



The IT-140NRC always has the highest Personal Income Tax rate as line 2.

As the rate is the only change from TY2024 to TY2025, the IT-140 has only had a “text change” and therefore does not require retraining with the scanners. None of the field placement or “for geometry” has moved.

If you were approved for the NRC last year, please update to the new rate. As long as you change nothing else, your form approved from last year does not need to be retested.