

## CR Equivalency Chart

Information is based on 2013 return forms and Regulation Section 100.2197

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Alabama	40NR	40NR, Line 20 <b>minus</b> Line 25	
Arizona	140NR	140NR, Line 29 <b>minus</b> Lines 25 and 33	
	140PY	140PY, Line 30 <b>minus</b> Lines 25, 34, and 35	
Arkansas	AR1000NR	AR1000NR, Line 36C <b>times</b> the sum of (Line 36 <b>minus</b> Lines 29 and 30), <b>minus</b> Line 41	
California	540NR Long Form	540NR, Line 63 <b>Plus</b> Lines 71 and 72 <b>Minus</b> Line 41	
	540NR Short Form	540NR, Line 74	
Colorado	104	104, Line 25 <b>minus</b> Lines 21, 31, and 32	
Connecticut	CT-1040NR/PY	CT-1040NR/PY, Line 16	-
Delaware	NR	NR, Line 47 <b>minus</b> Business Finders Fee, New Economy Jobs Program, and Veteran's Opportunity tax credits on Line 50	
D.C.	D-30	D-30, Line 40 <b>Minus</b> Line 41c	
	D-40	D-40, Line 27 <b>Minus</b> Lines 28, 29, and 30	Use only if you were considered a resident of D.C. and Illinois at the same time.
Georgia	500	500, Line 18	
Hawaii	N-15	N-15, Line 53 <b>plus</b> any amount reported on Line 49 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	
Idaho	43	43, Line 46 <b>minus</b> Lines 61, 62, and 67	
Indiana	IT-40PNR Schedule F	IT-40PNR, Lines 8 and 9 <b>Minus</b> Line 13 and Schedule F, Lines 4, 5, 6, 7, and 8	
Iowa	IA 1040	IA 1040, Line 54 <b>Minus</b> Lines 40, 57, 58, 59, 60, and 61	.
Kansas	K-40	K-40, Line 18 <b>minus</b> Lines 11, 24, and 25	
Kentucky	740-NP	740-NP, Line 26 <b>minus</b> Lines 30(c) and 30(d)	
Louisiana	IT-540B	IT-540B, Line 17 <b>minus</b> Lines 20, 21, 22, and 23	
Maine	1040ME	1040ME, Line 24 <b>minus</b> Lines 20a, 25c, and 25d	
Maryland	505 502CR	505, Line 38 <b>minus</b> Line 45 and 502CR, Part I, Lines 1, 2, 3, and 4	
Massachusetts	1-NR/PY	1-NR/PY, Line 36 <b>minus</b> Lines 29, 45, 46, and 47	
Michigan	MI-1040	MI-1040, Line 20 <b>Minus</b> Lines 25, 26, 27b, and 28	

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Minnesota	M1	M1, Line 12 <b>minus</b> Lines 19, 25, 26, 27, and 28	
Mississippi	80-205	80-205, Line 22	
	W-2G	W-2G, Box 14	Gaming winnings are subject to withholding, and neither the winnings nor the withholding are reported on Form 80-205
Missouri	MO-1040	MO-1040, Line 31 <b>Minus</b> Lines 29 (You/Spouse), 37, and 38	
	MO-1040A	MO-1040A, Line 11	
Montana	Form 2	Form 2, Line 50 for both spouses <b>Minus</b> Lines 49, 51, and 60	
Nebraska	1040N	1040N, Line 27 <b>minus</b> Lines 30, 31, 32, 33, and 34 and <b>minus</b> any amount on Line 16, attributable to the federal tax on lump sum distributions or early distributions	
New Hampshire	NH-1040	NH-1040, Line 12	
New Jersey	NJ-1040NR	NJ-1040NR, Line 42	
New Mexico	PIT-1	PIT-1, Line 22 <b>minus</b> Lines 19, 24, and 25	
New York	IT-203 IT-203-ATT IT-220 MTA-6	IT-203, Line 48 <b>Plus</b> Line 55 <b>Minus</b> Lines 60 and 61 <b>Plus</b> IT-203-ATT, Line 28 or IT-220, Line 22 <b>Plus</b> MTA-6, Line 2	
North Carolina	D-400	D-400, Line 20 <b>Minus</b> Line 25	

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North Dakota	ND-1	ND-1, Line 27	
Ohio	IT-1040	IT-1040, Line 17 <b>minus</b> Lines 72a, 72c, and 72d	
Oklahoma	511NR	511NR, Line 23 <b>minus</b> Line 29, <b>plus</b> the amount paid by the taxpayer for any credit on Line 22 that was purchased from another taxpayer	
Oregon	40N	40N, Line 58 <b>minus</b> Lines 52, 62, 63, and 64	
Pennsylvania	PA-40	PA-40, Line 12 <b>minus</b> Lines 21, 22, and 23	
Puerto Rico	Form 482.0 (long form)	<b>Not available</b>	
	Form 481.0 (short form)	<b>Not available</b>	
Rhode Island	RI-1040NR	RI-1040NR, Line 13a <b>minus</b> Line 17d	
South Carolina	SC 1040	SC 1040, Line 6 <b>plus</b> Line 8 <b>Minus</b> Lines 14, 21, and 22	
Tennessee	INC 250	INC 250, Line 4	
Utah	TC-40	TC-40, Line 27 <b>minus</b> Line 38	
Vermont	IN-111	IN-111, Line 26 <b>Minus</b> (Line 17 times Line 21) <b>Minus</b> Lines 31c, 31d, and 31g	
Virginia	763	763, Line 19 <b>minus</b> Lines 23, 24, and 25	
West Virginia	IT-140	IT-140, Line 10 <b>minus</b> Lines 13, 14, and 15	
Wisconsin	Form 1NPR	1NPR, Line 60 <b>Minus</b> Lines 68, 69, 71, 72, and 73	