

## Comparison Formulas for DTYUf JV 4 C

Information is based on 2003 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, Column C,  <b>Plus</b> Adoption expenses deducted on Line 12, Column 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 13, Column C  <b>Minus</b> 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, Column C</p>	40NR Line 21	Any compensation "paid in Illinois" included in 40NR, Line 13, Column C, must be subtracted in computing Line 11 (income) equivalent. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois"

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Arizona	140NR	<p>140NR Line 20</p> <p><b>Plus</b> Lines 18, 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, the amount of credit for excess FICA paid on employee tips, and any depreciation on IRC Sec.179 property included on D30</p> <p><b>Minus</b> Line C17 and any Medical Savings Account distributions on Line C19</p> <p><b>Minus</b> any valuation limitation amount or recovery of itemized deductions on IL-1040 Line 9 and included in 140NR Line 20</p>	<p>140NR Line 33</p> <p><b>Minus</b> Lines 25 and 37</p>	<p>Any compensation "paid in Illinois" included on 140NR, Line 20, must be subtracted in computing Line 11 (income) equivalent. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>
Arizona (cont.)	140PY	<p>140PY Line 20</p> <p><b>Plus</b> Lines 18, D30, and D34, and any adoption expenses, 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, and any depreciation on IRC Sec.179 property included on D35</p> <p><b>Minus</b> Line C21 and any lump sum distribution, pension adjustments, Medical Savings Account distributions on Line C23</p> <p><b>Minus</b> any valuation limitation amount or recovery of itemized deductions on IL-1040 Line 9 and included in 140PY, Line 20</p>		

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Arkansas	AR1000NR	<p>AR1000NR, Line 52C, <b>times</b> the sum of:(Line 35, Columns A and B),  <b>Plus</b> Line 32, Columns A and B  <b>Plus</b> any federal deduction for bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent taken into account in AR1000NR, Line 35, Column A or B  <b>Minus</b> 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, Column A or B</p>	<p>AR1000NR, Line 52C <b>times</b> the sum of (Line 52 <b>Minus</b> Lines 41 and 42)  <b>Minus</b> Line 56</p>	<p>If any compensation “paid in Illinois” is included in AR1000NR, Column C, Line 8, the percentage on Line 52C must be recomputed by excluding this income. See Booklet IL-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	Schedule CA, Line 44, <b>times</b> the sum of: [540NR Line 13 <b>Plus</b> Schedule CA, Column C Lines 8, 9, 12,13,14,17,18, and 21 (see comments) <b>Plus</b> any deduction for Illinois income tax on IL-1040, Line 3 <b>Minus</b> Schedule CA, Column B, Lines 7, 8, 9, 10, 12, 13, 17, 18, 19, and 21 (see comments) <b>Minus</b> 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 Schedule 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]	540NR Line 43 <b>Minus</b> Lines 26, 54	<p><b>Schedule CA Column C</b>                      Line 9 - Only add back exempt dividend distributions from regulated investment companies.                      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 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.</p> <p><b>Schedule CA Col. B</b>                      Line 9 - Only subtract undistributed capital gains income from a regulated investment company.                      Lines 12, 17 and 18 - Only subtract 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; cost-share payments from the Dept. of Forestry and Fire Protection.</p>



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Colorado	104 104PN	104PN, Line 34, <b>times</b> 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 qualified tuition program distributions and medical savings account interest on Line 11 <b>Minus</b> 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)	104, Line 23 <b>Minus</b> Lines 16 and 26	If any compensation "paid in Illinois" is included in the Colorado Column of 104PN, Line 5, the percentage on Line 34 must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Colorado (cont.)	104AMT federal Form 6251	104AMT, percentage of Line 6, times the sum of: (IL-1040, Line 1, <b>Add</b> federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 21, 22, 23, and 25 <b>Subtract</b> federal Form 6251, Lines 16 and 24		

