

|           |               |           |  | 9/15/2025   |
|-----------|---------------|-----------|--|---|
| A-Z       | Revision Date | Form      | Lines                                  | Changes Made  |
|           |               |           |  |   |
|           |               |           |  |   |
| AR1100PET |               |           |  |   |
|           | 5/29/2025     | AR1100PET | Pg. 1, Form                            | Changed tax year  |
|           |               | AR1100PET | Pg. 2, Top left corner                 | Changed 'Partners' ' to 'Members' '   |
|           |               | AR1100PET | Pg. 2, Part I, Total amt box title     | Changed 'Total' to 'Total Under Arkansas Law'                                   |
|           |               | AR1100PET | Pg. 2, Part I, Arkansas amt box title  | Changed 'Arkansas' to 'Arkansas Source Amount (see instructions)'               |
|           |               | AR1100PET | Pg. 2, Line 9                          | Removed Line 'Unrecaptured section 1250 gain..'                                 |
|           |               | AR1100PET | Pg. 2, Lines 12                        | Line moved to Part III 'Guaranteed Payments'                                    |
|           |               | AR1100PET | Pg. 2, Lines 9-23                      | Renumber lines to 9-22  |
|           |               | AR1100PET | Pg. 2, Line 19                         | Changed '10 and 11' to '9 and 10'   |
|           |               | AR1100PET | Pg. 2, Line 19                         | Changed '10, 13-14c' to '9, 11-12c'   |
|           |               | AR1100PET | Pg. 2, under Line 19                   | Changed '21 through 23' to '20 through 22'                                      |
|           |               | AR1100PET | Pg.2, Line 21                          | Changed 'Line 21 from Line 20' to 'Line 20 from 19'                             |
|           |               | AR1100PET | Pg. 2, Line 22                         | Changed '10' to '9'   |
|           |               | AR1100PET | Pg. 3, Top left corner                 | Changed tax year  |
|           |               | AR1100PET | Pg. 4, Form                            | Changed tax year  |
|           |               | AR1100PET | Pg. 4, Title                           | Changed tax year  |
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|           | 6/26/2025     | AR1100PET | Pg. 2, Analysis of Net Income, Line 19 | new wording   |
|           |               | AR1100PET | Pg. 2, Analysis of Net Income, Line 22 | Changed wording to 'Net capital gains (Add lines 7 & 8 (and line 9 if a gain))' |
|           |               | AR1100PET | Pg. 3, Section C, Line 1               | Closed bracket '(Part B, Line 5)'   |
|           |               |           |  |   |
|           | 6/27/2025     | AR1100PET | Pg. 2, Analysis of Net Income, Line 19 | Changed '7&8 (and line 9 if a gain).' to '11 through 12c.'                      |
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|           | 6/27/2025     | AR1100PET |  | Form is Final   |
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| <b>AR1100PET<br/>Inst.</b> |                  |                 |   |   |
|                            | <b>6/26/2025</b> | AR1100PET Inst. | Cover   | Changed tax year  |
|                            |                  | AR1100PET Inst. | Pg. 3, Contents   | Changed tax years   |
|                            |                  | AR1100PET Inst. | Pg. 3   | Moved 'What's New for 2025' under 'Arkansas Elective Pass-Through Entity Tax'   |
|                            |                  | AR1100PET Inst. | Pg. 3, Contents   | Updated page numbers  |
|                            |                  | AR1100PET Inst. | Pg. 4, What's New'<br>section                               | Moved to next page  |
|                            |                  | AR1100PET Inst. | Pg. 4, What's New'<br>section, Title                        | Changed tax year  |
|                            |                  | AR1100PET Inst. | Pg. 4, What's New'<br>section                               | New wording   |
|                            |                  | AR1100PET Inst. | Pg. 4, What's New'<br>section                               | Moved wording 'Act 4 of the Second..' under 'Important Reminders' section   |
|                            |                  | AR1100PET Inst. | Pg. 5, Important<br>Reminders, 1st<br>paragraph             | Changed '\$1,220,000' to '\$1,250,000'  |
|                            |                  | AR1100PET Inst. | Pg. 5, Important<br>Reminders, 1st<br>paragraph             | Changed '\$3,050,000' to '\$3,130,000'  |
|                            |                  | AR1100PET Inst. | Pg. 6, Act 822 of 2019                                      | Removed wording   |
|                            |                  | AR1100PET Inst. | Pg. 7, Act 658 of 2023                                      | Removed wording   |
|                            |                  | AR1100PET Inst. | Pg. 7-8, 'Tax Exemptions<br>for certain Economic..' section | Removed wording (Act 95 of 2020, and Act 248 of 2021)   |
|                            |                  |                 |   |   |
|                            | <b>8/21/2025</b> | AR1100PET Inst. | Cover, Due Date<br>Paragraph                                | Changed '..year, for..' to '..year. For..'  |
|                            |                  | AR1100PET Inst. | Pg. 2, Mail   | Changed mail address  |
|                            |                  | AR1100PET Inst. | Pg. 4, 1st paragraph  | Changed wording on last sentence  |
|                            |                  | AR1100PET Inst. | Pg. 5, 1st paragraph  | Changed 'leveling the playing field..' to 'making sourcing rules more consistent and competitive for Arkansas service providers.' |
|                            |                  | AR1100PET Inst. | Pg. 5, Act 838 of 2025                                      | Changed 'Natural State Opportunity Zone' to 'Natural State Initiative Opportunity Zone'   |
|                            |                  | AR1100PET Inst. | Pg. 6, 1st paragraph  | Changed '56-51-205' to '26-51-205'  |
|                            |                  | AR1100PET Inst. | Pg. 7, 8th paragraph  | Changed 'AR362-R is now' to 'AR362-R are now'   |

