

2025 Form Revision Summary (Annual Release)

Date	Form	Change location	Detail
12/11/25	TC-20 instructions TC-20S instructions TC-20MC instructions TC-65 instructions	No changes.	Released as final.
12/10/25	TC-40 instructions	Page 7, column 2	Revised the list of "Political Party Codes" in the "Line 3" instructions.
12/01/25	TC-20MC pkg	No changes.	Released as final.
11/20/25	TC-20 pkg TC-20S pkg TC-65 pkg	No changes.	Released as final.
11/17/25	TC-40 instructions	Page 22, column 2	In the "Child Tax Credit Worksheet", revised line 8 to break out "Qualifying surviving spouse" from "Head of household" and listing its amount as \$54,000.
11/10/25	TC-40 Instructions TC-41 Instructions	No changes.	Released as final.
11/03/25	TC-40 pkg TC-41 pkg	No changes.	Released as final.
10/30/25	TC-40 Instructions TC-41 Instructions TC-20 Instructions TC-20S Instructions TC-20MC Instructions TC-65 Instructions	Page 11, column 2 Page 9, column 2 Page 3, column 1 Page 3, column 1 Page 3, column 2 Page 2, column 1	Changed the interest rate from "XX percent" to "6 percent".
10/23/25	TC-40_B	Line 9 instructions	Changed "1040, line 7" to "1040, line 7a".

	TC-41 Instructions	Page 20, column 1	In the instructions for Line 3 of TC-41C, Page 1, changed "...gross income shown on line 11..." to "...gross income shown on line 11a...".
		Page 21, column 2	Marked line 56 as "RESERVED" and changed the instructions to "Do not enter anything on this line." Note: Form TC-41_C itself will not bwe revised until next year.
10/22/25	TC-40 Instructions	Page 9, column 1	Revised line 3 of the "Qualified Exempt Taxpayer Worksheet".
10/08/25	TC-40 Instructions	Page 21, column 2	Revised the "Social Secity Credit Worksheet".
09/18/25	TC-20S Instructions	Page 15, column 2	Updated contact info for Credit 02 (Qualified Sheltered Workshop).
		Page 17, column 1	Updated contact info for Credit 28 (Employing Persons Who Are Homeless).
	TC-40 Instructions	Page 14, column 2	Updated the contact info for voluntary contribtion 17 (Nonprofit Capacity Fund).
			Revised the contact info for voluntary contribtion 18 (Diapering Supply Fund).
		Page 21, column 2	Revised the "Social Secity Credit Worksheet".
		Page 22, column 1	Updated the contact info for credit AS (Nonrefundable Adoption Expenses).
		Page 24, column 1	Updated contact info for Credit 02 (Qualified Sheltered Workshop).
		Page 26, column 1	Updated contact info for Credit 28 (Employing Persons Who Are Homeless).
		Page 27, column 2	Updated the contact info for credit ME (Refundable Adoption Expenses).
	TC-41 Instructions	Page 15, column 2	Updated contact info for Credit 02 (Qualified Sheltered Workshop).
		Page 16, column 2	Updated contact info for Credit 28 (Employing Persons Who Are Homeless).
	TC-65 Instructions	Page 15, column 2	Updated contact info for Credit 02 (Qualified Sheltered Workshop).
		Page 17, column 1	Updated contact info for Credit 28 (Employing Persons Who Are Homeless).
09/11/25	TC-41_C	Page 1, line 11	Changed "15,000" to "15,750".
	TC-41 Instructions	Page 20, column 2	Under "Line 11. Standard or Itemized Deduction", changed "\$15,000" to "15,750".
09/10/25	TC-40 Instructions	Page 7, column 2	In "Line 2. Qualifying Dependents", changed "...or 1040-SR in column (4)..." to "...or 1040-SR in line 7...".
			In "Line 4. Federal Adjusted Gross Income", changed "... (FAGI from line 11 of your..." to "(FAGI) from line 11a of your...".
		Page 8, column 2	In "Line 12. Federal Standard or Itemized Deductions", changed "...from line 12 of your federal return (1040, 1040-SR, 1040NR)" to "...from line 12e of your federal return (1040, 1040-SR) or line 12 of your federal return (1040NR)".
		Page 9, column 1	In the "Qualified Exempt Taxpayer Worksheet (Line 21)", changed "Enter the federal adjusted gross income from line 11" to "Enter the federal adjusted gross income from line 11a".
09/03/25	TC-40 Instructions		In the "Earned Income Tax Credit Worksheet", changed "...from federal form 1040 or 1040SR, line 27" to "...from federal form 1040 or 1040SR, line 27a".
		Page 22, column 1	
09/03/25	TC-40 Instructions	Page 10, column 2	Updated the Use Tax Rate Chart.

	TC-41 Instructions	Page 8, column 2	
	TC-20 Instructions	Page 1, column 2 Page 11, column 1	Under "Tax Forms", removed the reference to the Forms Hotline. Updated the Use Tax Rate Chart.
	TC-20S Instructions	Page 1, column 2 Page 8, column 1	Under "Tax Forms", removed the reference to the Forms Hotline. Updated the Use Tax Rate Chart.
	TC-20MC Instructions	Page 1, column 2 Page 6, column 2	Under "Who Must File", removed the reference to the Forms Hotline. Updated the Use Tax Rate Chart.
	TC-65 Instructions	Page 6, column 2	
08/19/25	TC-20 Instructions TC-20MC Instructions TC-20S Instructions TC-65 Instructions	All new for 2025	First draft released.
08/07/25	TC-40 Instructions	All new for 2025	First draft released.
07/31/25	TC-41 Instructions TC-40 TC-41_C	All new for 2025 Page 1, line 14 Page 1, line 17 Page 1, line 13	First draft released. Changed "State income tax from federal form 1040, Schedule A, line 5a" to "State income tax from federal 1040, Schedule A, line 5e, less lines 5b and 5c (not less than zero)". Removed the extra indent on the second line of the instructions. Changed "State income tax deducted on federal form 1040, Sch. A, line 5a" to "State income tax from federal form 1040, Sch. A, line 5e, less lines 5b and 5c (not less than zero)".
07/16/25	TC-20MC_A	Page 2, Part 4	Reversed the new lines added for 2025. Schedule A has been restored to the layout it had in 2024.
07/10/25	TC-20MC pkg	All new for 2025	First draft released.
06/25/25	TC-20 pkg TC-20S pkg TC-65 pkg TC-40 pkg TC-41 pkg	All new for 2025	First drafts released.