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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
Connecticut	CT-1040NR/PY Sch CT-SI	<p>CT-1040NR/PY, Line 9, <b>times</b> the sum of: (CT-1040NR/PY, Line 1 <b>Plus</b> CT-1040NR/PY, Lines 32, 33, 34, 36, and 37 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 38 <b>Plus</b> any Illinois income tax on IL-1040, Line 3 <b>Minus</b> CT-1040NR/PY, Lines 40, 41, 43, 46, and 47, and any CHET distribu- tions, Mashantucket Pequot Tribe income, interest from Connecticut individual development accounts, expenses and bond premium amorti- zation related to federally tax-exempt income, and Connecticut bond interest on Line 48 <b>Minus</b> IL-1040, Lines 5 and 6, and any Illinois bond interest, valuation limita- tion, enterprise zone or high impact business dividend, recovery of item- ized deductions, insurance or annuity benefit paid to the terminally ill, Medical Care Savings Account inter- est, or ridesharing income from IL- 1040, Line 9)</p>	CT-1040NR/PY, Line 16	If any compensation "paid in Illinois" is included in Sch CT-SI, Line 1, the percentage on CT-1040NR/PY, Line 9, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Connecticut (cont.)	Minimum tax	<p>If there is an alternative minimum tax amount on CT-1040NR/PY, Line 13, adjust the sum to be multiplied by CT- 1040NR/PY, Line 9 as follows: <b>Add</b> federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 21, 22, 23, and 25 <b>Subtract</b> federal Form 6251, Lines 16 and 24</p>		

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Delaware	NR	NR, percentage on Line 42 <b>times</b> 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, 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 IL-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,  <b>Add</b> Line 18,  <b>Subtract</b> 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                      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</p>	<p>D-30, Line 37,  <b>Minus</b> Line 38(c)</p>	

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Georgia	500	<p>500, Sch 3, Column C, Line 8</p> <p><b>Plus</b> to the extent taken into account in Schedule 3, Column C, Line 8:</p> <p style="padding-left: 20px;">Schedule 1, Lines 5, 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 and contributions to GA Higher Education Savings Plans on Line 9; and any Illinois income tax on IL-1040, Line 3</p> <p><b>Minus</b> to the extent included in Schedule 3, Column C, Line 8:</p> <p style="padding-left: 20px;">Schedule 1, Line 2 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, <b>Minus</b> Line 21	Any compensation "paid in Illinois" included on form 500, Schedule 3, Column C, Line 8, must be subtracted in computing Line 11 (income) equivalent. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Hawaii	N-15	<p>N15, Column B, Line 33,  <b>Plus</b> any Illinois income tax and bonus depreciation on IL-1040, Line 3, to the extent taken into account in N15, Column B, Line 33  <b>Minus</b> Column B, Line 10 and any Individual Housing Account distributions on Line 19.  <b>Minus</b> IL-1040, Lines 5, and 6, and any Illinois bond interest, valuation limitation, enterprise zone or high impact business dividend, recovery of itemized deductions (other than state income tax refunds), 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, Column B, Line 33</p>	<p>N-15, Line 43  <b>Minus</b> Lines 48 through 52</p>	<p>Any compensation "paid in Illinois" included on N15, Column B, Line 7, must be subtracted in computing Line 11 (income) equivalent. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

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Idaho	43 39NR	<p>43, Column B, Line 34</p> <p><b>Plus</b> 39NR, Part B, Column B, Lines 1, 4, 5, 7, 8 (contributions only), 9, 10, 11, 14, 16, 17, 18, 19, 21, and 22</p> <p><b>Plus</b> any Illinois income tax on IL-1040, Line 3, taken into account in 43, Column B, Line 34</p> <p><b>Minus</b> 39NR, Part A, Column B, Line 2 and lump-sum distributions and Idaho medical savings account withdrawals in Column B, Line 3</p> <p><b>Minus</b> 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, to the extent included in 43, Column B, Line 34</p>	<p>43, Line 56</p> <p><b>Minus</b> Lines 66 and 67</p>	<p>Any compensation "paid in Illinois" included on Form 43, Column B, Line 34, must be subtracted in computing Line 11 (income) equivalent. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

