

Comparison Formulas for Schedule CR

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Information is based on 2007 return forms and Regulation Section 100.2197

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Alabama	40NR	40NR Line 12, Col C, Plus Line 8, Col C (see note) and Adoption expenses deducted on Line 11, Col C Plus any federal deduction for bonus depreciation and Illinois income tax on IL-1040, Line 3, to the extent taken into account in 40NR, Line 13, Col C Minus IL-1040, Lines 6 and 7 and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m, to the extent included in 40NR, Line 13, Col C.	40NR Line 20	Line 8: Only add back percentage depletion allowed in excess of federal depletion deduction and passive activity losses allowed in excess of federal loss deduction.

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Arizona	140NR	140NR Line 19 Plus Lines D25, D28, and D29, and any adoption expenses, fireplace conversion costs, claim of right adjustment, deposits into Medical Savings Accounts, employer contributions to Medical Savings Accounts, the amount of credit for excess FICA paid on employee tips, and any depreciation on IRC Sec.179 property included on D30. Minus Line C17 and any Medical Savings Account distributions/value on Line C19 Minus IL-1040, Schedule M, Lines 20 and 22, to the extent included in 140NR Line 19	140NR Line 32, minus Line 24	
	140PY	140PY Line 19 Plus Lines D30, and D34, and any adoption expenses, fireplace conversion costs, claim of right adjustment, deposits into Medical Savings Accounts, employer contributions to Medical Savings Accounts, the amount of credit for excess FICA paid on employee tips, agricultural crop donations, and any depreciation on IRC Sec.179 property included on D35. Minus Line C21 and any lump sum distribution, pension adjustments, Medical Savings Account distributions/value on Line C23 Minus IL-1040, Schedule M, Lines 20 and 22, to the extent included in 140PY Line 19	140PY Line 33, minus Lines 24 and 37	

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State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Arkansas	AR1000NR AR1000ADJ	AR1000NR, Line 44C, times the sum of: (Line 28, Cols A and B, Plus Line 24, Cols A and B Plus AR1000ADJ, Lines 5, 11, 12 and 13, Cols A and B Plus any Illinois income tax on IL-1040, Line 3, to the extent taken into account in AR1000NR, Line 28, Col A or B Minus IL-1040, Lines 5, 6 (see note), and 7 and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m, to the extent included on AR1000NR, Line 28, Col A or B)	AR1000NR, Line 44C times the sum of: (Line 44 Minus Lines 33 and 34) Minus Line 48	If AR1000NR, Lines 9A or 9B contain any military pay reduced by the \$9,000 exclusion, reduce the subtraction for any amount on IL-1040, Line 6, by the total of the total of the Arkansas exclusions.

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State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>California</p> <p>Do not use if taxpayer reports alternative minimum tax on 540NR, Line 39</p>	<p>540NR Long Form and Schedule CA</p>	<p>Sch CA, Line 47, times the sum of: [540NR Line 13 Plus Sch. CA, Col. C, Lines 8,9,12,13,14,17,18 and 21 (see comments) Plus Sch. CA, Col. B, Lines 23, 24, 25, 29, 34 and 35 Plus any deduction for Illinois income tax on IL-1040, Line 3 Minus Sch. CA, Col. B, Lines 7,8,9,10,12,13, 17, 18, 19, and 21(see comments) Minus IL-1040 Lines 5 and 6, and IL-1040, Schedule M, Lines 19, 20, 21 (other than state tax refunds subtracted on Sch. CA, Col. B, Line 10), 22, 23, 24, and 29a through 29m]</p>	<p>540NR Line 37 plus Line 40 Minus Lines 26 and 50</p>	<p>Schedule CA Col. C</p> <p>Line 8 – do not add back Health Savings Account interest</p> <p>Line 9 – only add back exempt dividend distributions from mutual funds</p> <p>Lines 12, 13,14,17,18 only add back any reduction in depreciation or amortization expense plus any federal deductions for enhanced oil recovery expenses; donated agricultural products; farmworker housing; rice straw; clean fuel vehicles and refueling property; child care expenses; solar or wind energy credit; joint strike fighter credit; disabled access expenses; research and development expenses; enterprise zone, Local Agency Military Base Recovery Area and Manufacturing Enhancement Area wages; fees paid for open-space easements or timberland preserves; dues paid to discriminatory clubs; capital loss carryover deductions.</p> <p>Line 21, only add back foreign housing expenses, federal net operating loss deductions, and grants to low-income individuals.</p> <p>Schedule CA Col. B</p> <p>Line 7 – do not subtract Social Security and Railroad Retirement payments that are subtracted on IL-1040 Line 5.</p> <p>Line 9 – only subtract undistributed capital gains income from a regulated investment company.</p> <p>Lines 12, 17 and 18, subtract only controlled foreign corporation income and expenses related to Indian employment, work opportunity, and clinical testing credits</p> <p>Line 21 – only subtract California lottery winnings; crime hotline rewards; beverage container recycling income; water or energy rebates; original issue discount income of a debt instrument issuer; compensation for false imprisonment; cost-share payments from the Dept. of Forestry and Fire Protection, American Indians per capita payments; low-income grants, HSA distributions, death benefits and settlement payments</p>

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State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>California – Alternative Minimum Tax</p> <p>Use if taxpayer reports alternative minimum tax on 540NR, Line 43</p>	<p>540NR Long Form Schedule CA Schedule P</p>	<p>Sch CA, Line 47, times the sum of: [540NR Line 13 Plus Sch. CA, Col. C, Lines 8,9,12,13,14,17,18 and 21 (see comments) Plus Sch. CA, Col. B, Lines 23, 24, 25, 29, 34 and 35 Plus Schedule P, Lines 8, and 12, and any positive amounts on Line 13 Plus any deduction for Illinois income tax on IL-1040, Line 3 Minus Sch. CA, Col. B, Lines 7,8,9,10,12,13, 17, 18, 19, and 21(see comments) Minus any negative amount on Schedule P, Line 10 Minus IL-1040 Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 21, 22 (other than state tax refunds subtracted on Sch. CA, Col. B, Line 10), 23, 24, 25 and 30a through 30m]</p>	<p>540NR Line 37 Plus Lines 39 and 40 Minus Lines 26 and 50</p>	<p>Schedule CA Col. C</p> <p>Line 8 – do not add back Health Savings Account interest</p> <p>Line 9 – only add back exempt dividend distributions from mutual funds</p> <p>Lines 12, 13,14,17,18 only add back any reduction in depreciation or amortization expense plus any federal deductions for enhanced oil recovery expenses; donated agricultural products; farmworker housing; rice straw; clean fuel vehicles and refueling property; child care expenses; solar or wind energy credit; joint strike fighter credit; disabled access expenses; research and development expenses; enterprise zone, Local Agency Military Base Recovery Area and Manufacturing Enhancement Area wages; fees paid for open-space easements or timberland preserves; dues paid to discriminatory clubs; capital loss carryover deductions.</p> <p>Line 21, only add back foreign housing expenses, federal net operating loss deductions, and grants to low-income individuals.</p> <p>Schedule CA Col. B</p> <p>Line 7 – do not subtract Social Security and Railroad Retirement payments that are subtracted on IL-1040 Line 5.</p> <p>Line 9 – only subtract undistributed capital gains income from a regulated investment company.</p> <p>Lines 12, 17 and 18, subtract only controlled foreign corporation income and expenses related to Indian employment, work opportunity, and clinical testing credits</p> <p>Line 21 – only subtract California lottery winnings; crime hotline rewards; beverage container recycling income; water or energy rebates; original issue discount income of a debt instrument issuer; compensation for false imprisonment; cost-share payments from the Dept. of Forestry and Fire Protection, American Indians per capita payments; low-income grants, HSA distributions, death benefits and settlement payments</p>

