

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, 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 | |

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| Arizona | 140NR | 140NR Line 19 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 Minus Line C17 and any Medical Savings Account distributions/value on Line C19 Minus any valuation limitation amount or recovery of itemized deductions on IL-1040 Line 9 and included in 140NR Line 20 | 140NR Line 32 Minus Line 24 | |
| Arizona (cont.) | 140PY | 140PY Line 19 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 Minus Line C21 and any lump sum distribution, pension adjustments, Medical Savings Account distributions/ value on Line C23 Minus any valuation limitation amount or recovery of itemized deductions on IL-1040 Line 9 and included in 140PY, Line 19 | 140PY Line 33 Minus Lines 24 and 37 | |

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| Arkansas | AR1000NR AR 1000ADJ | AR1000NR, Line 44C, times the sum of:(Line 28, Columns A and B), Plus AR1000ADJ, Lines 5, 11, 12, and 13, Columns A and B Plus any Illinois income tax on IL-1040, Line 3, to the extent taken into account in AR1000NR, Line 28, 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 28, Column A or B | AR1000NR, Line 44C times the sum of (Line 44 Minus Lines 33 and 34) Minus Line 48 | If AR1000NR, Lines 9A, 9B, 10A, or 10B contain 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. |

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| <p>California</p> <p>Do not use if taxpayer reports alternative minimum tax on 540NR, Line 39.</p> | <p>540NR Long Form and Schedule CA</p> | <p>Schedule CA, Line 47, 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, 25, 29, and 35 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 37 Plus Line 40 Minus Lines 26 and 50</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</p> |

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| California (cont.) | 540NR Long Form and Schedule CA (cont.) | | | <p>controlled foreign corporation income and expenses related to 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> |

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| <p>California</p> <p>Use if taxpayer reports alternative minimum tax on 540NR, Line 43.</p> | <p>540NR Long Form Schedule CA Schedule P</p> | <p>Schedule CA, Line 47, 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, 25, 29, and 35 Plus Schedule P, Lines 8 and 12 and any positive amount on Line 13 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 any negative amount on Schedule P, Line 10, 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 37 Plus Lines 39 and 40 Minus Lines 26 and 50</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 Indian</p> |

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| California (cont.) | 540NR Long Form Schedule CA Schedule P (cont.) | | | <p>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> |

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| California | 540NR Short Form | 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) | 540NR Line 27 Minus Line 35 | |

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| <p>Colorado</p> <p>Do not use if there is an alternative minimum tax amount on 104, Line 16.</p> | <p>104 104PN</p> | <p>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 12 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)</p> | <p>104, Line 24 Minus Lines 17 and 29</p> | |
| <p>Colorado (cont.)</p> <p>Use if there is an alternative minimum tax amount on 104, Line 16.</p> | <p>104 104PN 104AMT federal Form 6251</p> | <p>104AMT percentage on Line 6, 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 Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Minus 104, Line 6 and 9 and any medical savings account interest on Line 12 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) Minus any negative amounts on federal Form 6251, Lines 21 and 24</p> | <p>104, Line 24 Minus Lines 17 and 29</p> | |

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| <p>Connecticut</p> <p>Do not use if there is an alternative minimum tax amount on CT-1040NR/PY, Line 13.</p> | <p>CT-1040NR/PY Sch CT-SI</p> | <p>CT-1040NR/PY, Line 9, times the sum of: (CT-1040NR/PY, Line 1 Plus CT-1040NR/PY, Lines 33, 34, 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 40 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> <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> | <p>CT-1040NR/PY, Line 16</p> | |

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| <p>Connecticut</p> <p>Use if there is an alternative minimum tax amount on CT-1040NR/PY, Line 13.</p> | <p>CT-1040NR/PY Sch CT-SI federal Form 6251</p> | <p>CT-1040NR/PY, Line 9, times the sum of: (CT-1040NR/PY, Line 1 Plus CT-1040NR/PY, Lines 33, 34, 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 40 Plus any Illinois income tax on IL-1040, Line 3 Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 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) Minus any negative amounts on federal Form 6251, Lines 21 and 24</p> | <p>CT-1040NR/PY, Line 16</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 | |

