

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Alabama	40NR	40NR, Line 13, Column C, Plus Adoption expenses deducted on Line 12, Column C Plus any federal deduction for bonus depreciation and Illinois income tax on IL-1040, Line 3, to the extent taken into account in 40NR, Line 13, Column C Minus IL-1040, Lines 6 and 7 and any Illinois bond interest, valuation limitation, enterprise zone or high impact business dividend, recovery of itemized deductions, insurance or annuity benefit paid to the terminally ill, Medical Care Savings Account interest, or ridesharing income from IL-1040, Line 9, to the extent included in 40NR, Line 13, Column C	40NR Line 21	Any compensation "paid in Illinois" included in 40NR, Line 13, Column C, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"

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Arizona	140NR	<p>140NR Line 20</p> <p>Plus Lines D25, D28, and D29, and any adoption expenses, fireplace conversion costs, claim of right adjustment, deposits into Medical Savings Accounts, employer contributions to Medical Savings Accounts, the amount of credit for excess FICA paid on employee tips, and any depreciation on IRC Sec.179 property included on D30</p> <p>Minus Line C17 and any Medical Savings Account distributions on Line C19</p> <p>Minus any valuation limitation amount or recovery of itemized deductions on IL-1040 Line 9 and included in 140NR Line 20</p>	<p>140NR Line 33</p> <p>Minus Lines 25 and 37</p>	<p>Any compensation "paid in Illinois" included on 140NR, Line 20, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"</p>
Arizona (cont.)	140PY	<p>140PY Line 20</p> <p>Plus Lines D30 and D34, and any adoption expenses, fireplace conversion costs, claim of right adjustment, deposits into Medical Savings Accounts, employer contributions to Medical Savings Accounts, the amount of credit for excess FICA paid on employee tips, agricultural crop donations, and any depreciation on IRC Sec.179 property included on D35</p> <p>Minus Line C21 and any lump sum distribution, pension adjustments, Medical Savings Account distributions on Line C23</p> <p>Minus any valuation limitation amount or recovery of itemized deductions on IL-1040 Line 9 and included in 140PY, Line 20</p>	<p>140PY Line 34</p> <p>Minus Lines 25, 38, and 39</p>	<p>Any compensation "paid in Illinois" included on 140PY, Line 20, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"</p>

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Arkansas	AR1000NR	AR1000NR, Line 52C, times the sum of:(Line 35, Columns A and B), Plus Line 32, Columns A and B Plus any Illinois income tax on IL-1040, Line 3, to the extent taken into account in AR1000NR, Line 35, Column A or B Minus IL-1040, Lines 5, 6 (see note), and 7 and any Illinois bond interest, valuation limitation, enterprise zone or high impact business dividend, recovery of itemized deductions, insurance or annuity benefit paid to the terminally ill, Medical Care Savings Account interest, or ridesharing income from IL-1040, Line 9, to the extent included on AR1000NR, Line 35, Column A or B	AR1000NR, Line 52C times the sum of (Line 52 Minus Lines 41 and 42) Minus Line 56	<p>If any compensation “paid in Illinois” is included in AR1000NR, Column C, Line 8, the percentage on Line 52C must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is “paid in Illinois.”</p> <p>If AR1000NR, Line 9A or Line 9B, contains any military pay reduced by the \$6,000 exclusion, reduce the subtraction for any amount on IL-1040, Line 6, by the total of the Arkansas exclusions.</p>

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California	540NR Long Form and Schedule CA	<p>Schedule CA, Line 46, times the sum of: 540NR Line 13 Plus Schedule CA, Column C Lines 8, 9, 12,13,14,17,18, and 21 (see comments) Plus Schedule CA, Column B, Lines 23, 24, 26, 27, and 28 Plus any deduction for Illinois income tax on IL-1040, Line 3 Minus Schedule CA, Column B, Lines 7, 8, 9, 10, 12, 13, 17, 18, 19, and 21 (see comments) Minus IL-1040 Lines 5 and 6, and any valuation limitation, enterprise zone and high impact business dividends, Illinois bond interest, recovery of itemized deductions (other than state tax refunds subtracted on Schedule CA, Col. B, Line 10), insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest, and ridesharing income subtracted on Line 9</p>	<p>540NR Line 43 Minus Lines 26, 54</p>	<p>Schedule CA Column C Line 8 - Do not add back Health Savings Account interest Line 9 - Only add back exempt dividend distributions from mutual funds Lines 12, 13, 14, 17, 18 - Only add back any reduction in depreciation or amortization expense plus any federal deductions for enhanced oil recovery expenses; donated agricultural products; farmworker housing; rice straw; clean fuel vehicles and refueling property; child care expenses; solar or wind energy credit; joint strike fighter credit; disabled access expenses; research and development expenses; enterprise zone, Local Agency Military Base Recovery Area and Manufacturing Enhancement Area wages; fees paid for open-space easements or timberland preserves; dues paid to discriminatory clubs; capital loss carryover deductions Line 21, Only add back foreign housing expenses, federal net operating loss deductions, and grants to low-income individuals</p> <p>Schedule CA Col. B Line 7 - Do not subtract Social Security and Railroad Retirement payments that are subtracted on IL-1040, Line 5 Line 9 - Only subtract undistributed capital gains income from a regulated investment company Lines 12, 17 and 18 - Only subtract controlled foreign corporation income and expenses related to</p>

