

2025 Technical, Legislative, and Agency Adjustments

Changes made to tax forms

Form 945	IRS updated the format and entry fields to the current style used on other Employment Tax returns. In addition, IRS added direct deposit information fields to the Overpayment line, to implement EO 14247.
Form 943	IRS added a new Aggregate Return Indicator, which directs filers to check the box if Form 943 is an aggregate return filed by a third-party payer and to identify the type of filer. In addition, we added direct deposit information fields to the Overpayment line to implement EO 14247.
Form 940	IRS added a new Aggregate Return Indicator, which directs filers to check the box if Form 940 is an aggregate return filed by a third-party payer and to identify the type of filer. In addition, we added direct deposit information fields to the Overpayment line to implement EO 14247.
Form 941	IRS added direct deposit information fields to implement EO 14247. In addition, an Aggregate Return Indicator and three checkboxes to identify the type of return filer was added.
W-2	Box 14 has been split into "14a Other" and "14b Treasury tipped occupation code." Under the Instructions for Employee, Box 14b includes instructions for the Treasury tipped occupation code for tipped employees.
W-2C	Box 14 has been split into "14a Other" and "14b Treasury tipped occupation code" to align with the change made to the 2026 Form W-2.
W-2	Box 14 has been split into "14a Other" and "14b Treasury tipped occupation code." In addition, the instructions for Employee box 12 and 14 codes have been updated to reflect PL 119-21.
W-2 (GU)	Box 14 has been split into "14a Other" and "14b Treasury tipped occupation code." In addition, the instructions for Employee box 12 and 14 codes have been updated to reflect PL 119-21.
W-2 (AS)	Box 14 has been split into "14a Other" and "14b Treasury tipped occupation code." In addition, the instructions for Employee box 12 and 14 codes have been updated to reflect PL 119-21.
W-2 (VI)	Box 14 has been split into "14a Other" and "14b Treasury tipped occupation code." In addition, the instructions for Employee box 12 and 14 codes have been updated to reflect PL 119-21.