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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> | <p>D-30, Line 37, Minus Lines 38(c) and 38(d)</p> | |

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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 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 on Line 10 and contributions to GA Higher Education Savings Plans on Line 8; 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 | |

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| Hawaii | N-15 | <p>N15, Column B, Line 35, Plus Column B, Lines 31, 32, and 33 Plus any Illinois income tax and bonus depreciation on IL-1040, Line 3, to the extent taken into account in N15, Column B, Line 35 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 35</p> | <p>N-15, Line 45 Minus Lines 50 through 54 (except for credits on Line 54 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> | |

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| Idaho | 43 39NR | 43, Column B, Line 34 Plus 39NR, Part B, Column B, Lines 1, 4, 7, 8 (contributions only), 9, 10, 11, 14, 16, 17, 18, 19, 20e, and 22i Plus any Illinois income tax on IL-1040, Line 3, taken into account in 43, Column B, Line 34 Minus 39NR, Part A, Column B, Line 2 and lump-sum distributions and Idaho medical savings account withdrawals in Column B, Line 4 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 | 43, Line 50 Minus Lines 62 and 63 | |

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| Indiana | IT-40PNR Schedule A Schedule D | IT-40PNR, Line 3 Plus Schedule D, Lines 1, 2, 9, and any human services deduction (#605), Indiana partnership long-term care policy premiums deduction (#608), and medical savings contributions (#612) on Line 11 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, 24, and 25 | |

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| <p>Iowa</p> <p>Use for single filers or for married couples filing joint Iowa and Illinois returns and who do not report an alternative minimum tax amount on IA 1040, Line 45.</p> | <p>IA 1040 IA 126 Line 14 and 24 breakdown, if necessary</p> | <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> | <p>IA 1040, Line 58 Minus Lines 44, 63, 64, 65 and 66</p> | <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 - Do not add back self-employed health insurance deducted in computing federal adjusted gross income.</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, military retirement pay, organ transplant expenses, alternative motor vehicle deduction, and contributions to injured veterans programs.</p> |

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| <p>Iowa</p> <p>Use for single filers or for married couples filing joint Iowa and Illinois returns and who report an alternative minimum tax amount on IA 1040, Line 45.</p> | <p>IA 1040 IA 126 Line 14 and 24 breakdown, if necessary Federal Form 6251</p> | <p>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 Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 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 Minus any negative amounts on federal Form 6251, Lines 21 and 24</p> | <p>IA 1040, Line 58 Minus Lines 44, 63, 64, 65 and 66</p> | <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 - Do not add back self-employed health insurance deducted in computing federal adjusted gross income.</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, military retirement pay, organ transplant expenses, alternative motor vehicle deduction, and contributions to injured veterans programs.</p> |

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| <p>Iowa</p> <p>Use if a joint Illinois return is filed, but separate Iowa returns are filed and the return does not report an alternative minimum tax amount on IA 1040, Line 45.</p> | <p>IA 1040 IA 126 Line 14 and 24 breakdown, if necessary</p> | <p>For each spouse, compute separately: 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 the portion of retirement income or Social Security included in that spouse's column of the IA 1040 and subtracted on IL-1040, Line 5, and the portion of 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 included in that spouse's column on the IA 1040 and subtracted on IL-1040, Line 9 Add the two amounts. If the amount for one spouse is negative, double-taxed income is the amount for the other spouse only.</p> | <p>IA 1040, Line 58 Minus Lines 44, 63, 64, 65 and 66</p> | <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 - Do not add back self-employed health insurance deducted in computing federal adjusted gross income.</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, military retirement pay, organ transplant expenses, alternative motor vehicle deduction, and contributions to injured veterans programs.</p> |

