

				9/24/2025
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
	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.'
	6/27/2025	AR1100PET		Form is Final

AR1100PET Inst.				
	6/26/2025	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' section	Moved to next page
		AR1100PET Inst.	Pg. 4, What's New' section, Title	Changed tax year
		AR1100PET Inst.	Pg. 4, What's New' section	New wording
		AR1100PET Inst.	Pg. 4, What's New' section	Moved wording 'Act 4 of the Second..' under 'Important Reminders' section
		AR1100PET Inst.	Pg. 5, Important Reminders, 1st paragraph	Changed '\$1,220,000' to '\$1,250,000'
		AR1100PET Inst.	Pg. 5, Important Reminders, 1st 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 for certain Economic..' section	Removed wording (Act 95 of 2020, and Act 248 of 2021)
	8/21/2025	AR1100PET Inst.	Cover, Due Date 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'

		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'

		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'

		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
		AR1100PET Inst.	Pg. 15, Part A, Line 1	New wording
AR1100ADJ				
	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

	6/27/2025	AR1100ADJ		Form is Final
AR1100ADJ Inst.				
AR1155-PET				
	6/25/2025	AR1155-PET	Form	Changed tax year
	6/26/2025	AR1155-PET		Form is Final
AR1155-PET Inst.				
	6/25/2025	AR1155-PET Inst.	Filing, 4th paragraph	New wording
AR362-E				
	6/25/2025	AR362-E	Form	Changed tax year
	6/26/2025	AR362-E		Form is Final
AR362-R				

	6/25/2025	AR362-R	Form	Changed tax year
	6/26/2025	AR362-R		Form is Final
AR1100PTV				
	6/27/2025	AR1100PTV		Voucher is Final
AR1100ESPET				
	6/27/2025	AR1100ESPET	Pg. 1, Title	Changed tax year
		AR1100ESPET	Pg. 1, When to File., Line 1	Changed tax year
		AR1100ESPET	How to Complete, Line 1	Changed tax years
		AR1100ESPET	How to Complete, Line 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
AR1100BIC				
	6/26/2025	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 Credit Types	Added '0062.....Sustainable Aviation Fuel'
		AR1100BIC	Business Incentive Credit Types	Added '0063.....Arkansas Wood Energy Products and Forest Maintenance Expansion'
		AR1100BIC	Business Incentive Credit Types	Added '0064.....Relocating Corporate Headquarters'

		AR1100BIC	Business Incentive Credit Types	Added '0065.....Modernization and Automation'
	6/27/2025	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'
	6/27/2025	AR1100BIC		Form is Final
AR1100NOL				
	6/26/2025	AR1100NOL	Form	Changed tax year
		AR1100NOL	Chart	Added more blank rows
	9/15/2025	AR1100NOL	Line 5	Changed '(Line 1 less Line 4)' to '(Add Line 1 and Line 4)'
	9/15/2025	AR1100NOL		Form is Final
AR1100NOL (Inst.)				
	9/15/2025	AR1100NOL Inst.	NOL Carryforward Adjustment Calculation Worksheet:	Changed 'minus' to 'plus'
	9/24/2025	AR1100NOL Inst.		Instructions are Final
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
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

AR1100-WH				
	6/23/2025	AR1100-WH	Form	Changed tax year
		AR1100-WH	Total Arkansas Withholding Amount	Changed '..P1, Line 12)' to '..P1, Line 12, or AR941PT, Line 3)'
	6/23/2025	AR1100-WH		Form is Final
AR2220-PET				
	6/25/2025	AR2220-PET		Form is Final
AR2220-PET Inst.				
	6/25/2025	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'
		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, Column A 'Date'	Changed tax years
AR2220A-PET				
	5/1/2025	AR2220A-PET	Line 9	Changed 'Line 6' to 'Line 8'
	6/25/2025	AR2220A-PET		Form is Final
AR2220A-PET (Inst.)				

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
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

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'

		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

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

	6/27/2025	AR-718		Form is Final
AR-718 Inst.				