

**Illinois Department of Revenue CR Equivalency Chart**  
Information is based on 2021 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> Line 25   |   |
| Arizona       | 140NR                  | 140NR Line 61, <b>minus</b> Lines 57 and 65  |   |
|               | 140PY                  | 140PY Line 62, <b>minus</b> Lines 57, 66 and 67  |   |
| Arkansas      | AR1000NR               | AR1000NR, Line 38C <b>times</b> the sum of (Line 38 <b>Minus</b> Lines 31 and 32), <b>Minus</b> Line 43  |   |
| California    | 540NR                  | 540NR Line 63<br><b>Plus</b> Lines 71 and 72<br><b>Minus</b> Lines 41 and 85   |   |
| Colorado      | 104                    | 104, Line 15, <b>minus</b> Lines 10, 23, 24 and 25   |   |
| Connecticut   | CT-1040NR/PY           | CT-1040NR/PY, Line 16 <b>minus</b> Lines 22a and 22b   |   |
| Delaware      | PIT-NON                | Line 47, <b>minus</b> Business Finders Fee and New Economy Jobs Program on Line 51   |   |
| D.C.          | D-30                   | D-30, Line 40 <b>minus</b> Line 41(d)  |   |
|               | D-40                   | D-40, Line 26,<br><b>Minus</b> 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, <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 47, <b>minus</b> Lines 63, 64 and 69  |   |
| Indiana       | IT-40PNR<br>Schedule F | IT-40PNR Lines 8 and 9<br><b>Minus</b> Line 13 and Schedule F, Lines 4, 5, 6, 7, 8, and 9  |   |
| Iowa          | IA 1040                | IA 1040, Line 56<br><b>Minus</b> Lines 40, 59, 60, 61 and 62   |   |
| Kansas        | K-40                   | K-40, Line 19, <b>minus</b> Lines 11, 25, and 26   |   |
| Kentucky      | 740-NP                 | 740-NP, Line 26, <b>minus</b> Line 31(c)   |   |
| Louisiana     | IT-540B                | IT-540B, Line 22, <b>Minus</b> Lines 25 and 26   |   |
| Maine         | 1040ME                 | 1040ME, Line 24, <b>Minus</b> Lines 20a, 25c, 25d, and 25e   |   |
| Maryland      | 505<br>502CR           | 505, Line 37 <b>minus</b> Line 46  |   |
| Massachusetts | 1-NR/PY                | 1-NR/PY, Line 36 <b>minus</b> Lines 29, 47, 48, and 49   |   |
| Michigan      | MI-1040                | MI-1040, Line 20<br><b>Minus</b> Lines 25, 26, 27b, and 28   |   |
| Minnesota     | M1                     | M1, Line 13, <b>minus</b> Lines 16 and 22  |   |

| State          | Form       | Tax to Include on Schedule CR, Line 51   | Comments   |
|----------------|------------|--|--|
| Mississippi    | 80-205     | 80-205, Line 22  |  |
|                | W-2G       | W2-G, Box 15   | Gaming winnings are subject to withholding, and neither the winnings nor the withholding are reported on Form 80-205 |
| Missouri       | MO-1040    | MO1040, Line 34<br><b>Minus</b> Lines 32 (You/Spouse), 40, and 41  |  |
|                | MO-1040A   | MO1040A, Line 9  |  |
| Montana        | Form 2     | Form 2, Line 20 for both spouses;<br><b>Minus</b> Line 23b and <b>minus</b> Line 2 of Tax Liability Schedule and <b>minus</b> Lines 4, 5 and 6 of Other Payments and Refundable Credits Schedule |  |
| Nebraska       | 1040N      | 1040N, Line 29, <b>minus</b> Lines 18, 32, 33, 34, 35, 36, 37, and 38  |  |
| New Hampshire  | NH-1040    | NH1040, Line 12  |  |
| New Jersey     | NJ-1040NR  | NJ-1040NR, Line 46   |  |
| 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<br><b>Plus</b> Line 55<br><b>Minus</b> Lines 60, 60a, 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> Sched. of Credits Lines 39, 40, 42, and 43  |  |
| Oklahoma       | 511NR      | 511NR Line 23 <b>minus</b> (Line 15b times Line 18) <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         | OR-40-N    | 40N, Line 54 <b>minus</b> Lines 47, 61, 62 and 63  |  |
| 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  |  |
| Utah           | TC-40      | TC-40, Line 27 <b>minus</b> Line 38  |  |
| Vermont        | IN-111     | IN-111, Line 20,<br><b>Minus</b> (Line 9 times Line 15)<br><b>Minus</b> Line 25c   |  |

| State         | Form      | Tax to Include on Schedule CR, Line 51                                | Comments |
|---------------|-----------|---|----------|
| Virginia      | 763       | 763, Line 18, <b>minus</b> Lines 23, 24, and 25                       |          |
| West Virginia | IT-140    | IT-140, Line 10, <b>minus</b> Lines 17, 18, and 19                    |          |
| Wisconsin     | Form 1NPR | 1NPR, Line 51<br><b>Minus</b> Lines 59, 60a, 60b, 61, 62, 63, and 64. |          |

The information provided is current as of the date of this publication. The information was compiled from 2021 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.