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|  |  | AR1100PET Inst. | Pg. 8, Wording above Act 629 of 2021                       | Changed 'Sub-S Corporations that elect..' to 'An S corporation should not file Form AR1100S for any tax year in which it files an AR1100PET return.'   |
|  |  | AR1100PET Inst. | Pg. 8, ATAP section, 1st paragraph                         | Changed 1st sentence to 'ATAP is available to make most types of Pass Through Entity tax payments and to file returns electronically where supported.'   |
|  |  | AR1100PET Inst. | Pg. 9, Time/Filing as a Pass-Through Entity, 1st paragraph | Changed 'The election may be made by....PET tax income tax return before the due date.' to 'The election may be made by filing Form AR362 E on paper or by registering in ATAP, or by filing a PET income tax return before the due date.' |
|  |  | AR1100PET Inst. | Pg. 9, Time/Filing as a Pass-Through Entity, 1st paragraph | Changed 'close of the Entities tax year.' to 'close of the entity's tax year.'   |
|  |  | AR1100PET Inst. | Pg. 11, Type Return, title                                 | Changed to 'Return Type'   |
|  |  | AR1100PET Inst. | Pg. 11, Income, Line 3, title                              | Changed to 'Line 3 - Capital Gains or (Loss) From Schedule K lines 7, 8, and 9 (net short term, net long term, and net §1231 gains), or from Schedule D, Part A, line 6 (if using P3)'   |
|  |  | AR1100PET Inst. | Pg. 11, 2nd column, 2nd paragraph                          | Remove 'symbol' between 'corporation' and 'earnings'   |
|  |  | AR1100PET Inst. | Pg. 11, Excess Net..Worksheet, Line 1                      | Changed 'receipts tax for' to 'receipts for'   |
|  |  | AR1100PET Inst. | Pg. 12, Line 13  | Removed 'in brackets'  |
|  |  | AR1100PET Inst. | Pg. 13, 3rd paragraph                                      | Removed 'Enter each member's name..attach an explanatory statement.'   |
|  |  | AR1100PET Inst. | Pg. 13, Line 4   | Changed 'line 17a or b' to 'line 16a or b'   |
|  |  | AR1100PET Inst. | Pg. 13, Line 8a-b  | Changed to 'Line 8'  |
|  |  | AR1100PET Inst. | Pg. 13, Line 9   | Removed  |
|  |  | AR1100PET Inst. | Pg. 13, Line 10  | Renumbered to 'Line 9'   |
|  |  | AR1100PET Inst. | Pg. 13, Line 11  | Renumbered to 'Line 10'  |
|  |  | AR1100PET Inst. | Pg. 13, New Line 10  | Changed '1-10' to '1-9'  |
|  |  | AR1100PET Inst. | Pg. 13, Line 12  | Renumbered to 'Line 13'  |
|  |  | AR1100PET Inst. | Pg. 13, New Line 13  | Moved under 'Part III: Other Information'  |
|  |  | AR1100PET Inst. | Pg. 14, Old Line 13  | Renumbered to 'Line 11 - Section 179 deduction'  |
|  |  | AR1100PET Inst. | Pg. 14, Line 14a   | Renumbered to 'Line 12a'   |
|  |  | AR1100PET Inst. | Pg. 14, Line 14b   | Renumbered to 'Line 12b'   |
|  |  | AR1100PET Inst. | Pg. 14, Line 14c   | Renumbered to 'Line 12c'   |

