

## CR Equivalency Chart

Information is based on 2015 return forms and Regulation Section 100.2197

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Alabama	40NR	40NR Line 20, <b>minus</b> Lines 25 and 26	
Arizona	140NR	140NR Line 60, <b>minus</b> Lines 57 and 64	
	140PY	140PY Line 63, <b>minus</b> Lines 59, 67 and 68	
Arkansas	AR1000NR	AR1000NR, Line 36C <b>times</b> the sum of (Line 36 <b>Minus</b> Lines 29 and 30), <b>Minus</b> Line 41	
California	540NR Long Form	540NR Line 63 <b>Plus</b> Lines 71 and 72 <b>Minus</b> Line 41	
	540NR Short Form	540NR Line 74	
Colorado	104	104, Line 37, <b>minus</b> Lines 28, 30, 33, 43, 44 and 45	
Connecticut	CT-1040NR/PY	CT-1040NR/PY, Line 16 <b>minus</b> Line 22a	
Delaware	NR	NR, Line 47, <b>minus</b> Business Finders Fee, New Economy Jobs Program and Veteran's Opportunity tax credits on Line 50	
D.C.	D-30	D-30, Line 40	
	D-40	D-40, Line 26, <b>Minus</b> Lines 27, 28 and 29	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, <b>plus</b> any amount reported on Line 49 for taxes paid by a partnership, estate, trust or S corporation on gains from real property sales or by a RIC on undistributed capital gains	
Idaho	43	43, Line 46, <b>minus</b> Lines 62, 63 and 68	
Indiana	IT-40PNR Schedule F	IT-40PNR Lines 8 and 9 <b>Minus</b> Line 13 and Schedule F, Lines 4, 5, 6, 7, and 8	
Iowa	IA 1040	IA 1040, Line 56 <b>Minus</b> Lines 40, 59, 60, 61 and 62	
Kansas	K-40	K-40, Line 18, <b>minus</b> Lines 11, 24, and 25	
Kentucky	740-NP	740-NP, Line 26, <b>minus</b> Lines 30(c) and 30(d)	
Louisiana	IT-540B	IT-540B, Line 16, <b>Minus</b> Lines 19, 20, 21 and 22	
Maine	1040ME	1040ME, Line 24, <b>Minus</b> Lines 20a, 25c and 25d	
Maryland	505 502CR	505, Line 37 <b>minus</b> 502CR, Part L, Lines 1, 2, 3, and 4	
Massachusetts	1-NR/PY	1-NR/PY, Line 36 <b>minus</b> Lines 29, 45, 46, and 47	
Michigan	MI-1040	MI-1040, Line 20 <b>Minus</b> Lines 25, 26, 27b, and 28	
Minnesota	M1	M1, Line 12, <b>minus</b> Lines 19, 25, 26, 27, and 28	
Mississippi	80-205	80-205, Line 22	

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	W-2G	W2-G, Box 14	Gaming winnings are subject to withholding, and neither the winnings nor the withholding are reported on Form 80-205
Missouri	MO-1040	MO1040, Line 31 <b>Minus</b> Lines 29 (You/Spouse), 37, and 38	
	MO-1040A	MO1040A, Line 11	
Montana	Form 2	Form 2, Line 50 for both spouses; <b>Minus</b> Lines 49, 51, and 60	
Nebraska	1040N	1040N, Line 27, <b>minus</b> Lines 16, 30, 31, 32, 33, and 34	
New Hampshire	NH-1040	NH1040, Line 12	
New Jersey	NJ-1040NR	NJ-1040NR, Line 42	
New Mexico	PIT-1	PIT-1, Line 22, <b>minus</b> Lines 19, 24, 25, and 26	
New York	IT-203	IT-203, Line 48 <b>Plus</b> Line 55 <b>Minus</b> Lines 60 and 61	
North Carolina	D-400	D-400, Line 17	
North Dakota	ND-1	ND-1, Line 25	
Ohio	IT-1040	IT-1040, Line 10, <b>minus</b> Schedule of Credits Lines 36, 37 and 39	
Oklahoma	511NR	511NR Line 23 <b>minus</b> Line 29, <b>plus</b> the amount paid by the taxpayer for any credit on Line 22 that was purchased from another taxpayer	
Oregon	40N	40N, Line 55 <b>minus</b> Lines 50, 60 and 61	
Pennsylvania	PA-40	PA-40, Line 12 minus lines 21, 22 and 23	
Puerto Rico	Form 482.0		
Rhode Island	RI-1040NR	RI-1040NR, Line 13a <b>minus</b> Line 17d	
South Carolina	SC 1040	SC 1040, Line 6, <b>plus</b> Line 8, <b>minus</b> Lines 14, 21 and 22	
Tennessee	INC 250	INC 250, Line 4	
Utah	TC-40	TC-40, Line 27 <b>minus</b> Line 38	
Vermont	IN-111	IN-111, Line 26, <b>Minus</b> (Line 17 times Line 21) <b>Minus</b> Lines 31c, 31d, and 31g	
Virginia	763	763, Line 19, <b>minus</b> Lines 24, 25, 26, and 27	
West Virginia	IT-140	IT-140, Line 10, <b>minus</b> Lines 13, 14, and 15	

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Wisconsin	Form 1NPR	1NPR, Line 59 <b>Minus</b> lines 67, 68, 70, 71, and 72	