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California Short Form	540NR Short Form	540NR Line 22a times the sum of: (Line 13 Minus Line 14 (unemployment compensation) Minus IL-1040 Lines 5 and 6, and IL-1040, Schedule M, Lines 30a through 30m)	540NR Line 27 Minus Line 35	

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State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Colorado	104 104PN	104PN, Line 34, times the sum of: (IL-1040, Line 1, Plus state obligation interest on 104, Line 3, Plus Illinois income tax and bonus depreciation on IL-1040, Line 3 Minus 104, Line 6 and 9 and any medical savings account interest or Indian reservation income on Line 12 Minus IL 1040, Lines 5, 6, and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)	104, Line 24, minus Lines 17 and 29	
	Alternative Minimum Tax Use if there is an alternative minimum tax amount on 104, Line 16	104 104PN 104AMT federal Form 6251	104AMT percentage on Line 6, times the sum of: (IL-1040, Line 1, Plus state obligation interest on 104, Line 3, Plus Illinois income tax and bonus depreciation on IL-1040, Line 3 Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Minus 104, Line 6 and 9 and any medical savings account interest or Indian reservation income on Line 12 Minus IL 1040, Lines 5, 6, and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m Minus any negative amounts on federal Form 6251, Lines 21 and 24)	104, Line 24, minus Lines 17 and 29

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State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Connecticut</p> <p>Do not use if there is an alternative minimum tax amount on CT-1040NR/PY, Line 13</p>	<p>CT-1040NR/PY Sch CT-SI</p>	<p>CT-1040NR/PY, Line 9, times the sum of: (CT-1040NR/PY, Line 1</p> <p style="padding-left: 20px;">Plus CT-1040NR/PY, Lines 33, 34, 37, and 38, and any Mashantucket Pequot Tribe loss or deduction, Connecticut income tax, deductions related to income exempt from state taxation, bond premium amortization, and interest related to exempt bonds on Line 40</p> <p style="padding-left: 20px;">Plus any Illinois income tax on IL-1040, Line 3</p> <p style="padding-left: 20px;">Minus CT-1040NR/PY, Lines 42, 43, 48 and 49, and any CHET distributions, Mashantucket Pequot Tribe income, interest from Connecticut individual development accounts, expenses and bond premium amortization related to federally tax-exempt income, Connecticut bond interest and interest on Connecticut homecare option accounts on Line 51</p> <p style="padding-left: 20px;">Minus IL-1040, Lines 5, 6, and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)</p>	<p>CT-1040NR/PY, Line 16</p>	

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State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Connecticut – Alternative Minimum Tax</p> <p>Use if there is an alternative minimum tax amount on CT-1040NR/PY, Line 13</p>	<p>CT-1040NR/PY Sch CT-SI federal Form 6251</p>	<p>CT-1040NR/PY, Line 9, times the sum of: (CT-1040NR/PY, Line 1</p> <p>Plus CT-1040NR/PY, Lines 33, 34, 37, and 38, and any Mashantucket Pequot Tribe loss or deduction, Connecticut income tax, deductions related to income exempt from state taxation, bond premium amortization, and interest related to exempt bonds on Line 40</p> <p>Plus any Illinois income tax on IL-1040, Line 3</p> <p>Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25</p> <p>Minus CT-1040NR/PY, Lines 42, 43, 48 and 49, and any CHET distributions, Mashantucket Pequot Tribe income, interest from Connecticut individual development accounts, expenses and bond premium amortization related to federally tax-exempt income, Connecticut bond interest and interest on Connecticut homecare option accounts on Line 51</p> <p>Minus IL-1040, Lines 5, 6, and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m</p> <p>Minus any negative amounts on federal Form 6251, Lines 21 and 24)</p>	<p>CT-1040NR/PY, Line 16</p>	

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Delaware	NR	NR, percentage on Line 42 times the sum of: (Line 30B, Plus NR, Col 1, Lines 23 and 26, Delaware tax refunds on Line 24, and Delaware loss carryovers on Line 25; Plus any Illinois income tax and bonus depreciation on IL-1040, Line 3; Minus IL-1040, Lines 5, 6, and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)	NR, Line 47	

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State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
D.C.	D-30	D-30, Line 34, recomputed as follows: To Line 25, Add Line 18, Subtract IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m, to the extent included in D-30, Line 25 Recompute Line 31 by apportioning and allocating the recomputed amount on Line 25 per the instructions for Lines 26 through 30 Subtract Line 32, but not Line 33	D-30, Line 37, Minus Line 39	
D.C Use only if you were considered a resident of D.C. and Illinois at the same time.	D-40 D-	40. Line 3 Plus D-40, Schedule I, Calculation A, Lines 1, 3 and 5: Minus D-40, Lines 7 and 10, and Schedule I, Calculation B, Lines 2 (see noet), 3, 4, 11, 12, and 13, Minus IL-1040, Lines 5, 6 and 7 and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25, 30a through 30m, 31a through 31f, and 33	D-40, Line 27, Minus lines 28, 29 and 30	Note: Subtract items on D-40, Schedule L, Calculation B, Line 2, only to the extent not subtracted on IL-1040, Line 5.