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|  |  | AR1100PET Inst. | Pg. 14, Line 15                        | Renumbered to 'Line 14 - Credits'   |
|  |  | AR1100PET Inst. | Pg. 14, Line 16                        | Renumbered to 'Line 15'   |
|  |  | AR1100PET Inst. | Pg. 14, Lines 17a-c                    | Renumbered to 'Lines 16a-c'   |
|  |  | AR1100PET Inst. | Pg. 14, Line 18a-b                     | Renumbered to 'Line 17a-b'  |
|  |  | AR1100PET Inst. | Pg. 14, New Line 17a-b'                | Changed '18a' to '17a'  |
|  |  | AR1100PET Inst. | Pg. 14, New Line 17a-b'                | Changed '18b' to '17b'  |
|  |  | AR1100PET Inst. | Pg. 14, Lines 19a-c                    | Renumbered to 'Lines 18a-c'   |
|  |  | AR1100PET Inst. | Pg. 14, Line 20                        | Renumbered to 'Line 19'   |
|  |  | AR1100PET Inst. | Pg. 14, New Line 19, 1st paragraph     | New wording   |
|  |  | AR1100PET Inst. | Pg. 14, New Line 19, 1st paragraph     | Changed 'line 23' to 'line 22'  |
|  |  | AR1100PET Inst. | Pg. 14, New Line 19, 2nd paragraph     | Changed 'Lines 21 through 23' to 'Lines 20 through 22'  |
|  |  | AR1100PET Inst. | Pg. 14, New Line 20, 3rd paragraph     | Changed 'lines 22 and 23' to 'lines 21 and 22'  |
|  |  | AR1100PET Inst. | Pg. 14, Line 21                        | Renumbered to 'Line 20'   |
|  |  | AR1100PET Inst. | Pg. 14, Line 22                        | Renumbered to 'Line 21'   |
|  |  | AR1100PET Inst. | Pg. 14, New Line 21                    | Changed '21' to '20'  |
|  |  | AR1100PET Inst. | Pg. 14, New Line 21                    | Changed '20' to '19'  |
|  |  | AR1100PET Inst. | Pg. 14, Line 23                        | Renumbered to 'Line 22'   |
|  |  | AR1100PET Inst. | Pg. 14, New Line 22                    | Changed '7, 8, and 10.' to '7 and 8 (also line 9 if a gain).'   |
|  |  | AR1100PET Inst. | Pg. 15, Apportionment Formula, Line 4  | Removed '- Miles'   |
|  |  | AR1100PET Inst. | Pg. 16, 2nd column, 6th paragraph      | New wording '2025: 71.42% to Arkansas and 28.58% to the destination state.'                           |
|  |  | AR1100PET Inst. | Pg. 16, 2nd column, last paragraph, 2) | Changed 'If the income..' to 'The income..'   |
|  |  | AR1100PET Inst. | Pg. 17, Part C, Line 4                 | Changed '(Enter here and on Schedule B, Line 1).' to 'Enter here and on Page 1, line 1 of AR1100PET.' |
|  |  | AR1100PET Inst. | Pg. 18, Part A, Line 6                 | New wording 'Compute as line 3 ± line 4 – line 5. Enter here and on P1, line 3.'                      |
|  |  | AR1100PET Inst. | Pg. 18, Part B                         | Removed 'of Schedule B'   |
|  |  | AR1100PET Inst. | Pg. 18, Part C                         | Removed 'of Schedule B'   |

