

Schedule CR Equivalency Chart

Information is based on 2017 return forms and Regulation Section 100.2197

| State | Form | Tax to Include on Schedule CR, Line 51 | Comments |
|-------------|------------------------|--|---|
| Alabama | 40NR | 40NR Line 20, minus Lines 25 and 26 | |
| Arizona | 140NR | 140NR Line 60, minus Lines 57 and 64 | |
| | 140PY | 140PY Line 63, minus Lines 59, 67 and 68 | |
| Arkansas | AR1000NR | AR1000NR, Line 36C times the sum of (Line 36 minus Lines 29 and 30), minus Line 41 | |
| California | 540NR Long Form | 540NR Line 63 plus Lines 71 and 72 minus Lines 41 and 85 | |
| | 540NR Short Form | 540NR Line 74 minus Line 85 | |
| Colorado | 104 | 104, Line 13, minus Lines 9, 21, 22 and 23 | |
| Connecticut | CT- 1040NR/PY | CT-1040NR/PY, Line 16 minus Line 22a | |
| Delaware | NR | NR, Line 47, minus Business Finder's Fee Tax Credit and New Economy Jobs Program Credit on Line 50 | |
| D.C. | D-30 | D-30, Line 40 | |
| | D-40 | D-40, Line 26, minus Lines 27(d), 27(e), 28 and 29 | Use only if you were considered a resident of D.C. and Illinois at the same time. |
| Georgia | 500 | 500, Line 22 | |
| Hawaii | N-15 | N-15, Line 53, plus 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, minus Lines 62, 63 and 68 | |
| Indiana | IT-40PNR Schedule F | IT-40PNR Lines 8 and 9 minus Line 13 and Schedule F, Lines 4, 5, 6, 7, and 8 | |
| Iowa | IA 1040 | IA 1040, Line 56 minus Lines 40, 59, 60, 61 and 62 | |
| Kansas | K-40 | K-40, Line 18, minus Lines 11, 24, and 25 | |
| Kentucky | 740-NP | 740-NP, Line 26, minus Lines 30(c) and 30(d) | |

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| Louisiana | IT-540B | IT-540B, Line 17, minus Lines 20,21,22, and 23 | |
| Maine | 1040ME | 1040ME, Line 24, minus Lines 20a, 25c, 25d, and 25e | |
| Maryland | 505 502CR | 505, Line 37 minus 502CR, Part M, Lines 1, 2, 3, and 4 | |
| Massachusetts | 1-NR/PY | 1-NR/PY, Line 36 minus Lines 29, 46, 47 and 48 | |
| Michigan | MI-1040 | MI-1040, Line 20 minus Lines 25, 26, 27b, and 28 | |
| Minnesota | M1 | M1, Line 12, minus Lines 19, 25, and 26 | |
| Mississippi | 80-205 | 80-205, Line 22 | Gaming winnings are subject to withholding, and neither the winnings nor the withholding are reported on Form 80-205. |
| | W-2G | W2-G, Box 14 | |
| Missouri | MO-1040 | MO1040, Line 34 minus Lines 32 (You/Spouse), 40, and 41 | |
| | MO-1040A | MO1040A, Line 12 | |
| Montana | Form 2 | Form 2, Line 50 for both spouses; minus Lines 49, 51, and 60 | |
| Nebraska | 1040N | 1040N, Line 28, minus Lines 16, 31, 32, 33, 34, 35, 36, and 37 | |
| New Hampshire | NH-1040 | NH1040, Line 12 | |
| New Jersey | NJ-1040NR | NJ-1040NR, Line 42 | |
| New Mexico | PIT-1 | PIT-1, Line 22, minus Lines 19, 24, 25, and 26 | |
| New York | IT-203 | IT-203, Line 48 plus Line 55 minus Lines 60 and 61 | |
| North Carolina | D-400 | D-400, Line 17 | |
| North Dakota | ND-1 | ND-1, Line 25 | |
| Ohio | IT-1040 | IT-1040, Line 10, minus Schedule of Credits Lines 34, 35, 37, and 39 | |

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| Oklahoma | 511NR | 511NR Line 24 minus Line 30, plus the amount paid by the taxpayer for any credit on Line 23 that was purchased from another taxpayer | |
| Oregon | 40N | 40N, Line 56 minus Lines 49, 61 and 62 | |
| Pennsylvania | PA-40 | PA-40, Line 12 minus Lines 21, 22 and 23 | |
| Puerto Rico | Form 482.0 | | |
| Rhode Island | RI-1040NR | RI-1040NR, Line 13a minus Line 17d | |
| South Carolina | SC 1040 | SC 1040, Line 6, plus Line 8, minus Lines 14, 21 and 22 | |
| Tennessee | INC 250 | INC 250, Line 4 | |
| Utah | TC-40 | TC-40, Line 27 minus Line 38 | |
| Vermont | IN-111 | IN-111, Line 26, minus (Line 17 times Line 21) minus Lines 31c, 31d, and 31g | |
| Virginia | 763 | 763, Line 19, minus Lines 24, 25, and 27 | |
| West Virginia | IT-140 | IT-140, Line 10, minus Lines 13, 14, and 15 | |
| Wisconsin | Form 1NPR | 1NPR, Line 59 minus Lines 67, 68, 70, 71, and 72 | |