

## Changes to the 2025 IT-540 Resident Tax Return

The graduated brackets and rates for income tax have been repealed for taxable periods beginning on or after January 1, 2025. The individual income tax rate is a flat 3%.

Return pages 1-4 (line number changes beginning with line 8)

- Added ITIN check box next to SSN for taxpayers using an individual taxpayer identification number
- Line 6A AGE DESIGNATION – 65 or older box for taxpayer and spouse
- Deleted Exemptions Lines 6B, 6D, 6E, 6F
- Change Line 6C to Line 6B Dependents and added 2 more input rows, total now is 8
- Line 8 added new line LOUISIANA STANDARD DEDUCTION (\$12,500 for filing status 1 or 3; \$25,000 if 2, 4, or 5)
- FEDERAL STANDARD DEDUCTION, Line 9C
  - Single or Married filing separately, \$15,750
  - Married filing jointly or Qualifying surviving spouse, \$31,500
  - Head of household, \$23,625
- Change Line 10 name (YOUR LOUISIANA TAXABLE INCOME)- Subtract Lines 8 and 9D from Line 7
- Line 11 (YOUR LOUISIANA INCOME TAX) Multiply Line 10 by 3% (.03). Round to the nearest dollar. (Delete tax table programming)

Schedule C

- Remove Bone Marrow code 120
- Added Donations to Eligible Maternal Wellness Center code 190

Schedule D – Removed the following:

- Louisiana State Troopers Charities, Inc
- Louisiana Coalition Against Domestic Violence
- University of New Orleans Foundation
- Southeastern Louisiana University Foundation
- Holden's Hope
- Louisiana Pet Overpopulation Advisory Council

Schedule E

- Add Line 2E ADD BACK OF FEDERAL DEPRECIATION PREVIOUSLY ACCELERATED VIA STATE BONUS
- Line 3 is now Add Lines 1 through 2E
- Remove code 25E
- Annual retirement code 06E is now \$12,000 per taxpayer
- Add code 31E Louisiana Fortify Homes Program Grants
- Add code 32E Bonus Depreciation

Schedule F

- Remove code 55F Prison Industry Enhancement

Schedule I

- No change

Schedule J

- Remove codes 221, 224, 228, 236
- Add new code 466 Louisiana Fortified Roof