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|                  |           | AR1100PET Inst. | Pg. 18, Part C, P1 Line 7                                 | New wording 'Enter the sum of lines B7 + C6 on P1 line 7. P1 line 7 is ‘Income Tax on Capital Gains / Built in Gains.’  |
|                  |           | AR1100PET Inst. | Pg. 18, Part C, 2nd column, 2nd paragraph                 | New wording   |
|                  |           |                 |   |   |
|                  | 9/15/2025 | AR1100PET Inst. | Pg. 15, Line 6, 2nd paragraph                             | New wording   |
|                  |           | AR1100PET Inst. | Pg. 13, Total/Arkansas Column Instructions, 1st paragraph | New wording   |
|                  |           | AR1100PET Inst. | Pg. 13, Total/Arkansas Column Instructions, 2nd paragraph | New wording   |
|                  |           | AR1100PET Inst. | Pg. 13, Important paragraph                               | New wording   |
|                  |           |                 | Pg. 15, Part A, Line 1                                    | New wording   |
|                  |           |                 |   |   |
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| <b>AR1100ADJ</b> |           |                 |   |   |
|                  | 6/26/2025 | AR1100ADJ       | Under Name  | Added 'AR1050' between 'AR1100S' and 'AR1100PET'  |
|                  |           | 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   |

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|                     | 6/27/2025 | AR1100ADJ        |                       | Form is Final    |
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| AR1100ADJ<br>Inst.  |           |                  |                       |                  |
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| AR1155-PET          |           |                  |                       |                  |
|                     | 6/25/2025 | AR1155-PET       | Form                  | Changed tax year |
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|                     | 6/26/2025 | AR1155-PET       |                       | Form is Final    |
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| AR1155-PET<br>Inst. |           |                  |                       |                  |
|                     | 6/25/2025 | AR1155-PET Inst. | Filing, 4th paragraph | New wording      |
|                     |           |                  |                       |                  |
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| AR362-E             |           |                  |                       |                  |
|                     | 6/25/2025 | AR362-E          | Form                  | Changed tax year |
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|                     | 6/26/2025 | AR362-E          |                       | Form is Final    |
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| <b>AR362-R</b>     |                  |             |                                    |  |
|                    | <b>6/25/2025</b> | AR362-R     | Form                               | Changed tax year   |
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|                    | <b>6/26/2025</b> | AR362-R     |                                    | Form is Final  |
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| <b>AR1100PTV</b>   |                  |             |                                    |  |
|                    | <b>6/27/2025</b> | AR1100PTV   |                                    | Voucher is Final   |
|                    |                  |             |                                    |  |
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| <b>AR1100ESPET</b> |                  |             |                                    |  |
|                    | <b>6/27/2025</b> | AR1100ESPET | Pg. 1, Title                       | Changed tax year   |
|                    |                  | AR1100ESPET | Pg. 1, When to File.,<br>Line 1    | Changed tax year   |
|                    |                  | AR1100ESPET | How to Complete, Line<br>1         | Changed tax years  |
|                    |                  | AR1100ESPET | How to Complete, Line<br>3         | Changed tax years  |
|                    |                  | AR1100ESPET | Pg. 2, Title                       | Changed tax year   |
|                    |                  | AR1100ESPET | Pg. 2, Line 6                      | Changed tax year   |
|                    |                  | AR1100ESPET | Pg. 2, under Line 7                | Changed tax years  |
|                    |                  |             |                                    |  |
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| <b>AR1100BIC</b>   |                  |             |                                    |  |
|                    | <b>6/26/2025</b> | AR1100BIC   | Form                               | Changed tax year   |
|                    |                  | AR1100BIC   | Line 6                             | Removed line and amount boxes  |
|                    |                  | AR1100BIC   | Old Line 7                         | Renumber to Line 6   |
|                    |                  | AR1100BIC   | Line 6                             | Changed 'Add amounts from 1-6' to 'Add amounts from 1-5'                           |
|                    |                  | AR1100BIC   | Business Incentive<br>Credit Types | Added '0062.....Sustainable Aviation Fuel'   |
|                    |                  | AR1100BIC   | Business Incentive<br>Credit Types | Added '0063.....Arkansas Wood Energy Products and Forest Maintenance<br>Expansion' |

