

# Comparison Formulas for Schedule CR

Information is based on 2008 return 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 12, Col C, <b>Plus</b> Line 8, Col C (see note) and Adoption expenses deducted on Line 11, Col C <b>Plus</b> any federal deduction for bonus depreciation and Illinois income tax on IL-1040, Line 3, to the extent taken into account in 40NR, Line 12, Col C <b>Minus</b> IL-1040, Line 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in 40NR, Line 12, Col C.	40NR Line 20	Line 8: Only add back percentage depletion allowed in excess of federal depletion deduction and passive activity losses allowed in excess of federal loss deduction.
Arizona	140NR	140NR Line 19 <b>Plus</b> Lines D25, D28, and D29, and any 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. <b>Minus</b> Line C17 and any Medical Savings Account distributions/value on Line C19 <b>Minus</b> IL-1040, Schedule M, Lines 22 and 24, to the extent included in 140NR Line 19	140NR Line 32, <b>minus</b> Line 24	

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Arizona (cont.)	140PY	140PY Line 19 <b>Plus</b> Lines D30, and D34, and any 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, any depreciation on IRC Sec.179 property , and contributions to Section 529 plans included on D35. <b>Minus</b> Line C21and any lump sum distribution, pension adjustments, Medical Savings Account distributions/value on Line C23 <b>Minus</b> IL-1040, Schedule M, Lines 22 and 24, to the extent included in 140PY Line 19	140PY Line 33, <b>minus</b> Lines 24 and 37	
Arkansas	AR1000NR AR1000ADJ	AR1000NR, Line 44C, <b>times</b> the sum of: (Line 28, Cols A and B, <b>Plus</b> Line 24, Cols A and B <b>Plus</b> AR1000ADJ, Lines 5, 11, and 12, Cols A and B <b>Plus</b> any Illinois income tax on IL-1040, Line 3, to the extent taken into account in AR1000NR, Line 28, Col A or B <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20 (see note), 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included on AR1000NR, Line 28, Col A or B)	AR1000NR, Line 44C <b>times</b> the sum of: (Line 44 <b>Minus</b> Lines 33 and 34) <b>Minus</b> Line 48	If AR1000NR, Lines 9A or 9B contain any military pay reduced by the \$9,000 exclusion, reduce the subtraction for any amount on IL-1040, Sch M, Line 20, by the total of the total of the Arkansas exclusions.

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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>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>Sch CA, Line 47, <b>times</b> the sum of: [540NR Line 13 <b>Plus</b> Sch. CA, Col. C, Lines 8,9,12,13,14,17,18 and 21 (see comments) <b>Plus</b> Sch. CA, Col. B, Lines 23, 24, 25, 29, 34 and 35 <b>Plus</b> any deduction for Illinois income tax on IL-1040, Line 3 <b>Minus</b> Sch. CA, Col. B, Lines 7,8,9,10,12,13, 17, 18, 19, and 21(see comments) <b>Minus IL-1040</b> Line 5 , and IL-1040, Schedule M, Lines 20, 22, 23, 24(other than state tax refunds subtracted on Sch. CA, Col. B, Line 10), 25, 26, 27,and 32a through 32m]</p>	<p>540NR Line 37 plus Line 40 <b>Minus</b> Lines 26 and 50</p>	<p>Schedule CA Col. 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 or military pay subtracted on IL-1040, Schedule M, Line 20. Line 9 – only subtract undistributed capital gains income from a regulated investment company. Lines 12, 17 and 18, subtract only controlled foreign corporation income and expenses related to Indian employment, work opportunity, and clinical testing credits 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; settlement payments received for Ottoman Empire persecution; payments from Hokie Spirit Memorial Fund; American Indians per capita payments; low-income grants, HSA distributions, death benefits and settlement payments</p>

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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>California – Alternative Minimum Tax</p> <p>Use if taxpayer reports alternative minimum tax on 540NR, Line 39</p>	<p>540NR Long Form Schedule CA Schedule P</p>	<p>Sch CA, Line 47, <b>times</b> the sum of: [540NR Line 13</p> <p style="padding-left: 20px;"><b>Plus</b> Sch. CA, Col. C, Lines 8,9,12,13,14,17,18 and 21 (see comments)</p> <p style="padding-left: 20px;"><b>Plus</b> Sch. CA, Col. B, Lines 23, 24, 25, 29, 34 and 35</p> <p style="padding-left: 20px;"><b>Plus</b> Schedule P, Lines 8, and 12, and any positive amounts on Line 13</p> <p style="padding-left: 20px;"><b>Plus</b> any deduction for Illinois income tax on IL-1040, Line 3</p> <p style="padding-left: 20px;"><b>Minus</b> Sch. CA, Col. B, Lines 7,8,9,10,12,13, 17, 18, 19, and 21(see comments)</p> <p style="padding-left: 20px;"><b>Minus</b> any negative amount on Schedule P, Line 10</p> <p style="padding-left: 20px;"><b>Minus IL-1040</b> Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 24(other than state tax refunds subtracted on Sch. CA, Col. B, Line 10), 25, 26, 27 and 32a through 32m]</p>	<p>540NR Line 37</p> <p style="padding-left: 20px;"><b>Plus</b> Lines 39 and 40</p> <p style="padding-left: 20px;"><b>Minus</b> Lines 26 and 50</p>	<p>Schedule CA Col. C</p> <p style="padding-left: 20px;">Line 8 – do not add back Health Savings Account interest</p> <p style="padding-left: 20px;">Line 9 – only add back exempt dividend distributions from mutual funds</p> <p style="padding-left: 20px;">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.</p> <p style="padding-left: 20px;">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</p> <p style="padding-left: 20px;">Line 7 – do not subtract Social Security and Railroad Retirement payments that are subtracted on IL-1040 Line 5 or military pay subtracted on IL-1040, Schedule M, Line 20.</p> <p style="padding-left: 20px;">Line 9 – only subtract undistributed capital gains income from a regulated investment company.</p> <p style="padding-left: 20px;">Lines 12, 17 and 18, subtract only controlled foreign corporation income and expenses related to Indian employment, work opportunity, and clinical testing credits</p> <p style="padding-left: 20px;">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; settlement payments received for Ottoman Empire persecution; payments from Hokie Spirit Memorial Fund; American Indians per capita payments; low-income grants, HSA distributions, death benefits and settlement payments</p>