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California (cont.)	540NR Long Form and Schedule CA (cont.)			<p>Indian employment, work opportunity, and clinical testing credits.</p> <p>Line 21 – Only subtract California lottery winnings; crime hotline rewards; beverage container recycling income; water or energy rebates; original issue discount income of a debt instrument issuer; compensation for false imprisonment; cost-share payments from the Dept. of Forestry and Fire Protection; American Indians per capita payments; low-income grants.</p> <p>If any compensation “paid in Illinois” is included in Schedule CA, Line 7, Column E, the percentage on Schedule CA, Line 45, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is “paid in Illinois.”</p>
If taxpayer reports alternative minimum tax on 540NR, Line 44	<p>540NR Long Form Schedule CA Schedule P</p> <p>540NR Short Form</p>	<p>Same as above, except that amounts reported on Schedule P, Lines 8,10,12,13 are added to the amount to be multiplied by Schedule CA Line 46</p> <p>540NR Line 22a times the sum of: (Line 13 Minus Line 14 (unemployment compensation) Minus IL-1040 Lines 5 and 6, and any Illinois bond interest on Line 9)</p>	<p>540NR Line 43 Plus Line 44 Minus Lines 26 and 54</p> <p>540NR Line 27 Minus Line 40</p>	<p>If any compensation “paid in Illinois” is included in 540NR, Line 12, the percentage on Line 22, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is “paid in Illinois.”</p>

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Colorado	104 104PN	104PN, Line 34, times the sum of: (IL-1040, Line 1, Plus state obligation interest on 104, Line 3, Plus Illinois income tax and bonus depreciation on IL-1040, Line 3 Minus 104, Line 6 and 9 and any medical savings account interest on Line 11 Minus IL 1040, Lines 5, 6, and 7, and any Illinois bond interest, valuation limitation, enterprise zone or high impact business dividend, recovery of itemized deductions, insurance or annuity benefit paid to the terminally ill, Medical Care Savings Account interest, or ridesharing income from IL-1040, Line 9)	104, Line 25 Minus Lines 16 and 28	If any compensation "paid in Illinois" is included in the Colorado Column of 104PN, Line 5, the percentage on Line 34 must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Colorado (cont.)	104AMT federal Form 6251	104AMT, percentage on Line 6, times the sum of: (IL-1040, Line 1, Add federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Subtract any negative amounts on federal Form 6251, Lines 21 and 24		

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Connecticut	CT-1040NR/PY Sch CT-SI	<p>CT-1040NR/PY, Line 9, times the sum of: (CT-1040NR/PY, Line 1 Plus CT-1040NR/PY, Lines 33, 34, 36, and 37 and any Mashantucket Pequot Tribe loss or deduction, Connecticut income tax, deductions related to income exempt from state taxation, bond premium amortization, and interest related to exempt bonds on Line 39 Plus any Illinois income tax on IL-1040, Line 3 Minus CT-1040NR/PY, Lines 42, 43, 48, and 49, and any CHET distributions, Mashantucket Pequot Tribe income, interest from Connecticut individual development accounts, expenses and bond premium amortization related to federally tax-exempt income, and Connecticut bond interest on Line 51 Minus IL-1040, Lines 5, 6, 7, and any Illinois bond interest, valuation limitation, enterprise zone or high impact business dividend, recovery of itemized deductions, insurance or annuity benefit paid to the terminally ill, Medical Care Savings Account interest, or ridesharing income from IL-1040, Line 9)</p>	CT-1040NR/PY, Line 16	If any compensation "paid in Illinois" is included in Sch CT-SI, Line 1, the percentage on CT-1040NR/PY, Line 9, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Connecticut (cont.)	Minimum tax	<p>If there is an alternative minimum tax amount on CT-1040NR/PY, Line 13, adjust the sum to be multiplied by CT-1040NR/PY, Line 9 as follows: Add federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Subtract any negative amounts on federal Form 6251, Lines 21 and 24</p>		

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Delaware	NR	NR, percentage on Line 42 times the sum of: (Line 30B, Plus NR, Col 1, Lines 23 and 26, Delaware tax refunds on Line 24, and Delaware loss carryovers on Line 25; Plus any Illinois income tax and bonus depreciation on IL-1040, Line 3; Minus IL-1040, Lines 5, 6, and 7, and any Illinois bond interest, valuation limitation, enterprise zone or high impact business dividend, recovery of itemized deductions, insurance or annuity benefit paid to the terminally ill, Medical Care Savings Account interest, or ridesharing income from IL-1040, Line 9)	NR, Line 47	If any compensation "paid in Illinois" is included in NR, Line 30A, the percentage on Line 42 must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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D.C.	D-30	<p>D-30, Line 34, recomputed as follows: To Line 25, Add Line 18, Subtract any Illinois bond interest, valuation limitation, enterprise zone or high impact business dividend, recovery of itemized deductions, insurance or annuity benefit paid to the terminally ill, Medical Care Savings Account interest, or ridesharing income from IL-1040, Line 9, to the extent included in D-30, Line 25 Recompute Line 31 by apportioning and allocating the recomputed amount on Line 25 per the instructions for Lines 26 through 30 Subtract Line 32, but not Line 33</p>	D-30, Line 37, Minus Lines 38(c) and 38(d)	

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Georgia	500	<p>500, Sch 3, Column C, Line 8</p> <p>Plus to the extent taken into account in Schedule 3, Column C, Line 8:</p> <p style="padding-left: 20px;">Schedule 1, Lines 5, 6, and 7 and any amounts for depreciation differences between GA and US for 1981 through 1986, employer FICA credit, payments to qualified minority subcontractors and contributions to GA Higher Education Savings Plans on Line 9; and</p> <p style="padding-left: 20px;">any Illinois income tax on IL-1040, Line 3</p> <p>Minus to the extent included in Schedule 3, Column C, Line 8:</p> <p style="padding-left: 20px;">Schedule 1, Line 2 and any amount on IL-1040, Lines 5 or 6 and any Illinois bond interest, valuation limitation, enterprise zone or high impact business dividend, recovery of itemized deductions, insurance or annuity benefit paid to the terminally ill, Medical Care Savings Account interest, or ridesharing income from IL-1040, Line 9</p>	500, Line 18, Minus Line 21	Any compensation "paid in Illinois" included on form 500, Schedule 3, Column C, Line 8, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"

