changed tax year
	6/27/2025	AR1055-PE	Mailing Address (Red)	Changed 'Individual Income Tax Section ' to 'Partnership Income Tax'
		AR1055-PE	Mailing Address (Red)	Changed 'P.O. Box 8149' to 'P.O. Box 919'
		AR1055-PE	Mailing Address (Red)	Changed '72203-8149' to '72203-0919'
	6/27/2025	AR1055-PE		Form is Final
AR1055-PE (Inst.)				
	6/27/2025	AR1055-PE Inst.	Mailing Address (Red)	Changed 'Individual Income Tax Section ' to 'Partnership Income Tax'
		AR1055-PE Inst.	Mailing Address (Red)	Changed 'P.O. Box 8149' to 'P.O. Box 919'
		AR1055-PE Inst.	Mailing Address (Red)	Changed '72203-8149' to '72203-0919'
AR1100ADJ				
	6/26/2025	AR1100ADJ	Under Name	Added 'AR1050' between 'AR1100S' and 'AR1100PET'

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		AR1100ADJ	Part A, Line 10	Changed 'ON SCH.a, LINE 2 FORM(S) AR1100CT, AR1100S; OR AR1100PET, P3,SCH.A.,LINE2)' to 'add adjustments to apportionable income on applicable tax form. See instructions)'
		AR1100ADJ	Part B, Line 12	Changed 'ON SCH.A,LINE3 FORM(S) AR1100CT, AR1100S; OR AR1100PET, P3, SCH.A. LINE3)' to 'deduct adjustments to apportionable income on applicable tax form. See instructions)'
		AR1100ADJ	Part A and B, All Lines	uncapitalized all wording
	6/27/2025	AR1100ADJ		Form is Final
AR1100ADJ Inst.				
AR1100REC				
	6/26/2025	AR1100REC	Title	Changed to 'ARKANSAS CORPORATION/PASS-THROUGH INCOME TAX RECONCILIATION SCHEDULE'
		AR1100REC	Part A, Line 1	Removed wording 'Forms 1120, Line 5...'
		AR1100REC	Part A, Line 4	Changed 'Enter here and on Line 5..' to 'See instructions'
		AR1100REC	Part B, Line 1	Removed wording 'Forms 1120, Line 17...'
		AR1100REC	Part B, Line 4	Changed 'Enter here and on Line 17..' to 'See instructions'
		AR1100REC	Part C, Line 1	Removed wording 'Forms 1120, Line 20...'
		AR1100REC	Part C, Line 11	Changed 'Enter here and on Line 20..' to 'See instructions'
	6/27/2025	AR1100REC	Above part A	New wording
	6/27/2025	AR1100REC		Form is Final

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AR1100REC (Inst.)				
	9/19/2025	AR1100REC Inst.	Under title	Added new wording and 3 tables
		AR1100REC Inst.	Part A, Line 1	Removed wording '1120, Line 5; or Form 1065, Schedule K, Line 5'
		AR1100REC Inst.	Part A, Line 4	Removed wording 'P4, Line 4, Form AR1050'
		AR1100REC Inst.	Part B, Line 1	Removed wording '1120, Line 17; or 1065, Line 14'
		AR1100REC Inst.	Part B, Line 4	Removed wording 'or Line 16, AR1050'
		AR1100REC Inst.	Part C, Line 1	Removed wording '1120, page 1, Line 20; or 1065, page 1, Line 16c or 1120S, page 1, Line 14'
		AR1100REC Inst.	Part C, Line 7	New wording
		AR1100REC Inst.	Part C, Line 7, bullet points	New wording
		AR1100REC Inst.	Part C, Line 8	New wording
		AR1100REC Inst.	Part C, Line 10	Removed wording 'or AR1050, Line 5'
		AR1100REC Inst.	Part C, Line 11	New wording
		AR1100REC Inst.	Part C, Note	Removed wording 'Line 13 and 23 on Form AR1100CT or Line 11 of Form AR1100REC'
	9/24/2025	AR1100REC Inst.		Instructions are Final
AR8453-PE				
	4/28/2025	AR8453-PE	Form	Changed tax year
		AR8453-PE	Under title, Calendar year	Changed tax year
		AR8453-PE	Part II, 2nd paragraph	Changed tax year
	6/27/2025	AR8453-PE		Form is Final

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AR8453-PE (Inst.)				
	4/30/2025	AR8453-PE Inst.		Instructions are Final
AR-KREC				
	6/25/2025	AR-KREC		New Form
	7/7/2025	AR-KREC		Removed all bullet points
	7/7/2025	AR-KREC		Form is Final
AR-KREC Inst.				
	8/26/2025	AR-KREC Inst.		New Instructions
	9/15/2025	AR-KREC Inst.	Pg. 1, Who Must File	New wording
	9/24/2025	AR-KREC Inst.		Instructions are Final
AR K-1				
	4/28/2025	AR K-1	Form	Changed tax year
	5/29/2025	AR K-1	Line 1a	Switch headers 'Reported' is now in the 'a' column
		AR K-1	Line 1b	Switch headers 'Allocated' is now in the 'b' column
		AR K-1	Line 20	Changed/Moved: 'Line 20' changed to 'Line 20b' under 'b' column /20a is now a gray out box
	6/27/2025	AR K-1		Form is Final

