

2D Barcode Specification Change Log for 2026

Description of General Changes:

- Header update to reflect current date and year
- Specification version year
- Tax Year if applicable
- Field Description Updates (Year or potential Line reference updates)
- For specific form captured field additions or removals, they will be documented below.

Specific Form Updates:

- **PIT-STC**
 - Header update to reflect current date and year
 - Specification Version
- **PIT-CRS**
 - Header update to reflect current date and year
 - Specification Version
 - Duplicated all fields to account for newly added Column B
 - Added new section H with the following fields:

Part B Line H.19 Col A	Credit Carry over from previous years
Part B Line H.19 Col B	Credit Carry over from previous years
Part B Line H.20 Col A	Current year approved credit
Part B Line H.20 Col B	Current year approved credit
Part B Line H.21 Col A	Total entertainment production credit (Add line 19 and line 20)
Part B Line H.21 Col B	Total entertainment production credit (Add line 19 and line 20)

- Added the following to section K:

Part B Line K.31 Col B	Qualified Employer Organ and Bone Marrow Transplantation Tax Credit for Tax Years 2026 and later
Part B Line K.31 Col B	Qualified Employer Organ and Bone Marrow Transplantation Tax Credit for Tax Years 2026 and later

- Re-numbered and re-lettered accordingly

- **PIT-NNS:**

- Header update to reflect current date and year
- Specification Version

- **PIT-RES:**

- Header update to reflect current date and year
- Specification Version
- Updated the verbiage of the following lines

3A	Fiduciary adjustment, oil depletion and decoupling modifications
3B	
7A	Delaware State Tax Refund, fiduciary adjustment, work opportunity tax credit, Delaware NOL carry forward, decoupling modification, etc. (see instructions)
7B	

- **PIT-NSA:**

- Split into 2 pages to leave space for 2D barcodes
- Updated the verbiage of the following lines:

5F	Enter the smaller of line 5e (see instructions and worksheet) or \$40,400 (\$20,200 if married filing separately) If Federal Adjust gross income exceeds \$505,000 (\$252,500 if married filing separately) see DCP worksheet and instructions
16	Other deductions. See Federal Schedule A for list of allowable deductions. Please provide list type and amount of each deduction
17	Enter amount from line 18 on Form PIT-NON Line 31 (see instructions)

- Expanded line 16 to include 4 lines
- Added new line 18: Is the amount on Form 1040 or 1040-SR, line 11b, minus the amounts on lines 13a and 13b of that form, more than \$384,350?
 - No. Your deductions are not limited. Enter the amount from line 17.

- Yes. Your deductions may be limited. See the Itemized Deduction Worksheet in the instructions to figure the amount and enter on the line.

- Old line 18 is now line 19

- **PIT-RSA:**

- Split into 2 pages to leave space for 2D barcodes
- Header update to reflect current date and year
- Specification Version
- Updated the verbiage of the following lines:

5F	Enter the smaller of line 5e (see instructions and worksheet) or \$40,400 (\$20,200 if married filing separately) If Federal Adjust gross income exceeds \$505,000 (\$252,500 if married filing separately) see DCP worksheet and instructions
16	Other deductions. See Federal Schedule A for list of allowable deductions. Please provide list type and amount of each deduction

- - Expand line 16 to include 4 lines
- - Added new line 18: Is the amount on Form 1040 or 1040-SR, line 11b, minus the amounts on lines 13a and 13b of that form, more than \$384,350?
 - No. Your deductions are not limited. Enter the amount from line 17.
 - Yes. Your deductions may be limited. See the Itemized Deduction Worksheet in the instructions to figure the amount and enter on the line.
- - Line 17b is now line 19
- - Line 18 is now line 20

- **PIT-UND:**

- Header update to reflect current date and year
- Specification Version

- **PIT-CFR:**

- Header update to reflect current date and year
- Specification Version

- **PIT-NON:**

- Header update to reflect current date and year
- Specification Version

- **Updated verbiage of the following lines**

19 col A	Fiduciary adjustment, oil depletion and decoupling modifications
19 col B	Fiduciary adjustment, oil depletion and decoupling modifications
25 col A	Fiduciary Adjustment, Work Opportunity credit, Delaware NOL carryforward, decoupling modifications, etc.
25 col B	Fiduciary Adjustment, Work Opportunity credit, Delaware NOL carryforward, decoupling modifications, etc.

- **PIT-RSS:**

- **Header update to reflect current date and year**
- **Specification Version**