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Indiana	IT-40PNR Schedule A Schedule D	IT-40PNR, Line 3 <b>Plus</b> Schedule D, Lines 1, 2, 9, 17, 18, 19 <b>Minus</b> Schedule A, Line 24B <b>Minus</b> any valuation limitation or ridesharing income on IL-1040, Line 9, and included in IT-40PNR, Line 3,	IT-40NPR Line 17 <b>Minus</b> Lines 14, 15, 16, 21, 22, 23, and 24	Any compensation "paid in Illinois" included on IT-40PNR, Line 3, must be subtracted in computing Line 11 (income) equivalent. See Booklet IL- 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 <b>times</b> the sum of IA1040 Line 26 <b>Plus</b> IA1040, Lines 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 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 58 <b>Minus</b> 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><b>Line 14</b> - Only subtract babysitting income, cancellation of an Iowa Educational Savings Plan, cow-calf refunds, and capital gains.</p> <p><b>Line 24</b> – 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, and military retirement pay.</p> <p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Iowa, while you were an Illinois resident, in figuring your Line 11 (income) equivalent to enter in Column B.</p>
Iowa (cont.)	Federal Form 6251	<p>If there is an alternative minimum tax amount on IA 1040, Line 45, adjust the sum to be multiplied by IA126, Line 28 as follows: <b>Add</b> federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 21, 22, 23, and 25 <b>Subtract</b> federal Form 6251, Lines 16 and 24</p>		

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Kansas	K-40 Schedule S	K-40, Line 9 <b>times</b> the sum of: (Line 3, <b>Plus</b> Schedule S, Lines A8 and A9, and contributions to Quest Education Savings Program on Line A10 <b>Plus</b> any federal deduction for Illinois income taxes or bonus depreciation added back on IL-1040, Line 3 <b>Minus</b> Schedule S, Line A4 federal income tax refund or Quest Education Savings Program withdrawals <b>Minus</b> 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)	K-40, Line 17 <b>minus</b> Lines 11, 21 and 22	If any compensation "paid in Illinois" is included in Kansas source income on Schedule S, Line B1, the percentage on K-40, Line 9, must be recomputed by excluding this income. See Booklet IL- 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, Column B, Line 60 <b>Plus</b> 740-NP, Column B, Lines 42(b), and Line 45 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, Column B, Line 61 <b>Minus</b> 740-NP, Column B, Line 36 <b>Minus</b> 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, Column 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.  Note: Do not include wages, salaries, tips, and other employee compensation earned in Kentucky, while you were an Illinois resident, in figuring your Line 11 (income) equivalent to enter in Column B.



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Louisiana	IT-540B	IT-540B, Line 8, <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> 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	IT-540B, Line 14A <b>Minus</b> Lines 15C1, 15C2, 15D, 15E1 and 15E2	Any compensation "paid in Illinois" included on IT-540B, Line 8, must be subtracted in computing Line 11 (income) equivalent. See Booklet IL-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 <b>minus</b> 1040ME, Schedule NR, Line 2, times the sum of: (1040ME, Line 16 <b>Plus</b> 1040ME, Schedule 1, Lines 2c, 2d and 2f, and any net operating loss carryforward on Line 2j <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3 <b>Minus</b> any scholarship amounts on 1040ME, Schedule 1, Line 1f <b>Minus</b> 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 <b>Minus</b> Line 28d and Schedule A, Section 1, Lines 1 and 2	If any compensation "paid in Illinois" is included in 1040ME, Schedule NR, Line 1, Box B, the percentage on Schedule NR, Line 2, must be recomputed by including this income in Line 1, Box C. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Maine (cont.)	Minimum Tax	<p>If there is an alternative minimum tax amount on 1040ME, Schedule A, Section 1, Line 3, adjust the sum to be multiplied by the percentage equal to 1 minus 1040ME, Schedule NR, Line 2 as follows: <b>Add</b> federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 21, 22, 23, and 25 <b>Subtract</b> federal Form 6251, Lines 16 and 24</p>		