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Georgia	500	500, Sch 3, Col C, Line 8 Plus to the extent taken into account in Sch 3, Col C, Line 8: Sch 1, Lines 6 and 7, and any amounts for depreciation differences between GA and US for 1981 through 1986, employer FICA credit, payments to qualified minority subcontractors or organ donation travel expenses on Line 10 and contributions to GA Higher Education Savings Plans on Line 8; and any Illinois income tax on IL-1040, Line 3 Minus to the extent included in Sch 3, Col C, Line 8 or added back above: Sch 1, Line 2 and any amount on IL-1040, Lines 5 or 6 and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m	500, Line 18, Minus Line 21	

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Hawaii	N-15	N15, Col B, Line 36, Plus Col B, Lines 32, 33 and 34 Plus any Illinois income tax on IL-1040, Line 3, to the extent taken into account in N15, Col B, Line 36 Minus any Individual Housing Account distributions on Col B, Line 19. Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 22, (other than state income tax refunds), 23, 24, 25 and 30a through 30m, to the extent included in N15, Col B, Line 36	N-15, Line 46, minus Lines 51 through 55 (except for credits on Line 55 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)	

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Idaho	43 39NR	43, Col B, Line 34 Plus 39NR, Part B, Col B, Lines 1, 4, 7, 8 (contributions only), 9, 10, 11, 14, 16, 17, 18, 19, 20e, and 22i Plus any Illinois income tax on IL-1040, Line 3, taken into account in 43, Col B, Line 34 Minus 39NR, Part A, Col B, Line 2 and lump-sum distributions and Idaho medical savings account withdrawals in Col B, Line 3 Minus IL-1040, Lines 5, 6, and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m, to the extent included in 43, Col B, Line 34 or added back above	43, Line 51, minus Lines 63 and 64	

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State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Indiana	IT-40PNR Schedule A Schedule D	IT-40PNR, Line 3 Plus Schedule D, Lines 1,2, and 9,and any human services deduction (#605), Indiana partnership long-term care policy premiums deduction (#608) and medical savings contributions (#612) on Line 11 Minus Schedule A, Line 24B Minus IL-1040, Schedule M, Lines 20 and 23, to the extent included in IT-40PNR, Line 3	IT-40NPR Line 18 Minus Lines 14, 15, 16, 17, 22, 23, 24, 25, and 26	

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<p>Iowa</p> <p>Use for single filers or for married couples filing joint Iowa and Illinois returns and who do not report alternative minimum tax amount on IA 1040, Line 45</p>	<p>IA 1040 IA 126 Line 14 and 24 breakdown, if necessary</p>	<p>IA126, Line 28 times the sum of IA1040 Line 26 Plus IA1040, Lines 18, 21 and 24 (see comment) Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus IA1040, Line 14 (see comment) Minus IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m</p>	<p>IA 1040, Line 57 Minus Lines 44, 62, 63, 64, 65 and 66</p>	<p>If there is an entry on Line 14 or 24 of the IA1040, a breakdown of the items included on the line is required to be attached to the return.</p> <p>Line 14 - Only subtract Babysitting Income, Cancellation of an Iowa Educational Savings Plan, refundable credits, Capital Gains.</p> <p>Line 18 – Do not add back self-employed health insurance deducted in computing federal adjusted gross income.</p> <p>Line 24 – Only add back installment and lump-sum distributions from employee plans Iowa NOL deduction, disability income subtracted on IL-1040, Line 5 federal Alcohol Fuel Credit, qualifying new employees, federal employer Social Security Credit, contributions to an Iowa Educational Savings trust plan; military retirement pay organ transplant expenses alternative motor vehicle deduction contributions to injured veterans programs.</p>

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<p>Iowa</p> <p>Use for single filers or for married couples filing joint Iowa and Illinois returns and who report alternative minimum tax amount on IA 1040, Line 45</p>	<p>IA 1040 IA 126 Line 14 and 24 breakdown, if necessary Federal Form 6251</p>	<p>IA126, Line 28 times the sum of IA1040 Line 26 Plus IA1040, Lines 18, 21 and 24 (see comment) Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Minus IA1040, Line 14 (see comment) Minus IL-1040, Line 5, and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m Minus any negative amounts on federal Form 6251, Lines 21 and 24</p>	<p>IA 1040, Line 57 Minus Lines 44, 62, 63, 64, 65 and 66</p>	<p>If there is an entry on Line 14 or 24 of the IA1040, a breakdown of the items included on the line is required to be attached to the return.</p> <p>Line 14 - Only subtract Babysitting Income, Cancellation of an Iowa Educational Savings Plan, refundable credits, Capital Gains.</p> <p>Line 18 – Do not add back self-employed health insurance deducted in computing federal adjusted gross income.</p> <p>Line 24 – Only add back installment and lump-sum distributions from employee plans Iowa NOL deduction, disability income subtracted on IL-1040, Line 5 federal Alcohol Fuel Credit, qualifying new employees, federal employer Social Security Credit, contributions to an Iowa Educational Savings trust plan; military retirement pay organ transplant expenses alternative motor vehicle deduction contributions to injured veterans programs.</p>

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State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Iowa</p> <p>Use if a joint Illinois return is filed but separate Iowa returns are filed and the return does not report alternative minimum tax amount on IA 1040, Line 45</p>	<p>IA 1040 IA 126 Line 14 and 24 breakdown, if necessary</p>	<p>For each spouse, compute separately</p> <p>IA126, Line 28 times the sum of IA1040 Line 26</p> <p style="padding-left: 20px;">Plus IA1040, Lines 18, 21 and 24 (see comment)</p> <p style="padding-left: 20px;">Plus the portion of any federal deduction for Illinois income taxes taken in that spouse's column of the IA 1040 and added back on IL-1040, Line 3,</p> <p style="padding-left: 20px;">Minus IA1040, Line 14 (see comment)</p> <p style="padding-left: 20px;">Minus the portion of retirement income or Social Security included in that spouse's column of the IA 1040 and subtracted on IL-1040, Line 5, and the portion of IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m included in that spouse's column on the IA 1040</p> <p>Add the two amounts. If the amount for one spouse is negative, double-taxed income is the amount for the other spouse only.</p>	<p>IA 1040, Line 57</p> <p>Minus Lines 44, 62, 63, 64, 65 and 66</p>	<p>If there is an entry on Line 14 or 24 of the IA1040, a breakdown of the items included on the line is required to be attached to the return.</p> <p>Line 14 - Only subtract Babysitting Income, Cancellation of an Iowa Educational Savings Plan, refundable credits, Capital Gains.</p> <p>Line 18 – Do not add back self-employed health insurance deducted in computing federal adjusted gross income.</p> <p>Line 24 – Only add back installment and lump-sum distributions from employee plans Iowa NOL deduction, disability income subtracted on IL-1040, Line 5 federal Alcohol Fuel Credit, qualifying new employees, federal employer Social Security Credit, contributions to an Iowa Educational Savings trust plan; military retirement pay organ transplant expenses alternative motor vehicle deduction contributions to injured veterans programs.</p>

