CR Equivalency Chart
Information is based on 2018 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 62, minus Lines 60 and 66	
	140PY	140PY Line 63, minus Lines 59, 67 and 68	
Arkansas	AR1000NR	AR1000NR, Line 38C times the sum of (Line 38 Minus Lines 31 and 32), Minus Line 43	
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 Lines 22a and 22b	
Delaware	NR	NR, Line 47, minus Business Finders Fee and New Economy Jobs Program on Line 50	
D.C.	D-30	D-30, Line 40 minus Line 41(d)	
	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 19, minus Lines 11, 25, and 26	
Kentucky	740-NP	740-NP, Line 26, minus Line 32(c)	
Louisiana	IT-540B	IT-540B, Line 23, Minus Lines 26 and 27	
Maine	1040ME	1040ME, Line 24, Minus Lines 20a, 25c, 25d, and 25e	
Maryland	505 502CR	505, Line 37 minus Line 46	
Massachusetts	1-NR/PY	1-NR/PY, Line 36 minus Lines 29, 47, 48, and 49	
Michigan	MI-1040	MI-1040, Line 20 Minus Lines 25, 26, 27b, and 28	

Minnesota M1 Mississippi 80-205 W-2G Missouri MO-10 Mo-10 Montana Form 2 Nebraska 1040N New Hampshire NH-104 New Jersey NJ-104 New Mexico PIT-1 New York IT-203 North Carolina D-400 North Dakota ND-1	80-205, Lin W2-G, Box 40 MO1040, I Minus 40A MO1040A, Form 2, Lin Minus Line 6 of Oth 1040N, Lin 40 NH1040, L 0NR NJ-1040NI	Line 30 Lines 28 (You/Spouse), 36, and 3' Line 9 ne 16 for both spouses; e 1 of Tax Liability Schedule and ther Payments and Refundable Crecine 28, minus Lines 16, 31, 32, 33, time 12 R, Line 45	minus Lines 4, 5 and lits Schedule	Gaming winnings are subject to withholding, and neither the winnings nor the withholding are reported on Form 80-205
Mississippi 80-205 W-2G W-2G Missouri MO-10 Mo-10 MO-10 Montana Form 2 Nebraska 1040N New Hampshire NH-104 New Jersey NJ-104 New Mexico PIT-1 New York IT-203 North Carolina D-400 North Dakota ND-1	80-205, Lin W2-G, Box 40 MO1040, I Minus 40A MO1040A Form 2, Lin 6 of Oth 1040N, Lin 1040N, Lin 100NR NJ-1040NI PIT-1, Line	cine 30 Lines 28 (You/Spouse), 36, and 3' Lines 28 (You/Spouse), 36, and 3' Line 9 ne 16 for both spouses; e 1 of Tax Liability Schedule and ther Payments and Refundable Creck the 28, minus Lines 16, 31, 32, 33, tine 12 R, Line 45	minus Lines 4, 5 and lits Schedule	the winnings nor the withholding are reported on Form
W-2G W-2G Mo-10 New Hampshire NH-104 New Hexico NJ-104 New York North Carolina North Dakota ND-1	W2-G, Box W2-G, Box W2-G, Box W1040, I Minus W1040A Form 2, Lin Minus Lin 6 of Oth 1040N, Lin W1040N, Lin NH1040, L NH1040, I NJ-1040NI PIT-1, Line	Line 30 Lines 28 (You/Spouse), 36, and 3' Line 9 ne 16 for both spouses; e 1 of Tax Liability Schedule and ther Payments and Refundable Crecine 28, minus Lines 16, 31, 32, 33, time 12 R, Line 45	minus Lines 4, 5 and lits Schedule	the winnings nor the withholding are reported on Form
Missouri MO-10 MO-10 MO-10 MO-10 Montana Form 2 Nebraska 1040N New Hampshire NH-104 New Jersey NJ-104 New Mexico PIT-1 New York IT-203 North Carolina D-400 North Dakota ND-1	40 MO1040, I Minus 40A MO1040A, Form 2, Lin Minus Lin 6 of Oth 1040N, Lin NH1040, L 0NR NJ-1040NI PIT-1, Line	Line 30 Lines 28 (You/Spouse), 36, and 37, Line 9 ne 16 for both spouses; ne 1 of Tax Liability Schedule and the Payments and Refundable Credite 28, minus Lines 16, 31, 32, 33, tine 12 R, Line 45	minus Lines 4, 5 and lits Schedule	the winnings nor the withholding are reported on Form
MO-10 Montana Form 2 Nebraska 1040N New Hampshire NH-104 New Jersey NJ-104 New Mexico PIT-1 New York IT-203 North Carolina D-400 North Dakota ND-1	Minus 40A MO1040A, Form 2, Lin Minus Line 6 of Oth 1040N, Lin 10 NH1040, L 0NR NJ-1040NI PIT-1, Line	Lines 28 (You/Spouse), 36, and 3', Line 9 ne 16 for both spouses; ne 1 of Tax Liability Schedule and ther Payments and Refundable Credite 28, minus Lines 16, 31, 32, 33, time 12 R, Line 45	minus Lines 4, 5 and lits Schedule	