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Maryland	505	<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), net operating loss changes (code q), and federal income tax change adjustments (code s)  <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 17  <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) or refunds from MD Prepaid Tuition Trust or MD College Investment Plan (code i), and federal income tax change adjustments (code m)  <b>Minus</b> 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>	<p>505, Line 38  <b>Minus</b> Lines 44 and 46</p>	<p>Any compensation "paid in Illinois" included in Maryland Income on 505, Line 17, must be subtracted in computing Line 11 (income) equivalent. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

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Massachusetts	1-NR/PY Schedule D Schedule X Schedule Y	1-NR/PY, Line 12 <b>Plus</b> 1-NR/PY, Lines 24 and 27a <b>Plus</b> Schedule D, Line 18 <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 any of the amounts listed above <b>Minus</b> 1-NR/PY Lines 6 and 19, Schedule X Line 2 <b>Minus</b> 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	1-NR/PY, Line 36 <b>Minus</b> 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 IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

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Michigan	MI-1040 Schedule NR Schedule 1	MI-1040, Line 14 <b>Plus</b> Schedule 1, Lines 17, 18 (See comments) <b>Minus</b> Schedule NR, Col B, Lines 5, 10 <b>Minus</b> Schedule 1, Line 6 (See comments) <b>Minus</b> any valuation limitation shown on IL-1040, Line 9 for gain reported on Schedule NR, Column B, Line 7, 8 or 9	MI-1040, Line 27 <b>Minus</b> Lines 30, 31 and 32	<p>If there is an entry on Line 6 or 18 of the Schedule 1, a breakdown of the items included on the line is required to be attached to the return.</p> <p>Schedule 1, Line 6 – Only subtract distributions from a MI Education Savings Plan or a refund from a MI Education Trust.</p> <p>Schedule 1, Line 18 – Only add back political contributions, Michigan net losses, MI Education Savings Program contributions, subtraction for elderly &amp; disabled taxpayers, MI Education Trust contract purchases.</p> <p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Michigan, while you were an Illinois resident, in figuring your Line 11 (income) equivalent to enter in Column B.</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
Minnesota	M1 M1M M1NR	Schedule M1NR, Line 26, <b>times</b> the sum of: (IL-1040, Line 1 <b>Plus</b> M1, Lines 3 <b>Plus</b> Schedule M1M, Lines 1, 2 and 3 <b>Plus</b> any federal deduction for Illinois income taxes added back on IL-1040, Line 3 <b>Minus</b> M1, Lines 6, and 7 <b>Minus</b> Schedule M1M, Lines 7, 9 and 10 <b>Minus</b> IL-1040, Line 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 IL-1040, Line 9)	M1, Line 19 <b>Minus</b> Lines 26, 32, 33 and 34	If any compensation "paid in Illinois" is included in Form M1NR, Line 1, Column B, the percentage on M1NR, Line 26, must be recomputed by excluding that amount. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Minnesota (cont.)	Sch M1MT federal Form 6251	If there is an alternative minimum tax liability on M1, Line 16, adjust the sum to be multiplied by Sch M1NR, Line 26, as follows: <b>Add</b> Sch M1MT, any positive amounts on Line 6 and 7 <b>Add</b> federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 21, 22, 23, and 25 <b>Subtract</b> federal Form 6251, Lines 16 and 24		