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| <p>Iowa</p> <p>Use if a joint Illinois return is filed, but separate Iowa returns are filed and there is an alternative minimum tax amount on IA 1040, Line 45.</p> | <p>IA 1040 IA 126 Line 14 and 24 breakdown, if necessary Federal Form 6251</p> | <p>For each spouse, compute separately: IA126, Line 28 times the sum of IA1040 Line 26 Plus IA1040, Lines 18, 21 and 24 (see comment) Plus the portion of any federal deduction for Illinois income taxes taken in that spouse's column of the IA 1040 and added back on IL-1040, Line 3 Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25, to the extent the deductions disallowed on these lines were taken into account in that spouse's column of the IA 1040 Minus IA1040, Line 14 (see comment) Minus the portion of retirement income or Social Security included in that spouse's column of the IA 1040 and subtracted on IL-1040, Line 5, and the portion of 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 included in that spouse's column on the IA 1040 and subtracted on IL-1040, Line 9 Minus any negative amounts on federal Form 6251, Lines 21 and 24, to the extent the income being increased on these lines was taken into account in that spouse's column of the IA 1040 Add the two amounts. If the amount for one spouse is negative, double-taxed income is the amount for the other spouse only.</p> | <p>IA 1040, Line 58 Minus Lines 44, 63, 64, 65 and 66</p> | <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 - Do not add back self-employed health insurance deducted in computing federal adjusted gross income.</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, military retirement pay, organ transplant expenses, alternative motor vehicle deduction, and contributions to injured veterans programs.</p> |

