|           |                      |           |                             | 11/14/2023  |
|-----------|----------------------|-----------|-----------------------------|---|
| A-Z       | Revision Date        | Form      | Lines                       | Changes Made  |
|           |                      |           |                             |   |
|           |                      |           |                             |   |
| AR1100PET |                      |           |                             |   |
|           | 6/21/2023            | AR1100PET | Pg. 1, Form                 | Changed tax year  |
|           |                      | AR1100PET | Pg. 1, Line 10              | Changed 'Form 1099PT)' to 'Form AR1099PT)'                  |
|           |                      | AR1100PET | Pg. 1, Line 13              | Changed '2023 estimated tax' to 'next tax year'             |
|           |                      | AR1100PET | Pg. 2, Form                 | Changed tax year  |
|           |                      | AR1100PET | Pg. 2, Title                | Changed 'Partners' to 'Members'                             |
|           |                      | AR1100PET | Pg. 2, Gray Title box       | Changed 'PARTNERS' to 'MEMBERS'                             |
|           |                      | AR1100PET | Pg. 2, Name box             | Changed 'NAME OF PARTNER' TO 'NAME OF MEMBER'               |
|           |                      | AR1100PET | Pg. 3, Form                 | Changed tax year  |
|           |                      | AR1100PET | Pg. 3, Lines 1-30           | Added bullet points to all lines                            |
|           |                      | AR1100PET | Pg. 3, Line 27              | Changed 'Page' to 'page'                                    |
|           |                      | AR1100PET | Pg. 4, Form                 | Changed tax year  |
|           |                      | AR1100PET | Pg. 4, 1st ck box, top left | Add wording '/see instructions'                             |
|           |                      | AR1100PET | Pg. 4, Note                 | Removed all caps to 'PASS_THROUGH ENTITES ONLY IN ARKANSAS' |
|           |                      | AR1100PET | Pg. 4, Part D               | Renumbered lines 1-4 to 3-6                                 |
|           |                      | AR1100PET | Pg. 4, Part D               | Added new Lines 1-2   |
|           |                      | AR1100PET | Pg. 4, Part D               | Added bullet point for lines 1-6                            |
|           |                      |           |                             |   |
|           | 6/22/2023            | AR1100PET | Pg. 1, Line 2               | Changed '4.90%' to '4.70%'                                  |
|           |                      | AR1100PET | Pg. 1, Line 4               | Changed '2.45%' to '2.35%'                                  |
|           |                      |           |                             |   |
|           | 7/7/2023             | AR1100PET | Address Box                 | Removed '1'   |
|           |                      | AR1100PET | Pg. 1, Line 8               | Added wording   |
|           |                      |           |                             |   |
|           | <del>7/10/2023</del> | AR1100PET |                             | Form is Final   |
|           |                      |           |                             |   |
|           | 8/28/2023            | AR1100PET | Pg. 3, Line 18              | Added wording '/Except IRC 179d)'                           |
|           |                      | AR1100PET | pg. 3, Line 23              | Added wording '/Except IRC 179d)'                           |
|           |                      |           |                             |   |
|           | 8/30/2023            | AR1100PET |                             | Form is Final   |
|           |                      |           |                             |   |
|           |                      |           |                             |   |