**Comparison Formulas for DTYUf JV 4 C**  
 Information is based on 2003 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
Mississippi	80-205	For both spouses, 80-205, Line 18 <b>Plus</b> 80-205, Lines 50 and 51, Mississippi Income column <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 80-205, Line 18 <b>Minus</b> IL-1040, Line 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 IL-1040, Line 9, to the extent included in 80-205, Line 18	80-205, Line 22 <b>Minus</b> Line 25	Any compensation "paid in Illinois" included in 80-205, Line 34, must be subtracted in computing Line 11 (income) equivalent. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Mississippi (cont.)	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 DTYVUf JV 4 C**  
 Information is based on 2003 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
Missouri	MO-1040 MO-NRI MO-A	For each spouse, compute: MO1040, Line 26 <b>times</b> the sum of: (MO1040, Line 5 <b>Plus</b> MO-A, Part 1, Line 9 <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 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 IL-1040, Line 9)  Add spouse amounts together	MO1040, Line 30 <b>Minus</b> Lines 28 (You/Spouse), 36 and 37	If any compensation "paid in Illinois" is included in Form MO-NRI, Line A, the percentage on MO1040, Line 26, must be recomputed by excluding that amount. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Missouri (cont.)	MO-1040A	MO-1040A, Line 3 <b>Plus</b> Any Illinois income tax taken into account on MO-1040A, Line 3, and taken into account on IL-1040, Line 3 <b>Minus</b> 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 IL-1040, Line 9, to the extent taken into account on MO-1040A, Line 3	MO1040A, Line 11	Any compensation "paid in Illinois" included in MO-1040A, Line 3, must be subtracted in computing Line 11 (income) equivalent. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."



**Comparison Formulas for DTYVUf JV 4 C**  
 Information is based on 2003 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
Missouri (cont.)	MO-1040B	MO-1040B, Line 4 <b>Plus</b> Any Illinois income tax taken into account on MO-1040B, Line 4, and included on IL-1040, Line 3 <b>Minus</b> 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 IL-1040, Line 9, to the extent taken into account on MO-1040B, Line 4	MO1040B, Line 15	Any compensation "paid in Illinois" included on MO-1040B, Line 4, must be subtracted in computing Line 11 (income) equivalent. See Booklet IL- 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Missouri (cont.)	MO-1040C MO-NRI	For each spouse, compute MO-1040C, Line 16 <b>times</b> the sum of: (MO-1040C, Line 3) <b>Plus</b> Any Illinois income tax taken into account on MO-1040C, Line 3, and included on IL-1040, Line 3 <b>Minus</b> 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 IL-1040, Line 9, to the extent taken into account on MO-1040C, Line 3)  Add spouse amounts together.	MO1040C, Line 18	If any compensation "paid in Illinois" is included in Form MO-NRI, Line A, the percentages on MO1040C, Line 16, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

## Comparison Formulas for DTYVUf JV 4 C

Information is based on 2003 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
Montana	Form 2 and 2A	<p>For both spouses, Form 2A, Line 128, <b>times</b> the sum of: (Form 2, Line 20 <b>Plus</b> Form 2, Line 21 and any passive loss adjustment, capital loss, Montana net operating loss adjustment, dependent care assistance credit or student loan interest on Line 23</p> <p><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 20</p> <p><b>Minus</b> 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 35</p> <p><b>Minus</b> 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 43 for both spouses <b>Minus</b> Lines 46 and 59	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 IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

## Comparison Formulas for DTYVUf JV 4 C

Information is based on 2003 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
Nebraska	1040N	<p>1040N, Schedule III, Line 62, <b>times</b> the sum of:                      (1040N, Line 5  <b>Plus</b> 1040N, Schedule I, Lines 42 and 44 and any net operating loss and S corporation or LLC loss on Line 45  <b>Plus</b> any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3  <b>Minus</b> 1040N, Schedule I, Lines 48 and 50 and any S corporation or LLC income, Native American Indian reservation income, claim of right repayment, or exempt interest on Line 52  <b>Minus</b> 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>	<p>1040N, Line 27  <b>Minus</b> Lines 30, 31, and 32</p>	<p>If any compensation "paid in Illinois" is included in 1040N, Schedule III, Line 59, the percentage on 1040N, Schedule III, Line 62, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>
Nebraska (cont.)	federal Form 62511	<p>If there is an alternative minimum tax amount on 1040N, Line 16, adjust the sum to be multiplied by 1040N, Schedule III, Line 62 as follows:  <b>Add</b> federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 21, 22, 23, and 25  <b>Subtract</b> federal Form 6251, Lines 16 and 24</p>	<p>1040N, Line 27  <b>Minus</b> Lines 30, 31, and 32</p>	<p>If any compensation "paid in Illinois" is included in 1040N, Schedule III, Line 59, the percentage on 1040N, Schedule III, Line 62, must be recomputed by excluding this income. See Booklet IL- 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