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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
California Short Form	540NR Short Form	540NR Line 22a times the sum of: (Line 13 <b>Minus</b> Line 14 (unemployment compensation) <b>Minus</b> IL-1040 Line 5, and IL-1040, Schedule M, Lines 20 and 32a through 32m)	540NR Line 27 <b>Minus</b> Line 35	
Colorado  Do not use if there is an alternative minimum tax amount on 104, Line 16	104 104PN	104PN, Line 34, times the sum of: (IL-1040, Line 1, <b>Plus</b> state obligation interest on 104, Line 3, <b>Plus</b> Illinois income tax and bonus depreciation on IL-1040, Line 3 <b>Minus</b> 104, Line 6 and 9 and any medical savings account interest or Indian reservation income on Line 12 <b>Minus</b> IL 1040, Lines 5 and 6, IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	104, Line 24, <b>minus</b> Lines 17 and 29	

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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><b>Colorado</b> Alternative Minimum Tax</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, <b>Plus</b> state obligation interest on 104, Line 3, <b>Plus</b> Illinois income tax and bonus depreciation on IL-1040, Line 3 <b>Plus</b> federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 <b>Minus</b> 104, Line 6 and 9 and any medical savings account interest or Indian reservation income on Line 12 <b>Minus</b> IL 1040, Lines 5 and 6, IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m <b>Minus</b> any negative amounts on federal Form 6251, Lines 22 and 25)</p>	<p>104, Line 24, <b>minus</b> 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</p> <p style="padding-left: 20px;"><b>Plus</b> CT-1040NR/PY, Lines 33, 34, 37, and 38, 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</p> <p style="padding-left: 20px;"><b>Plus</b> any Illinois income tax on IL-1040, Line 3</p> <p style="padding-left: 20px;"><b>Minus</b> 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, Connecticut bond interest and interest on Connecticut homecare option accounts on Line 51</p> <p style="padding-left: 20px;"><b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m)</p>	<p>CT-1040NR/PY, Line 16</p>	<p>--</p>

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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>Connecticut – Alternative Minimum Tax</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</p> <p style="padding-left: 20px;"><b>Plus</b> CT-1040NR/PY, Lines 33, 34, 37, and 38, 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</p> <p style="padding-left: 20px;"><b>Plus</b> any Illinois income tax on IL-1040, Line 3</p> <p style="padding-left: 20px;"><b>Plus</b> federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26</p> <p style="padding-left: 20px;"><b>Minus</b> 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, Connecticut bond interest and interest on Connecticut homecare option accounts on Line 51</p> <p style="padding-left: 20px;"><b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m</p> <p style="padding-left: 20px;"><b>Minus</b> any negative amounts on federal Form 6251, Lines 22 and 25)</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, <b>Plus</b> NR, Col 1, Lines 23 and 26, Delaware tax refunds on Line 24, and Delaware loss carryovers on Line 25; <b>Plus</b> any Illinois income tax and bonus depreciation on IL-1040, Line 3; <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	NR, Line 47	
D.C.	D-30	D-30, Line 34, recomputed as follows: To Line 25, <b>Add</b> Line 18, <b>Subtract</b> IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m, 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 <b>Subtract</b> Line 32, but not Line 33	D-30, Line 39, <b>Minus</b> Line 40c	
D.C. Use only if you were considered a resident of D.C. and Illinois at the same time.	D-40	D-40, Line 3 <b>Plus</b> D-40, Schedule I, Calculation A, Lines 1, 3 and 5; <b>Minus</b> D-40, Lines 7 and 10, and Schedule I, Calculation B, Lines 2 (see note), 3, 4, 11, 12, and 13, <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, 32a through 32m, 33a through 33f, and 35	D-40, Line 27, <b>Minus</b> Lines 28, 29 and 30	Note: Subtract items on D-40, Schedule I, Calculation B, Line 2, only to the extent not subtracted on IL-1040, Line 5.

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Georgia	500	500, Sch 3, Col C, Line 8 <b>Plus</b> to the extent taken into account in Sch 3, Col C, Line 8: Sch 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, organ donation travel expenses, or net operating loss carryovers on Line 10 and contributions to GA Higher Education Savings Plans on Line 8; and any Illinois income tax on IL-1040, Line 3 <b>Minus</b> to the extent included in Sch 3, Col C, Line 8 or added back above: Sch 1, Line 2 and any amount on IL-1040, Line 5 and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m	500, Line 18, <b>Minus</b> Line 21	
Hawaii	N-15	N15, Col B, Line 36, <b>Plus</b> Col B, Lines 32, 33 and 34 <b>Plus</b> any Illinois income tax on IL-1040, Line 3, to the extent taken into account in N15, Col B, Line 36 <b>Minus</b> any Individual Housing Account distributions on Col B, Line 19. <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, (other than state income tax refunds), 25, 26, 27, and 32a through 32m, to the extent included in N15, Col B, Line 36	N-15, Line 46, <b>minus</b> Lines 51 through 56 (except for credits on Line 56 for taxes paid by a partnership, estate, trust or S corporation on gains from real property sales or by a RIC on undistributed capital gains)	

