



COR/Fiduciary/ Nonprofit Change Log

from 2020 to 2021



Indiana Department of Revenue

COR/Fiduciary/Nonprofit Change Log from 2020 to 2021

June 23, 2021

This spreadsheet details changes made to forms and schedules in preparation for the next tax season. These updates are in addition to the following standard annual updates:

- Year
- Revision
- Due Date(s)
- 1-D Barcode

IT-20	Added form anchors
Schedule E	Added form anchors. Shifted "Page 2" to the left to be able to fit form anchor
Schedule E-7	Added form anchors
Schedule M	<p>Changed two line number references:</p> <ul style="list-style-type: none"> • Line 2. Enter total taxable Indiana adjusted gross income from line 21 of Form IT-20 or line 9 of Form IT-20S • The first sentence under line 6: Carry grand total from line 6 to line 23 of Form IT-20 or line 13 of Form IT-20S.
Schedule IT-2220	Revert due dates to original dates on line 5. ..." quarterly installment dates corresponding to the 20th day of the 4th, 6th, 9th, and 12th months of the tax year."
Schedule IT-20NOL	Added form anchors
Schedule 8-D	Added form anchors
IT-20S	<ul style="list-style-type: none"> • Line 5 wording change: LIFO recapture income (see instructions) • Line 6 wording change: Excessive net passive income from federal worksheet • Line 7 wording change: Built-in gains from federal Schedule D (1120S) • Line 8 wording change: Add the amounts on lines 5 through 7 • Line 9 wording change: Taxable income apportioned to Indiana (multiply line 8 by line 4) (if applicable) • Line 10 wording change: Pre-conversion Indiana Net Operating Loss (see instructions) • Line 11 wording change: Taxable income after loss. Line 9 minus line 10 • Line 12 wording change: Corporate adjusted gross income tax rate (*see instructions for line 12) • Line 13 wording change: Total income tax from Schedule B (multiply line 11 by percent on line 12 or enter amount from Schedule M) • Remainder of lines on page renumbered • Added form anchors. Shifted "Schedule B- " to the right to fit anchor.
Schedule Composite	<ul style="list-style-type: none"> • Added new Column A: Enter Exception Code (see instructions) • Updated remaining column headers (B, C, etc.) • Column C, adjusted line reference in: "...IT-20S/IT-65 IN K-1, Part 4, Line 9..." • Line 15, updated last reference: "or, on Form IT-41, <i>Schedule 1, line 2</i> ... " • Added form anchors
Schedule Composite - COR	<ul style="list-style-type: none"> • Added new Column A: Enter Exception Code (see instructions) • Updated remaining column headers (B, C) • Line 29, last reference: "or, on Form IT-41, <i>Schedule 1, line 2</i> ..." • Added form anchors

Schedule IN-K1 (IT-20S/IT-65)	<ul style="list-style-type: none"> Part 1 renumbered Box 4c to Box 5; renumbered remaining boxes and lines through line 13 Removed line 8 from Part 4; renumbered lines below to read "line 8, line 9." New line 9 instructs enter on Schedule Composite, Column C, or Schedule Composite-COR, Column B Added form anchors
IT-20FSD	Added form anchors
IT-65	<ul style="list-style-type: none"> Added form anchors. 3rd page – Shifted "the best" to the following line to fit anchor. Line R sentence changed to: This is a partnership that has elected to be subject to tax at the partnership level Repurposed line 6c: Enter amount from line 15 of completed Schedule IN-EL Added new line 6d: Add amounts from lines 6a - 6c. Attach Schedule Composite/Composite-COR/IN-EL Line 7. Modified verbiage: Total tax. Add lines 5 and 6"d". Caution: If line 7 is zero, see line 16 late file penalty Page 2, beneath: Certification of Signatures and Authorization Section, added Signature and added a box in which to enter the signature
Schedule IN-EL	<ul style="list-style-type: none"> New schedule. Schedule IN-EL Tax Computation Form for Electing Partnerships Assigned 24100000000 barcode
IT-966	No change Last Rev date 8-19
E-6	No change Last Rev date 8-19
Schedule IN-PAT	No change Last Rev date 8-20
Schedule IT-20REC	<ul style="list-style-type: none"> Changed from "Tax Year Ending" to "Tax Period Ending" Expanded field to capture month, day and year in separate boxes Added "mm/dd/yyyy" below field boxes Added form anchors
FIT-20	Added form anchors
FT-ES	No change Last Rev date 8-19
FIT-20 Schedule E-U	No change Last Rev date 8-20
Schedule FIT-2220	Verbiage <i>update</i> . 6. Enter in (a) through (d) the quarterly installment <i>due dates corresponding to the 20th day of the 4th, 6th, 9th, and 12th months of the tax year</i>
FIT-20 Schedule FIT-NRTC	No change Last Rev date 8-19
IT-41	<ul style="list-style-type: none"> Renamed Line 11: Other Taxes from IT-41 Schedule 1, line 5 Added two check boxes on page 2 for Federal Extension and State (IN) Extension Added form anchors
Schedule 1: Other Taxes (IT-41)	<ul style="list-style-type: none"> New schedule: <ul style="list-style-type: none"> Schedule 1: Other Taxes (IT-41) Line 5 total carries to IT-41 line 11
FIT-20 Schedule FIT-NRTC	No change Last Rev date 8-19

AD-19	No change Last Rev date 9-19
AD-19(2)	No change Last Rev date 9-19
IT-41	<ul style="list-style-type: none"> Renamed Line 11: Other Taxes from IT-41 Schedule 1, line 5 Added two check boxes on page 2 for Federal Extension and State (IN) Extension Added form anchors
Schedule 1: Other Taxes (IT-41)	New schedule: <ul style="list-style-type: none"> Schedule 1: Other Taxes Line 5 total carries to IT-41 line 11
IT-41 Schedule IN K-1	<ul style="list-style-type: none"> Added form anchors Shifted "Part 3" to the right to fit form anchor
IT-41ES	Added form anchors
IT-20 Schedule F	Added form anchors
Schedule IT-20PIC	No change Last Rev date 8-19
NP-20	Added form anchors
IT-20NP	<ul style="list-style-type: none"> Add new Line 2 'Non-unitary partnership income' Add new Line 12 'Non-unitary partnership income from Indiana sources' Add new Line 23 'Pass-through withholding and other payments (include Schedule IN K-1)' Add offset credit name and code fields as lines 26, 27, 28, 29 and 30 Remove 'Offsets Credits Schedule' from page 2
Sch IN-UBI	<ul style="list-style-type: none"> New schedule. Indiana Unrelated Business Income (Nonprofit) Assigned 24100000000 barcode
Schedule EZ 1, 2, 3	No changes Last Rev date 8-19
Schedule LIC	No changes Last Rev date 8-20
IT-20 RECAP	No changes Last Rev date 9-19
IT-65 RECAP	No changes Last Rev date 12-20
IT-65 RECAP Schedule A	No changes Last Rev date 8-19
IT-65 RECAP Schedule B	No changes Last Rev date 8-19
IT-65 RECAP Schedule C	No changes Last Rev date 8-19
IT-65 RECAP Schedule D	No changes Last Rev date 8-19

IT-20S RECAP	No change Last Rev date 9-19
IT-20S RECAP Schedule A	No change Last Rev date 9-19
IT-20S RECAP Schedule B	No change Last Rev date 9-19
IT-20S RECAP Schedule C	No change Last Rev date 9-19
IT-20S RECAP Schedule D	No change Last Rev date 9-19