## Comparison Formulas for DTYVUf JV 4 C

Information is based on 2003 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 Hampshire	NH-1040	<p>For each spouse, NH-1040, Line 12 <b>times</b> 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 10  <b>Plus</b> any federal deduction for bonus depreciation added back on IL-1040, Line 3, to the extent taken into account in NH-1040, Line 8  <b>Minus</b> interest on federal obligations and IRC Section 280C expenses on NH-1040, Line 10  <b>Minus</b> 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 DTYUf JV 4 C

Information is based on 2003 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, <b>times</b> the sum of: (IL-1040, Line 1</p> <p><b>Plus</b> IL-1040, Line 2 and 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, Column A</p> <p><b>Minus</b> IL-1040, Lines 5, 6, and 7</p> <p><b>Minus</b> 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, Column A</p> <p><b>Minus</b> interest on NJ state obligations included on IL-1040, Line 2 but excluded from NJ-1040NR, Line 36)</p>	<p>NJ-1040NR, Line 23</p> <p><b>Minus</b> Lines 27 and 28</p>	<p>If any compensation "paid in Illinois" is included in NJ-1040NR, Line 14c, Column B, the percentage on NJ-1040NR, Line 22, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

## Comparison Formulas for DTYUf JV 4 C

Information is based on 2003 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, <b>times</b> the sum of: (PIT-1, Line 5, <b>Plus</b> PIT-ADJ, Lines 13 and 14 <b>Plus</b> any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3 <b>Minus</b> PIT-ADJ, Lines 1, 3, 5, 6 and 11 <b>Minus</b> 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 <b>Minus</b> Lines 14 and 16	If any compensation "paid in Illinois" is included in PIT-B, Line 1, Column 2, the percentage on PIT-B, Line 13, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

**Comparison Formulas for DTYVUf JV 4 C**  
 Information is based on 2003 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, <b>times</b> the sum of: [IT-203, Line 18, federal amount <b>Plus</b> IT-203, federal amount, Lines 19 and 21 (see comments) <b>Plus</b> Illinois income tax on IL-1040, Line 3 <b>Minus</b> IT-203, federal amount, Lines 23, 26, and 28 (see comments) <b>Minus</b> 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 IL-1040, Line 9]	IT-203, Line 46 <b>Plus</b> Lines 49, 50 and 51 <b>Minus</b> Lines 55 and 56	<p><b>Line 21</b> - Only add back 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, sport utility vehicle expense, royalty and interest paid to related parties.</p> <p><b>Line 28</b> - 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, royalty and interest received from related parties.</p>
If taxpayer reports alternative minimum tax	IT-203 IT-203B IT-220	Same as above	IT-203, Line 46 <b>Plus</b> Lines 49, 50 and 51 <b>Minus</b> Lines 55 and 56 <b>Plus</b> IT203B Line 19 or IT220 Line 22	<p>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 IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

**Comparison Formulas for DTYUf JV 4 C**  
 Information is based on 2003 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 <b>times</b> the sum of: (IL-1040, Line 1 <b>Plus</b> D-400 Lines 35 and 36 and any NOL deduction on Line 37 (see note); <b>Plus</b> Illinois income taxes added back on IL-1040, Line 3; <b>Minus</b> D-400 Line 40 and any severance pay, gain on NC bonds or NC gain on annuities subtracted on Line 44 <b>Minus</b> 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 16	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 IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."  Note: Do not include any amount added to federal taxable income on Line 37 for net operating losses carried to 2003 but not absorbed in 2003.





