Changes to IT-540 revised 10/14/20

* Address
  + Added space for unit type, unit number and foreign nation
* Filing status
  + Added line under qualifying widow for dependent
* Line 9
  + Box 1, optional foreign tax credit deduction, was deleted.
* Deleted Lines 17A and 17.
  + All lines thereafter are renumbered.
  + No lines were moved to a different page.
* Schedule C - P1 nonrefundable credits
  + Lines 2-4 were deleted.
    - All lines thereafter are renumbered.
  + Credit codes 099, 105, 125, 130, 135, 140, 145, and 175 were deleted
* Schedule D- donations
  + New one added on Line 18
* Schedule E-
  + Boxes added for retirement dates for codes 2E, 3E, 4E and 5E to be mapped and captured.
  + Added code 26E, COVID-19 Educational Expenses
* Schedule F - P2 refundable credits
  + All for Line 1 has been deleted.
  + Credit code 71F was deleted
  + Added code 75F, COVID-19 Pandemic ATC License
* Schedule H and I
  + Placement on page has moved up
* Schedule J- P3 credits
  + Nonrefundable child care credit and nonrefundable school readiness credit- carryforwards from 2014 can not be used this year.