

Indiana COR/Fiduciary/Nonprofit Change Log from 2024 to 2025

Details for updates are in addition to the following standard annual updates:

- Year
- Revision
- Due Date(s)

• 1-D Barcode

Last update: August 8, 2025

IT-20	Accessibility: Line 4- Changed "No." to "#"
	Accessibility: Line 5- Changed "No." to "#"
	Accessibility: Line 6- Changed "No." to "#"
	Accessibility: Line 7- Changed "No." to "#"
	Accessibility: Line 8- Changed "No." to "#"
	Accessibility: Line 9- Changed "No." to "#"
	 Accessibility: Line 10- Changed "No." to "#"
	Accessibility: Line 25a- Added parentheses around code number
	Accessibility: Line 26a- Added parentheses around code number
	Accessibility: Line 27a- Added parentheses around code number
	 Accessibility: Line 28a- Added parentheses around code number Accessibility: Line 30a Changed "No." to "#"
	Accessibility: Line 34 Changed "Qtr" to "Quarter"
	Annual updates
Schedule E	Annual updates
Schedule E-7	Accessibility: Line 3- Changed "÷" to "divided"
	Accessibility: Line 6- Changed "+" to "plus"
	Accessibility: Line 7- Changed "x" to "multiplied"
	Accessibility: Line 9- Changed "+" to "plus"
	Accessibility: Line 10- Changed "INDIANA APPORTIONMENT PERCENTAGE" to "Indiana"
	Apportionment Percentage"
	Annual update
	Accessibility: Line 10- Changed "÷" to "divided"
IT-20 Schedule F	Annual updates
	Accessibility: "Carry Forward" row headers change to black instead of grey
IT-20FSD	Accessibility: Column G- Changed "x" to "multiplied by"
	Accessibility: Column H- Changed "-" to "minus"
	Annual updates
Schedule IT-2220	Accessibility: Line 1- Changed "0" to "zero"
SUITCHAIC IT ZZZO	Annual updates
IT-20S	Accessibility: Line 2a- Changed "No." to "#"
	Accessibility: Line 2b- Changed "No." to "#"
	Accessibility: Line 2c- Changed "No." to "#"
	Accessibility: Line 2d- Changed "No." to "#"
	Accessibility: Line 2e- Changed "No." to "#"
	Accessibility: Line 12- Removed asterisk (*)
	Accessibility: Line 17- Changed "-"to "through"
	Accessibility: Line 24- Changed "-"to "through"
	Accessibility: Line 27- Changed "-"to "through"
	Accessibility: Line 28- Changed "-"to "through"



	Accessibility: Page 3, Mailing address title change- "IN Department of Revenue" to "Indiana Department of Revenue"
	Annual updates
Schedule Composite	Accessibility: Column G- Changed "-" to "minus"
Schedule composite	Accessibility: Column G- Changed "+" to "plus"
	Accessibility: Line 15- Changed "+" to "plus"
	Column G: Widening by 0.1 for the changes made
	Column D: Update rate to ".03" and ".0295 for years ending in 2026"
	Column 1: Narrowed by 0.1 for the widening of Column G
	Annual updates
Schedule	Accessibility: Column E- Changed "-" to "minus"
Composite- COR	 Accessibility: Line26- Changed "+" to "plus"
	Annual updates
Schedule IN K-1	Annual updates
IT-65	Accessibility: Line 2a- Changed "No." to "#"
	 Accessibility: Line 2b- Changed "No." to "#"
	Accessibility: Line 2c- Changed "No." to "#"
	Accessibility: Line 6d- Changed "-"to "through"
	Accessibility: Line 14- Changed "-"to "through"
	Accessibility: Line 18- Changed "-"to "through"
	 Accessibility: Page 2, Mailing address title change- "IN Department of Revenue" to
	"Indiana Department of Revenue"
	Annual updates
HRA-1	Column 2: Increased width
	Column 3: Increased width
	Column 4: Increased width
	Column 5: Decreased width
	Column 6: Decreased width
	Annual updates
IN-PAT	Annual updates
	 Accessibility form- Column 3: Changed "x 0.50" to ".50"
IT-8879C	Annual updates
Schedule PTET	 Updated: Column D to ".03; .0295 for years ending 2026"
	Annual updates
IN-RRTC	New Form
FIT-20	Accessibility: Line 4- Changed "Sec." to "Section"
	Accessibility: Line 5- Changed "Sec." to "Section"
	Accessibility: Line 6- Changed "Sec." to "Section"
	Accessibility: Line 7- Changed "Sec." to "Section"
	Accessibility: Line 9- Changed "Sec." to "Section"
	Accessibility: Line 10- Changed "Sec." to "Section"
	Accessibility: Line 11c- Changed "Sec." to "Section"
	Accessibility: Line 12a- Changed "No." to "#"
	Accessibility: Line 12b- Changed "No." to "#"
	Accessibility: Line 12c- Changed "No." to "#"
	Accessibility: Line 12d- Changed "No." to "#"

