**IT-540B changes for 2023**

* Filing status
  + Changed “Qualifying Widow(er)” to “Qualifying Surviving Spouse”
* FEDERAL STANDARD DEDUCTION, Line 10C-
  + Single or Married filing separately, $13,850
  + Married filing jointly or Qualifying surviving spouse, $27,700
  + Head of household, $20,800
* Line 23 was renumbered to Line 23A
* New line 23B was added.
  + Title is ELECTRIC AND HYBRID VEHICLE ROAD USAGE FEE
  + There is 2 check boxes similar to new Line 23A.
* Line 24 calculation changed to adding lines 22, 23A and 23B.

**Schedule C**

* No changes

**Schedule D**

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

**Nonresident & Part-year resident worksheet**

* 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