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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
Idaho	43 39NR	43, Col B, Line 34 <b>Plus</b> 39NR, Part B, Col B, Lines 1, 4, 7, 8 (contributions only), 9, 10, 11, 14, 16, 17, 18, 19, 20e, and 22i <b>Plus</b> any Illinois income tax on IL-1040, Line 3, taken into account in 43, Col B, Line 34 <b>Minus</b> 39NR, Part A, Col B, Line 2 and lump-sum distributions and Idaho medical savings account withdrawals in Col B, Line 3 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in 43, Col B, Line 34 or added back above	43, Line 51, <b>minus</b> Lines 64 and 65	
Indiana	IT-40PNR Schedule A Schedule D	IT-40PNR, Line 3 <b>Plus</b> Schedule D, Lines 1, 2, and 9, and any human services deduction (#605), Indiana partnership long-term care policy premiums deduction (#608) and medical savings contributions (#612) on Line 11 <b>Minus</b> Schedule A, Line 24B <b>Minus</b> IL-1040, Schedule M, Lines 22 and 25, to the extent included in IT-40PNR, Line 3	IT-40NPR Line 18 <b>Minus</b> Lines 14, 15, 16, 17, 22, 23, 24, 25, and 26	

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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 alternative minimum tax amount on IA 1040, Line 45</p>	<p>IA 1040 IA 126 Line 14 and 24 breakdown, if necessary</p>	<p>IA126, Line 28 <b>times</b> the sum of IA1040 Line 26 <b>Plus</b> IA1040, Lines 18, 21 and 24 (see comment) <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3 <b>Minus</b> IA1040, Line 14 (see comment) <b>Minus</b> IL-1040, Line 5, and IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m</p>	<p>IA 1040, Line 57 <b>Minus</b> Lines 44, 62, 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, 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 contributions to injured veterans programs.</p>

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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>Iowa</p> <p>Use for single filers or for married couples filing joint Iowa and Illinois returns and who report 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 <b>times</b> the sum of IA1040 Line 26 <b>Plus</b> IA1040, Lines 18, 21 and 24 (see comment) <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3 <b>Plus</b> federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 <b>Minus</b> IA1040, Line 14 (see comment) <b>Minus</b> IL-1040, Line 5, and IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m <b>Minus</b> any negative amounts on federal Form 6251, Lines 22 and 25</p>	<p>IA 1040, Line 57 <b>Minus</b> Lines 44, 62, 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, 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 contributions to injured veterans programs.</p>

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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>Iowa</p> <p>Use if a joint Illinois return is filed but separate Iowa returns are filed and the return does not report 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</p> <p>IA126, Line 28 <b>times</b> the sum of IA1040 Line 26</p> <p style="padding-left: 20px;"><b>Plus</b> IA1040, Lines 18, 21 and 24 (see comment)</p> <p style="padding-left: 20px;"><b>Plus</b> 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,</p> <p style="padding-left: 20px;"><b>Minus</b> IA1040, Line 14 (see comment)</p> <p style="padding-left: 20px;"><b>Minus</b> 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 IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m included in that spouse's column on the IA 1040</p> <p>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 57</p> <p><b>Minus</b> Lines 44, 62, 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, 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 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 <b>times</b> the sum of IA1040 Line 26</p> <p style="padding-left: 20px;"><b>Plus</b> IA1040, Lines 18, 21 and 24 (see comment)</p> <p style="padding-left: 20px;"><b>Plus</b> 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,</p> <p style="padding-left: 20px;"><b>Plus</b> federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 to the extent the deductions disallowed on these lines were taken into account in that spouse's column of the IA 1040</p> <p style="padding-left: 20px;"><b>Minus</b> IA1040, Line 14 (see comment)</p> <p style="padding-left: 20px;"><b>Minus</b> 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 IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m included in that spouse's column on the IA 1040 and subtracted on IL-1040, Line 9</p> <p style="padding-left: 20px;"><b>Minus</b> any negative amounts on federal Form 6251, Lines 22 and 25, to the extent the income being increased on these lines was taken into account in that spouse's column of the IA 1040</p> <p>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 57 <b>Minus</b> Lines 44, 62, 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, 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 contributions to injured veterans programs.</p>

# Comparison Formulas for Schedule CR

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
Kansas	K-40 Sch S	K-40, Line 9 <b>times</b> the sum of: (Line 3, <b>Plus</b> Sch S, Lines A7, A8, A10, A11, A12, A14 and A15, and lump-sum distributions from Kansas public employee retirement system and amortization of energy credits on Line A17 <b>Plus</b> any federal deduction for Illinois income taxes or bonus depreciation added back on IL-1040, Line 3 <b>Minus</b> Sch S, Line A5 federal income tax refund, Quest Education Savings Program withdrawals, or IDA account distributions <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m)	K-40, Line 17, <b>minus</b> Lines 11, 23 and 24	
Kentucky	740-NP Section D, Line 16 breakdown, if necessary	740-NP, Section D, Col B, Line 34 <b>Plus</b> 740-NP, Section D, Col B, Lines 10(b), 31 and 32, and Line 16 amounts for Kentucky net operating loss deduction and Artistic Charitable Contributions <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent deducted in 740-NP, Section D, Col. B, Line 34 <b>Minus</b> 740-NP, Section D, Col B, Line 1 <b>Minus</b> IL-1040, Line 5 and IL-1040, Schedule M, Lines 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in 740-NP, Section D, Col. B, Line 34	740-NP, Line 26	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.  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.