| AR1100PET |            |                |  |   |
|-----------|------------|----------------|--|---|
| Inst.     |            |                |  |   |
|           | 8/28/2023  | AR1100PET Inst | Pg. 12, under line 18  | Added wording to end of paragraph   |
|           |            | AR1100PET Inst | Pg. 13, Line 23  | Added wording   |
|           |            |                |  |   |
|           | 9/5/2023   | AR1100PET Inst | Pg. 17, Schedule D, Line<br>2  | New wording   |
|           |            | AR1100PET Inst | Pg. 17, Schedule D, Line 3   | New wording   |
|           |            | AR1100PET Inst | Pg. 17, Schedule D, Line 5   | New Line  |
|           |            | AR1100PET Inst | Pg. 17, Schedule D, Line 6   | New Line  |
|           | 11/7/2023  | AR1100PET Inst | Pg. 4, What's New  | Added wording 'Act 658' and 'Act 532'   |
|           |            | AR1100PET Inst | Pg. 5-6  | Moved Act 362 with its 16 bullet points to under 'Important Reminders' section. |
|           |            | AR1100PET Inst | Pg. 6  | Removed Act 532 paragraph on pg 6   |
|           |            | AR1100PET Inst | Pg. 7  | Bolded 'Act 822' and 'Arkansas Code Annotated 26-51-427'                        |
|           |            | AR1100PET Inst | Pg. 13, Worksheet for<br>Apportionment of<br>Multistate Corporations<br>(P4) section, 2nd<br>paragraph | Replaced 'defined Article IV 1 (A)' with 'ACA 26-51-701)a)' in bold text        |
|           |            | AR1100PET Inst | Pg. 16, Line 3   | Removed 'Enter here and on line 1 P1'   |
|           |            | AR1100PET Inst | Pg. 16, Line 4 *new  | Added new Line 4 wording  |
|           |            |                |  |   |
|           | 11/14/2023 | AR1100PET Inst | Pg. 17, Schedule D, Line 1   | Changed wording   |
|           |            | AR1100PET Inst | Pg. 17, Schedule D, Line 2   | Changed wording   |
|           |            | AR1100PET Inst | Pg. 18, Line 3   | Added wording   |
|           |            | AR1100PET Inst | Pg. 18, Line 4   | Changed wording   |
|           |            | AR1100PET Inst | Pg. 18, Line 5   | Added wording   |
|           |            | AR1100PET Inst | Pg. 18, Line 6   | Changed wording   |
|           |            |                |  |   |

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|            |                |                  |   |   |
|            |                |                  |   |   |
| AR1155-PET |                |                  |   |   |
|            | 6/8/2023       | AR1155-PET       | Form                                      | Changed tax year  |
|            |                |                  |   |   |
|            | 6/21/2023      | AR1155-PET       |   | Form is Final   |
|            |                |                  |   |   |
|            |                |                  |   |   |
|            |                |                  |   |   |
| AR1155-PET |                |                  |   |   |
| Inst.      |                |                  |   |   |
|            | 6/8/2023       | AR1155-PET Inst. | Completion of Form AR1155-PET             | Change tax year   |
|            |                | AR1155-PET Inst. | Pass-Through Entity Tax<br>Filers section | Added new paragraph 'Act 629 of 2021'                                     |
|            | 6/21/2023      | AR1155-PET Inst. |   | Form is Final   |
|            |                |                  |   |   |
|            |                |                  |   |   |
|            |                |                  |   |   |
| AR362      |                |                  |   |   |
|            | 6/6/2023       | AR362            | Form                                      | Changed tax year  |
|            |                | AR362            | Instructions, bottom                      | Remove wording 'or file form AR1100PET'                                   |
|            |                | AR362            | Instructions, bottom                      | Bold wording 'If Business Entities wish to establish estimated payments,' |
|            |                |                  |   |   |
|            | 6/21/2023      | AR362            |   | Form is Final   |
|            | - <del>-</del> |                  |   |   |
|            |                |                  |   |   |
|            |                |                  |   |   |
| AR1100PTV  |                |                  |   |   |
|            | 8/28/2023      | AR1100PTV        |   | Voucher is Final  |
|            |                |                  |   |   |
|            |                |                  |   |   |
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|            |                |                  |   |   |
|            |                |                  |   | <u>I</u>  |

| AR1100ESPET |           |             |  |   |
|-------------|-----------|-------------|--|---|
|             | 6/26/2023 | AR1100ESPET | Title  | Changed tax year                                    |
|             |           | AR1100ESPET | Pg. 1, When to File Your<br>Declaration of<br>Estimated Tax (Voucher<br>1), Line 1 | Changed tax year                                    |
|             |           | AR1100ESPET | Pg. 1, How to Complete<br>Declaration and<br>Vouchers section, Line 1              | Changed tax years                                   |
|             |           | AR1100ESPET | Pg. 1, How to Complete<br>Declaration and<br>Vouchers section, Line 3              | Changed tax years                                   |
|             |           | AR1100ESPET | Pg. 2, Title   | Changed tax year                                    |
|             |           | AR1100ESPET | Pg. 2, Line 2  | Changed '4.9' to '4.7' and '(.049)' to '(.047)'     |
|             |           | AR1100ESPET | Pg. 2, Line 4  | Changed '2.45' to '2.35' and '(.0245)' to '(.0235)' |
|             |           | AR1100ESPET | Pg. 2, Line 6  | Changed tax year                                    |
|             |           | AR1100ESPET | Pg. 2, under Line 7  | Changed tax years (4 years changed)                 |
|             |           | AR1100ESPET | Pg. 2, Payment Due<br>Date Chart, January 31,<br>2nd Installment                   | Changed '7/15' to '7/17'                            |
|             |           | AR1100ESPET | Pg. 2, Payment Due<br>Date Chart, January 31,<br>3rd Installment                   | Changed '10/15' to '10/16'                          |
|             |           | AR1100ESPET | Pg. 2, Payment Due<br>Date Chart, March 31,<br>1st Installment                     | Changed '7/15' to '7/17'                            |
|             |           | AR1100ESPET | Pg. 2, Payment Due<br>Date Chart, April 30,<br>2nd Installment                     | Changed '10/15' to '10/16'                          |
|             |           | AR1100ESPET | Installment  | Changed '10/15' to '10/16'                          |
|             |           | AR1100ESPET | Pg. 2, Payment Due<br>Date Chart, June 30, 4th<br>Installment                      | Changed '6/15' to '6/17'                            |