## Comparison Formulas for DTYUf JV 4 C

Information is based on 2003 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), <b>times</b> the sum of: (IT-1040, Line 1 <b>Plus</b> IT-1040, Lines 28, 29 and 31c <b>Plus</b> any bonus depreciation and Illinois income tax on IL-1040, Line 3 <b>Minus</b> IT-1040, Lines 33, 34, 35, 36 (see note), 43a, 43b, 43c, and 43d <b>Minus</b> IL-1040, Lines 5 (see note) 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 IL-1040, Line 9)</p>	IT-1040, Line 14 <b>Minus</b> 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 IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

## Comparison Formulas for DTYVUf JV 4 C

Information is based on 2003 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, <b>times</b> 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 in the federal amount of Line 6  <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, 8, and 9 and any royalty income, small business incubator income or capital gain in the federal amount of Line 11  <b>Minus</b> 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>	<p>511NR Line 43  <b>Minus</b> Line 49</p>	<p>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 IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

**Comparison Formulas for DTYVUf JV 4 C**  
 Information is based on 2003 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	40N, Line 40, <b>times</b> the sum of: (40N, Line 30a, federal column, <b>Plus</b> 40N, federal column, Lines 31 and 32 and any difference between Oregon and federal depreciation and IRC Section 179 deductions, unused business credits, fiduciary adjustments, or passive activity loss reported on Line 33 <b>Plus</b> any Illinois income tax on IL-1040, Line 3 <b>Minus</b> any claim of right deduction, federal or local bond interest, Oregon lottery winnings, business expenses related to federal credits, previously taxed federal gains, American Indian income, and taxable benefits of same-sex partners in the federal column of Line 38 <b>Minus</b> 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)	40N, Line 63 <b>Minus</b> Lines 53 and 66	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 IL- 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

**Comparison Formulas for DTYUf JV 4 C**  
 Information is based on 2003 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 <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, 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 <b>Minus</b> 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 IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

**Comparison Formulas for DTYVUf JV 4 C**  
 Information is based on 2003 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
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 2H, 2I, and 2J and any lump-sum pension distributions included on Line 2P; <b>Minus</b> Form 482.0, Sch. A, Part I, Line 14, to the extent deducted on federal Form 1040, Line 25, 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, Line 2c	Form 482.0, Line 29 <b>Plus</b> Form 482.0, Sch B, Part II, Line 2; <b>Minus</b> Lines 21, 22, 23, and 26	Any compensation "paid in Illinois" included on Form 482.0, Part 2, Line 5, 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."
	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 7, to the extent deducted or excluded in computing federal adjusted gross income	Form 481.0, Part 4, Line 14	Any compensation "paid in Illinois" included on Form 481.0, Part 2, Line 4, must be subtracted in computing the Line 11 (income) equivalent. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

## Comparison Formulas for DTYUf JV 4 C

Information is based on 2003 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	RI-1040NR, Sch III, Line 13, <b>times</b> the sum of: (RI-1040NR, Line 1 <b>Plus</b> RI-1040NR, Sch I, Line 23A and any fiduciary adjustment, interest on indebtedness to purchase or carry exempt obligations, bonus depreciation and IRC Section 179 deductions on Line 23B <b>Plus</b> any Illinois income tax on IL-1040, Line 3 <b>Minus</b> 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 <b>Minus</b> 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)	RI-1040NR, Line 15 <b>Minus</b> Line 18D	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 IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."
Rhode Island (cont.)	RI-6251 federal Form 6251	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: <b>Add</b> 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 <b>Subtract</b> 25% of federal Form 6251, Lines 16 and 24		