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|--------|--------------------------------------|---|---|----------|
| Kansas | K-40 Schedule S | K-40, Line 9 times the sum of: (Line 3, Plus Schedule S, Lines A9, A10, A12, A13, and lump-sum distributions from Kansas public employee retirement system on Line A15 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) | K-40, Line 17 minus Lines 11, 23 and 24 | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|----------|---|--|--|---|
| Kentucky | 740-NP Section D, Line 16 breakdown, if necessary | <p>740-NP, Section D, Column B, Line 34 Plus 740-NP, Section D, Column B, Lines 10(b), 31 and 32, and Line 16 amounts for Kentucky net operating loss deduction and Artistic Charitable Contributions Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent deducted in 740-NP, Section D, Column B, Line 34 Minus 740-NP, Section D, Column B, Line 1 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, Section D, Column B, Line 34</p> | 740-NP, Line 26 | <p>If there is an entry on Section D, Line 16 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 Column B of the Schedule CR.</p> |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|-----------|--------------------------------------|--|---|----------|
| Louisiana | IT-540B | 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, recovery of itemized deductions, Medical Care Savings Account interest or ridesharing agreement income subtracted on Line 9, to the extent included in IT-540B, Line 8 | IT-540B, Line 14A Minus Lines 15A and 15B | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|---|--|---|---|----------|
| <p>Maine</p> <p>Do not use if there is an alternative minimum tax amount on 1040ME, Sch A, Sec 1, Line 3c.</p> | <p>1040ME Sch NR</p> | <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> | <p>1040ME, Line 27 Minus Line 28d and Schedule A, Section 1, Lines 1 and 2</p> | |
| <p>Maine (cont.)</p> <p>Use if there is an alternative minimum tax amount on 1040ME, Sch A, Sec 1, Line 3c.</p> | <p>1040ME Sch NR federal Form 6251</p> | <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> | | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|----------|--------------------------------------|--|---|----------|
| 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> | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|---------------|---|---|--|---|
| Massachusetts | 1-NR/PY Schedule D Schedule X Schedule Y | <p>The sum of: 1-NR/PY, Line 12 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 Minus 1-NR/PY Line 6; Schedule X Line 2; Schedule Y, Lines 2, 3, 4, 5, 6, 7, 8, 9 (other than deductions for clean fuel vehicles, attorney fees and court costs), 10, and 12; 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 If the total is negative, write zero.</p> <p>1-NR/PY, Line 24 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 If the total is negative, write zero.</p> <p>1-NR/PY, Line 27a 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 If the total is negative, write zero.</p> <p>Schedule D, Line 18 Minus any valuation limitation subtracted on IL-1040, Line 9 to the extent included on Schedule D, Line 18 If the total is negative, write zero.</p> | 1-NR/PY, Line 36 Minus Lines 29, 43 and 44 | Any compensation "paid in Illinois" included in 1-NR/PY, Line 12, must be subtracted in computing the Income Equivalent on Column B of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois" |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, 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 28 Minus Lines 34, 35, 36, and 37 | <p>If there is an entry on Line 6 or 19 of the Schedule 1, a breakdown of the items included on the line is required to be attached to the return.</p> <p>Schedule 1, Line 6 – Only subtract distributions from a MI Education Savings Plan or a refund from a MI Education Trust.</p> <p>Schedule 1, Line 19 – Only add back political contributions and Michigan net losses</p> <p>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 Column B of the Schedule CR.</p> |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|--|---------------------------------------|--|--|----------|
| <p>Minnesota</p> <p>Do not use if there is an alternative minimum tax liability on M1, Line 16.</p> | <p>M1 M1M M1NR</p> | <p>Schedule M1NR, Line 24, times the sum of: (IL-1040, Line 1 Plus Schedule M1M, Lines 1, 2, 4, 5, 6, and 7 Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus M1, Line 6 Minus Schedule M1M, Lines 16, 22, 23, and 24 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> | <p>M1, Line 14 Minus Lines 22, 28, 29, 30, 31, and 32</p> | |
| <p>Minnesota (cont.)</p> <p>Use if there is an alternative minimum tax liability on M1, Line 16.</p> | <p>Sch M1MT federal Form 6251</p> | <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 Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|---------------------|--------------------------------------|---|--|---|
| Mississippi | 80-205 | <p>For both spouses, 80-205, Line 18</p> <p>Plus 80-205, Lines 51 and 52, Mississippi Income column</p> <p>Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in 80-205, Line 18</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 included in 80-205, Line 18</p> | <p>80-205, Line 22</p> <p>Minus Line 25</p> | |