# Comparison Formulas for Schedule CR

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 NPR worksheet in the instructions	IT-540B, Line 8, <b>Plus</b> NPR worksheet Lines 17 through 21, 23, 24, 27, 28 and 30 (see note) <b>Plus</b> 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 <b>Minus</b> NPR worksheet Line 14 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in IT-540B, Line 8	IT-540B, Line 17, <b>Minus</b> Lines 20, 21 and 22	Note: On Line 30, add only the deduction for disabled home adaptation expenses.
Maine  Do not use if there is an alternative minimum tax amount on 1040ME, Sch A, Sec 1, Line 3c	1040ME Sch 1 Sch NR	The percentage equal to 1 <b>minus</b> 1040ME, Sch NR, Line 7, times the sum of: (1040ME, Line 16 <b>Plus</b> 1040ME, Sch 1, Lines 2c, 2d and 2f, any Section 179 expense recapture on Line 2j, and any military pay or benefits or Maine 529 plan contributions on line 2k <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3 <b>Minus</b> 1040ME, Sch 1, any qualified payments or tax benefits of firefighters or emergency medical responders on Line 1g <b>Minus</b> IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m, to the extent included in 1040ME, Line 16)	1040ME, Line 27, <b>Minus</b> Line 28d and Sch A, Sec 1, Lines 1 and 2	

# Comparison Formulas for Schedule CR

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
<b>Maine</b>  Use if there is an alternative minimum tax amount on 1040ME, Sch A, Sec 1, Line 3c	1040ME Sch NR federal Form 6251	The percentage equal to 1 <b>minus</b> Maine Minimum Tax Worksheet, Line 7, times the sum of: (1040ME, Line 16 <b>Plus</b> 1040ME, Sch 1, Lines 2c, 2d and 2f, any Section 179 expense recapture on Line 2j, and any military pay or benefits or Maine 529 plan contributions on line 2k <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3 <b>Plus</b> federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 <b>Minus</b> 1040ME, Sch 1, any qualified payments or tax benefits of firefighters or emergency medical responders on Line 1g <b>Minus</b> IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in 1040ME, Line 16 <b>Minus</b> any negative amounts on federal Form 6251, Lines 22 and 25)	1040ME, Line 27, <b>Minus</b> Line 28d and Sch A, Sec 1, Lines 1 and 2	

# Comparison Formulas for Schedule CR

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 505NR	<p>505, Line 25,  <b>Plus</b> 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)  <b>Plus</b> 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 25  <b>Minus</b> 505NR, Line 5  <b>Minus</b> 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)  <b>Minus</b> IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in Maryland Income on 505, Line 25</p>	505, Line 38 <b>minus</b> Lines 45 and 47	

# Comparison Formulas for Schedule CR

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 Sch D Sch X Sch Y	<p>The sum of:</p> <p>1-NR/PY, Line 12,  <b>plus</b> 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,  <b>minus</b> 1-NR/PY, Line 6; Sch X, Line 2; Sch Y, Lines 2, 3, 4, 5, 6, 7, 8, 9 (other than deductions for attorneys fees and court costs), 10 and 12; and IL-1040 Line 5, to the extent included in 1-NR/PY, Line 12,  <b>minus</b> IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27, and 32a through 32m, to the extent included in 1-NR/PY, Line 12.                      If the total is negative, write zero.</p> <p>1-NR/PY, Line 24, <b>minus</b> any amounts on IL-1040, Schedule M, Lines 22, 23, and 32a through 32m, to the extent included on 1-NR/PY, Line 24.                      If the total is negative, write zero.</p> <p>1-NR/PY, Line 27a, <b>minus</b> any amounts on IL-1040, Schedule M, Lines 22,23, and 32a through 32m, to the extent included on 1-NR/PY, Line 27a.                      If the total is negative, write zero.</p> <p>Sch D, Line 18, <b>minus</b> any valuation limitation subtracted on IL-1040, Schedule M, Line 22, to the extent included on Sch D, Line 18.                      If the total is negative, write zero.</p>	1-NR/PY, Line 36 <b>minus</b> Lines 29, 45, 46, and 47	

# Comparison Formulas for Schedule CR

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 Sch. NR Schedule 1	MI-1040, Line 14 <b>Plus</b> Sch 1, Lines 17, 18 and 20 (See comments) <b>Minus</b> Sch NR, Col B, Lines 5 and 10 <b>Minus</b> Sch 1, Line 6 (See comments)  <b>Minus</b> any valuation limitation shown on IL-1040, Schedule M, Line 22 for gain reported on Sch NR, Col B, Line 7, 8 or 9	MI-1040, Line 20 <b>Minus</b> Lines 27, 28, 29, 30 and 31b	If there is an entry on Line 6 or 20 of the Sch 1, a breakdown of the items included on the line is required to be attached to the return.  Sch 1, Line 6 – Only subtract distributions from a MI Education Savings Plan or a refund from a MI Education Trust.  Sch 1, Line 20 – 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 your Income Equivalent on Column B of the Schedule CR.
Minnesota  Do not use if there is an alternative minimum tax liability on M1, Line 12	M1 M1M M1NR	Sch M1NR, Line 25, <b>times</b> the sum of: (IL-1040, Line 1 <b>Plus</b> Sch M1M, Lines 1, 2, 4, 5, 6, 7, 9, and 10 <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3 <b>Minus</b> M1, Line 6 <b>Minus</b> Sch M1M, Lines 20, 26, 27, and 28 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	M1, Line 14, <b>minus</b> Lines 22, 28, 29, 30, 31 and 32	

# Comparison Formulas for Schedule CR

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
<b>Minnesota</b>  Use if there is an alternative minimum tax liability on M1, Line 12	M1 M1M M1NR Sch M1MT federal Form 6251	Sch M1NR, Line 25, <b>times</b> the sum of: (IL-1040, Line 1 <b>Plus</b> Sch M1M, Lines 1, 2, 4, 5, 6, 7, 9, and 10 <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3 <b>Plus</b> Sch M1MT, any positive amounts on Line 6 and 7 <b>Plus</b> federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 <b>Minus</b> M1, Line 6 <b>Minus</b> Sch M1M, Lines 20, 26, 27, and 28 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m <b>Minus</b> any negative amounts on federal Form 6251, Lines 22 and 25)	M1, Line 14, <b>minus</b> Lines 22, 28, 29, 30, 31 and 32	
<b>Mississippi</b>	80-205	For both spouses, 80-205, Line 18 <b>Plus</b> 80-205, Lines 51 and 52, Mississippi Income column <b>Plus</b> 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 <b>Minus</b> IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27, and 32a through 32m, to the extent included in 80-205, Line 18	80-205, Line 22 <b>minus</b> Line 25	
<b>Mississippi</b>	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