|           | 7/3/2023  | AR1100BIC   |  | Form is Final  |
|-----------|-----------|-------------|--|--|
|           | 7/2/2022  | AP1100PIC   |  | Form is Final  |
|           | 6/29/2023 | AR1100BIC   | Tax Credit Types   | Added credit '0060 - Natural State Initiative (NSI) Tourism Development' |
|           | 6/22/2023 | AR1100BIC   | Tax Credit Types   | Added credit '0059Waterways Investments'                                 |
|           |           |             |  |  |
|           | 6/22/2023 | AR1100BIC   | Tax Credit Types   | Removed credit '0053Delta Music Trail'                                   |
|           | 6/22/2023 | AR1100BIC   | Form   | Changed tax year   |
| AR1100BIC |           |             |  |  |
|           |           |             |  |  |
|           |           |             |  |  |
|           |           |             |  |  |
|           | 8/28/2023 | AR1100ESPET |  | Vouchers are Final   |
|           |           |             |  |  |
|           | 8/15/2023 | AR1100ESPET | Pg. 2, Payment Due<br>Date Chart, 4th<br>Installment - All dates   | Moved all months up by one. (Now Feb - Dec)                              |
|           |           |             | 3rd Installment  |  |
|           |           | AR1100ESPET | Pg. 2, Payment Due<br>Date Chart, December,                        | Changed '9/15' to '9/16'   |
|           |           | AR1100ESPET | Pg. 2, Payment Due<br>Date Chart, December,<br>2nd Installment     | Changed '6/15' to '6/17'   |
|           |           | AR1100ESPET | Pg. 2, Payment Due<br>Date Chart, September<br>30, 4th Installment | Changed '9/15' to 9/16'  |
|           |           | AR1100ESPET | 30, 3rd Installment  | Changed '6/15' to '6/17'   |

| AR1100NOL |                      |                 |                              |  |
|-----------|----------------------|-----------------|------------------------------|--|
|           | 7/11/2023            | AR1100NOL       |                              | Form is Final  |
|           |                      |                 |                              |  |
|           |                      |                 |                              |  |
|           |                      |                 |                              |  |
| AR1100NOL |                      |                 |                              |  |
| (Inst.)   |                      |                 |                              |  |
|           | 6/22/2023            | AR1100NOL Inst. | Tax Year Line                | Changed tax year   |
|           |                      | AR1100NOL Inst. | Yr Expires Line              | Changed tax year   |
|           |                      |                 |                              |  |
|           | 6/29/2023            | AR1100NOL Inst. |                              | Instructions are Final   |
|           |                      |                 |                              |  |
|           |                      |                 |                              |  |
|           |                      |                 |                              |  |
| AR1100REC |                      |                 | _                            |  |
|           | 7/6/2023             | AR1100REC       | Part A, B, and C             | Font size lowered  |
|           |                      | AR1100REC       | Part D (5 lines)             | Section added with bullet points for all amount boxes  |
|           |                      |                 |                              |  |
|           | 7/10/2023            | AR1100REC       | Part D, Lines 1, 3, 4, and 5 | Wording added  |
|           |                      | AR1100REC       | Paragraph at bottom of form  | Remove paragraph at bottom of form   |
|           |                      |                 |                              |  |
|           | 7/11/2023            | AR100REC        | Part D, Line 3               | Changed wording  |
|           | 7/12/222             | 101100050       |                              |  |
|           | <del>7/13/2023</del> | AR1100REC       |                              | Form is Final  |
|           | 9/7/2023             | AR1100REC       | Part D, Line 3               | Removed Line   |
|           | 3,1,2023             | AR1100REC       | Part D, Line 4               | New Line 3   |
|           |                      | AR1100REC       | Part D, Line 5               | New Line 3  New Line 4, with wording change  |
|           |                      |                 |                              | The state of the s |
|           | 9/12/2023            | AR1100REC       |                              | Form is Final  |
|           |                      |                 |                              |  |
|           |                      |                 |                              |  |
|           |                      |                 |                              |  |
| AR1100REC |                      |                 |                              |  |
| (Inst.)   |                      |                 |                              |  |