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<p>Iowa</p> <p>Use if a joint Illinois return is filed but separate Iowa returns are filed and there is an alternative minimum tax amount on IA 1040, Line 45</p>	<p>IA 1040 IA 126 Line 14 and 24 breakdown, if necessary Federal Form 6251</p>	<p>For each spouse, compute separately: IA126, Line 28 times the sum of IA1040 Line 26</p> <p style="padding-left: 20px;">Plus IA1040, Lines 18, 21 and 24 (see comment)</p> <p style="padding-left: 20px;">Plus the portion of any federal deduction for Illinois income taxes taken in that spouse's column of the IA 1040 and added back on IL-1040, Line 3,</p> <p style="padding-left: 20px;">Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25. to the extent the deductions disallowed on these lines were taken into account in that spouse's column of the IA 1040</p> <p style="padding-left: 20px;">Minus IA1040, Line 14 (see comment)</p> <p style="padding-left: 20px;">Minus the portion of retirement income or Social Security included in that spouse's column of the IA 1040 and subtracted on IL-1040, Line 5, and the portion of IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m included in that spouse's column on the IA 1040 and subtracted on IL-1040, Line 9</p> <p style="padding-left: 20px;">Minus any negative amounts on federal Form 6251, Lines 21 and 24, to the extent the income being increased on these lines was taken into account in that spouse's column of the IA 1040</p> <p>Add the two amounts. If the amount for one spouse is negative, double-taxed income is the amount for the other spouse only.</p>	<p>IA 1040, Line 57 Minus Lines 44, 62, 63, 64, 65 and 66</p>	<p>If there is an entry on Line 14 or 24 of the IA1040, a breakdown of the items included on the line is required to be attached to the return.</p> <p>Line 14 - Only subtract Babysitting Income, Cancellation of an Iowa Educational Savings Plan, refundable credits, Capital Gains.</p> <p>Line 18 – Do not add back self-employed health insurance deducted in computing federal adjusted gross income.</p> <p>Line 24 – Only add back installment and lump-sum distributions from employee plans Iowa NOL deduction, disability income subtracted on IL-1040, Line 5 federal Alcohol Fuel Credit, qualifying new employees, federal employer Social Security Credit, contributions to an Iowa Educational Savings trust plan; military retirement pay organ transplant expenses alternative motor vehicle deduction contributions to injured veterans programs.</p>

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Kansas	K-40 Sch S	K-40, Line 9 times the sum of: (Line 3, Plus Sch S, Lines A7, A8, A11, A12, A14 and A 15, and lump-sum distributions from Kansas public employee retirement system and amortization of energy credits on Line A17 Plus any federal deduction for Illinois income taxes or bonus depreciation added back on IL-1040, Line 3 Minus Sch S, Line A5 federal income tax refund, Quest Education Savings Program withdrawals, or IDA account distributions Minus IL-1040, Line 5 and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m)	K-40, Line 17, minus Lines 11, 23 and 24	

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Kentucky	740-NP Section D, Line 16 breakdown, if necessary	740-NP, Section D, Col B, Line 34 Plus 740-NP, Section D, Col B, Lines 10(b), 31 and 32, and Line 16 amounts for Kentucky net operating loss deduction and Artistic Charitable Contributions Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent deducted in 740-NP, Section D, Col. B, Line 34 Minus 740-NP, Section D, Col B, Line 1 Minus IL-1040, Line 5 and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m, to the extent included in 740-NP, Section D, Col. B, Line 34	740-NP, Line 26	If there is an entry on Section D, Line 16 of the 740-NP, a breakdown of the items included on the line is required to be attached to the return. Note: Do not include wages, salaries, tips, and other employee compensation earned in Kentucky, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.

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Louisiana	IT-540B NPR worksheet in the instructions	IT-540B, Line 8, Plus NPR worksheet Lines 17 through 22, 24, 25, 28 and 30 (see note) Plus any federal deduction for Illinois income taxes or bonus depreciation added back on IL-1040, Line 3, to the extent taken into account in IT-540B, Line 8 Minus NPR worksheet Line 14 Minus IL-1040, Lines 5, 6, 7 and 8 and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m, to the extent included in IT-540B, Line 8	IT-540B, Line 17, Minus Lines 20, 21 and 22	Note: On Line 30, add only the deduction for disabled home adaptation expenses.

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Maryland	505	<p>505, Line 25, Plus any amounts on 505, Line 23, for child care expenses (code a), charitable travel expense (code c), expenses of reader for blind (code e), reforestation expenses (code f), adoption expenses (code h), conservation tillage equipment expense (code i), farm product donations (code j), contributions to prepaid tuition plans (code l), volunteer subtraction (code m), handrail expenses (code o), and net operating loss changes (code q) Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in Maryland Income on 505, Line 25 Minus any amounts on 505, Line 19 for income exempt by treaty from federal tax (code e), pickup contributions to MD state retirement (code g) and refunds from MD Prepaid Tuition Trust or MD College Investment Plan (code i) Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m, to the extent included in Maryland Income on 505, Line 25</p>	505, Line 38 minus Lines 45 and 47	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Massachusetts	1-NR/PY Sch D Sch X Sch Y	<p>The sum of:</p> <p>1-NR/PY, Line 12, plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in 1-NR/PY, Line 12, minus 1-NR/PY, Line 6; Sch X, Line 2; Sch Y, Lines 2, 3, 4, 5, 6, 7, 8, 9 (other than deductions for attorneys fees and court costs), 10 and 12; and IL-1040 Lines 5 and 6, to the extent included in 1-NR/PY, Line 12, minus IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m, to the extent included in 1-NR/PY, Line 12. If the total is negative, write zero.</p> <p>1-NR/PY, Line 24, minus any amounts on IL-1040, Schedule M, Lines 20, 21, and 30a through 30m, to the extent included on 1-NR/PY, Line 24. If the total is negative, write zero.</p> <p>1-NR/PY, Line 27a, minus any amounts on IL-1040, Schedule M, Lines 20, 21, and 30a through 30m, to the extent included on 1-NR/PY, Line 27a. If the total is negative, write zero.</p> <p>Sch D, Line 18, minus any valuation limitation subtracted on IL-1040, Schedule M, Line 20, to the extent included on Sch D, Line 18. If the total is negative, write zero.</p>	1-NR/PY, Line 36 minus Lines 29, 44, 45 and 46	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Michigan	MI-1040 Sch. NR Schedule 1	MI-1040, Line 14 Plus Sch 1, Lines 17, 18 and 20 (See comments) Minus Sch NR, Col B, Lines 5 and 10 Minus Sch 1, Line 6 (See comments) Minus any valuation limitation shown on IL-1040, Schedule M, Line 20 for gain reported on Sch NR, Col B, Line 7, 8 or 9	MI-1040, Line 20 Minus Lines 26, 27, 28 and 29	If there is an entry on Line 6 or 20 of the Sch 1, a breakdown of the items included on the line is required to be attached to the return. Sch 1, Line 6 – Only subtract distributions from a MI Education Savings Plan or a refund from a MI Education Trust. Sch 1, Line 20 – Only add back political contributions and Michigan net losses. Note: Do not include wages, salaries, tips, and other employee compensation earned in Michigan, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.