| Mississippi (cont.) | W-2G | W-2G, Box 1 | W2-G, Box 14 | Gaming winnings are subject to withholding, and neither the winnings nor the withholding are reported on Form 80-205. |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, 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, Lines 5 and 6, and any Illinois bond interest, valuation limitation, enterprise zone dividends, high impact business dividends, recovery of itemized deductions (see note), 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 | Note: State income tax refunds reported on MO-A, Part 1, Line 6, and as a recovery of an itemized deduction on IL-1040, Line 9, may be subtracted only once in figuring your Income Equivalent on Column B of the Schedule CR. |
| 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, 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, to the extent taken into account on MO-1040A, Line 3</p> | MO1040A, Line 11 | Note: State income tax refunds reported on MO-1040A, Line 2, and as a recovery of an itemized deduction on IL-1040, Line 9, may be subtracted only once in figuring your Income Equivalent on Column B of the Schedule CR. |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, 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, 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, to the extent taken into account on MO-1040B, Line 4</p> | MO1040B, Line 15 | <p>Note: State income tax refunds reported on MO-1040B, Line 2, and as a recovery of an itemized deduction on IL-1040, Line 9, may be subtracted only once in figuring your Income Equivalent on Column B of the Schedule CR.</p> |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|---------|--------------------------------------|---|--|--|
| Montana | Form 2 | <p>For both spouses, Form 2, Schedule IV, Line 19, times the sum of: (Form 2, Line 37</p> <p>Plus Form 2, Schedule I, Lines 1, 2, 6a, 6b, 6c, 6d, 11, 13, and 15</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 Form 2, Line 37</p> <p>Minus Form 2, Schedule II, Lines 1, 2, 3, 4, 5, 7 (see note), 10, 12, 14, 15, 16, 17, 19, 20, 27, 29, 30, 31, and 32 and any medical savings account earnings (not deposits) subtracted on Line 18</p> <p>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, to the extent taken into account on Form 2, Line 37)</p> | Form 2, Line 50 for both spouses Minus Lines 53 and 63 | Note: For Form 2, Schedule II, Line 7, do not subtract any recovery of federal itemized deductions subtracted on Form IL-1040, Line 9. |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|---|--------------------------------------|---|--|----------|
| <p>Nebraska</p> <p>Do not use if there is an alternative minimum tax amount on 1040N, Line 16.</p> | <p>1040N</p> | <p>1040N, Schedule III, Line 66, times the sum of: (1040N, Line 5 Plus 1040N, Schedule I, Line 45 and any net operating loss and S corporation or LLC loss on Line 46 Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3 Minus 1040N, Schedule I, Lines 49 and 51 and any S corporation or LLC income, Native American Indian reservation income, claim of right repayment, or exempt interest on Line 56 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 28 Minus Lines 31, 32, 33, and 34</p> | |
| <p>Nebraska (cont.)</p> <p>Use if there is an alternative minimum tax amount on 1040N, Line 16.</p> | <p>federal Form 6251</p> | <p>If there is an alternative minimum tax amount on 1040N, Line 16, adjust the sum to be multiplied by 1040N, Schedule III, Line 63 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> | | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, 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 Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|------------|--------------------------------------|--|--|----------|
| New Jersey | NJ-1040NR | <p>NJ-1040NR, Line 38, 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, any IRC Section 199 deduction added back on Line 25, Column A, and any pension exclusion subtracted on NJ-1040NR, Line 21, Column A 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 NJ-1040NR, Line 26, Column A Minus any federally-exempt scholarships or grants on Line 25, Column A)</p> | <p>NJ-1040NR, Line 39 Minus Lines 40, 47, and 48</p> | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|------------|--------------------------------------|--|---|----------|
| New Mexico | PIT-1 PIT-ADJ PIT-B | PIT-B, Line 13, times the sum of: (PIT-1, Line 6, Plus PIT-ADJ, Lines 1 and 2 Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3 Minus PIT-ADJ, Lines 5, 7, 9, 10, 15, and 16 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 14 Minus Lines 16, 17, and 19 | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|---|---|---|---|--|
| <p>New York</p> <p>Do not use if there is an alternative minimum tax amount on IT-203-ATT or IT-220.</p> | <p>IT-203</p> | <p>IT-203, Line 45, times the sum of: IT-203, Line 18, federal amount Plus IT-203, federal amount, Lines 20 and 22 (see comments) Plus Illinois income tax on IL-1040, Line 3 Minus IT-203, federal amount, Lines 24, 27, and 29 (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 48 Plus Line 55 Minus Lines 60 and 61</p> | <p>Line 22 - 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 29 - 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>New York (cont.)</p> <p>Use if there is an alternative minimum tax amount on IT-203-ATT or IT-220.</p> | <p>IT-203 IT-203-ATT IT-220</p> | <p>If there is an alternative minimum tax reported on IT-203-ATT or IT-220, adjust the sum to be multiplied by IT-203, Line 45, 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</p> | <p>IT-203, Line 48 Plus Line 55 Minus Lines 60 and 61 Plus IT203-ATT, Line 28 or IT220, Line 22</p> | <p>(Continued from previous row)</p> |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|----------------|--------------------------------------|---|--|----------|