	Accessibility: Line 16- Changed "Sec." to "Section"
	Accessibility: Line 17- Changed "Sec." to "Section"
	Accessibility: Line 23- Changed "may not" to "cannot"
	 Accessibility: Line 25- Changed "may not" to "cannot"
	Accessibility: Line 35a- Changed "No." to "#"
	Accessibility: Line 36a- Changed "No." to "#"
	Accessibility: Line 40- Changed "Qtr" to "Quarter"
	Accessibility: Line 46- Changed "-0-" to "Zero"
	Annual updates
FIT-20 Schedule E-U	Annual updates
Schedule FIT-20NOL	Annual updates
Schedule EZ-123	Added Mnemonic
	Centered Tax Year Ending
	Combined "Part 1A- To Determine Enterprise Zone Adjusted Gross Income for
	Employment Expense Tax Credit into one line
	Accessibility: Separated Name and FEIN from the table
	 Accessibility: Changed format of numbering and letters
	Combined "Part 1B- To Determine Allocated Non-business/Non-unitary Enterprise
	Zone Income for Employment Expense Tax Credit into one line
	 Part 1B, Column A- Changed "Zone Sources" to "Sources Within Zone"
	 Part 1B, Column A- Changed "Zone Sources" to "Sources Everywhere"
	 Accessibility: Part 2- Separated Name, FEIN, Type of Income Tax, and Location Name
	from the table
	 Accessibility: Part 3, reformatted Credit Carryback section as a separate table
	Accessibility: Part 3, reformatted Credit Carryforward section as a separate table
	Page 3, Line 14- Revised dates and rates:
	 After Dec. 31, 2022 and before Jan. 1, 2024 3.15%
	 After Dec. 31, 2023 and before Jan. 1, 2025 3.05%
	 After Dec. 31, 2024 and before Jan. 1, 2026 3%
	 After Dec. 31, 2025 and before Jan. 1, 2027 2.95%
	After Dec. 31, 2026 2.9%
IT-20NP	Modify Line 20: Relocate Quarters 1,2,3, and 4 to a separate line below Line 20
	Annual updates
	Accessibility: Placed a slight space between each letter, then adjust the tracking of only
	those letters and spaces.
IT-6	Modify voucher to change amount field from a box to a line
	Annual updates
IT-6WTH	Modify voucher to change amount field from a box to a line
	Annual updates
PFC COR	Annual update
IT-41	Line 10: Update rate to .03
	Annual updates
IT-41 Schedule IN K-1	Accessibility: Part 1, Line 12- Spelled out "Indiana"
	Accessibility: Part 1, Line 13- Spelled out "Indiana"
	Accessibility: Part 3, Line 11- Changed "-" to "through"
	Accessibility: Part 4, Line 5 Changed "No." to "#"
	Accessibility: Part 4, Line 5 Changed "No." to "#" Accessibility: Part 5, Line 5 Changed "No." to "#"
	- Accessionity, Fart 5, Line 5 Changed No. to #

	Accessibility: Part 6, Line 5 Changed "No." to "#"
	 Accessibility: Part 7, Line 5 Changed "No." to "#"
	Annual Update
IT-41 Schedule 1	Line 3: Added "(PTET)"
	 Accessibility: Line 4- Spelled out "Electing Small Business Trusts (ESBTS)"
	Annual updates
IT-41ES	Page 2, Worksheet: Update Line C rate to .0295
	 Page 2, Extension Payments: Update rate from 2.95% (.0295)
	Page 2, Composite Payments: Update rate from 2.95% (.0295)
	Accessibility: Page, 2 Composite Payments: Changed superscript "th" to regular script
	Annual updates