**IT-540B changes for 2022**

* Line 10B is now: FEDERAL ITEMIZED DEDUCTION FOR MEDICAL AND DENTAL EXPENSES
* Line 10C is now: FEDERAL STANDARD DEDUCTION
  + was 2021 Line 10B
  + If filing status is 1 or 3, enter $12,950; 2 or 5, enter $25,900; 4, enter $19,400.
* New Line 10D is: EXCESS FEDERAL ITEMIZED DEDUCTIONS
  + was 2021 Line 10C
  + 2021 Line 10D FEDERAL INCOME TAX was removed.
* 2021 Line 10F is now Line 10E
  + 2021 Line 10E was removed.
* Line 12- new tax rates.
  + See worksheet in instructions.
  + Rate changes: 2% is now 1.85%; 4% is now 3.5%; and 6% is now 4.25%
* Line 31 is renamed: AMOUNT OF EXTENSION PAYMENT

**Schedule C**

* Credit code 185 removed
* New code added:
  + Code 198 for Legal Settlement
    - This code is for internal use only. This code is not listed on the return and is not for public use.

**Schedule D**

* Removed Line 14 and renumbered remaining
* New Ones Added:
  + Line 19- Maddie's Footprints
    - RA- 20% fee is retained
  + Line 20- University of New Orleans Foundation
    - RA- 20% fee is retained
  + Line 21- Southeastern Louisiana University Foundation
    - RA- 20% fee is retained

**NR & PY worksheet**

* Line 15 is now: RECAPTURE OF START K12 CONTRIBUTIONS
  + 2021 Line 15 was removed
* New codes added-
  + 28E - START K12 Contributions
    - LSOFA will provide a list of account holders just as they do for Code 09E.
  + 29E Digital Nomads
    - Individuals & amounts will be preapproved, will need to be tracked in BCM (being discussed in separate meeting)

**Schedule F**

* Removed 57F
* New codes added:
  + 76F Stillborn Child
  + 77F Funeral and Burial Expense for a Pregnancy-related Death

**Schedule H**

* deleted in whole

**Schedule J**

* Added new codes
  + 463 Apprenticeship (2022)
    - Has cap of $2.5million per calendar year; need to track in BCM
    - No preapproval of credit is being done.
    - being discussed in separate meeting
  + 464 Donation to Qualified Foster Care Charitable Organization
    - Has cap of $500,000 per calendar year; need to track in BCM
    - No preapproval of credit is being done.
    - being discussed in separate meeting
* Renamed code 236 to Apprenticeship (2007)

**Refundable Child Care Credit Worksheet**

* Calculation is returning to how it was for 2020.
  + Lines 3 and 8 of the worksheet has changed so decodes needs to be revised. Changes does not impact calculations performed

**Other**

* need to do more testing on all income tax returns due to rate changes, for both DELTA and software vendors.

**Posting tab**

* No changes needed

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

* “Not included refundable P2” group add:
  + Code 76F Stillborn Child
  + Code 77F Funeral and Burial Expense for a Pregnancy-related Death