Comparison Formulas for Schedule CR

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State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Minnesota</p> <p>Do not use if there is an alternative minimum tax liability on M1, Line 12</p>	<p>M1 M1M M1NR</p>	<p>Sch M1NR, Line 24, times the sum of: (IL-1040, Line 1 Plus Sch M1M, Lines 1, 2, 4, 5, 6, and 9 Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus M1, Line 6 Minus Sch M1M, Lines 17, 23, 24 and 25 Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)</p>	<p>M1, Line 14, minus Lines 22, 28, 29, 30, 31 and 32</p>	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Minnesota</p> <p>Use if there is an alternative minimum tax liability on M1, Line 12</p>	<p>M1 M1M M1NR Sch M1MT federal Form 6251</p>	<p>Sch M1NR, Line 24, times the sum of: (IL-1040, Line 1</p> <p style="padding-left: 20px;">Plus Sch M1M, Lines 1, 2, 4, 5, 6, and 9</p> <p style="padding-left: 20px;">Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3</p> <p style="padding-left: 20px;">Plus Sch M1MT, any positive amounts on Line 6 and 7</p> <p style="padding-left: 20px;">Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25</p> <p style="padding-left: 20px;">Minus M1, Line 6</p> <p style="padding-left: 20px;">Minus Sch M1M, Lines 17, 23, 24, and 25</p> <p style="padding-left: 20px;">Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30mgreement income subtracted on IL-1040, Line 9</p> <p style="padding-left: 20px;">Minus any negative amounts on federal Form 6251, Lines 21 and 24)</p>	<p>M1, Line 14, minus Lines 22, 28, 29, 30, 31 and 32</p>	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Mississippi	80-205	For both spouses, 80-205, Line 18 Plus 80-205, Lines 51 and 52, Mississippi Income column Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in 80-205, Line 18 Minus IL-1040, Line 5 and 6 and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m, to the extent included in 80-205, Line 18	80-205, Line 22 minus Line 25	
	W-2G	W-2G, Box 1	W2-G, Box 14	Gaming winnings are subject to withholding, and neither the winnings nor the withholding are reported on Form 80-205

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Missouri	MO-1040 MO-NRI MO-A	<p>For each spouse, compute: MO1040, Line 27 Times the sum of: (MO1040, Line 5 Plus MO-A, Part 1, Lines 10 and 11 Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus MO-A, Part 1, Line 3 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 21, 22 (see note), 23, 24, 25 and 30a through 30m)</p> <p style="text-align: center;">Add spouse amounts together</p>	MO1040, Line 31 Minus Lines 29 (You/Spouse), 37, and 38.	Note: State income tax refunds reported on MO-A, Part 1, Line 8 and as a recovery of an itemized deduction on IL-1040, Schedule M, Line 22, may be subtracted only once in figuring your Income Equivalent for Column B of the Schedule CR.
	MO-1040A MO	<p>-1040A, Line 3 Plus Any Illinois income tax taken into account on MO-1040A, Line 3, and added back on IL-1040, Line 3 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 21, 22 (see note), 23, 24, 25 and 30a through 30m, to the extent taken into account on MO-1040A, Line 3</p>	MO1040A, Line 11	Note: State income tax refunds reported on MO-1040A, Line 2 and as a recovery of an itemized deduction on IL-1040, Schedule M, Line 22, may be subtracted only once in figuring your Income Equivalent for Column B of the Schedule CR.
	MO-1040B	<p>MO-1040B, Line 4 Plus Any Illinois income tax taken into account on MO-1040B, Line 4, and added back on IL-1040, Line 3 Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 21, 22 (see note), 23, 24, 25 and 30a through 30m, to the extent taken into account on MO-1040B, Line 4</p>	MO1040B, Line 15	Note: State income tax refunds reported on MO-1040B, Line 2 and as a recovery of an itemized deduction on IL-1040, Schedule M, Line 22, may be subtracted only once in figuring your Income Equivalent for Column B of the Schedule CR.

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Montana	Form 2	<p>For both spouses, Form 2, Sch. IV, line 19, times the sum of: (Form 2, Line 37 Plus Form 2, Sch. I, Lines 1, 2, 7, 8, 13, 15, 17, and 18 Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in Form 2, Line 37 Minus Form 2, Sch. II, Lines 1, 2, 3, 4, 5, 7 (see note), 10, 12, 14, 15, 16, 17, 28, 30, 31, 32, and 33, and any earnings (not deposits) subtracted on lines 18, 19 and 20 Minus IL-1040, Lines 5, 6, and 7 and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m, to the extent taken into account on Form 2, Line 37)</p>	<p>Form 2, Line 50 for both spouses; Minus Lines 49, 53 and 62</p>	<p>Note: For Form 2, Sch. II, Line 7, do not subtract any recovery of federal itemized deductions subtracted on Form IL-1040, Line 9.</p>

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Nebraska</p> <p>Do not use if there is an alternative minimum tax amount on 1040N, Line 16</p>	<p>1040N</p>	<p>1040N, Sch III, Line 68, times the sum of: (1040N, Line 5</p> <p>Plus 1040N, Sch I, Lines 45 and any net operating loss and S corporation or LLC loss on Line 48</p> <p>Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3</p> <p>Minus 1040N, Sch I, Lines 51 and 53 and any S corporation or LLC income, Native American Indian reservation income, claim of right repayment, or exempt interest on Line 58</p> <p>Minus IL-1040, Lines 5, 6, and 7 and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m)</p>	<p>1040N, Line 28, minus Lines 31, 32, 33 and 34</p>	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Nebraska</p> <p>Use if there is an alternative minimum tax amount on 1040N, Line 16</p>	<p>1040N federal Form 6251</p>	<p>1040N, Sch III, Line 68, times the sum of: (1040N, Line 5 Plus 1040N, Sch I, Lines 45 and any net operating loss and S corporation or LLC loss on Line 48 Plus any federal deduction for bonus depreciation or Illinois income taxes added back on IL-1040, Line 3 Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Minus 1040N, Sch I, Lines 51 and 53, and any S corporation or LLC income, Native American Indian reservation income, claim of right repayment, or exempt interest on Line 58 Minus IL-1040, Lines 5, 6, and 7 and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m Minus any negative amounts on federal Form 6251, Lines 21 and 24)</p>	<p>1040N, Line 28, minus Lines 31, 32, 33 and 34</p>	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
New Hampshire	NH-1040	For each spouse, NH-1040, Line 12 times the sum of the following: (NH-1040, Line 8, Plus any deductions related to income exempt from NH tax on NH-1040, Line 10 Minus interest on federal obligations and IRC Section 280C expenses on NH-1040, Line 10 Minus IL-1040, Schedule M, Lines 20, 21, 23, and 30a through 30m, to the extent included in NH-1040, Line 8)	NH1040, Line 19(b)	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
New Jersey	NJ-1040NR	<p>NJ-1040NR, Line 38, times the sum of: (Line 36, Col A)</p> <p>Plus NJ-140NR, Lines 27c, 30, 31 (net of Archer deduction and self-employed health insurance deduction), 33 and 34</p> <p>Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3, to the extent taken into account in NJ-1040NR, Line 36, Col A</p> <p>Plus any gambling losses on NJ-1040NR, Line 20, Col A, any domestic production activity deduction added back on Line 25, Col A, and any pension exclusion subtracted on NJ-1040NR, Line 21, Col A</p> <p>Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m, to the extent included in NJ-1040NR, Line 36, Col A</p> <p>Minus any federally-exempt scholarships or grants on Line 25, Col A)</p>	NJ-1040NR, Line 39, minus Lines 40, 47 and 48	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
New Mexico	PIT-1 PIT-ADJ PIT-B	PIT-B, Line 13, times the sum of: (PIT-1, Line 7 Plus PIT-ADJ, Lines 1 and 2 Plus any federal deduction for Illinois income taxes added back on IL-1040, Line 3 Minus PIT-ADJ, Lines 5, 7, 9, 10, 12 (distributions only), 14, 15, 16, 18, and 19 Minus IL-1040, Lines 5 and 7 and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m)	PIT-1, Line 15, minus Lines 17, 18 and 21	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>New York</p> <p>Do not use if there is an alternative minimum tax reported on IT-203-ATT or IT-220</p>	<p>IT-203</p>	<p>IT-203, Line 45, times the sum of: [IT-203, Line 18, federal amount Plus IT-203, federal amount, Lines 20 and 22(see comments) Plus Illinois income tax on IL-1040, Line 3 Minus IT-203, federal amount, Lines 24, 27, and 29 (see comments) Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m]</p>	<p>IT-203, Line 48 Plus Line 55 Minus Lines 60 and 61</p>	<p>Line 22 – only add back exempt interest personal state income taxes expenses related to interest exempt from NY tax disallowed federal depreciation and depletion (but only to the extent these amounts exceed New York depreciation and depletion reported on Line 29) income taxes from S corporations school taxes for farmers claiming the school tax credit nonqualified withdrawals from college savings plans sport utility vehicle expense royalty and interest paid to related parties. safe harbor lease deductions environmental remediation insurance premiums S corporation losses or deduction items</p> <p>Line 29 - Only subtract nontaxable federal agency interest investment income exempted under New York laws federally disallowed deductions for expenses incurred in connection with exempt income premium amortization on municipal bonds professional service corporation income federally disallowed compensation deductions related to federal credits gain on sales of new business investments and assets acquired before 1960 disability income college savings plan distributions holocaust reimbursements gains on sales of qualified emerging technology investments sport utility vehicle § 179 expense recapture royalty and interest received from related parties NY militia income income earned before 1960.</p>

