

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Alabama	40NR	<p>40NR, Line 13, Col C, Plus Adoption expenses deducted on Line 12, Col 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, Col 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, Col C.</p>	40NR Line 21	Any compensation "paid in Illinois" included in 40NR, Line 13, Col C, must be subtracted in computing Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"

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Arizona	140NR	<p>140NR Line 19</p> <p>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, and the amount of credit for excess FICA paid on employee tips included on D30.</p> <p>Minus Line C 17 and any Medical Savings Account distributions on Line C19</p> <p>Minus any a valuation limitation amount or recovery of itemized deductions on IL-1040 Line 9 and included in 140NR Line 19</p>	140NR Line 33, minus Lines 24 and 37	Any compensation "paid in Illinois" included on 140NR, Line 19, must be subtracted in computing Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Arkansas	AR1000NR	<p>AR1000NR, Line 52C, times the sum of: (Line 35, Cols A and B, Plus Line 32, Cols A and B Plus any Illinois income tax on IL-1040, Line 3, to the extent taken into account in AR1000NR, Line 35, Col 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 35, Col A or B)</p>	<p>AR1000NR, (Line 52, Minus Lines 40 and 41) Times Line 52C Minus Line 56</p>	<p>If any compensation "paid in Illinois" is included in AR1000NR, Col C, Line 8, the percentage on Line 52C must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p> <p>If AR1000NR, Line 9A or Line 9B, contains 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 total of the Arkansas exclusions.</p>

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California	540NR Long Form and Schedule CA	<p>Sch CA, Line 45, times the sum of: [540NR Line 13 Plus Sch. CA, Col. C Lines 8, 9, 12,13,14,17,18, and 21 (see comments) Plus any deduction for Illinois income tax on IL-1040, Line 3 Minus Sch. CA, Col. B, Lines 7, 8, 9, 10, 13 (see comments), 19, 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 Sch. 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 Lines 43 Minus Lines 26,54</p>	<p>Schedule CA Col. C Line 12, add only any reduction in depreciation or amortization expense Lines 13,14,17,18 only add back any reduction in depreciation or amortization expense plus any federal deductions for tertiary injectants used in oil recovery, donated agricultural products, farmworker housing, rice straw, clean fuel vehicles and refueling property, child care expenses, disabled access expenses, enterprise zone wages, fees paid for open-space easements, or timberland preserves, dues paid to discriminatory clubs, capital loss carryover deductions. Line 21, only add back federal net operating loss deductions. Schedule CA Col. B Line 13 – only subtract undistributed capital gains income from a regulated investment company. Line 21 – only subtract California lottery winnings, crime hotline rewards, payments for alternative transportation, beverage container recycling income, water supplier rebates, original issue discount income of a debt instrument issuer, cost-share payments from the Dept. of Forestry and Fire Protection. If any compensation “paid in Illinois” is included in Sch CA, Line 7, Col E, the percentage on Sch CA, Line 45, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is “paid in Illinois.”</p>
If taxpayer reports alternative minimum tax on 540NR, Line 44	540NR Long Form Schedule CA Schedule P	Same as above, except that amounts reported on Schedule P, Lines 8,10,12,13 are added to the amount to be multiplied by Sch CA Line 45	<p>540NR Line 43 Plus Line 44 Minus Lines 26,54</p>	

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California (cont.)	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 40	If any compensation "paid in Illinois" is included in 540NR, Line 12, the percentage on Line 22, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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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, 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	If any compensation "paid in Illinois" is included in NR, Line 30A, the percentage on Line 42 must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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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</p> <p>Recompute Line 31 by apportioning and allocating the recomputed amount on Line 25 per the instructions for Lines 26 through 30 Subtract Line 32</p>	<p>D-30, Line 37, Minus Line 38(c)</p>	