| North Carolina | D-400 | <p>Divide the amount on D-400, Line 48 that is from the period in which you were an Illinois resident by Line 49, and multiply the result by the sum of: (IL-1040, Line 1 Plus D-400 Line 35 and any NOL deduction on Line 37; Plus Illinois income taxes added back on IL-1040, Line 3; Minus D-400, Lines 40 and 44, and any hurricane relief payments or gain on NC bonds subtracted on Line 46 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 | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|----------------------|--------------------------------------|--|--|----------|
| North Dakota | ND-1 ND-1NR | ND-1NR, Line 18, times the sum of: (ND-1, Line D Plus ND-1, Line 3 Plus bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus ND-1, Lines 6, 7, 8, 10, 11, 12, and 13 Minus IL-1040, Lines 5, 6 (to the extent not subtracted on ND-1, Line 13), 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 27 | |
| 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 12 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 6, except for adoption expenses and organ donation expenses subtracted on that line 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 10 | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|-------|--------------------------------------|---|--|---|
| Ohio | IT-1040 | <p>The percentage equal to (1 minus the amount in the box on IT-1040, Line 66), times the sum of: (IT-1040, Line 1 Plus IT-1040, Lines 31, 32, and 34c Plus any bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus IT-1040, Lines 36, 37 (see note), 38, 39 (see note), 46a, 46b, 46c, and 46d 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 16 Minus Line 22a | Note: Some disability income may be subtracted on both IT-1040, Line 39, and on IL-1040, Line 5, and some military pay may be subtracted on both IT-1040, Line 37 and on IL-1040, Line 6. Such income should be subtracted from IT-1040, Line 1, only once in computing the Income Equivalent on Column B of the Schedule CR. |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|----------|--------------------------------------|---|--|----------|
| Oklahoma | 511NR | <p>511 NR, Line 35, 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, 9, 10, 12 and any royalty income, small business incubator income or capital gain in the federal amount of Line 13 Minus Sch 511 NR-C, interest earned on, but not contributions to medical savings accounts, any discharge of indebtedness income, and any Police Corp scholarship/stipend on Line 7 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 40 Minus Line 46</p> | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|--------|--------------------------------------|---|--|----------|
| Oregon | 40N | <p>40N, Line 39, times the sum of: (40N, Line 30, 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 (302), federal (315) or local (317) bond interest, Oregon lottery winnings (322), business expenses related to federal credits (308), previously taxed federal gains (306), American Indian income (300), taxable benefits of same-sex partners (305), Hurricane Katrina housing (337), and public safety memorial fund awards (329) in the federal column of Line 37 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>40N, Line 59 Minus Lines 52, 62, and 63</p> | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, 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 | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|-------------|--------------------------------------|--|---|--|
| Puerto Rico | Form 482.0 (long form) | 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 | Form 482.0, Part 4, Line 30 Plus Form 482.0, Sch B, Part II, Line 2; Minus Form 482.0, Part 4, Lines 21, 22, 23, and 27 | Any compensation "paid in Illinois" included on Form 482.0, Part 2, Line 5, must be subtracted in computing the Income Equivalent on Column B of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois" |
| | Form 481.0 (short form) | 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 | Form 481.0, Part 4, Line 15 | Any compensation "paid in Illinois" included on Form 481.0, Part 2, Line 4, must be subtracted in computing the Income Equivalent on Column B of the Schedule CR. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois." |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|--|---|--|---|----------|
| <p>Rhode Island</p> <p>Do not use if there is an alternative minimum tax amount on RI-1040NR, Line 9.</p> | <p>RI-1040NR</p> | <p>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 additions (to the extent they exceed the bonus depreciation or IRC Sec. 179 deductions allowed on Line 24B) 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, performance based compensation 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)</p> | <p>RI-1040NR, Line 15A Minus Lines 8B and 18E</p> | |
| <p>Rhode Island (cont.)</p> <p>Use if there is an alternative minimum tax amount on RI-1040NR, Line 9.</p> | <p>RI-1040-NR RI-6251 federal Form 6251</p> | <p>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</p> | | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|----------------|--------------------------------------|---|--|--|
