CR Equivalency Chart

Information is based on 2010 return forms and Regulation Section 100.2197

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Alabama	40NR	40NR Line 20	
Arizona	140NR	140NR Line 31, **minus** Lines 23 and 37	
	140PY	140PY Line 34, **minus** Lines 23, 38, and 39	
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** Line 41	
	540NR Short Form	540NR Line 42 **Minus** Line 61	
Colorado	104	104, Line 20, **minus** Lines 17 and 23	
Connecticut	CT-1040NR/PY	CT-1040NR/PY, Line 16	-
Delaware	NR	NR, Line 47, **minus** Business Finders Fee and New Economy Jobs Program tax credits on Line 50	
D.C.	D-30	D-30, Line 39, M**inus** Line 40c	
	D-40	D-40, Line 27, **Minus** Lines 28, 29 and 30	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 52, **plus** any amount reported on Line 48 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 61, 62, and 67	
Indiana	IT-40PNR Schedule F	IT-40NPR Lines 8 and 9 **Minus** Line 13 and Schedule F, Lines 4, 5, 6, 7 and 8	
Iowa	IA 1040	IA 1040, Line 57 **Minus** Lines 44, 62, 63, 64, 65 and 66	.
Kansas	K-40	K-40, Line 17, **minus** Lines 11, 23 and 24	
Kentucky	740-NP	740-NP, Line 26, **minus** Lines) 30(c) and 30(d)	
Louisiana	IT-540B	IT-540B, Line17, **Minus** Lines 20, 21, 22, and 23	
Maine	1040ME Sch A	1040ME, Line 27, **Minus** Line 28d and Sch A, Sec 1, Lines 1 and 2	
Maryland	505	505, Line 38 **minus** Lines 45 and 47	

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Massachusetts	1-NR/PY	1-NR/PY, Line 36 **minus** Lines 29, 45, 46, and 47	
Michigan	MI-1040	MI-1040, Line 20 **Minus** Lines 24, 25, 26, 27, 28b, 29, and 30	
Minnesota	M1	M1, Line 12, **minus** Lines 19, 25, 26, 27, and 28	
Mississippi	80-205	80-205, Line 22 **minus** Line 25	
	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 **Minus** Lines 29 (You/Spouse), 37, and 38	
	MO-1040A	MO1040A, Line 11	
Montana	Form 2	Form 2, Line 50 for both spouses; **Minus** Lines 49, 51, and 60	
Nebraska	1040N	1040N, Line 27, **minus** Lines 30, 31, 32, 33, and 34 and minus any amount on Line 16, attributable to the federal tax on lump sum distributions or early distributions	
New Hampshire	NH-1040	NH1040, Line 11	
New Jersey	NJ-1040NR	NJ-1040NR, Line 39, **minus** Line 40	
New Mexico	PIT-1	PIT-1, Line 15, **minus** Lines 17, 18, 21 and 22	
New York	IT-203 IT-203-ATT IT-220 MTA-6	IT-203, Line 48 **Plus** Line 55 **Minus** Lines 60 and 61 **Plus** IT-203-ATT Line 28 or IT-220 Line 22 **Plus** MTA-6 Line 2	
North Carolina	D-400	D-400, Line 16 **Minus** Line 21	

State	Form	Tax to Include on Schedule CR, Line 51	Comments
North Dakota	ND-1	ND-1, Line 27	
Ohio	IT-1040	IT-1040, Line 15 **minus** Lines 21a, 21c, and 21d	
Oklahoma	511NR	511NR Line 39 **minus** Line 46, **plus** the amount paid by the taxpayer for any credit on Line 38 that was purchased from another taxpayer	
Oregon	40N	40N, Line 58 **minus** Lines 52, 62, 63, and 64	
Pennsylvania	PA-40	PA-40, Line 12 minus lines 21, 22 and 23	
Puerto Rico	Form 482.0 (long form)	Form 482.0, Part 3, Line 22 Plus Form 482.0, Sch B, Part II, Line 1; Minus Form 482.0, Part 3, Line 20	
	Form 481.0 (short form)	Form 481.0, Part 1, Line 12 minus Lines 13C, 13D, 13E, 13F and 13G	
Rhode Island	RI-1040NR	RI-1040NR, Line 13 **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 23, 24, and 25	
West Virginia	IT-140	IT-140, Line 10, **minus** Line s 13 and 14	
Wisconsin	Form 1NPR	1NPR, Line 60 **Minus** lines 69, 70, 72, 73, and 74	