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Georgia	500	<p>500, Sch 3, Col C, Line 8</p> <p>Plus to the extent taken into account in Sch 3, Col C, Line 8: Sch 1, Lines 5, 6, and 7 and any amounts for depreciation differences between GA and US for 1981 through 1986, payments to qualified minority subcontractors and contributions to GA Higher Education Savings Plans on Line 9 and any Illinois income tax on IL-1040, Line 3</p> <p>Minus to the extent included in Sch 3, Col.C, Line 8: Sch 1, Line 2 and GA income tax refunds on Line 9, 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	Any compensation "paid in Illinois" included on form 500, Sch 3, Col C, Line 8, must be subtracted in computing Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Hawaii	N-15	<p>N15, Col B, Line 33, Plus any Illinois income tax and bonus depreciation on IL-1040, Line 3, to the extent taken into account in N15, Col B, Line 33 Minus Col B, Line 10 and any Individual Housing Account distributions on Line 19. Minus IL-1040, Lines 5 and 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, to the extent included in N15, Col B, Line 33</p>	N-15, Line 43, minus Lines 48 through 53	Any compensation "paid in Illinois" included on N15, Col B, Line 7, must be subtracted in computing Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Idaho	43 39R	<p>43, Col B, Line 34</p> <p>Plus 39NR, Part B, Col B, Lines 1, 4, 7, 8, 9, 10, 11, 14, 16, 17, 18, 19, 21 and 22</p> <p>Plus any Illinois income tax on IL-1040, Line 3, taken into account in 43, Col B, Line 34</p> <p>Minus 39NR, Part A, Col B, Line 2 and lump-sum distributions and Idaho medical savings account withdrawals in Col B, Line 3</p> <p>Minus IL-1040, Lines 5, 6, and 7, and any self-employed health insurance payment, 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, Col B, Line 34</p>	43, Line 58, minus Lines 67 and 68	Any compensation "paid in Illinois" included on form 43, Col B, Line 34, must be subtracted in computing Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Indiana	IT-40PNR Schedule A Schedule D	IT-40PNR, Line 3 Plus Schedule D, Lines 1,2,9,17,18,19 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-40PNR Line 16 Minus Lines 14, 15, 20, 21, 22 and 23	Any compensation "paid in Illinois" that is included on IT-40PNR, Line 3, must be subtracted in computing the Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Iowa	IA 1040 IA 126 Line 14 and 24 breakdown, if necessary	<p>Single or married filing joint: IA126, Line 28 Times the sum of IA1040 Line 26 Plus IA1040, Lines 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>	IA 1040, Line 55 Minus Lines 44, 63, 64, 65 and 66	<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, Cow-Calf refunds, Capital Gains.</p> <p>Line 24 – Only add back Iowa NOL deduction, Gains or losses from distressed sale transactions, federal Alcohol Fuel and Work Opportunity Credits, qualifying new employees, depreciation on speculative shell buildings, federal employer Social Security Credit, contributions to an Iowa Educational Savings trust plan; military retirement pay.</p>

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Kansas	K-40 Sch S	<p>K-40, Line 9 times the sum of: (Line 3, Plus Sch S, Lines A8 and A9, and contributions to Quest Education Savings Program on Line A10 Plus any federal deduction for Illinois income taxes or bonus depreciation added back on IL-1040, Line 3 Minus Sch S, Line A4 (except for additions passed through from partnerships, S corporations and fiduciaries) 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)</p>	K-40, Line 17, minus Lines 11, 21 and 22	If any compensation "paid in Illinois" is included in Sch S, Line B1, the percentage on K-40, Line 9, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Kentucky	740-NP Line 45 breakdown, if necessary	740-NP, Col B, Line 61 Plus 740-NP, Col B, Lines 42(b), and Line 45 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 740NP, Col. B, Line 61 Minus 740-NP, Col B, Lines 36 and 42a 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, Col. B, Line 61	740-NP, Line 18	If there is an entry on Line 45 of the 740-NP, a breakdown of the items included on the line is required to be attached to the return.

