

Illinois Department of Revenue CR Equivalency Chart

Information is based on 2025 return forms and Regulation Section 100.2197

The information provided is current as of the date of this publication. The information was compiled from 2025 tax returns posted to each state's website. IDOR makes no warranties as to the accuracy of the source material and advises you to consult each state for specific details and updates.

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Alabama	40NR	40NR Line 20, minus Line 25	
Arizona	140NR	140NR Line 61 plus Schedule 301, Line 58, minus 140NR, Lines 57 and 65	
	140PY	140PY Line 62 plus Schedule 301, Line 58, minus 140PY, Lines 57, 66 and 67	
Arkansas	AR1000NR	AR1000NR, Line 38C times the sum of (Line 38 minus Lines 31 and 32), minus Line 43	
California	540NR	540NR Line 63 plus Line 58 or 59 (only if claiming credit code 242) and Lines 71 and 72 minus Lines 41, 85, 86 and 87	
Colorado	DR 0104	104, Line 21, plus DR 0104CR, Line 11, minus DR 0104, Lines 15, 29, 30, 31 and 32	
Connecticut	CT- 1040NR/PY	CT-1040NR/PY, Line 16 minus Lines 22a	
Delaware	PIT-NON	Line 48, minus Business Finder's Fee and New Economy Jobs Program on Line 52	
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 23 minus Schedule 2B, Line 11	

State	Form	Tax to Include on Schedule CR, Line 51	Comments
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, plus Schedule CR, Line 31, Column c	
Idaho	43	43, Line 47, minus Lines 63, 64 and 69	
Indiana	IT-40PNR Schedule F	IT-40PNR Lines 8 and 9 minus Line 13 and Schedule F, Lines 5, 6, 7, 8, 9, 10, and 11	
Iowa	IA 1040	IA 1040, Line 20 minus Lines 6, 23, 24, 25 and 26	
Kansas	K-40	K-40, Line 19, minus Lines 11, 22 and 23	
Kentucky	740-NP	740-NP, Line 26, minus Line 31(c, d, e, and f)	
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 48 plus 502CR, Part CC, Line 9	
Massachusetts	1-NR/PY	1-NR/PY, Line 36 minus Lines 29, 47, 48, 50 and 51 plus any amount of Credit # ELTCRD on Sch. CMS	
Michigan	MI-1040	MI-1040, Line 21 minus Lines 26, 27, 28b and 29	
Minnesota	M1	M1, Line 13, minus Lines 16 and 22 plus Sch. M1REF, Line 10.	

State	Form	Tax to Include on Schedule CR, Line 51	Comments
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 15	
Missouri	MO-1040	MO1040, Line 36 minus Lines 34 (You/Spouse), 42, 43, and 44 plus any credits with Alpha code SPA from Form MO-TC	
	MO-1040A	MO1040A, Line 10	
Montana	Form 2	Form 2, Line 10; minus Lines 15, 16 and 17.	
Nebraska	1040N	1040N, Line 35, minus Lines 41 through 51.	
New Hampshire	NH-1040	NH1040, Line 12	
New Jersey	NJ-1040NR	NJ-1040NR, Line 47	
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, 60a, 60b, and 61 (do not subtract any amount from Line 61 reported on Form IT-653 and Form IT-203-ATT Line 12 with code 653)	
North Carolina	D-400	D-400, Line 17	
North Dakota	ND-1	ND-1, Line 25	
Ohio	IT-1040	IT-1040, Line 10, minus Sched. of Credits Lines 41, 42, 44, 45, and 46	
Oklahoma	511NR	511NR Line 21 minus (Line 14b times Line 17) minus Line 27, 28, and 29, plus the amount paid by the taxpayer for any credit on Line 20 that was purchased from another taxpayer	

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Oregon	OR-40-N	40N, Line 56 minus Lines 47, 62, 63, and 64, plus Sch. OR-ASC-NP, Line I7 (only Credit # 900)	
Pennsylvania	PA-40	PA-40, Line 12 minus lines 21, 22 and 23	
Puerto Rico	Form 482.0	482.0, Line 22 minus Lines 27C and 27D	<u>PLANILLA INDIVIDUOS FORMA UNICA</u> <u>16 nov 16</u>
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	
Utah	TC-40	TC-40, Line 27 minus Lines 36 and 37, plus any amount under credit code AP on Form TC-40A, Part 4	
Vermont	IN-111	IN-111, Line 20, minus (Line 9 times Line 15) minus Line 26c	
Virginia	763	763, Line 18, minus Lines 23, 24, and 25, plus Sch. CR, Section 3, Part 6, Line 6A	
West Virginia	IT-140	IT-140, Line 10, minus Lines 17, 18, 19, 20, and 21, plus Tax Credit Recap Schedule, Line 26	
Wisconsin	Form 1NPR	1NPR, Line 52 minus Lines 60, 61a, 61b, 62, 63, 64, and 65.	