

CR Equivalency Chart

Information is based on 2013 return forms and Regulation Section 100.2197

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

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

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