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 27 <b>Times</b> the sum of:  (MO1040, Line 5  <b>Plus</b> MO-A, Part 1, Lines 10 and 11  <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3  <b>Minus</b> MO-A, Part 1, Line 3  <b>Minus</b> IL-1040, Line 5, and IL-1040, Schedule M, Lines 22, 23, 24 (see note), 25, 26, 27 and 32a through 32m)</p> <p style="text-align: center;">Add spouse amounts together</p>	MO1040, Line 31 <b>Minus</b> Lines 29 (You/Spouse), 37, and 38.	<p>Note to MO-A, Line 10: Do not add back contributions that are also subtracted on IL-1040, Schedule M, Line 11.</p> <p>Note to Schedule M, line 24: State income tax refunds reported on MO-A, Part 1, Line 8 and as a recovery of an itemized deduction on IL-1040, Schedule M, Line 24, may be subtracted only once in figuring your Income Equivalent for Column B of the Schedule CR.</p>
	MO-1040A	MO-1040A, Line 3 <b>Plus</b> Any Illinois income tax taken into account on MO-1040A, Line 3, and added back on IL-1040, Line 3 <b>Minus</b> IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 24 (see note), 25, 26, 27 and 32a through 32m, to the extent taken into account on MO-1040A, Line 3	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, Schedule M, Line 24, may be subtracted only once in figuring your Income Equivalent for Column B of the Schedule CR.

# Comparison Formulas for Schedule CR

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	For both spouses, Form 2, Sch. IV, line 19, times the sum of: (Form 2, Line 37 <b>Plus</b> Form 2, Sch. I, Lines 1, 2, 10, 12, 14, and 15 <b>Plus</b> 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 <b>Minus</b> Form 2, Sch. II, Lines 1, 2, 3, 4, 5, 7 (see note), 10, 12, 14, 15, 16, 17, 28, 30, 31, 32, and 33, and any earnings (not deposits) subtracted on lines 18, 19 and 20 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent taken into account on Form 2, Line 37)	Form 2, Line 50 for both spouses; <b>Minus</b> Lines 49, 51, and 58	Note: For Form 2, Sch. II, Line 7, do not subtract any recovery of federal itemized deductions subtracted on Form IL-1040, Schedule M, Line 24.
Nebraska  Do not use if there is an alternative minimum tax amount on 1040N, Line 16	1040N	1040N, Sch III, Line 69, times the sum of: (1040N, Line 5 <b>Plus</b> 1040N, Sch I, Lines 45 and any net operating loss and S corporation or LLC loss on Line 49 <b>Plus</b> any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3 <b>Minus</b> 1040N, Sch I, Lines 52 and 54 and any S corporation or LLC income, Native American Indian reservation income, claim of right repayment, or exempt interest on Line 59 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	1040N, Line 28, <b>minus</b> Lines 31, 32, 33 and 34	



# Comparison Formulas for Schedule CR

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><b>Nebraska</b></p> <p>Use if there is an alternative minimum tax amount on 1040N, Line 16</p>	<p>1040N federal Form 6251</p>	<p>1040N, Sch III, Line 69, times the sum of: (1040N, Line 5  <b>Plus</b> 1040N, Sch I, Lines 45 and any net operating loss and S corporation or LLC loss on Line 49  <b>Plus</b> any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3  <b>Plus</b> federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26  <b>Minus</b> 1040N, Sch I, Lines 52 and 54, and any S corporation or LLC income, Native American Indian reservation income, claim of right repayment, or exempt interest on Line 59  <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m  <b>Minus</b> any negative amounts on federal Form 6251, Lines 22 and 25)</p>	<p>1040N, Line 28, <b>minus</b> Lines 31, 32, 33 and 34</p>	
<p><b>New Hampshire</b></p>	<p>NH-1040</p>	<p>For each spouse, NH-1040, Line 11 times the sum of the following: (NH-1040, Line 8,  <b>Plus</b> any deductions related to income exempt from NH tax on NH-1040, Line 9  <b>Minus</b> NH-1040, Line 8  <b>Minus</b> interest on federal obligations and IRC Section 280C expenses on NH-1040, Line 9  <b>Minus</b> IL-1040, Schedule M, Lines 22, 23, 25, and 32a through 32m, to the extent included in NH-1040, Line 9)</p>	<p>NH1040, Line 18(b)</p>	

# Comparison Formulas for Schedule CR

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 36 <b>Plus</b> NJ-140NR, Lines 27c, (Col A) 30, 31 (net of Archer deduction and self-employed health insurance deduction), 33 and 34 <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in NJ-1040NR, Line 36, Col A <b>Plus</b> any gambling losses on NJ-1040NR, Line 20, Col A, any domestic production activity deduction added back on Line 25, Col A, and any pension exclusion subtracted on NJ-1040NR, Line 21, Col A <b>Minus</b> IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27 and 32a through 32m, to the extent included in NJ-1040NR, Line 36 <b>Minus</b> any federally-exempt scholarships or grants on Line 25, Col A)</p>	NJ-1040NR, Line 39, <b>minus</b> Lines 40, 47 and 48	
New Mexico	PIT-1 PIT-ADJ PIT-B	<p>PIT-B, Line 13, times the sum of: (PIT-1, Line 7 <b>Plus</b> PIT-ADJ, Lines 1 and 2 <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3 <b>Minus</b> PIT-ADJ, Lines 5, 7, 9, 10, 12 (distributions only), 14, 16, 18, and 19 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)</p>	PIT-1, Line 15, <b>minus</b> Lines 17, 18 and 21	