MontanaForm 2Nebraska1040NNew HampshireNH-104New JerseyNJ-104New MexicoPIT-1New YorkIT-203North CarolinaD-400North DakotaND-1	40A MO1040A, Form 2, Lin Minus Line 6 of Oth 1040N, Lin 0 NH1040, L 0NR NJ-1040NI PIT-1, Line	Line 9 ne 16 for both spouses; e 1 of Tax Liability Schedule and the Payments and Refundable Crecite 28, minus Lines 16, 31, 32, 33, time 12 R, Line 45	minus Lines 4, 5 and lits Schedule	
MontanaForm 2Nebraska1040NNew HampshireNH-104New JerseyNJ-104New MexicoPIT-1New YorkIT-203North CarolinaD-400North DakotaND-1	Form 2, Lin Minus Line 6 of Oth 1040N, Lin 0 NH1040, L 0NR NJ-1040NI PIT-1, Line	ne 16 for both spouses; e 1 of Tax Liability Schedule and her Payments and Refundable Cred he 28, minus Lines 16, 31, 32, 33, hine 12 R, Line 45	lits Schedule	
MontanaForm 2Nebraska1040NNew HampshireNH-104New JerseyNJ-104New MexicoPIT-1New YorkIT-203North CarolinaD-400North DakotaND-1	Form 2, Lin Minus Line 6 of Oth 1040N, Lin 0 NH1040, L 0NR NJ-1040NI PIT-1, Line	ne 16 for both spouses; e 1 of Tax Liability Schedule and her Payments and Refundable Cred he 28, minus Lines 16, 31, 32, 33, hine 12 R, Line 45	lits Schedule	
Nebraska 1040N New Hampshire NH-104 New Jersey NJ-104 New Mexico PIT-1 New York IT-203 North Carolina D-400 North Dakota ND-1	Minus Lin 6 of Oth 1040N, Lin 10 NH1040, L 10 NJ-1040NI PIT-1, Line	e 1 of Tax Liability Schedule and her Payments and Refundable Cred he 28, minus Lines 16, 31, 32, 33, hine 12 R, Line 45	lits Schedule	
New Hampshire New Jersey NJ-104 New Mexico PIT-1 New York IT-203 North Carolina D-400 North Dakota ND-1	6 of Oth 1040N, Lin 10 NH1040, L 10 NJ-1040NI PIT-1, Line	ner Payments and Refundable Crecine 28, minus Lines 16, 31, 32, 33, inne 12 R, Line 45	lits Schedule	
New Hampshire New Jersey NJ-104 New Mexico PIT-1 New York IT-203 North Carolina D-400 North Dakota ND-1	NH1040, L ONR NJ-1040NI PIT-1, Line	ine 12 R, Line 45	34, 35, 36, and 37	
New Jersey NJ-104 New Mexico PIT-1 New York IT-203 North Carolina D-400 North Dakota ND-1	ONR NJ-1040NI PIT-1, Line	R, Line 45		
New MexicoPIT-1New YorkIT-203North CarolinaD-400North DakotaND-1	PIT-1, Line			
New MexicoPIT-1New YorkIT-203North CarolinaD-400North DakotaND-1	PIT-1, Line			
North Carolina D-400 North Dakota ND-1		22, minus Lines 19, 24, 25, and	26	
North Dakota ND-1	11-203, Lir			
North Dakota ND-1	Plus Lin			
North Dakota ND-1	Minus I	Lines 60 and 61		
	D-400, Lin	e 17		
01:	ND-1, Line	25		
Ohio IT-1040	IT-1040. L	ine 10, minus Sched. of Credits L	ines 34, 35, 37, and 39	
Oklahoma 511NR		e 24 minus Line 30, plus the amo		
	taxpaye	or for any credit on Line 23 that wat taxpayer		
Oregon 40N		54 minus Lines 47, 59 and 61		
Pennsylvania PA-40	PA-40, Lin	e 12 minus lines 21, 22 and 23		
Puerto Rico Form 48	2.0			
Rhode Island RI-1040	NR RI-1040NF	R, Line 13a minus Line 17d		
South Carolina SC 1040		ine 6, plus Line 8, minus Lines 1	4, 21 and 22	
Tennessee INC 250			,	
Utah TC-40	,	e 27 minus Line 38		
Vermont IN-111	IN-111, Liı			
111111111111111111111111111111111111111		(Line 9 times Line 15)		
		Line 25c		

State	Form	Tax to Include on Schedule CR, Line 51	Comments
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Virginia	763	763, Line 19, minus Lines 24, 25, and 27	
West Virginia	IT-140	IT-140, Line 8, minus Lines 11, 12, 13, and 14	
Wisconsin	Form 1NPR	1NPR, Line 58 Minus lines 66, 67, 68, 69, 70 and 71	