**Comparison Formulas for DTYUf JV 4 C**  
 Information is based on 2003 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	SC 1040, Schedule NR, Column B, Line 29 <b>Plus</b> SC 1040, Schedule NR, Column B, Line 32 <b>Plus</b> any Illinois income tax on IL-1040, Line 3, to the extent taken into account in SC 1040, Schedule NR, Column B, Line 29 <b>Minus</b> SC 1040, Schedule NR, Column B, Line 34 and any Reserve or National Guard pay (see note) and subsistence allowances on Line 39 <b>Minus</b> IL-1040, Lines 5, 6 (see note) 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, Schedule NR, Column B, Line 29	SC 1040, Line 3 <b>Minus</b> Lines 9 and 16	Any compensation "paid in Illinois" included on SC 1040, Schedule NR, Column B, Line 1, must be subtracted in computing the Line 11 (income) equivalent. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."  Note: Reserve pay on SC 1040, Schedule NR, Column B, Line 39 may also be subtracted on IL 1040, Line 6. Such income should be subtracted from SC 1040, Schedule NR, Column B, Line 29, only once in computing Line 11 (Income) Equivalent.



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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
Tennessee	INC 250	INC 250, Line 1 <b>Minus</b> any Illinois bond interest subtracted on IL-1040, Line 9	INC 250, Line 4	

## Comparison Formulas for DTYVUf JV 4 C

Information is based on 2003 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, <b>times</b> the sum of: (TC-40, Line 4</p> <p><b>Plus</b> TC-40, any state taxes from a trust or estate, exempt income of a child whose income is included on the parent's federal return or municipal bond interest on Line 6</p> <p><b>Plus</b> any bonus depreciation or Illinois income tax on IL-1040, Line 3</p> <p><b>Minus</b> TC-40, any interest from federal obligations, Native American income or capital gains on Line 13</p> <p><b>Minus</b> 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>	<p>TC-40, Line 22</p> <p><b>Minus</b> any targeted business credit or adoption credit on Line 31</p>	<p>If any compensation "paid in Illinois" is included in TC-40C, Line 1, Column A, the percentage in TC-40, Line 17, Box c, must be recomputed by excluding this income from Box a. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

## Comparison Formulas for DTYUf JV 4 C

Information is based on 2003 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-112 IN-113	IN-113, Line 40, times the sum of: (IL-1040, Line 1 <b>Plus</b> IN-111, Line 12 <b>Plus</b> any bonus depreciation or Illinois income tax on IL-1040, Line 3 <b>Minus</b> IN-111, Line 14e <b>Minus</b> 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, <b>Minus</b> (Line 17 times Line 21) <b>Minus</b> Lines 31c, 31d, 31e, 31f, and 31h	If any compensation "paid in Illinois" is included in IN-113, Line 1, Column B, the percentage on IN-113, Line 40, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

## Comparison Formulas for DTYVUf JV 4 C

Information is based on 2003 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, <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 34, 35 and 37 (see note), and any interest on Virginia obligations, federal work opportunity credit wages, Virginia lottery prizes, Virginia national guard income , Virginia College Savings Plan distribution, low-income pay, tobacco settlement fund payments, open space land gains, or peanut quota buyout on Line 39 <b>Minus</b> 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 <b>Minus</b> Lines 19e, 19f, 19g and 19h	<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, Column B, the percentage on 763, Line 59, must be recomputed by excluding this income. See Booklet IL-700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."</p>

**Comparison Formulas for DTYUf JV 4 C**  
 Information is based on 2003 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, <b>Plus</b> IT-140NR/PY, Schedule M, Lines 52, 53 and 54 <b>Plus</b> any bonus depreciation or Illinois income tax on IL-1040, Line 3 <b>Minus</b> IT-140NR/PY, Schedule M, Lines 59 and 64 <b>Minus</b> 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 <b>Minus</b> Lines 14, 15 and 16	If any compensation "paid in Illinois" is included in IT-140NR/PY, Line 25, Column C, the percentage on IT-140NR/PY, Line 10, must be recomputed by excluding this income. See Booklet IL- 700, pages 7 through 9 for guidance on when compensation is "paid in Illinois."