| South Carolina | SC 1040 Schedule NR | <p>SC 1040, Schedule NR, Column B, Line 31</p> <p>Plus SC 1040, Schedule NR, Column B, Line 33</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 31</p> <p>Minus SC 1040, Schedule NR, Column B, Line 34 and any Reserve or National Guard pay (see note) and subsistence allowances on Line 40</p> <p>Minus IL-1040, Lines 5 (see note 1), 6 (see note 2), 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 31</p> | <p>SC 1040, Line 6</p> <p>Minus Lines 13 and 20</p> | <p>Note 1: Social Security and Railroad Retirement income are excluded from SC 1040, Schedule NR, Column B, Line 30, and should not be subtracted again here.</p> <p>Note 2: Reserve pay on SC 1040, Schedule NR, Column B, Line 40 may also be subtracted on IL 1040, Line 6. Such income should be subtracted from SC 1040, Schedule NR, Column B, Line 31, only once in computing the Income Equivalent on Column B of the Schedule CR.</p> |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, 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 Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|-------|--------------------------------------|---|--|----------|
| Utah | TC-40 TC-40C | <p>TC-40, Line 18, 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 21</p> <p>Minus any targeted business credit or adoption credit on Line 30</p> | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, 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 14d 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, 31e, and 31g | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, 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 Column B of the Schedule CR.</p> |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, 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 | |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|--|--------------------------------------|---|---|---|
| <p>Wisconsin</p> <p>Do not use if minimum tax amount appears on Line 53 or if Line 32, Column B, of Wisconsin Form 1NPR is greater than Line 33.</p> | <p>Form 1NPR</p> | <p>1NPR, Line 34 times the sum of: (1NPR, Col A, Line 33 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 58 Minus Lines 67, 68, 70, and 71</p> | <p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.</p> |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|---|--------------------------------------|---|--|---|
| <p>Wisconsin</p> <p>Use if Line 32, Column B, of Wisconsin Form 1NPR is greater than Line 33, Column A and Line 53 is zero.</p> | <p>Form 1NPR</p> | <p>1NPR, Line 35</p> <p>Plus 1NPR, Column B, Line 15, amounts for farm loss carryovers, long-term care insurance, Wisconsin NOL, adoption expenses, tuition expenses, and contributions to EdVest college savings program</p> <p>Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent taken into account on Form 1NPR, Line 33</p> <p>Minus 1NPR, Column B, 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</p> <p>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 1NPR, Line 33</p> | <p>1NPR, Lline 58</p> <p>Minus Lines 67, 68, 70, and 71</p> | <p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.</p> |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|---|--|---|---|---|
| <p>Wisconsin</p> <p>Use if minimum tax amount appears on Line 53, and Line 32, Column B, of Wisconsin Form 1NPR is less than or equal to Line 33, Column A.</p> | <p>Form 1NPR Schedule MT federal form 6251</p> | <p>1NPR, Line 34 times the sum of: (1NPR, Col A, Line 33</p> <p>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</p> <p>Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3</p> <p>Plus 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>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</p> <p>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>Minus any negative amounts on federal Form 6251, Lines 21 and 24</p> | <p>1NPR, Line 58</p> <p>Minus Lines 67, 68, 70, and 71</p> | <p>The Form 6251 amounts subtracted are net of any adjustments made to them on the Schedule MT, Line 8.</p> <p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.</p> |

Comparison Formulas for Schedule CR

Information is based on 2006 forms and Regulation Section 100.2197

| State | Necessary Attachments to CR Schedule | Income Equivalent to Enter in Schedule CR, Column B | Tax Equivalent to Enter in Schedule CR, Column C | Comments |
|--|--|--|---|---|
| <p>Wisconsin</p> <p>Use if minimum tax amount appears on Line 53, and Line 32, Column B, of Wisconsin Form 1NPR is greater than Line 33, Column A.</p> | <p>Form 1NPR Schedule MT federal form 6251</p> | <p>1NPR, Line 35</p> <p>Plus 1NPR, Column B, Line 15 amounts for farm loss carryovers, long-term care insurance, Wisconsin NOL, adoption expenses, and contributions to EdVest college savings program</p> <p>Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent taken into account on Form 1NPR, Line 33</p> <p>Plus 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>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</p> <p>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 1NPR, Line 33</p> <p>Minus any negative amounts on federal Form 6251, Lines 21 and 24</p> | <p>1NPR, Line 58</p> <p>Minus Lines 67, 68, 70, and 71</p> | <p>The Form 6251 amounts subtracted are net of any adjustments made to them on the Schedule MT, Line 8.</p> <p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.</p> |