

**ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
LIST OF STATES WITH AND WITHOUT SIMILAR TAXES
FOR PURPOSES OF ADMINISTERING ACT 362 OF 2021
FOR TAX YEARS BEGINNING IN 2022**

**PASS THROUGH ENTITY TAXES
STATES WITH SIMILAR TAXES
STATE**

- 1 ALABAMA
- 2 ARIZONA
- 3 ARKANSAS
- 4 CALIFORNIA
- 5 COLORADO
- 6 CONNECTICUT
- 7 GEORGIA
- 8 IDAHO
- 9 ILLINOIS
- 10 KANSAS
- 11 LOUISIANA
- 12 MARYLAND
- 13 MASSACHUSETTS
- 14 MINNESOTA
- 15 MICHIGAN
- 16 MISSISSIPPI
- 17 NEW JERSEY
- 18 NEW MEXICO
- 19 NEW YORK
- 20 NORTH CAROLINA
- 21 OHIO
- 22 OKLAHOMA
- 23 OREGON
- 24 RHODE ISLAND
- 25 SOUTH CAROLINA
- 26 VIRGINIA
- 27 UTAH
- 28 WISCONSIN

**PASS THROUGH ENTITY TAX
STATES WITHOUT SIMILAR TAX
STATE**

- 1 ALASKA
- 2 DELAWARE
- 3 FLORIDA
- 4 HAWAII
- 5 INDIANA
- 6 IOWA
- 7 KENTUCKY
- 8 MAINE
- 9 MISSOURI
- 10 MONTANA
- 11 NEBRASKA
- 12 NEVADA
- 13 NEW HAMPSHIRE
- 14 NORTH DAKOTA
- 15 PENNSYLVANIA
- 16 SOUTH DAKOTA
- 17 TENNESSEE
- 18 TEXAS
- 19 VERMONT
- 20 WASHINGTON
- 21 WEST VIRGINIA
- 22 WYOMING