|            | 7/6/2023    | AR1100REC Inst.  | Line 2                                | Added wording  |
|------------|-------------|------------------|---------------------------------------|--|
|            |             |                  |                                       |  |
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|            |             |                  |                                       |  |
| AR1100-WH  |             |                  |                                       |  |
|            | 6/29/2023   | AR1100-WH        |                                       | Form is Final  |
|            |             |                  |                                       |  |
|            |             |                  |                                       |  |
|            |             |                  |                                       |  |
| AR2220-PET | c /20 /2022 | AD2220 DET       |                                       | Forms in Final   |
|            | 6/29/2023   | AR2220-PET       |                                       | Form is Final  |
|            |             |                  |                                       |  |
|            |             |                  |                                       |  |
| AR2220-PET |             |                  |                                       |  |
| Inst.      |             |                  |                                       |  |
|            | 6/22/2023   | AR2220-PET Inst. | Pg. 2, Example 1                      | Changed tax years (leave Tax year End at 06/30/24)                                   |
|            |             | AR2220-PET Inst. | Pg. 2, Part 1, Line 1                 | Changed tax year   |
|            |             | AR2220-PET Inst. | Pg. 2, Part 2, Column A,<br>Line 1-14 | Changed tax years  |
|            |             | AR2220-PET Inst. | Pg. 3, Example 2                      | Changed tax years (leave Tax Year End at 12/31/23 and Date Return Filed at 10/15/24) |
|            |             | AR2220-PET Inst. | Pg. 3, Part 2, Column A,<br>Line 1-14 | Changed tax years  |
|            |             |                  |                                       |  |
|            | 6/23/2023   | AR2220-PET Inst. | Pg. 2, Example 1                      | Changed '3/15/25' to '3/17/25'   |
|            |             | AR2220-PET Inst. | Pg. 2, Example 1                      | Changed '6/15/25' to '6/16/25'   |
|            |             | AR2220-PET Inst. | Pg. 2, Part 2, Column A,<br>Line 1    | Changed to '04/15/24'  |
|            |             | AR2220-PET Inst. | Pg. 2, Part 2, Column A,<br>Line 2    | Changed to '04/15/24'  |
|            |             | AR2220-PET Inst. | Pg. 2, Part 2, Column A,<br>Line 3    | Changed to '12/16/24'  |

| Г           |            |                  | In a n . a a                        | T                                |
|-------------|------------|------------------|-------------------------------------|----------------------------------|
|             |            | AR2220-PET Inst. | Pg. 2, Part 2, Column A,<br>Line 4  | Changed to '12/16/24'            |
|             |            | AR2220-PET Inst. | Pg. 2, Part 2, Column A,<br>Line 5  | Changed to '12/16/24'            |
|             |            | AR2220-PET Inst. | Pg. 2, Part 2, Column A,<br>Line 6  | Changed to '03/17/25'            |
|             |            | AR2220-PET Inst. | Pg. 2, Part 2, Column A,<br>Line 7  | Changed to '03/17/25'            |
|             |            | AR2220-PET Inst. | Pg. 2, Part 2, Column A,<br>Line 8  | Changed to '03/17/25'            |
|             |            | AR2220-PET Inst. | Pg. 2, Part 2, Column A,<br>Line 10 | Changed to '06/16/25'            |
|             |            | AR2220-PET Inst. | Pg. 2, Part 2, Column A,<br>Line 11 | Changed to '06/16/25'            |
|             |            | AR2220-PET Inst. | Pg. 3, Example 2                    | Changed '12/15/24' to '12/16/24' |
|             |            | AR2220-PET Inst. | Pg. 3, Part 2, Column A,<br>Line 3  | Changed to '06/17/24'            |
|             |            | AR2220-PET Inst. | Pg. 3, Part 2, Column A,<br>Line 4  | Changed to '06/17/24'            |
|             |            | AR2220-PET Inst. | Pg. 3, Part 2, Column A,<br>Line 5  | Changed to '06/17/24'            |
|             |            | AR2220-PET Inst. | Pg. 3, Part 2, Column A,<br>Line 6  | Changed to '09/16/24'            |
|             |            | AR2220-PET Inst. | Pg. 3, Part 2, Column A,<br>Line 7  | Changed to '09/16/24'            |
|             |            | AR2220-PET Inst. | Pg. 3, Part 2, Column A,<br>Line 8  | Changed to '09/16/24'            |
|             |            | AR2220-PET Inst. | Pg. 3, Part 2, Column A,<br>Line 9  | Changed to '12/16/24'            |
|             | 7/2/2022   | AD2220 DET !:+   |                                     | Instructions are Single          |
|             | 7/3/2023   | AR2220-PET Inst. |                                     | Instructions are Final           |
|             |            |                  |                                     |                                  |
|             |            |                  |                                     |                                  |
| AR2220A-PET |            |                  |                                     | <u> </u>                         |
|             | 6/29/2023  | AR2220A-PET      |                                     | Form is Final                    |
|             | 10/17/2023 | AR2220A-PET      | Line 8                              | Changed '4.9%' to '4.7%'         |
|             |            |                  |                                     |                                  |