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Hawaii	N-15	<p>N15, Column B, Line 36, Plus Column B, Lines 32, 33, and 34 Plus any Illinois income tax and bonus depreciation on IL-1040, Line 3, to the extent taken into account in N15, Column B, Line 36 Minus any Individual Housing Account distributions on Column B, Line 19. Minus IL-1040, Lines 5, 6, and 7, and any Illinois bond interest, valuation limitation, enterprise zone or high impact business dividend, recovery of itemized deductions (other than state income tax refunds), insurance or annuity benefit paid to the terminally ill, Medical Care Savings Account interest, or ridesharing income from IL-1040, Line 9, to the extent included in N15, Column B, Line 36</p>	<p>N-15, Line 46 Minus Lines 51 through 55 (except for credits on Line 55 for taxes paid by a partnership, estate, trust or S corporation on gains from real property sales or by a RIC on undistribtuted capital gains)</p>	<p>Any compensation "paid in Illinois" included on N15, Column B, Line 7, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"</p>

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Idaho	43 39NR	<p>43, Column B, Line 34</p> <p>Plus 39NR, Part B, Column B, Lines 1, 4, 7, 8 (contributions only), 9, 10, 11, 14, 16, 17, 18, 19, 20e, and 22</p> <p>Plus any Illinois income tax on IL-1040, Line 3, taken into account in 43, Column B, Line 34</p> <p>Minus 39NR, Part A, Column B, Line 2 and lump-sum distributions and Idaho medical savings account withdrawals in Column B, Line 3</p> <p>Minus IL-1040, Lines 5, 6, and 7, and any Illinois bond interest, valuation limitation, enterprise zone or high impact business dividend, recovery of itemized deductions, insurance or annuity benefit paid to the terminally ill, Medical Care Savings Account interest, or ridesharing income from IL-1040, Line 9, to the extent included in 43, Column B, Line 34 or added back above</p>	<p>43, Line 56</p> <p>Minus Lines 66 and 67</p>	<p>Any compensation "paid in Illinois" included on Form 43, Column B, Line 34, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"</p>

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Indiana	IT-40PNR Schedule A Schedule D	IT-40PNR, Line 3 Plus Schedule D, Lines 1, 2, 9, 17, and 18, and medical savings contributions on Line 19 Minus Schedule A, Line 24B Minus any valuation limitation or ridesharing income on IL-1040, Line 9, and included in IT-40PNR, Line 3,	IT-40NPR Line 17 Minus Lines 14, 15, 16, 21, 22, 23, and 24	Any compensation "paid in Illinois" included on IT-40PNR, Line 3, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"

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Iowa	IA 1040 IA 126 Line 14 and 24 breakdown, if necessary	<p>Single or married filing joint: IA126, Line 28 times the sum of IA1040 Line 26 Plus IA1040, Lines 18, 21 and 24 (see comment) Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus IA1040, Line 14 (see comment) Minus IL-1040, Line 5, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on Line 9</p> <p>For couples filing joint Illinois returns and filing Iowa returns separately using a combined return, the computation above is done separately for each spouse, with the additions from IL-1040 Line 3 and subtractions from IL-1040 Lines 5 and 9 allocated between the spouses in the same manner as the item of income or federal deduction to which they relate is allocated. Double-taxed income is the sum of these two separate computations.</p>	IA 1040, Line 58 Minus Lines 44, 63, 64, 65 and 66	<p>If there is an entry on Line 14 or 24 of the IA1040, a breakdown of the items included on the line is required to be attached to the return.</p> <p>Line 14 - Only subtract babysitting income, cancellation of an Iowa Educational Savings Plan, refundable credits, and capital gains.</p> <p>Line 18 - Only add back health insurance expenses claimed as an itemized deduction on federal Schedule A</p> <p>Line 24 – Only add back installment and lump-sum distributions from employee plans, Iowa NOL deduction, disability income subtracted on IL-1040, Line 5, federal Alcohol Fuel Credit, qualifying new employees, federal employer Social Security Credit, contributions to an Iowa Educational Savings trust plan, and military retirement pay.</p> <p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Iowa, while you were an Illinois resident, in figuring the Income Equivalent on Line 11 of the Schedule CR.</p>
Iowa (cont.)	Federal Form 6251	<p>If there is an alternative minimum tax amount on IA 1040, Line 45, adjust the sum to be multiplied by IA126, Line 28 as follows: Add federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Subtract federal Form 6251, Lines 21 and 24</p>		

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Kansas	K-40 Schedule S	<p>K-40, Line 9 times the sum of: (Line 3, Plus Schedule S, Lines A9, A10, and A12, and lump-sum distributions from Kansas public employee retirement system on Line A13 Plus any federal deduction for Illinois income taxes or bonus depreciation added back on IL-1040, Line 3 Minus Schedule S, Line A5 federal income tax refund or Quest Education Savings Program withdrawals Minus IL-1040, Lines 5 and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on Line 9)</p>	K-40, Line 17 minus Lines 11, 23 and 24	If any compensation "paid in Illinois" is included in Kansas source income on Schedule S, Line B1, the percentage on K-40, Line 9, must be recomputed by excluding this income. See Booklet IL- 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Kentucky	740-NP Line 45 breakdown, if necessary	<p>740-NP, Column B, Line 62</p> <p>Plus 740-NP, Column B, Lines 42(b), and Line 45 amounts for Kentucky net operating loss deduction and Artistic Charitable Contributions</p> <p>Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent deducted in 740-NP, Column B, Line 62</p> <p>Minus 740-NP, Column B, Line 36</p> <p>Minus IL-1040, Line 5 and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent included in 740-NP, Column B, Line 62</p>	740-NP, Line 18	<p>If there is an entry on Line 45 of the 740-NP, a breakdown of the items included on the line is required to be attached to the return.</p> <p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Kentucky, while you were an Illinois resident, in figuring your Income Equivalent on Line 11 of the Schedule CR.</p>