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|                          |                  | AR1100BIC | Business Incentive Credit Types | Added '0064....Relocating Corporate Headquarters'                                 |
|                          |                  | AR1100BIC | Business Incentive Credit Types | Added '0065.....Modernization and Automation'                                     |
|                          |                  |           |                                 |   |
|                          | <b>6/27/2025</b> | AR1100BIC | 2nd paragraph                   | Changed 'Line 7' to 'Line 6   |
|                          |                  | AR1100BIC | 2nd paragraph                   | Changed 'Line 32' to 'Schedule B, Line 3'   |
|                          |                  | AR1100BIC | 2nd paragraph                   | Changed 'Line 6' to 'Line 8'  |
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|                          | <b>6/27/2025</b> | AR1100BIC |                                 | Form is Final   |
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| <b>AR1100NOL</b>         |                  |           |                                 |   |
|                          | <b>6/26/2025</b> | AR1100NOL | Form                            | Changed tax year  |
|                          |                  | AR1100NOL | Chart                           | Added more blank rows   |
|                          |                  |           |                                 |   |
|                          | <b>9/15/2025</b> | AR1100NOL | Line 5                          | Changed '(Line 1 less Line 4)' to '(Add Line 1 and Line 4)'                       |
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|                          | <b>9/15/2025</b> | AR1100NOL |                                 | Form is Final   |
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| <b>AR1100NOL (Inst.)</b> |                  |           |                                 |   |
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| <b>AR1100REC</b>         |                  |           |                                 |   |
|                          | <b>6/26/2025</b> | 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'                        |



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|                      |           | 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<br>(Inst.) |           |            |                                      |  |
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| AR1100-WH            |           |            |                                      |  |
|                      | 6/23/2025 | AR1100-WH  | Form                                 | Changed tax year   |
|                      |           | AR1100-WH  | Total Arkansas<br>Withholding Amount | Changed '..P1, Line 12)' to '..P1, Line 12, or AR941PT, Line 3)' |
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|                      | 6/23/2025 | AR1100-WH  |                                      | Form is Final  |
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| AR2220-PET           |           |            |                                      |  |
|                      | 6/25/2025 | AR2220-PET |                                      | Form is Final  |
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| AR2220-PET<br>Inst.  |           |            |                                      |  |

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|  | <b>6/25/2025</b> | AR2220-PET Inst. | Pg.2, Example 1, Due Date of Return        | Changed '10/15/24' to '10/15/25'     |
|  |                  | AR2220-PET Inst. | Pg. 2, Example 1, Tax Year End             | Changed '06/30/24' to '06/30/25'     |
|  |                  | AR2220-PET Inst. | Pg. 2, Example 1, Date Return Filed        | Changed '10/15/24' to '10/15/25'     |
|  |                  | AR2220-PET Inst. | Pg. 2, Example 1, Estimated Pymts Made     | Changed '10/16/23' to '10/16/24'     |
|  |                  | AR2220-PET Inst. | Pg. 2, Example 1, Estimated Pymts Made     | Changed '12/15/23' to '12/15/24'     |
|  |                  | AR2220-PET Inst. | Pg. 2, Example 1, Estimated Pymts Made     | Changed '03/15/24' to '03/15/25'     |
|  |                  | AR2220-PET Inst. | Pg. 2, Example 1, Estimated Pymts Made     | Changed '06/17/24' to '06/17/25'     |
|  |                  | AR2220-PET Inst. | Pg. 2, Example 1, Extension Pymt Made      | Changed '10/15/24' to '10/15/25'     |
|  |                  | AR2220-PET Inst. | Pg. 2, Part 1, Line 1                      | Changed '06/30/2024' to '06/30/2025' |
|  |                  | AR2220-PET Inst. | Pg. 2, Part 2, Lines 1-14, Column A 'Date' | Changed tax years                    |
|  |                  | AR2220-PET Inst. | Pg. 3, Example 2, Due Date of Return       | Changed '4/15/25' to '4/15/26'       |
|  |                  | AR2220-PET Inst. | Pg. 3, Example 2, Tax Year End             | Changed '12/31/24' to '12/31/25'     |
|  |                  | AR2220-PET Inst. | Pg. 3, Example 2, Date Return Filed        | Changed '10/15/25' to '10/15/26'     |
|  |                  | AR2220-PET Inst. | Pg. 3, Example 2, Estimated Pymts Made     | Changed '04/15/24' to '04/15/25'     |
|  |                  | AR2220-PET Inst. | Pg. 3, Example 2, Estimated Pymts Made     | Changed '01/15/25' to '01/15/26'     |
|  |                  | AR2220-PET Inst. | Pg. 3, Example 2, Extension Pymt Made      | Changed '4/15/25' to '4/15/26'       |