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>New York</p> <p>Use if there is an alternative minimum tax reported on IT-203-ATT or IT-220</p>	<p>IT-203 IT-203-ATT IT-220</p>	<p>IT-203, Line 45, times the sum of: [IT-203, Line 18, federal amount Plus IT-203, federal amount, Lines 20 and 22(see comments) Plus Illinois income tax on IL-1040, Line 3 Plus any positive amount on IT-220, Line 2, Col A, Plus any positive amount on IT-220, Line 3, Col A, net of any amount on Line 9, Col A Plus any positive amount on IT-220, Line 4, Col A Minus IT-203, federal amount, Lines 24, 27, and 29 (see comments) Minus IL-1040, Lines 5 and 6, and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m]</p>	<p>IT-203, Line 48 Plus Line 55 Minus Lines 60 and 61 Plus IT203-ATT Line 28 or IT220 Line 22</p>	<p>Line 22 – only add back exempt interest personal state income taxes expenses related to interest exempt from NY tax disallowed federal depreciation and depletion (but only to the extent these amounts exceed New York depreciation and depletion reported on Line 28) income taxes from S corporations school taxes for farmers claiming the school tax credit nonqualified withdrawals from college savings plans sport utility vehicle expense royalty and interest paid to related parties safe harbor lease deductions environmental remediation insurance premiums S corporation losses or deduction items Line 29 - Only subtract nontaxable federal agency interest investment income exempted under New York laws federally disallowed deductions for expenses incurred in connection with exempt income premium amortization on municipal bonds professional service corporation income federally disallowed compensation deductions related to federal credits gain on sales of new business investments and assets acquired before 1960 disability income accelerated death benefits college savings plan distributions holocaust reimbursements gains on sales of qualified emerging technology investments sport utility vehicle § 179 expense recapture royalty and interest received from related parties NY militia income income earned before 1960.</p>

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
North Carolina	D-400	D-400, divide the amount on line 49 that is from the period in which you were an Illinois resident by line 50, and multiply the result by the sum of: (IL-1040, Line 1 Plus D-400 Lines 35 and 36, and any NOL deduction on Line 37 ; Plus Illinois income taxes added back on IL-1040, Line 3; Minus D-400 Lines 40 and 44 Minus IL-1040, Lines 5, 6, and 7 and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)	D-400, Line 16	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
North Dakota	ND-1 ND-1NR ND-1SA	ND-1NR, Line 18, times the sum of: (ND-1, Line D Plus ND-1, Line 3 Plus bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus ND-1, Lines 6, 7, 8, 10, and 11, Minus ND-1SA, Lines 1 and 2 Minus IL-1040, Lines 5, 6 (to the extent not subtracted on ND-1, Line 13), and 7 and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, and 25)	ND-1, Line 25	
	Form ND-2	ND-2, Sch 3, Part 2, Line 17 Plus any interest on state and local bonds included in ND-2, Sch, 3, Part 1, Line 12; Plus bonus depreciation and Illinois income tax on IL-1040, Line 3, to the extent deducted in computing the amount on ND-2, Sch 3, Part 2, Line 17; Minus ND-2, Sch. 3, Part 1, Line 6, except for adoption expenses, organ donation expenses and College SAVE deductions subtracted on that line; Minus IL-1040, Lines 5, 6 and 7 and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, and 25, to the extent included in the amount on ND-2, Sch 3, Part 2, Line 17	ND-2, Line 7	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Ohio	IT-1040	The percentage equal to (1 minus the amount in the box on IT-1040, Line 65), times the sum of: (IT-1040, Line 1 Plus IT-1040, Lines 31, 32, 33c and 33h Plus any bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus IT-1040, Lines 35, 36, (see note), 38, 39 (see note), 45a, 45b, 45c and 45d Minus IL-1040, Lines 5 (see note) and 6, and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m)	IT-1040, Line 16 minus Lines 22a and 22c	Note: Some disability income may be subtracted on both IT-1040, Line 39, and on IL-1040, Line 5 and that some military pay may be subtracted on both IT-1040, Line 36 and on IL-1040, Line 6. Such income should be subtracted from IT-1040, Line 1, only once in computing Income Equivalent on Column B of the Schedule CR.