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Louisiana	IT-540B	<p>IT-540B, Line 8, Plus any federal deduction for Illinois income taxes or bonus depreciation added back on IL-1040, Line 3, to the extent taken into account in IT-540B, Line 8 Minus IL-1040, Lines 5, 6, 7 and 8 and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on Line 9, to the extent included in IT-540B, Line 8</p>	<p>IT-540B, Line 14A Minus Lines 15A and 15B</p>	<p>Any compensation "paid in Illinois" included on IT-540B, Line 8, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"</p>

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Maine	1040ME Sch NR	<p>The percentage equal to 1 minus 1040ME, Schedule NR, Line 2, times the sum of: (1040ME, Line 16 Plus 1040ME, Schedule 1, Lines 2c, 2d and 2f, and any Section 179 expense recapture on Line 2j Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus any scholarship amounts on 1040ME, Schedule 1, Line 1g Minus IL-1040, Lines 5 and 6, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on Line 9, to the extent included in 1040ME, Line 16)</p>	1040ME, Line 27 Minus Line 28d and Schedule A, Section 1, Lines 1 and 2	If any compensation "paid in Illinois" is included in 1040ME, Schedule NR, Line 1, Box B, the percentage on Schedule NR, Line 2, must be recomputed by including this income in Line 1, Box C. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Maine (cont.)	Minimum Tax	<p>If there is an alternative minimum tax amount on 1040ME, Schedule A, Section 1, Line 3c, adjust the sum to be multiplied by the percentage equal to 1 minus 1040ME, Schedule NR, Line 2 as follows: Add any positive amounts on federal Form 6251, Lines 8, 9, 10, 14, 15, 17, 18, 19, 20, 22, 23, and 25 Subtract any negative amounts on federal Form 6251, Lines 10, 14, 15, 21, and 24</p>		

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Maryland	505	<p>505, Line 25, Plus any amounts on 505, Line 23, for child care expenses (code a), charitable travel expense (code c), expenses of reader for blind (code e), reforestation expenses (code f), adoption expenses (code h), conservation tillage equipment expense (code i), farm product donations (code j), contributions to prepaid tuition plans (code l), volunteer subtraction (code m), handrail expenses (code o), and net operating loss changes (code q) Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in Maryland Income on 505, Line 17 Minus any amounts on 505, Line 19 for income exempt by treaty from federal tax (code e), pickup contributions to MD state retirement (code g) and refunds from MD Prepaid Tuition Trust or MD College Investment Plan (code i) Minus IL-1040, Lines 5 and 6, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on Line 9, to the extent included in Maryland Income on 505, Line 17</p>	<p>505, Line 38 Minus Lines 45 and 47</p>	<p>Any compensation "paid in Illinois" included in Maryland Income on 505, Line 25, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"</p>

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Massachusetts	1-NR/PY Schedule D Schedule X Schedule Y	<p>The sum of:</p> <p>1-NR/PY, Line 12</p> <p>Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in 1-NR/PY, Line 12</p> <p>Minus 1-NR/PY Line 6; Schedule X Line 2; Schedule Y, Lines 2, 3, 4, 5, and 8; and IL-1040, Lines 5 and 6, to the extent included in 1-NR/PY, Line 12, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent included in 1-NR/PY, Line 12</p> <p>If the total is negative, write zero.</p> <p>1-NR/PY, Line 24</p> <p>Minus any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends subtracted on IL-1040, Line 9 to the extent included in 1-NR/PY, Line 24</p> <p>If the total is negative, write zero.</p> <p>1-NR/PY, Line 27a</p> <p>Minus any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends subtracted on IL-1040, Line 9 to the extent included in 1-NR/PY, Line 27a</p> <p>If the total is negative, write zero.</p> <p>Schedule D, Line 18</p> <p>Minus any valuation limitation subtracted on IL-1040, Line 9 to the extent included on Schedule D, Line 18</p> <p>If the total is negative, write zero.</p>	<p>1-NR/PY, Line 36</p> <p>Minus Lines 29, 43 and 44</p>	<p>Any compensation "paid in Illinois" included in 1-NR/PY, Line 12, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"</p>

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State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Michigan	MI-1040 Schedule NR Schedule 1	MI-1040, Line 14 Plus Schedule 1, Lines 17, 18, and 19 (See comments) Minus Schedule NR, Col B, Lines 5, 10 Minus Schedule 1, Line 6 (See comments) Minus any valuation limitation shown on IL-1040, Line 9 for gain reported on Schedule NR, Column B, Line 7, 8 or 9	MI-1040, Line 27 Minus Lines 31, 32 and 33	If there is an entry on Line 6 or 18 of the Schedule 1, a breakdown of the items included on the line is required to be attached to the return. Schedule 1, Line 6 – Only subtract distributions from a MI Education Savings Plan or a refund from a MI Education Trust. Schedule 1, Line 19 – Only add back political contributions and Michigan net losses Note: Do not include wages, salaries, tips, and other employee compensation earned in Michigan, while you were an Illinois resident, in figuring the Income Equivalent on Line 11 of the Schedule CR.