|                | 10/17/2023  | AR2220A-PET      |                        | Form is Final   |
|----------------|-------------|------------------|------------------------|---|
|                |             |                  |                        |   |
|                |             |                  |                        |   |
|                |             |                  |                        |   |
| AR2220A-PET    |             |                  |                        |   |
| (Inst.)        |             |                  |                        |   |
|                | 8/28/2023   | AR2220A-PET Inst |                        | Instructions are Final                                |
|                |             |                  |                        |   |
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|                |             |                  |                        |   |
| AR K-1         |             |                  |                        |   |
|                | 7/12/2023   | AR K-1           | Form                   | Changed tax year                                      |
|                | 7/44/2022   | AD I/ 4          | D                      |   |
|                | 7/14/2023   | AR K-1           | Part III, Line 14a & b | Changed to 'Contributions'                            |
|                |             | AR K-1           | Part III, Line 17a & b | Changed to 'Tax-exempt income and nondeductible'      |
|                |             | AR K-1           | Part III, Line 18a & b | Changed to 'Distributions'                            |
|                |             | AR K-1           | Part III, Line 19a & b | Changed to 'Investments and other items'              |
|                | 7/40/2022   | AD K 1           |                        | Farms in Final  |
|                | 7/19/2023   | AR K-1           |                        | Form is Final   |
|                |             |                  |                        |   |
|                |             |                  |                        |   |
| AR K-1 Inst    |             |                  |                        |   |
| VIV IV-T IIISE | 8/23/2023   | AR K-1 Inst.     | Part III               | Changed 'outside' to 'without'                        |
|                | 0/23/2023   | AR K-1 Inst.     | Box 14a, Title         | Changed to 'Contributions and Other Deductions'       |
|                |             | AR K-1 Inst.     | New Box 17a            | Old Box 18a is new Box 17a                            |
|                |             | AR K-1 Inst.     | New Box 18a            | Old Box 18a is new Box 17a  Old Box19a is new Box 18a |
|                |             | AR K-1 Inst.     | New Box 19a            | New Line 'Investments and Other Items'                |
|                |             | AIN IN IT HIST.  | INCAN DOV TO           | New Line investments and other items                  |
|                | 9/19/2023   | AR K-1 Inst.     |                        | Instructions are Final                                |
|                | 5, 15, 2025 | , at it I moti   |                        | mod determ die i mai                                  |

| AR8453-PET |           |            |                        |                        |
|------------|-----------|------------|------------------------|------------------------|
|            | 4/10/2023 | AR8453-PET | Form                   | Changed tax year       |
|            |           | AR8453-PET | For Calendar year date | Changed tax year       |
|            |           | AR8453-PET | Part II, 2nd paragraph | Changed tax year       |
|            |           |            |                        |                        |
|            | 8/4/2023  | AR8453-PET |                        | Form is Final          |
|            |           |            |                        |                        |
|            |           |            |                        |                        |
|            |           |            |                        |                        |
| AR8453-PET |           |            |                        |                        |
| Inst.      |           |            |                        |                        |
|            | 8/4/2023  | AR8453-PET |                        | Instructions are Final |
|            |           |            |                        |                        |