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Oklahoma	511NR	<p>511 NR, Line 35, times the sum of: (511 NR, Line 19, federal amount Plus Sch 511 NR-A, federal amount, Lines 1, 3, 4, and 5, and any losses from sales of exempt government obligations or depreciation add-backs for swine or poultry producers or partners or shareholders in an Oklahoma refinery in the federal amount of Line 7 Plus any bonus depreciation and Illinois income tax on IL-1040, Line 3 Minus Sch 511 NR-B, federal amount, Lines 1, 10, 11, 13, and any royalty income, small business incubator income or capital gain in the federal amount of Line 14 Minus Sch 511 NR-C, interest earned on (but not contributions to) medical savings accounts, any discharge of indebtedness income and any Police Corp scholarship/stipend on Line 7 Minus IL-1040, Lines 5, 6, and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)</p>	<p>511NR Line 40 minus Line 46, plus the amount paid by the taxpayer for any purchased Venture Capital Investment Credit on Line 39</p>	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Oregon	40N	40N, Line 39, times the sum of: (40N, Line 30, federal column, Plus 40N, federal column, Lines 31 and 32 and any excess of federal depreciation and IRC Sec. 179 deductions over Oregon deductions (101), claim of right (103), addback of deductions related to Oregon credits (104), unused business credits (122), fiduciary adjustments (100), non-Oregon net operating losses (116), domestic production activity deduction (102) or passive activity loss (101) reported on Line 33 [See note] Plus any Illinois income tax on IL-1040, Line 3 Minus any individual development account interest (314), federal (315) or local (317) bond interest, Oregon lottery winnings (322), business expenses related to federal credits (340), previously taxed federal gains (306), American Indian income (300), taxable benefits of same-sex partners (305), public safety memorial fund awards (329), mobile home park capital gain (339), and TRICARE income in the federal column of Line 37 Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)	40N, Line 58 minus Lines 52, 62, 63, and 64	Note: The Form 40N instructions use code 101 for two different additions.

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Pennsylvania	PA-40	PA-40, Line 11 Plus PA-1040, Line 1b, and any contribution to an IRC Section 529 plan on line 10 in excess of the subtraction allowed on IL-1040, Sch. M Line 11 Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent included in PA-40, Line 11 Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m, to the extent included in PA-40, Line 11	PA-40, Line 12 minus lines 21, 22 and 23	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Puerto Rico	Form 482.0 (long form)	Form 482.0, Part 2, Line 5 Plus the income on Sch. F, Part I, on which a liability shown on Form 482.0, Part 4, Line 18 was computed; Plus the income on Sch. F, Part II, on which a liability shown on Form 482.0, Part 4, Line 19 was computed; Minus Form 482.0, Part 2, Lines 2G, 2I, and 2K and any lump-sum pension distributions included on Line 2Q; Minus Form 482.0, Sch. A, Part I, Line 15, to the extent deducted on federal Form 1040, Line 33, and contributions to IRAs or pension systems on Part II, Lines 1 and 2, to the extent deducted or excluded in computing federal adjusted gross income; Minus (if there is a liability shown on Form 482.0, Part 4, Line 17), the deductions on Sch. O, Line 2c	Form 482.0, Part 4, Line 30 Plus Form 482.0, Sch B, Part II, Line 2; Minus Form 482.0, Part 4, Lines 21, 22, 23, and 27	
	Form 481.0 (short form)	Form 481.0, Part 2, Line 4 Minus Line 3 and contributions to IRAs or pension systems on Part 3, Line 6, to the extent deducted or excluded in computing federal adjusted gross income	Form 481.0, Part 4, Line 14, minus Lines 15C and 15D	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Rhode Island</p> <p>Do not use if there is an alternative minimum tax amount on RI-1040NR, Line 9</p>	<p>RI-1040NR</p>	<p>RI-1040NR, Sch III, Line 13, times the sum of: (RI-1040NR, Line 1</p> <p style="padding-left: 20px;">Plus RI-1040NR, Sch I, Line 23A and any fiduciary adjustment, interest on indebtedness to purchase or carry exempt obligations, bonus depreciation and IRC Sec. 179 additions (to the extent they exceed the bonus depreciation or IRC Sec. 179 deductions allowed on Line 24B) on Line 23B</p> <p style="padding-left: 20px;">Plus any Illinois income tax on IL-1040, Line 3</p> <p style="padding-left: 20px;">Minus RI-1040NR, Sch I, Line 24A and any federal obligation interest, fiduciary adjustment, profit or gain of a writer, composer or artist, performance based compensation, Family Education Account income, or RI Jobs Growth Act compensation on Line 24B</p> <p style="padding-left: 20px;">Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)</p>	<p>RI-1040NR, Line 15C</p> <p style="padding-left: 20px;">minus Lines 8B and 18E</p>	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Rhode Island</p> <p>Use if there is an alternative minimum tax amount on RI-1040NR, Line 9</p>	<p>RI-1040NR RI-6251 federal Form 6251</p>	<p>RI-1040NR, Sch III, Line 13, times the sum of: (RI-1040NR, Line 1</p> <p>Plus RI-1040NR, Sch I, Line 23A and any fiduciary adjustment, interest on indebtedness to purchase or carry exempt obligations, bonus depreciation and IRC Sec. 179 additions (to the extent they exceed the bonus depreciation or IRC Sec. 179 deductions allowed on Line 24B) on Line 23B</p> <p>Plus any Illinois income tax on IL-1040, Line 3</p> <p>Plus federal Form 6251, Lines 10, 14, and 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25</p> <p>Minus RI-1040NR, Sch I, Line 24A and any federal obligation interest, fiduciary adjustment, profit or gain of a writer, composer or artist, performance based compensation, Family Education Account income, or RI Jobs Growth Act compensation on Line 24B</p> <p>Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m</p> <p>Minus any negative amounts on federal Form 6251, Lines 21 and 24)</p>	<p>RI-1040NR, Line 15C minus Lines 8B and 18E</p>	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
South Carolina	SC 1040 Schedule NR	SC 1040, Sch NR, Col B, Line 32 Plus SC 1040, Sch NR, Col B, Line 33 Plus any Illinois income tax on IL-1040, Line 3, to the extent taken into account in SC 1040, Sch NR, Col B, Line 32 Minus SC 1040, Sch NR, Col B, Line 34 and any Reserve or National Guard pay (see note) and subsistence allowances on Line 40 Minus IL-1040, Lines 5 (see note 1), 6 (see note 2) and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m, to the extent included in SC 1040, Sch NR, Col B, Line 32	SC 1040, Line 6, plus Line 8, minus Lines 14, 21 and 22	<p>Note 1: Social Security and Railroad Retirement income are excluded from SC 1040, Sch. NR, Col. B. Line 32, and so should never be subtracted again here.</p> <p>Note 2: Reserve pay on SC 1040, Sch NR, Col B, Line 40 may also be subtracted on IL 1040, Line 6. Such income should be subtracted from SC 1040, Sch NR, Col B, Line 32, only once in computing the Income Equivalent on Column B of the Schedule CR.</p>

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Tennessee	INC 250	INC 250, Line 1, minus any Illinois bond interest subtracted on IL-1040, Schedule M, Lines 30a through 30m	INC 250, Line 4	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Utah	TC-40 TC-40C TC-40S	<p>TC-40, Line 15, Box c, times the sum of: (TC-40, Line 4a</p> <p>Plus TC-40S, Part 1, any state taxes from a trust or estate (52), exempt income of a child whose income is included on the parent's federal return (56) or municipal bond interest (57)</p> <p>Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3</p> <p>Minus TC-40S, Part 2, any interest from federal obligations (71) or Native American income (77) (</p> <p>Minus TC-40S, Part 3, capital gains (81) (see comment)</p> <p>Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)</p>	TC-40, Line 18 minus any targeted business credit, adoption credit, renewable commercial energy system credit, agricultural off-highway tax credit or farm operation hand tools credit on Line 27	Do not subtract capital gains deducted on TC-40S, Part 3, if the amount on TC-40, Line 13, is less than the amount on TC-40, Line 12.