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Louisiana	IT-540B	<p>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, Medical Care Savings Account interest or ridesharing agreement income subtracted on Line 9, to the extent included in IT-540B, Line 8</p>	IT-540B, Line 14A, Minus Lines 15C1, 15C2 and 15D	Any compensation "paid in Illinois" included on IT-540B, Line 8, must be subtracted in computing Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Maine	1040ME Sch NR	<p>The percentage equal to 1 minus 1040ME, Sch NR, Line 2, times the sum of: (1040ME, Line 16 Plus 1040ME, Sch 1, Lines 2c, 2d and 2f, and any net operating loss carryforward on Line 2j Plus any federal deduction for Illinois income taxes 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, 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>	1040ME, Line 27, Minus Line 28d and Sch A, Sec 1, Lines 1 and 2	If any compensation "paid in Illinois" is included in 1040ME, Sch NR, Line 1, Box B, the percentage on Sch NR, Line 2, must be recomputed by including this income in Line 1, Box C. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Maryland	505	<p>505, Line 25,</p> <p>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), handrail expenses (code o), net operating loss changes (code q), and federal income tax change adjustments (code s)</p> <p>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</p> <p>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) or refunds from MD Prepaid Tuition Trust or MD College Investment Plan (code i), and federal income tax change adjustments (code m)</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 Line 9, to the extent included in Maryland Income on 505, Line 17</p>	505, Line 38 minus Line 46	Any compensation "paid in Illinois" included in Maryland Income on 505, Line 17, must be subtracted in computing Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Massachusetts	1-NR/PY Sch D Sch X Sch Y	<p>1-NR/PY, Line 12</p> <p>Plus 1-NR/PY, Lines 24 and 27a</p> <p>Plus Sch D, Lines 23A through 23G, Col 1</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 any of the amounts listed above</p> <p>Minus 1-NR/PY Line 6, Sch X Line 2, and Sch Y Lines 2, 3 and 4 and qualified deductions from U.S. Form 1040 on Line 5</p> <p>Minus IL-1040, Lines 5 and 6, to the extent included in any of the amounts above, 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 any of the amounts listed above</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 Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Michigan	MI-1040 Sch. NR Schedule 1	MI-1040, Line 14 Plus Sch 1, Lines 17, 18 (See comments) Minus Sch NR, Col B, Lines 5,10 Minus Sch 1, Line 6 (See comments) Minus any valuation limitation shown on IL-1040, Line 9 for gain reported on Sch NR, Col B, Line 7, 8 or 9	MI1040, Line 27 Minus Lines 30, 31 and 32	If there is an entry on Line 6 or 18 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 18 – Only add back political contributions, Michigan net losses, MI Education Savings Program contributions, subtraction for elderly & disabled taxpayers, MI Education Trust contract purchases.

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Missouri	MO-1040 MO-NRI MO-A	<p>For each spouse, compute: MO-1040, Line 27 Times the sum of (MO-1040, Line 5 Plus MO-A, Part 1, Line 9 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, Line 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>Add spouse amounts together, then Minus (the lesser of MO-1040, Line 17 or the subtraction for self-employed health insurance on IL-1040, Line 9)</p>	MO-1040, Line 31 Minus Lines 29 (You/Spouse), 37 and 38.	If any compensation "paid in Illinois" is included in Form MO-NRI, Line A, the amount on MO-1040, Line 27, must be recomputed by excluding that amount. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Missouri (cont.)	MO-1040A	<p>MO-1040A, Line 3 Plus Any Illinois income tax taken into account on MO-1040A, Line 3, and included on IL-1040, Line 3 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 MO-1040A, Line 3</p>	MO-1040A, Line 11	Subtractions taken on IL-1040, Line 5, 6, and 7 Any compensation "paid in Illinois" included in MO-1040A, Line 3, must be subtracted in computing Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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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 included on IL-1040, Line 3</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 MO-1040B, Line 4</p>	MO-1040B, Line 15	Any compensation "paid in Illinois" included on MO-1040B, Line 4, must be subtracted in computing Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Missouri (cont.)	MO-1040C MO-NRI	<p>For each spouse, compute MO-1040C, Line 16 Times the sum of: (MO-1040C, Line 3</p> <p>Plus Any Illinois income tax taken into account on MO-1040C, Line 3, and included on IL-1040, Line 3</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 MO-1040C, Line 3)</p> <p>Add spouse amounts together.</p>	MO-1040C, Line 18	If any compensation "paid in Illinois" is included in Form MO-NRI, Line A, the amounts on MO-1040C, Line 16, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Montana	Form 2 and 2A	<p>For both spouses, Form 2A, line 128, times the sum of: (Form 2, Line 20</p> <p>Plus Form 2, Line 21 and any passive loss adjustment, Montana net operating loss adjustment, dependent care assistance credit or student loan interest on Line 23</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 20</p> <p>Minus Form 2, Lines 27, 28, and 30 and any capital gain exclusion, child's income exclusion, tip income, federal jobs credit wages, beginning farmers land sale income, passive loss carryover, or Indian reservation income on Line 34</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 2, Line 20)</p>	Form 2, Line 42 for both spouses; Minus Lines 45 and 57	If any compensation "paid in Illinois" is included in Form 2A, Line 114, the percentages on Form 2A, Line 128, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Nebraska	1040N	<p>1040N, Sch III, Line 62, times the sum of: (1040N, Line 5</p> <p>Plus 1040N, Sch I, Lines 42 and 44</p> <p>Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3</p> <p>Minus 1040N, Sch I, Lines 47 and 49 and any S corporation or LLC income, Native American Indian reservation income, claim of right repayment, or exempt interest on Line 50</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>	1040N, Line 28, minus Lines 31, 32 and 33	If any compensation "paid in Illinois" is included in 1040N, Sch III, Line 59, the percentage on 1040N, Sch III, Line 62, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Nebraska (cont.)	federal Form 6251	<p>If there is an alternative minimum tax amount on 1040N, Line 16, adjust the sum to be multiplied by 1040N, Sch III, Line 62 as follows:</p> <p>Add federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 21, 22, 23, and 25</p> <p>Subtract federal Form 6251, Lines 16 and 24</p>		

