

## Changes to the 2025 IT-540B Nonresident and Part-Year 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The graduated brackets and rates for income tax have been repealed for taxable periods beginning on or after January 1, 2025.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 10)

- 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
- Changed Line 6C to Line 6B Dependents and added 2 more input rows, total now is 8
- Line 10 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 11C
  - Single or Married filing separately, \$15,750
  - Married filing jointly or Qualifying surviving spouse, \$31,500
  - Head of household, \$23,625
- Changed Line 12: YOUR LOUISIANA TAXABLE INCOME- Subtract Lines 10 and 11E from Line 8. If < zero, enter zero "0".
- Changed Line 13: YOUR LOUISIANA INCOME TAX- Multiply Line 12 by .03. Round to the nearest dollar. (Deleted tax table programming)

### Schedule C

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

### Schedule D

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

### Schedule F

- Removed Prison Industry Enhancement code 55F

### Schedule I

- No change

### Schedule J

- Removed Owner of Accessible and Barrier-free Home code 221
- Removed New Jobs Credit code 224
- Removed Eligible Re-entrants code 228
- Removed Apprenticeship (2007) code 236
- Added Louisiana Fortified Roof code 466

### Schedule NPR Worksheet

- Check boxes were added to fields that allow a negative amount to both the federal and Louisiana columns.
- Add Line 17 – Add back of federal depreciation previously accelerated via state bonus – *See Instructions*.
- Line 18 is now Total - Add Lines 12 through 17.
- Removed IRC 280C Expense code 25E
- Annual retirement code 06E is now \$12,000 per taxpayer
- Added Bonus Depreciation code 32E