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Vermont	IN-111 IN-112 IN-113	IN-113, Line 42, times the sum of: (IL-1040, Line 1 Plus IN-111, Line 12 Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus IN-111, Line 14d Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)	IN-111, Line 26, Minus (Line 17 times Line 21) Minus Lines 31c, 31d, and 31g	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
Virginia	763 Sch. NPY	<p>763, Line 59, times the sum of: (763, Line 6, Plus 763, Line 29 and any tax-exempt interest and transitional modifications on Line 30 Plus any Illinois income tax on IL-1040, Line 3 Minus Lines 35 and 37 (see note), and any interest on Virginia obligations (20), federal work opportunity credit wages (21), Virginia lottery prizes (24), Virginia College Savings Plan distribution (34), unemployment compensation (37), Holocaust reparations (40), low-income pay (39), tobacco settlement fund payments (41), open space land gains (42), avian flu (45), or peanut quota buyout (47) on Line 39 Minus Sch NPY, Part II, tobacco quota buyout (108) or S corporation income (112) Minus IL-1040, Lines 5 (see note), 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)</p>	763, Line 18, minus Lines 19e, 19f, 19g and 19h	Note: Some disability income may be subtracted on both 763, Line 37, and on IL-1040, Line 5. Such income should be subtracted from 763, Line 6, only once in computing the Income Equivalent on Column B of the Schedule CR.

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
West Virginia	IT-140 Sch A	IT-140, Sch A, Part I, Line 2, divided by Sch A, Part I, Line 3, times the sum of: (IT-140, Line 1, Plus IT-140, Sch M, Lines 28, 29 and 30 Plus any Illinois income tax on IL-1040, Line 3 Minus IT-140, Line 5, Minus IT-140, Sch M, Line 35 Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 22, 23, 24, 25 and 30a through 30m)	IT-140, Line 10, minus Line 15	

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Wisconsin</p> <p>Do not use if minimum tax amount appears on Line 53 or if Line 32, Column B, of Wisconsin Form 1NPR is greater than Line 33</p>	<p>Form 1NPR</p>	<p>1NPR, Line 34 times the sum of: (1NPR, Col A, Line 33 Plus 1NPR, Col A, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer's sales tax credit adjustment Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Minus 1NPR, Col A, Line 15 amounts for farmland tax relief and preservation credits, development and technology zone credit, recapture of development zones investment credit, and passive foreign investment company distributions Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m)</p>	<p>1NPR, Line 58 Minus lines 67, 68, 70, 71, 73 and 74</p>	<p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.</p>

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Wisconsin Use if Line 32, Column B, of Wisconsin Form 1NPR is greater than Line 33, Column A and Line 53 is zero</p>	<p>Form 1NPR</p>	<p>1NPR, Line 35 Plus 1NPR, Col. B, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, Wisconsin NOL, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer's sales tax credit adjustment Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent taken into account on Form 1NPR, Line 33 Minus 1NPR, Col. B, Line 15 amounts for farmland tax relief and preservation credits, development and technology zone credit, recapture of development zones investment credit, and passive foreign investment company distributions Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m, to the extent taken into account on Form 1NPR, Line 33</p>	<p>1NPR, Line 58 Minus lines 67, 68, 70, 71, 73 and 74</p>	<p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.</p>

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Wisconsin</p> <p>Use if minimum tax amount appears on Line 53 and Line 32, Column B, of Wisconsin Form 1NPR is less than or equal to Line 33, Column A</p>	<p>Form 1NPR Schedule MT federal Form 6251</p>	<p>1NPR, Line 34 times the sum of: (1NPR, Col A, Line 33 Plus 1NPR, Col A, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer's sales tax credit adjustment Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3 Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25 Minus 1NPR, Col A, Line 15 amounts for farmland tax relief and preservation credits, development and technology zone credit, recapture of development zones investment credit, and passive foreign investment company distributions Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m Minus any negative amounts on federal Form 6251, Lines 21 and 24)</p>	<p>1NPR, Line 58 Minus lines 67, 68, 70, 71, 73 and 74</p>	<p>The Form 6251 amounts subtracted are net of any adjustments made to them on the Sch MT, Line 8.</p> <p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.</p>

Comparison Formulas for Schedule CR

State	Necessary Attachments to CR Schedule	Income Equivalent to Enter in Schedule CR, Column B	Tax Equivalent to Enter in Schedule CR, Column C	Comments
<p>Wisconsin</p> <p>Use if minimum tax amount appears on Line 53 and Line 32, Column B, of Wisconsin Form 1NPR is greater than Line 33, Column A</p>	<p>Form 1NPR Schedule MT federal Form 6251</p>	<p>1NPR, Line 35</p> <p>Plus 1NPR, Col. B, Line 15 amounts for farm loss carryovers, medical care insurance, long-term care insurance, Wisconsin NOL, adoption expenses, tuition expenses, and contributions to EdVest college savings program, human organ donation, and manufacturer's sales tax credit adjustment</p> <p>Plus any bonus depreciation or Illinois income tax on IL-1040, Line 3, to the extent taken into account on Form 1NPR, Line 33</p> <p>Plus federal Form 6251, Lines 10, 14, 15 and any positive amounts on Lines 8, 9, 17, 18, 19, 20, 22, 23, and 25</p> <p>Minus 1NPR, Col. B, Line 15 amounts for farmland tax relief and preservation credits, development and technology zone credit, recapture of development zones investment credit, and passive foreign investment company distributions</p> <p>Minus IL-1040, Lines 5, 6 and 7, and IL-1040, Schedule M, Lines 20, 21, 23, 24, 25 and 30a through 30m, to the extent taken into account on Form 1NPR, Line 33</p> <p>Minus any negative amounts on federal Form 6251, Lines 21 and 24</p>	<p>1NPR, Line 58</p> <p>Minus lines 67, 68, 70, 71, 73 and 74</p>	<p>The Form 6251 amounts subtracted are net of any adjustments made to them on the Sch MT, Line 8.</p> <p>Note: Do not include wages, salaries, tips, and other employee compensation earned in Wisconsin, while you were an Illinois resident, in figuring your Income Equivalent on Column B of the Schedule CR.</p>