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State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in 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 Plus any federal deduction for bonus depreciation added back on IL-1040, Line 3, to the extent taken into account in NH-1040, Line 8 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 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
New Jersey	NJ-1040NR	<p>NJ-1040NR, Line 22, times the sum of: (IL-1040, Line 1</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 NJ-1040NR, Line 14a, Col. A</p> <p>Minus IL-1040, Lines 5, 6, and 7</p> <p>Minus 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 14a, Col. A</p> <p>Minus interest on NJ state obligations excluded from NJ-1040NR, line 36)</p>	<p>NJ-1040NR, Line 23, minus Lines 27 and 28</p>	<p>If any compensation "paid in Illinois" is included in NJ-1040NR, Line 14c, Col B, the percentage on NJ-1040NR, Line 22, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
New Mexico	PIT-1 PIT-ADJ PIT-B	PIT-B, Line 13, times the sum of: (PIT-1, Line 5, Plus PIT-ADJ, Lines 13 and 14 Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3 Minus PIT-ADJ, Lines 1, 3, 5, 6 and 11 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)	PIT-1, Line 12, minus Lines 14 and 16	If any compensation "paid in Illinois" is included in PIT-B, Line 1, Col 2, the percentage on PIT-B, Line 13, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
New York	IT-203	IT-203, Line 43, times the sum of: [IT-203, Line 18, federal amount Plus IT-203, federal amount, Lines 19 and 21(see comments) Plus bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus IT-203, federal amount, Lines 23, 26, 28 (see comments) Minus IL-1040, Lines 5, 6, 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)]	IT-203, Line 46 Plus 52 Minus Lines 55 and 56	Line 21 – only add back personal state income taxes 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. Line 28 - 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 assets acquired before 1960 disability income accelerated death benefits college savings plan distributions holocaust reimbursements gains on sales of qualified emerging technology investments. If any compensation “paid in Illinois” is included in the New York State Amount of IT-203, Line 1, the percentage on IT-203, Line 43, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is “paid in Illinois.”
If taxpayer reports alternative minimum tax	IT-203 IT-203B IT-220	Same as above, except also subtract IT-220 Column B Line 5 (see comments) from the amount to be multiplied by Line 43	IT-203, Lines 46 Plus Line 52 Minus Lines 55 and 56 Plus IT-203B Line 19 or IT-220 Line 22	

