

Schedule CR Equivalency Chart

Information is based on 2017 return forms and Regulation Section 100.2197

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Alabama	40NR	40NR Line 20, minus Lines 25 and 26	
Arizona	140NR	140NR Line 60, minus Lines 57 and 64	
	140PY	140PY Line 63, minus Lines 59, 67 and 68	
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 Lines 41 and 85	
	540NR Short Form	540NR Line 74 minus Line 85	
Colorado	104	104, Line 13, minus Lines 9, 21, 22 and 23	
Connecticut	CT- 1040NR/PY	CT-1040NR/PY, Line 16 minus Line 22a	
Delaware	NR	NR, Line 47, minus Business Finder's Fee Tax Credit and New Economy Jobs Program Credit on Line 50	
D.C.	D-30	D-30, Line 40	
	D-40	D-40, Line 26, minus Lines 27(d), 27(e), 28 and 29	Use only if you were considered a resident of D.C. and Illinois at the same time.
Georgia	500	500, Line 22	
Hawaii	N-15	N-15, Line 53, 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 62, 63 and 68	
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 56 minus Lines 40, 59, 60, 61 and 62	
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, 25d, and 25e	
Maryland	505 502CR	505, Line 37 minus 502CR, Part M, Lines 1, 2, 3, and 4	
Massachusetts	1-NR/PY	1-NR/PY, Line 36 minus Lines 29, 46, 47 and 48	
Michigan	MI-1040	MI-1040, Line 20 minus Lines 25, 26, 27b, and 28	
Minnesota	M1	M1, Line 12, minus Lines 19, 25, and 26	
Mississippi	80-205	80-205, Line 22	Gaming winnings are subject to withholding, and neither the winnings nor the withholding are reported on Form 80-205.
	W-2G	W2-G, Box 14	
Missouri	MO-1040	MO1040, Line 34 minus Lines 32 (You/Spouse), 40, and 41	
	MO-1040A	MO1040A, Line 12	
Montana	Form 2	Form 2, Line 50 for both spouses; minus Lines 49, 51, and 60	
Nebraska	1040N	1040N, Line 28, minus Lines 16, 31, 32, 33, 34, 35, 36, and 37	
New Hampshire	NH-1040	NH1040, Line 12	
New Jersey	NJ-1040NR	NJ-1040NR, Line 42	
New Mexico	PIT-1	PIT-1, Line 22, minus Lines 19, 24, 25, and 26	
New York	IT-203	IT-203, Line 48 plus Line 55 minus 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, minus Schedule of Credits Lines 34, 35, 37, and 39	

Oklahoma	511NR	511NR Line 24 minus Line 30, plus the amount paid by the taxpayer for any credit on Line 23 that was purchased from another taxpayer	
Oregon	40N	40N, Line 56 minus Lines 49, 61 and 62	
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 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 24, 25, and 27	
West Virginia	IT-140	IT-140, Line 10, minus Lines 13, 14, and 15	
Wisconsin	Form 1NPR	1NPR, Line 59 minus Lines 67, 68, 70, 71, and 72	