**IT-540 changes for 2023**

* Filing status
  + Changed “Qualifying Widow(er)” to “Qualifying Surviving Spouse”
* FEDERAL STANDARD DEDUCTION, Line 8C-
  + Single or Married filing separately, $13,850
  + Married filing jointly or Qualifying surviving spouse, $27,700
  + Head of household, $20,800
* Line 22 was renumbered to Line 22A
* New line 22B was added.
* Line 23 calculation changed to adding lines 21, 22A and 22B.

**Schedule C**

* No changes

**Schedule D**

* Removed Line 14 (LA Horse Rescue Association) and renumbered remaining
* New Ones Added:
  + Line 21- Holden’s Hope
    - RA- 20% Fee is retained

**Schedule E**

* No changes

**Schedule F**

* New code added:
  + 78F- Adoption of Unrelated Infant
* Code removed
  + 60F- Historic Residential

**Schedule J**

* Remove codes
  + 300- Biomed / University Research
  + 254- Digital Media
* Added new codes
  + 465- Firearm Safety Devices
    - Has cap of $500,000 per calendar year
    - No preapproval of credit is being done.

**1099-G calculation (not part of return doc) –**

* “Not included refundable P2” group add:
  + Code 78F- Adoption of Unrelated Infant
* Remove code 60F- Historic Residential from “Included refundable P2” group