# Comparison Formulas for Schedule CR

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 reported on IT-203-ATT or IT-220</p>	<p>IT-203</p>	<p>IT-203, Line 45, <b>times</b> the sum of:                      [IT-203, Line 18, federal amount  <b>Plus</b> IT-203, federal amount, Lines 20 and 22(see comments)  <b>Plus</b> Illinois income tax on IL-1040, Line 3  <b>Minus</b> IT-203, federal amount, Lines 24, 27, and 29 (see comments)  <b>Minus</b> IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27, and 32a through 32m]</p>	<p>IT-203, Line 48  <b>Plus</b> Line 55  <b>Minus</b> 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 29)                      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.                      safe harbor lease deductions                      environmental remediation insurance premiums                      S corporation losses or deduction items                      domestic production activities deduction                      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                      college savings plan distributions                      holocaust reimbursements                      gains on sales of qualified emerging technology investments                      sport utility vehicle § 179 expense recapture                      royalty and interest received from related parties                      NY militia income                      income earned before 1960                      expenses related to tax-exempt interest.</p>

# Comparison Formulas for Schedule CR

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><b>New York</b></p> <p>Use if there is an alternative minimum tax reported on IT-203-ATT or IT-220</p>	<p>IT-203 IT-203-ATT IT-220</p>	<p>IT-203, Line 45, <b>times</b> the sum of: [IT-203, Line 18, federal amount <b>Plus</b> IT-203, federal amount, Lines 20 and 22(see comments) <b>Plus</b> Illinois income tax on IL-1040, Line 3 <b>Plus</b> any positive amount on IT-220, Line 2, Col A, <b>Plus</b> any positive amount on IT-220, Line 3, Col A, net of any amount on Line 9, Col A <b>Plus</b> any positive amount on IT-220, Line 4, Col A <b>Minus</b> IT-203, federal amount, Lines 24, 27, and 29 (see comments) <b>Minus</b> IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27, and 32a through 32m]</p>	<p>IT-203, Line 48 <b>Plus</b> Line 55 <b>Minus</b> Lines 60 and 61 <b>Plus</b> IT203-ATT Line 28 or IT220 Line 22</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 safe harbor lease deductions environmental remediation insurance premiums S corporation losses or deduction items domestic production activities deduction 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 sport utility vehicle § 179 expense recapture royalty and interest received from related parties NY militia income income earned before 1960.</p>

# Comparison Formulas for Schedule CR

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	D-400, divide the amount on line 51 that is from the period in which you were an Illinois resident by line 52, and multiply the result by the sum of: (IL-1040, Line 1 <b>Plus</b> D-400 Lines 36 and 37, and any NOL deduction on Line 39; <b>Plus</b> Illinois income taxes added back on IL-1040, Line 3; <b>Minus</b> D-400 Lines 42 and 46 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	D-400, Line 16 <b>Minus</b> Line 21	

# Comparison Formulas for Schedule CR

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-1SA	ND-1NR, Line 18, times the sum of: (ND-1, Line D <b>Plus</b> ND-1, Line 3 <b>Plus</b> bonus depreciation and Illinois income tax on IL-1040, Line 3 <b>Minus</b> ND-1, Lines 6, 7, 8, 10, and 11, <b>Minus</b> ND-1SA, Lines 1 and 2 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20 (to the extent not subtracted on ND-1, Line 13), 21, 22, 23, 24, 25, 26 and 27)	ND-1, Line 25	
	Form ND-2	ND-2, Sch 3, Part 2, Line 17 <b>Plus</b> any interest on state and local bonds included in ND-2, Sch, 3, Part 1, Line 12; <b>Plus</b> 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; <b>Minus</b> ND-2, Sch. 3, Part 1, Line 6, except for adoption expenses, organ donation expenses and College SAVE deductions subtracted on that line; <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, and 27, to the extent included in the amount on ND-2, Sch 3, Part 2, Line 17	ND-2, Line 7	

# Comparison Formulas for Schedule CR

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	The percentage equal to (1 minus the amount in the box on IT-1040, Line 65), times the sum of: (IT-1040, Line 1 <b>Plus</b> IT-1040, Lines 31, 32, and 33c <b>Plus</b> any bonus depreciation and Illinois income tax on IL-1040, Line 3 <b>Minus</b> IT-1040, Lines 35, 36, (see note), 39 (see note), 45a, 45b, 45c, 45d, and 45g (see note) <b>Minus</b> IL-1040, Lines 5 (see note) and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	IT-1040, Line 16 <b>minus</b> Lines 22a and 22c	Note: Some disability income and military retirement pay may be subtracted on both IT-1040, Line 39 or 45g, and on IL-1040, Line 5 and that some military pay may be subtracted on both IT-1040, Line 36 and on IL-1040, Schedule M, Line 20. Such income should be subtracted from IT-1040, Line 1, only once in computing Income Equivalent on Column B of the Schedule CR.

# Comparison Formulas for Schedule CR

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	511 NR, Line 35, times the sum of: (511 NR, Line 19, federal amount <b>Plus</b> 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 or partners or shareholders in an Oklahoma refinery, or related party rent and interest expense in the federal amount column of Line 7 <b>Plus</b> any bonus depreciation and Illinois income tax on IL-1040, Line 3 <b>Minus</b> Sch 511 NR-B, federal amount, Lines 1, 10, 11, 13, and any royalty income, small business incubator income or capital gain in the federal amount of Line 14 <b>Minus</b> 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 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	511NR Line 40 <b>minus</b> Line 46, <b>plus</b> the amount paid by the taxpayer for any purchased Venture Capital Investment Credit on Line 39	



# Comparison Formulas for Schedule CR

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	40N, Line 39, times the sum of: (40N, Line 30, federal column, <b>Plus</b> 40N, federal column, Lines 31 and 32 and any excess of federal depreciation and IRC Sec. 179 deductions over Oregon deductions (101), claim of right (103), addback of deductions related to Oregon credits (104), unused business credits (122), fiduciary adjustments (100), non-Oregon net operating losses (116), domestic production activity deduction (102) or passive activity loss (101) reported on Line 33 [See note] <b>Plus</b> any Illinois income tax on IL-1040, Line 3 <b>Minus</b> any individual development account interest (314), federal (315) or local (317) bond interest, Oregon lottery winnings (322), business expenses related to federal credits (340), previously taxed federal gains (306), American Indian income (300), taxable benefits of same-sex partners (305), public safety memorial fund awards (329), mobile home park capital gain (339), and TRICARE income (343) in the federal column of Line 37 <b>Minus</b> IL-1040, Lines 5 and 6, and IL- 1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m)	40N, Line 58 <b>minus</b> Lines 52, 62, 63, and 64	Note: The Form 40N instructions use code 101 for two different additions.