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Minnesota	M1 M1M M1NR	<p>Schedule M1NR, Line 24, times the sum of: (IL-1040, Line 1 Plus M1, Line 3 Plus Schedule M1M, Lines 1, 2, 3 and 5 Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus M1, Line 7 Minus Schedule M1M, Lines 9, 12, and 13 Minus IL-1040, Lines 5, 6, and 7, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, recovery of itemized deductions, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)</p>	M1, Line 18 Minus Lines 25, 31, 32, 33 and 34	If any compensation "paid in Illinois" is included in Form M1NR, Line 1, Column B, the percentage on M1NR, Line 24, must be recomputed by excluding that amount. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Minnesota (cont.)	Sch M1MT federal Form 6251	<p>If there is an alternative minimum tax liability on M1, Line 16, adjust the sum to be multiplied by Sch M1NR, Line 26, as follows: Add Sch M1MT, any positive amounts on Line 6 and 7 Add federal Form 6251, Lines 10, 14, 15, and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Subtract any negative amounts on federal Form 6251, Lines 21 and 24</p>		

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Mississippi	80-205	<p>For both spouses, 80-205, Line 18 Plus 80-205, Lines 51 and 52, Mississippi Income column Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in 80-205, Line 18 Minus IL-1040, Lines 5 and 6, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent included in 80-205, Line 18</p>	<p>80-205, Line 22 Minus Line 25</p>	<p>Any compensation "paid in Illinois" included in 80-205, Line 34, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"</p>
Mississippi (cont.)	W-2G	W-2G, Box 1	W2-G, Box 14	<p>Gaming winnings are subject to withholding, and neither the winnings nor the withholding are reported on Form 80-205.</p>

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Missouri	MO-1040 MO-NRI MO-A	<p>For each spouse, compute: MO1040, Line 26 times the sum of: (MO1040, Line 5 Plus MO-A, Part 1, Line 8 Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus MO-A, Part 1, Line 3 Minus IL-1040, Line 5 and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)</p> <p>Add spouse amounts together</p>	MO1040, Line 30 Minus Lines 28 (You/Spouse), 36 and 37	If any compensation "paid in Illinois" is included in Form MO-NRI, Line A, the percentage on MO1040, Line 26, must be recomputed by excluding that amount. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Missouri (cont.)	MO-1040A	<p>MO-1040A, Line 3 Plus Any Illinois income tax taken into account on MO-1040A, Line 3, and added back on IL-1040, Line 3 Minus IL-1040, Lines 5 and 6, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent taken into account on MO-1040A, Line 3</p>	MO1040A, Line 11	Any compensation "paid in Illinois" included in MO-1040A, Line 3, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Missouri (cont.)	MO-1040B	<p>MO-1040B, Line 4</p> <p>Plus Any Illinois income tax taken into account on MO-1040B, Line 4, and added back on IL-1040, Line 3</p> <p>Minus IL-1040, Lines 5 and 6 and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent taken into account on MO-1040B, Line 4</p>	MO1040B, Line 15	Any compensation "paid in Illinois" included on MO-1040B, Line 4, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"
Missouri (cont.)	MO-1040C MO-NRI	<p>For each spouse, compute MO-1040C, Line 16 times the sum of: (MO-1040C, Line 3</p> <p>Plus Any Illinois income tax taken into account on MO-1040C, Line 3, and added back on IL-1040, Line 3</p> <p>Minus IL-1040, Lines 5 and 6, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent taken into account on MO-1040C, Line 3)</p> <p>Add spouse amounts together.</p>	MO1040C, Line 18	If any compensation "paid in Illinois" is included in Form MO-NRI, Line A, the percentages on MO1040C, Line 16, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Montana	Form 2 and 2A	<p>For both spouses, Form 2A, Line 127, times the sum of: (Form 2, Line 20 Plus Form 2, Line 21 and any passive loss adjustment, capital loss, Montana net operating loss adjustment, dependent care assistance credit or student loan interest on Line 23 Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in Form 2, Line 20 Minus Form 2, Lines 27, 28, and 30 and any capital gain exclusion, child's income exclusion, tip income, federal jobs credit wages, beginning farmers land sale income or Indian reservation income on Line 35 Minus IL-1040, Lines 5, 6, and 7 and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent taken into account on Form 2, Line 20)</p>	Form 2, Line 43 for both spouses Minus Lines 46 and 58	If any compensation "paid in Illinois" is included in Form 2A, Line 113, the percentages on Form 2A, Line 127, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Nebraska	1040N	<p>1040N, Schedule III, Line 62, times the sum of: (1040N, Line 5 Plus 1040N, Schedule I, Lines 42 and 44 and any net operating loss and S corporation or LLC loss on Line 45 Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3 Minus 1040N, Schedule I, Lines 48 and 50 and any S corporation or LLC income, Native American Indian reservation income, claim of right repayment, or exempt interest on Line 52 Minus IL-1040, Lines 5, 6, and 7 and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)</p>	<p>1040N, Line 27 Minus Lines 30, 31, and 32</p>	<p>If any compensation "paid in Illinois" is included in 1040N, Schedule III, Line 59, the percentage on 1040N, Schedule III, Line 62, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>
Nebraska (cont.)	federal Form 6251	<p>If there is an alternative minimum tax amount on 1040N, Line 16, adjust the sum to be multiplied by 1040N, Schedule III, Line 62 as follows: Add federal Form 6251, Lines 10, 14, 15, and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Subtract any negative amounts on federal Form 6251, Lines 21 and 24</p>		<p>If any compensation "paid in Illinois" is included in 1040N, Schedule III, Line 59, the percentage on 1040N, Schedule III, Line 62, must be recomputed by excluding this income. See Booklet IL- 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
New Hampshire	NH-1040	<p>For each spouse, NH-1040, Line 12 times the sum of the following: (NH-1040, Line 8, Plus any deductions related to income exempt from NH tax on NH-1040, Line 10 Minus interest on federal obligations and IRC Section 280C expenses on NH-1040, Line 10 Minus any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent included in NH-1040, Line 8)</p>	NH1040, Line 19(b)	