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
North Carolina	D-400	D-400, Line 50 times the sum of: (IL-1040, Line 1 Plus D-400 Lines 35 and 36; Plus Illinois income taxes added back on IL-1040, Line 3; Minus D-400 Line 40 and any gain on NC bonds or NC gain on annuities subtracted on Line 44 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)	D-400, Line 15	If any compensation "paid in Illinois" is included in the D-400, Line 47, the percentage on D-400, Line 50, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
North Dakota	ND-1 ND-1NR	ND-1NR, Line 20, times the sum of: (ND-1, Line e 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 and 11 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)	ND-1, Line 22	If any compensation "paid in Illinois" is included in ND-1NR, Line 1, Col B, the percentage on ND-1NR, Line 20, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Ohio	IT-1040	<p>The percentage equal to (1 minus the amount in the box on IT-1040, Line 62), times the sum of: (IT-1040, Line 1 Plus IT-1040, Lines 28, 29 and 31c Plus any bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus IT-1040, Lines 33, 34, 35, 36 (see note), 43a, 43b, 43c, and 43d Minus IL-1040, Lines 5 (see note) and 6, 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>	IT-1040, Line 14 minus Line 20a	<p>Note: Some disability income may be subtracted on both IT-1040, Line 36, and on IL-1040, Line 5. Such income should be subtracted from IT-1040, Line 1, only once in computing Line 11 (Income) equivalent.</p> <p>If any compensation "paid in Illinois" is excluded from IT-1040, Line 60, the percentage in the box on IT-1040, Line 62, must be recomputed by including this income in Line 60. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Oklahoma	511NR	<p>511 NR, Line 39, 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 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, 8, and 9 and any royalty income or capital gain in the federal amount of 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)</p>	511NR Line 43 minus Line 47	If any compensation "paid in Illinois" is included 511 NR, Line 1, Oklahoma amount, the percentage on 511 NR, Line 39 , must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Oregon	40N	<p>40N, Line 40, times the sum of: (40N, Line 30a, federal column, Plus 40N, federal column, Lines 31 and 32 and any difference between Oregon and federal depreciation, unused business credits, fiduciary adjustments, or passive activity loss reported on Line 33 Plus any Illinois income tax on IL-1040, Line 3 Minus any federal bond interest, Oregon lottery winnings, decreased gain on depreciable assets, previously taxed federal gains, American Indian income, taxable benefits of same-sex partners, and Oregon income tax refund in the federal column of Line 38 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>	40N, Line 63 minus Line 54	If any compensation "paid in Illinois" is included in the Oregon column of 40N, Line 8, the percentage on 40N, Line 40, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Pennsylvania	PA-40	PA-40, Line 11 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	Any compensation "paid in Illinois" included on PA-40, Line 1a, must be subtracted in computing the Line 11 (Income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Rhode Island	RI-1040NR	<p>RI-1040NR, Sch III, Line 13, times the sum of: (RI-1040NR, Line 1</p> <p>Plus RI-1040NR, Sch I, Line 23A and any fiduciary adjustment, interest on indebtedness to purchase or carry exempt obligations, and bonus depreciation on Line 23B</p> <p>Plus any Illinois income tax on IL-1040, Line 3</p> <p>Minus RI-1040NR, Sch I, Line 24A and any federal obligation interest, fiduciary adjustment, profit or gain of a writer, composer or artist, or bonus depreciation adjustment on Line 24B</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>	RI-1040NR, Line 15	If any compensation "paid in Illinois" is included in RI-1040NR, Sch III, Line 1, Col A, the percentage on RI-1040NR, Sch III, Line 13, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Rhode Island (Cont.)	RI-6251 federal Form 6251	<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:</p> <p>Add 25% of federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 21, 22, 23, and 25</p> <p>Subtract 25% of federal Form 6251, Lines 16 and 24</p>		