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|                        |           | AR2220-PET Inst. | Pg. 3, Part 1, Line 1                         | Changed '12/31/2024' to '12/31/2025' |
|                        |           | AR2220-PET Inst. | Pg. 3, Part 2, Lines 1-14,<br>Column A 'Date' | Changed tax years                    |
|                        |           |                  |   |                                      |
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| AR2220A-PET            |           |                  |   |                                      |
|                        | 5/1/2025  | AR2220A-PET      | Line 9  | Changed 'Line 6' to 'Line 8'         |
|                        |           |                  |   |                                      |
|                        | 6/25/2025 | AR2220A-PET      |   | Form is Final                        |
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| AR2220A-PET<br>(Inst.) |           |                  |   |                                      |
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| AR-KREC                |           |                  |   |                                      |
|                        | 6/25/2025 | AR-KREC          |   | New Form                             |
|                        |           |                  |   |                                      |
|                        | 7/7/2025  | ARKREC           |   | Removed all bullet points            |
|                        |           |                  |   |                                      |
|                        | 7/7/2025  | AR-KREC          |   | Form is Final                        |
|                        |           |                  |   |                                      |
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| AR-KREC Inst.          |           |                  |   |                                      |
|                        | 8/26/2025 | AR-KREC Inst.    |   | New Instructions                     |
|                        |           |                  |   |                                      |

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|                     | <b>9/15/2025</b> | AR-KREC Inst. | Pg. 1, Who Must File              | New wording   |
|                     |                  |               |                                   |   |
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| <b>AR K-1</b>       |                  |               |                                   |   |
|                     | <b>4/28/2025</b> | AR K-1        | Form                              | Changed tax year  |
|                     |                  |               |                                   |   |
|                     | <b>5/29/2025</b> | 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  |
|                     |                  |               |                                   |   |
|                     | <b>6/27/2025</b> | AR K-1        |                                   | Form is Final   |
|                     |                  |               |                                   |   |
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| <b>AR K-1 Inst.</b> |                  |               |                                   |   |
|                     | <b>8/6/2025</b>  | 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' |

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|  |  | 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'  |
|  |  | 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                                  |
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|            | 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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| AR8453-PET |           |              |  |   |

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|                             | <b>4/28/2025</b> | AR8453-PET       | Form   | Changed tax year   |
|                             |                  | AR8453-PET       | Above name box,<br>calendar year                         | Changed tax year   |
|                             |                  | AR8453-PET       | Part II, 2nd paragraph                                   | Changed tax year   |
|                             |                  |                  |  |  |
|                             | <b>6/27/2025</b> | AR8453-PET       |  | Form is Final  |
|                             |                  |                  |  |  |
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| <b>AR8453-PET<br/>Inst.</b> |                  |                  |  |  |
|                             | <b>4/30/2025</b> | AR8453-PET Inst. |  | Instructions are Final                                     |
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| <b>AR-718</b>               |                  |                  |  |  |
|                             | <b>6/27/2025</b> | AR-718           | Type of Required<br>Alternative<br>Apportionment section | Added '(Sales Factor Only)' to the end of 'Construction..' |
|                             |                  |                  |  |  |
|                             | <b>6/27/2025</b> | AR-718           |  | Form is Final  |
|                             |                  |                  |  |  |
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| <b>AR-718 Inst.</b>         |                  |                  |  |  |