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
New Jersey	NJ-1040NR	<p>NJ-1040NR, Line 37, times the sum of: (Line 26, Column A Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in NJ-1040NR, Line 26, Column A Plus any gambling losses on NJ-1040NR, Line 20, Column A and any pension exclusion subtracted on NJ-1040NR, Line 21, Column A Minus IL-1040, Line 6 and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent included in NJ-1040NR, Line 26, Column A Minus any distributions from NJBEST accounts on Line 15, Column A, and any federally-exempt scholarships or grants on Line 25, Column A)</p>	<p>NJ-1040NR, Line 38 Minus Lines 42 and 43</p>	<p>If any compensation "paid in Illinois" is included in NJ-1040NR, Line 14, Column B, the percentage on NJ-1040NR, Line 37, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
New Mexico	PIT-1 PIT-ADJ PIT-B	PIT-B, Line 13, times the sum of: (PIT-1, Line 5, Plus PIT-ADJ, Lines 14 and 15 Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3 Minus PIT-ADJ, Lines 1, 3, 5, 6, 11, and 12 Minus IL-1040, Lines 5 and 7, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)	PIT-1, Line 12 Minus Lines 14 and 16	If any compensation "paid in Illinois" is included in PIT-B, Line 1, Column 2, the percentage on PIT-B, Line 13, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
New York	IT-203	<p>IT-203, Line 43, times the sum of: IT-203, Line 18, federal amount Plus IT-203, federal amount, Lines 19 and 21 (see comments) Plus Illinois income tax on IL-1040, Line 3 Minus IT-203, federal amount, Lines 23, 26, and 28 (see comments) Minus IL-1040, Lines 5 and 6, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9</p>	<p>IT-203, Line 46 Plus Lines 49, 50 and 51 Minus Lines 55 and 56</p>	<p>Line 21 - Only add back exempt interest, personal state income taxes, expenses related to interest exempt from NY tax, disallowed federal depreciation and depletion (but only to the extent these amounts exceed New York depreciation and depletion reported on Line 28), income taxes from S corporations, school taxes for farmers claiming the school tax credit, nonqualified withdrawals from college savings plans, sport utility vehicle expense, royalty and interest paid to related parties.</p> <p>Line 28 - Only subtract nontaxable federal agency interest, investment income exempted under New York laws, federally disallowed deductions for expenses incurred in connection with exempt income, premium amortization on municipal bonds, professional service corporation income, federally disallowed compensation deductions related to federal credits, gain on sales of new business investments and assets acquired before 1960, disability income, accelerated death benefits, college savings plan distributions, holocaust reimbursements, gains on sales of qualified emerging technology investments, royalty and interest received from related parties.</p> <p>If any compensation "paid in Illinois" is included in the New York State Amount of IT-203, Line 1, the percentage on IT-203, Line 43, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>
If taxpayer reports alternative minimum tax	IT-203 IT-203B IT-220	<p>If there is an alternative minimum tax reported on IT-203B or IT-220, adjust the sum to be multiplied by IT-203, Line 43, as follows: Any positive amount on IT-220, Line 2, Column A Plus any positive amount on IT-220, Line 3, Column A, net of any amount on Line 9, Column A Plus any positive amount on IT-220, Line 4, Column A Minus any preference on IT-220, Line 20, Column A, to the extent the preference passed through from the Subchapter S corporation is included in the amounts from Lines 2, 3, or 4, above</p>	<p>IT-203, Line 46 Plus Lines 49, 50 and 51 Minus Lines 55 and 56 Plus IT203B Line 19 or IT220 Line 22</p>	