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
South Carolina	SC 1040 Schedule NR	<p>SC 1040, Sch NR, Col B, Line 28</p> <p>Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent taken into account in SC 1040, Sch NR, Col B, Line 28</p> <p>Minus SC 1040, Sch NR, Col B, Lines 30 and 33 and any Reserve or National Guard pay and subsistence allowances on Line 35</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, to the extent included in SC 1040, Sch NR, Col B, Line 28</p>	SC 1040, Line 3, minus Lines 9 and 16	Any compensation "paid in Illinois" included on SC 1040, Sch NR, Col B, Line 1, must be subtracted in computing the Line 11 (income) equivalent. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Tennessee	INC 250	INC 250, Line 1, minus any Illinois bond interest subtracted on IL-1040, Line 9	Line 16INC 250, Line 4	

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Utah	TC-40 TC-40A	<p>TC-40, Line 17, Box c, times the sum of: (TC-40, Line 4</p> <p>Plus TC-40, any state taxes from a trust or estate or exempt income of a child whose income is included on the parent's federal return on Line 6</p> <p>Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3</p> <p>Minus TC-40, Line 11 and any interest from federal obligations or Native American income 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>	TC-40, Line 22 minus Line 31 (other than the amount of any Shareholder's Withholding Credit)	If any compensation "paid in Illinois" is included in TC-40A, Line 1, Col A, the percentage in TC-40, Line 17, Box c, must be recomputed by excluding this income from Box a. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Vermont	IN-111 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, 31d, 31e, and 31f	If any compensation "paid in Illinois" is included in IN-113, Line 1, Col B, the percentage on IN-113, Line 40, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in 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 34, 35 and 37 (see note), and any bonus depreciation on Line 38 Minus IL-1040, Lines 5 (see note) and 6, 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>	763, Line 18, minus Lines 19d, 19e, and 19f	<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 Line 11 (Income) equivalent.</p> <p>If any compensation "paid in Illinois" is included in 763, Line 45, Col B, the percentage on 763, Line 59, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
West Virginia	IT-140NR/PY	IT-140NR/PY, Line 10, times the sum of: (IT-140NR/PY, Line 2, Plus IT-140NR/PY, Sch M, Lines 51, 52 and 53 Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus IT-140NR/PY, Sch M, Lines 58 and 63 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 and 15	If any compensation "paid in Illinois" is included in IT-140NR/PY, Line 25, Col C, the percentage on IT-140NR/PY, Line 10, must be recomputed by excluding this income. See Booklet 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

Comparison Formulas for Schedule CR

Information is based on 2002 returns and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Line 11 (Income) Equivalent to Enter in Column B	Line 16 (Tax) Equivalent to Enter in Column C	Comments
Wisconsin	<p>Form 1NPR</p> <p>Do not use if minimum tax amount appears on Line 49</p>	<p>1NPR, Col B, Line 30</p> <p>Plus Col B, Line 15 amounts for long-term care insurance, Wisconsin NOL, adoption expenses, tuition expenses, and contributions to EdVest college savings program</p> <p>Minus Col B, Lines 1, 9, 10, and 14 and Line 15 amounts for farmland tax relief and preservation credits, manufacturer's sales tax credit, development and technology zone credit, and passive foreign investment company distributions</p>	<p>1NPR, Line 54</p> <p>Minus lines 63, 64, 65, 66, and 67</p>	<p>If there is an entry on Line 15, a breakdown of the items included on the line is required to be attached to the return.</p>
Wisconsin (cont.)	<p>Form 1NPR Schedule MT</p> <p>Use if minimum tax amount appears on Line 49</p>	<p>Sch MT, Line 13</p> <p>Plus 1NPR, Col B, Line 15 amounts for long-term care insurance, Wisconsin NOL, adoption expenses, tuition expenses, and contributions to EdVest college savings program</p> <p>Minus 1NPR, Col B, Lines 1, 9, 10, 14 and Line 15 amounts for farmland tax relief and preservation credits, manufacturer's sales tax credit, development and technology zone credit, and passive foreign investment company distributions</p> <p>Minus federal Form 6251, Lines 12, 13, and 21, and patron's adjustment on Line 26</p> <p>Plus Line 10 (See comments)</p>	<p>1NPR, Line 54</p> <p>Minus lines 63, 64, 65, 66, and 67</p>	<p>The Form 6251 amounts subtracted are net of any adjustments made to them on the Sch MT, Line 8.</p>