# Comparison Formulas for Schedule CR

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 <b>Plus</b> PA-1040, Line 1b, and any contribution to an IRC Section 529 plan on line 10 in excess of the subtraction allowed on IL-1040, Sch. M Line 11 <b>Plus</b> any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent included in PA-40, Line 11 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in PA-40, Line 11	PA-40, Line 12 <b>minus</b> lines 21, 22 and 23	

# Comparison Formulas for Schedule CR

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 <b>Plus</b> the income on Sch. F, Part I, on which a liability shown on Form 482.0, Part 4, Line 18 was computed; <b>Plus</b> the income on Sch. F, Part II, on which a liability shown on Form 482.0, Part 4, Line 19 was computed; <b>Minus</b> Form 482.0, Part 2, Lines 2G, 2I, and 2K and any lump-sum pension distributions included on Line 2R; <b>Minus</b> Form 482.0, Sch. A, Part I, Line 15, to the extent deducted on federal Form 1040, Line 33, 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; <b>Minus</b> (if there is a liability shown on Form 482.0, Part 4, Line 17), the deductions on Sch. O, Lines 2a and 2b	Form 482.0, Part 4, Line 30 <b>Plus</b> Form 482.0, Sch B, Part II, Line 2; <b>Minus</b> Form 482.0, Part 4, Lines 21, 22, 23, and 27	
	Form 481.0 (short form)	Form 481.0, Part 2, Line 4 <b>Minus</b> 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 16, <b>minus</b> Lines 17C and 17D	

# Comparison Formulas for Schedule CR

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
Rhode Island  Do not use if there is an alternative minimum tax amount on RI-1040NR, Line 9	RI-1040NR	RI-1040NR, Sch III, Line 13, times the sum of: (RI-1040NR, Line 1 <b>Plus</b> RI-1040NR, Sch I, Lines 23(a), 23(b), 23(d) (to the extent this amount exceeds line 24(i)), and 23(e) (to the extent this amount exceeds line 24(j)) <b>Plus</b> any Illinois income tax on IL-1040, Line 3 <b>Minus</b> RI-1040NR, Sch I, Lines 24(a), 24(b), 24(f), 24(h), 24(k), 24(l), 24(o), and 24(r) <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27, and 32a through 32m)	RI-1040NR, Line 15C <b>minus</b> Lines 8B and 18E	
Rhode Island  Use if there is an alternative minimum tax amount on RI-1040NR, Line 9	RI-1040NR RI-6251 federal Form 6251	RI-1040NR, Sch III, Line 13, times the sum of: (RI-1040NR, Line 1 <b>Plus</b> RI-1040NR, Sch I, Lines 23(a), 23(b), 23(d) (to the extent this amount exceeds line 24(i)), and 23(e) (to the extent this amount exceeds line 24(j)) <b>Plus</b> any Illinois income tax on IL-1040, Line 3 <b>Plus</b> federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26 <b>Minus</b> RI-1040NR, Sch I, Lines 24(a), 24(b), 24(f), 24(h), 24(k), 24(l), 24(o), and 24(r) <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27 and 32a through 32m <b>Minus</b> any negative amounts on federal Form 6251, Lines 22 and 25)	RI-1040NR, Line 15C <b>minus</b> Lines 8B and 18E	

# Comparison Formulas for Schedule CR

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	SC 1040, Sch NR, Col B, Line 32 <b>Plus</b> SC 1040, Sch NR, Col B, Line 33 <b>Plus</b> any Illinois income tax on IL-1040, Line 3, to the extent taken into account in SC 1040, Sch NR, Col B, Line 32 <b>Minus</b> SC 1040, Sch NR, Col B, Line 34 and any Reserve or National Guard pay (see note 2) and subsistence allowances and interest on Catastrophe Savings Accounts on Line 40 <b>Minus</b> IL-1040, Lines 5 (see note 1) and 6, and IL-1040, Schedule M, Lines 20, (see note 2) 22, 23, 24, 25, 26, 27, and 32a through 32m, to the extent included in SC 1040, Sch NR, Col B, Line 32	SC 1040, Line 6, <b>plus</b> Line 8, <b>minus</b> Lines 14, 21 and 22	Note 1: Social Security and Railroad Retirement income are excluded from SC 1040, Sch. NR, Col. B. Line 32, and so should never be subtracted again here.  Note 2: Reserve pay on SC 1040, Sch NR, Col B, Line 40 may also be subtracted on IL 1040, Sch M, Line 20. Such income should be subtracted from SC 1040, Sch NR, Col B, Line 32, only once in computing the Income Equivalent on Column B of the Schedule CR.
Tennessee	INC 250	INC 250, Line 1, <b>minus</b> any Illinois bond interest subtracted on IL-1040, Schedule M, Lines 32a through 32m	INC 250, Line 4	
Utah	TC-40 TC-40A TC-40B TC-40C	TC-40B, Line 33, times the sum of: (TC-40, Line 4 <b>Plus</b> TC-40A, Part 1, exempt income of a child whose income is included on the parent's federal return (56) or municipal bond interest (57) <b>Plus</b> any bonus depreciation or Illinois income tax on IL-1040, Line 3 <b>Minus</b> TC-40A, Part 2, interest from federal obligations (71) or Native American income (77) <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	TC-40, Line 26 <b>minus</b> Line 37	