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AR K-1 Inst.				
	8/6/2025	AR K-1 Inst.	New section 'What's New for 2025'	New section above 'General Instructions for AR K-1' section
		AR K-1 Inst.	Part I, Item A, Item B	New wording
		AR K-1 Inst.	Part II, Item C-H	New wording
		AR K-1 Inst.	Part III, above Box 1	Removed 4 paragraphs and added New wording
		AR K-1 Inst.	Part III, Box 1a	New wording
		AR K-1 Inst.	Part III, Box 2a	New wording
		AR K-1 Inst.	Part III, Box 3a	New wording
		AR K-1 Inst.	Part III, Box 4a	New wording
		AR K-1 Inst.	Part III, Box 5a	New wording
		AR K-1 Inst.	Part III, Box 6a	New wording
		AR K-1 Inst.	Part III, Box 7a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Box 8a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Box 9a, 1st paragraph	Removed '(Schedule K, line 19, for Form AR1050)'
		AR K-1 Inst.	Part III, Box 9a, 2nd paragraph	New paragraph
		AR K-1 Inst.	Part III, Box 10a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Box 10a	Changed 'line 10' to 'line 9'
		AR K-1 Inst.	Part III, Box 11a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Box 11a	Changed 'line 11' to 'line 10'
		AR K-1 Inst.	Part III, Box 11a	Changed 'boxes 1 through 10' to 'boxes 1 through 9'
		AR K-1 Inst.	Part III, Box 12a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Box 12a	Changed 'apportioned' to 'allocated'
		AR K-1 Inst.	Part III, Box 12a	Changed 'line 12' to 'line 13'
		AR K-1 Inst.	Part III, Box 13a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Box 13a	Changed 'line 13' to 'line 11'
		AR K-1 Inst.	Part III, Box 14a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Box 14a	Changed 'lines 14-16' to 'lines 12a-12c'

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		AR K-1 Inst.	Part III, Box 15a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Box 17a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Box 18a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Box 18a	Changed 'lines 18a-b' to 'lines 17a-b'
		AR K-1 Inst.	Part III, Box 19a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Note	Moved note under Box 13a 'Section 179 Deduction' paragraph
		AR K-1 Inst.	Part III, Box 18a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Box 18a	Changed 'lines 18a-b' to 'lines 17a-b'
		AR K-1 Inst.	Part III, Box 19a	Changed 'Enter the pass-through entity owner's pro rata share' to 'Enter the owner's share'
		AR K-1 Inst.	Part III, Note	Moved note under Box 13a 'Section 179 Deduction' paragraph
	9/10/2025	AR K-1 Inst.	Pg. 1, General Instructions for AR K-1	Changed 'partnership/member' to 'partner'
		AR K-1 Inst.	pg. 1, General Instructions for AR K-1	Changed 'partnership or corporation' to 'partnership, corporation, or LLC.'
		AR K-1 Inst.	Pg. 1, Return Type	Changed 'form' to 'form: S-Corporation (AR1100S), Partnership/LLC (AR1050), or Pass-Through Entity Tax (AR1100PET).'
		AR K-1 Inst.	Pg. 1, Part I	Changed 'Partnership' to 'Partnership/LLC'
		AR K-1 Inst.	Pg. 1, Part II, Item C and D	Changed 'shareholder's or partner's' to 'shareholder/member or partner's'
		AR K-1 Inst.	Pg. 1, Part II, Item H	Changed 'Apportionment Percentage' to 'apportionment percentage'
		AR K-1 Inst.	Pg. 1, Part II, Item H	Changed 'income to Arkansas' to 'income to Arkansas. The percentage reported should match the percentage as filed on the return.'
		AR K-1 Inst.	Pg. 1, Part III, above Box 1	Changed 'residents' to 'resident individuals, partnerships, and corporations'
		AR K-1 Inst.	Pg. 1 (Add page 2)	Move sections 'General Instructions, Return Type, Part I, Part II, and Part III to page 2.
		AR K-1 Inst.	Pg. 2, Part III	Move wording from under header to above Box 1 (Schedule AR K-1 uses.. - Apply this column..) to page 1 under Whats new wording
	9/15/2025	AR K-1 Inst.	Pg. 1	New wording

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	9/16/2025	AR K-1 Inst.	Pg. 1, Other Useful Information, title	Added wording '(Preparers and AR K-1 Recipients)'
	9/24/2025	AR K-1 Inst.		Instructions are Final