

## CR Equivalency Chart

Information is based on 2018 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 62, <b>minus</b> Lines 60 and 66	
	140PY	140PY Line 63, <b>minus</b> Lines 59, 67 and 68	
Arkansas	AR1000NR	AR1000NR, Line 38C <b>times</b> the sum of (Line 38 <b>Minus</b> Lines 31 and 32), <b>Minus</b> Line 43	
California	540NR Long Form	540NR Line 63 <b>Plus</b> Lines 71 and 72 <b>Minus</b> Lines 41 and 85	
	540NR Short Form	540NR Line 74 <b>Minus</b> Line 85	
Colorado	104	104, Line 13, <b>minus</b> Lines 9, 21, 22 and 23	
Connecticut	CT-1040NR/PY	CT-1040NR/PY, Line 16 <b>minus</b> Lines 22a and 22b	
Delaware	NR	NR, Line 47, <b>minus</b> Business Finders Fee and New Economy Jobs Program on Line 50	
D.C.	D-30	D-30, Line 40 <b>minus</b> Line 41(d)	
	D-40	D-40, Line 26, <b>Minus</b> 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, <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 62, 63 and 68	
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 56 <b>Minus</b> Lines 40, 59, 60, 61 and 62	
Kansas	K-40	K-40, Line 19, <b>minus</b> Lines 11, 25, and 26	
Kentucky	740-NP	740-NP, Line 26, <b>minus</b> Line 32(c)	
Louisiana	IT-540B	IT-540B, Line 23, <b>Minus</b> Lines 26 and 27	
Maine	1040ME	1040ME, Line 24, <b>Minus</b> Lines 20a, 25c, 25d, and 25e	
Maryland	505	505, Line 37 <b>minus</b> Line 46	
	502CR		
Massachusetts	1-NR/PY	1-NR/PY, Line 36 <b>minus</b> Lines 29, 47, 48, and 49	
Michigan	MI-1040	MI-1040, Line 20 <b>Minus</b> Lines 25, 26, 27b, and 28	

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Minnesota	M1	M1, Line 13, <b>minus</b> Lines 20 and 26	
Mississippi	80-205	80-205, Line 22	
	W-2G	W2-G, Box 14	Gaming winnings are subject to withholding, and neither the winnings nor the withholding are reported on Form 80-205
Missouri	MO-1040	MO1040, Line 30 <b>Minus</b> Lines 28 (You/Spouse), 36, and 37	
	MO-1040A	MO1040A, Line 9	
Montana	Form 2	Form 2, Line 16 for both spouses; <b>Minus</b> Line 1 of Tax Liability Schedule and <b>minus</b> Lines 4, 5 and 6 of Other Payments and Refundable Credits Schedule	
Nebraska	1040N	1040N, Line 28, <b>minus</b> Lines 16, 31, 32, 33, 34, 35, 36, and 37	
New Hampshire	NH-1040	NH1040, Line 12	
New Jersey	NJ-1040NR	NJ-1040NR, Line 45	
New Mexico	PIT-1	PIT-1, Line 22, <b>minus</b> Lines 19, 24, 25, and 26	
New York	IT-203	IT-203, Line 48 <b>Plus</b> Line 55 <b>Minus</b> 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, <b>minus</b> Sched. of Credits Lines 34, 35, 37, and 39	
Oklahoma	511NR	511NR Line 24 <b>minus</b> Line 30, <b>plus</b> the amount paid by the taxpayer for any credit on Line 23 that was purchased from another taxpayer	
Oregon	40N	40N, Line 54 <b>minus</b> Lines 47, 59 and 61	
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 <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 20, <b>Minus</b> (Line 9 times Line 15) <b>Minus</b> Line 25c	

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Virginia	763	763, Line 19, <b>minus</b> Lines 24, 25, and 27	
West Virginia	IT-140	IT-140, Line 8, <b>minus</b> Lines 11, 12, 13, and 14	
Wisconsin	Form 1NPR	1NPR, Line 58 <b>Minus</b> lines 66, 67, 68, 69, 70 and 71	