# Comparison Formulas for Schedule CR

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 43, times the sum of: (IL-1040, Line 1 <b>Plus</b> IN-111, Line 12a <b>Plus</b> any bonus depreciation or Illinois income tax on IL-1040, Line 3 <b>Minus</b> IN-111, Line 14f <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27, and 32a through 32m)	IN-111, Line 26, <b>Minus</b> (Line 17 times Line 21) <b>Minus</b> Lines 31c, 31d, and 31g	
Virginia	763 Sch. NPY	763, Line 59, times the sum of: (763, Line 6, <b>Plus</b> 763, Line 29 and any tax-exempt interest and transitional modifications on Line 30 <b>Plus</b> any bonus depreciation or Illinois income tax on IL-1040, Line 3 <b>Minus</b> Lines 35 and 37 (see note), and any interest on Virginia obligations (20), federal work opportunity credit wages (21), Virginia lottery prizes (24), Virginia College Savings Plan distribution (34), unemployment compensation (37), Holocaust reparations (40), low-income pay (39), tobacco settlement fund payments (41), open space land gains (42), avian flu (45), peanut quota buyout (47), or pass-through income (50) on Line 39 <b>Minus</b> Sch NPY, Part II, tobacco quota buyout (108) or S corporation income (112) <b>Minus</b> IL-1040, Lines 5 (see note) and 6, , and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m)	763, Line 18, <b>minus</b> Lines 19e, 19f, and 19g	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.

# Comparison Formulas for Schedule CR

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-140 Sch A Sch m	IT-140, Sch A, Part I, Line 2, divided by Sch A, Part I, Line 3, times the sum of: (IT-140, Line 1, <b>Plus</b> IT-140, Sch M, Lines 28, 29 and 30 <b>Plus</b> any bonus depreciation or Illinois income tax on IL-1040, Line 3 <b>Minus</b> IT-140, Line 5, <b>Minus</b> IT-140, Sch M, Line 35 <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 24, 25, 26, 27 and 32a through 32m)	IT-140, Line 10, <b>minus</b> Line 15	

# Comparison Formulas for Schedule CR

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  <b>Plus</b> 1NPR, Col A, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer’s sales tax credit adjustment  <b>Plus</b> any bonus depreciation or Illinois income tax on IL-1040, Line 3  <b>Minus</b> 1NPR, Col A, Line 15 amounts for farmland tax relief and preservation credits, dairy and livestock farm investment credits, enterprise job zone credits, internet equipment credits, development and technology zone credit, dairy manufacturing facility credits, recapture of development zones investment credit, passive foreign investment company distributions, film production company and service credits, manufacturing investment credits, and ethanol and biodiesel pump credits.  <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27 and 32a through 32m 32m)</p>	<p>1NPR, Line 61  <b>Minus</b> lines 70, 71, 73, 74, 75 and 76</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

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
Wisconsin Use if Line 32, Column B, of Wisconsin Form 1NPR is greater than Line 33, Column A and Line 53 is zero	Form 1NPR	1NPR, Line 35 <b>Plus</b> 1NPR, Col. B, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, Wisconsin NOL, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer's sales tax credit adjustment <b>Plus</b> any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent taken into account on Form 1NPR, Line 33 <b>Minus</b> 1NPR, Col. B, Line 15 amounts for farmland tax relief and preservation credits, dairy and livestock farm investment credits, enterprise job zone credits, internet equipment credits, development and technology zone credit, dairy manufacturing facility credits, recapture of development zones investment credit, passive foreign investment company distributions, film production company and service credits, manufacturing investment credits, and ethanol and biodiesel pump credits. <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27 and 32a through 32m, to the extent taken into account on Form 1NPR, Line 33	1NPR, Line 61 <b>Minus</b> lines 70, 71, 73, 74, 75 and 76	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.

# Comparison Formulas for Schedule CR

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 INPR is less than or equal to Line 33, Column A</p>	<p>Form INPR Schedule MT federal Form 6251</p>	<p>INPR, Line 34 times the sum of: (INPR, Col A, Line 33  <b>Plus</b> INPR, Col A, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer’s sales tax credit adjustment  <b>Plus</b> any bonus depreciation or Illinois income tax on IL-1040, Line 3  <b>Plus</b> federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26  <b>Minus</b> INPR, Col A, Line 15 amounts for farmland tax relief and preservation credits, dairy and livestock farm investment credits, enterprise job zone credits, internet equipment credits, development and technology zone credit, dairy manufacturing facility credits, recapture of development zones investment credit, passive foreign investment company distributions, film production company and service credits, manufacturing investment credits, and ethanol and biodiesel pump credits.  <b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27 and 32a through 32m 32m  <b>Minus</b> any negative amounts on federal Form 6251, Lines 22 and 25)</p>	<p>INPR, Line 61  <b>Minus</b> lines 70, 71, 73, 74, 75 and 76</p>	<p>The Form 6251 amounts subtracted are net of any adjustments made to them on the Sch 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

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><b>Plus</b> 1NPR, Col. B, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, Wisconsin NOL, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer’s sales tax credit adjustment</p> <p><b>Plus</b> 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><b>Plus</b> federal Form 6251, Lines 11, 15, and 16, and any positive amounts on Lines 9, 10, 18, 19, 20, 21, 23, 24, and 26</p> <p><b>Minus</b> 1NPR, Col. B, Line 15 amounts for farmland tax relief and preservation credits, dairy and livestock farm investment credits, enterprise job zone credits, internet equipment credits, development and technology zone credit, dairy manufacturing facility credits, recapture of development zones investment credit, passive foreign investment company distributions, film production company and service credits, manufacturing investment credits, and ethanol and biodiesel pump credits.</p> <p><b>Minus</b> IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 22, 23, 25, 26, 27 and 32a through 32m, to the extent taken into account on Form 1NPR, Line 33</p> <p><b>Minus</b> any negative amounts on federal Form 6251, Lines 22 and 25</p>	<p>1NPR, Line 61</p> <p><b>Minus</b> lines 70, 71, 73, 74, 75 and 76</p>	<p>The Form 6251 amounts subtracted are net of any adjustments made to them on the Sch 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>