Comparison Formulas for DTYUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
North Carolina	D-400	<p>Divide D-400, Line 48 by Line 50, and multiply the result by the sum of: (IL-1040, Line 1</p> <p>Plus D-400 Lines 35 and 36 and any NOL deduction on Line 37 (see note);</p> <p>Plus Illinois income taxes added back on IL-1040, Line 3;</p> <p>Minus D-400, Lines 40 and 44, and any severance pay, gain on NC bonds subtracted on Line 45</p> <p>Minus IL-1040, Lines 5, 6, and 7 and any recovery of itemized deductions, Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)</p>	D-400, Line 16	If any compensation "paid in Illinois" is included in the D-400, Line 48, the amount on D-400, Line 48, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for DTYUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
North Dakota	ND-1 ND-1NR	ND-1NR, Line 20, times the sum of: (ND-1, Line E Plus ND-1, Line 3 Plus bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus ND-1, Lines 5, 6, 7, 9, 10, 11 and 12 Minus IL-1040, Lines 5, 6 (to the extent not subtracted on ND-1, Line 12), and 7 and any recovery of itemized deductions, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)	ND-1, Line 23	If any compensation "paid in Illinois" is included in ND-1NR, Line 1, Column B, the percentage on ND-1NR, Line 20, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
North Dakota (cont.)	ND-2	ND-2, Sch. 3, Part 2, Line 17 Plus any interest on state and local bonds included in ND-2, Sch. 3, Part 1, Line 15 Plus bonus depreciation and Illinois income tax on IL-1040, Line 3, to the extent deducted in computing the amount on ND-2, Sch. 3, Part 2, Line 17 Minus ND-2, Sch. 3, Part 1, Line 9 Minus IL-1040, Lines 5, 6, and 7 and any recovery of itemized deductions, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent included in the amount on ND-2, Sch. 3, Part 2, Line 17	ND-2, Line 12	Any compensation "paid in Illinois" included on ND-2, Schedule 3, Part 2, Line 17, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Ohio	IT-1040	<p>The percentage equal to (1 minus the amount in the box on IT-1040, Line 62), times the sum of: (IT-1040, Line 1 Plus IT-1040, Lines 28, 29 and 31c Plus any bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus IT-1040, Lines 33, 34, 35, 36 (see note), 43a, 43b, 43c, and 43d Minus IL-1040, Lines 5 (see note) and 6, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)</p>	IT-1040, Line 14 Minus Line 20a	<p>Note: Some disability income may be subtracted on both IT-1040, Line 36, and on IL-1040, Line 5. Such income should be subtracted from IT-1040, Line 1, only once in computing the Income Equivalent on Line 11 of the Schedule CR.</p> <p>If any compensation "paid in Illinois" is excluded from IT-1040, Line 60, the percentage in the box on IT-1040, Line 62, must be recomputed by including this income in Line 60. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Oklahoma	511NR	<p>511 NR, Line 39, times the sum of: (511 NR, Line 19, federal amount Plus Sch 511 NR-A, federal amount, Lines 1, 3, 4, and 5, and any losses from sales of exempt government obligations or depreciation add-backs for swine or poultry producers in the federal amount of Line 6 Plus any bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus Sch 511 NR-B, federal amount, Lines 1, 8, and 9, and any royalty income, small business incubator income or capital gain in the federal amount of Line 11 Minus Sch 511 NR-C, Lines 6, 8 (interest only - not contributions), 11, and 12 Minus IL-1040, Lines 5, 6, and 7, and any recovery of itemized deductions, Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)</p>	<p>511NR Line 43 Minus Line 49</p>	<p>If any compensation "paid in Illinois" is included 511 NR, Line 1, Oklahoma amount, the percentage on 511 NR, Line 39, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Oregon	40N	<p>40N, Line 40, times the sum of: (40N, Line 30a, federal column, Plus 40N, federal column, Lines 31 and 32, and any excess of federal depreciation and IRC Section 179 deductions over Oregon deductions, claim of right, unused business credits, fiduciary adjustments, non-Oregon net operating losses or passive activity loss reported on Line 33 Plus any Illinois income tax on IL-1040, Line 3 Minus any claim of right deduction, federal or local bond interest, Oregon lottery winnings, business expenses related to federal credits, previously taxed federal gains, American Indian income, taxable benefits of same-sex partners, and public safety memorial fund awards in the federal column of Line 38 Minus IL-1040, Lines 5, 6 and 7, and any recovery of itemized deductions, Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)</p>	40N, Line 61 Minus Lines 53 and 64	If any compensation "paid in Illinois" is included in the Oregon column of 40N, Line 8, the percentage on 40N, Line 40, must be recomputed by excluding this income. See Booklet IL- 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Pennsylvania	PA-40	PA-40, Line 11 Plus PA-1040, Line 1b Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent included in PA-40, Line 11 Minus IL-1040, Lines 5, 6 and 7, and any recovery of itemized deductions, Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent included in PA-40, Line 11	PA-40, Line 12 Minus Lines 21, 22 and 23	Any compensation "paid in Illinois" included on PA-40, Line 1a, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Puerto Rico	Form 482.0 (long form)	<p>Form 482.0, Part 2, Line 5 Plus the income on Sch. F, Part I, on which a liability shown on Form 482.0, Part 4, Line 18 was computed; Plus the income on Sch. F, Part II, on which a liability shown on Form 482.0, Part 4, Line 19 was computed; Minus Form 482.0, Part 2, Lines 2G, 2I, and 2K and any lump-sum pension distributions included on Line 2Q; Minus Form 482.0, Sch. A, Part I, Line 15, to the extent deducted on federal Form 1040, Line 26, and contributions to IRAs or pension systems on Part II, Lines 1 and 2, to the extent deducted or excluded in computing federal adjusted gross income; Minus (if there is a liability shown on Form 482.0, Part 4, Line 17), the deductions on Sch. O, Line 2c</p>	<p>Form 482.0, Line 30 Plus Form 482.0, Sch B, Part II, Line 2; Minus Form 482.0, Lines 21, 22, 23, and 27</p>	<p>Any compensation "paid in Illinois" included on Form 482.0, Part 2, Line 5, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"</p>
	Form 481.0 (short form)	<p>Form 481.0, Part 2, Line 4 Minus Line 3 and contributions to IRAs or pension systems on Part 3, Line 6, to the extent deducted or excluded in computing federal adjusted gross income</p>	<p>Form 481.0, Part 4, Line 15</p>	<p>Any compensation "paid in Illinois" included on Form 481.0, Part 2, Line 4, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"</p>

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Rhode Island	RI-1040NR	RI-1040NR, Sch III, Line 13, times the sum of: (RI-1040NR, Line 1 Plus RI-1040NR, Sch I, Line 23A and any fiduciary adjustment, interest on indebtedness to purchase or carry exempt obligations, bonus depreciation and IRC Section 179 (to the extent they exceed the bonus depreciation or IRC Sec. 179 deductions allowed on Line 24B) deductions on Line 23B Plus any Illinois income tax on IL-1040, Line 3 Minus RI-1040NR, Sch I, Line 24A and any federal obligation interest, fiduciary adjustment, profit or gain of a writer, composer or artist, or Family Education Account income on Line 24B Minus IL-1040, Lines 5, 6 and 7, and any recovery of itemized deductions, Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)	RI-1040NR, Line 15 Minus Line 18E	If any compensation "paid in Illinois" is included in RI-1040NR, Sch III, Line 1, Col A, the percentage on RI-1040NR, Sch III, Line 13, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Rhode Island (cont.)	RI-6251 federal Form 6251	If there is an alternative minimum tax amount on RI-1040NR, Line 9, adjust the sum to be multiplied by RI-1040NR, Sch III, Line 13 as follows: Add federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Subtract any negative amounts on federal Form 6251, Lines 21 and 24		

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
South Carolina	SC 1040 Schedule NR	<p>SC 1040, Schedule NR, Column B, Line 30</p> <p>Plus SC 1040, Schedule NR, Column B, Line 32</p> <p>Plus any Illinois income tax on IL-1040, Line 3, to the extent taken into account in SC 1040, Schedule NR, Column B, Line 30</p> <p>Minus SC 1040, Schedule NR, Column B, Line 33 and any Reserve or National Guard pay (see note) and subsistence allowances on Line 38</p> <p>Minus IL-1040, Lines 5, 6 (see note) and 7, and any recovery of itemized deductions, Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9, to the extent included in SC 1040, Schedule NR, Column B, Line 30</p>	<p>SC 1040, Line 6</p> <p>Minus Lines 12 and 19</p>	<p>Any compensation "paid in Illinois" included on SC 1040, Schedule NR, Column B, Line 1, must be subtracted in computing the Income Equivalent on Line 11 of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"</p> <p>Note: Reserve pay on SC 1040, Schedule NR, Column B, Line 38 may also be subtracted on IL 1040, Line 6. Such income should be subtracted from SC 1040, Schedule NR, Column B, Line 30, only once in computing the Line 11 (Income) Equivalent of the Schedule CR.</p>

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Tennessee	INC 250	INC 250, Line 1 Minus any Illinois bond interest subtracted on IL-1040, Line 9	INC 250, Line 4	

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Utah	TC-40 TC-40C	<p>TC-40, Line 17, Box c, times the sum of: (TC-40, Line 4</p> <p>Plus TC-40, any state taxes from a trust or estate, exempt income of a child whose income is included on the parent's federal return or municipal bond interest on Line 6</p> <p>Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3</p> <p>Minus TC-40, any interest from federal obligations, Native American income or capital gains on Line 13</p> <p>Minus IL-1040, Lines 5, 6 and 7, and any recovery of itemized deductions, Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)</p>	<p>TC-40, Line 22</p> <p>Minus any targeted business credit or adoption credit on Line 31</p>	<p>If any compensation "paid in Illinois" is included in TC-40C, Line 1, Column A, the percentage in TC-40, Line 17, Box c, must be recomputed by excluding this income from Box a. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Vermont	IN-111 IN-112 IN-113	IN-113, Line 40, times the sum of: (IL-1040, Line 1 Plus IN-111, Line 12 Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus IN-111, Line 14e Minus IL-1040, Lines 5, 6 and 7, and any recovery of itemized deductions, Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)	IN-111, Line 26, Minus (Line 17 times Line 21) Minus Lines 31c, 31d, 31e, and 31h	If any compensation "paid in Illinois" is included in IN-113, Line 1, Column B, the percentage on IN-113, Line 40, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Virginia	763	<p>763, Line 59, times the sum of: (763, Line 6, Plus 763, Line 29 and any tax-exempt interest and transitional modifications on Line 30 Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus Lines 35 and 37 (see note), and any interest on Virginia obligations, federal work opportunity credit wages, Virginia lottery prizes, Virginia national guard income , Virginia College Savings Plan distribution, unemployment compensation, low-income pay, tobacco settlement fund payments, open space land gains, or peanut quota buyout on Line 39 Minus IL-1040, Lines 5 (see note), 6 and 7, and any recovery of itemized deductions, Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)</p>	<p>763, Line 18 Minus Lines 19e, 19f, 19g and 19h</p>	<p>Note: Some disability income may be subtracted on both 763, Line 37, and on IL-1040, Line 5. Such income should be subtracted from 763, Line 6, only once in computing the Income Equivalent on Line 11 of the Schedule CR.</p> <p>If any compensation "paid in Illinois" is included in 763, Line 45, Column B, the percentage on 763, Line 59, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
West Virginia	IT-140NR/PY	IT-140NR/PY, Line 48, Column C, divided by Line 48, Column A, times the sum of: (IT-140NR/PY, Line 2, Plus IT-140NR/PY, Schedule M, Lines 52, 53 and 54 Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus IT-140NR/PY, Schedule M, Lines 59 and 64 Minus IL-1040, Lines 5, 6 and 7, and any recovery of itemized deductions, Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)	IT-140NR/PY, Line 11 Minus Lines 14, 15 and 16	If any compensation "paid in Illinois" is included in IT-140NR/PY, Line 25, Column C, the percentage used in the Line 11 (income) Equivalents must be computed by excluding this income from Line 48, Column C. See Booklet IL- 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for DTYVUf JV 4 C

Information is based on 2004 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Wisconsin	<p>Form 1NPR</p> <p>Do not use if minimum tax amount appears on Line 50</p>	<p>1NPR, Line 33 times the sum of: (1NPR, Col A, Line 32 Plus 1NPR, Column A, Line 15 amounts for farm loss carryovers, long-term care insurance, Wisconsin NOL, adoption expenses, and contributions to EdVest college savings program Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus 1NPR, Column A, Line 15 amounts for farmland tax relief and preservation credits, manufacturer's sales tax credit, development and technology zone credit, and passive foreign investment compay distributions Minus IL-1040, Lines 5 , 6 and 7, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, insurance and annuity benefits paid to the terminally ill, Medical Care Savings Account interest or ridesharing agreement income subtracted on IL-1040, Line 9)</p>	<p>1NPR, Line 56 Minus lines 66, 67, 68, 69, and 70</p>	
Wisconsin (cont.)	<p>Form 1NPR Schedule MT</p> <p>Use if minimum tax amount appears on Line 50</p>	<p>Same as above, except that the sum to be multiplied by 1NPR, Line 33, should include the following:</p> <p>Add federal Form 6251, Lines 10, 14, 15, and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25</p> <p>Subtract any negative amounts on federal Form 6251, Lines 21 and 24</p>	<p>1NPR, Line 56 Minus Lines 66, 67, 68, 69, and 70</p>	<p>The Form 6251 amounts subtracted are net of any adjustments made to them on the Schedule MT, Line 8.</p>