

**Illinois Department of Revenue CR Equivalency Chart**  
Information is based on 2020 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 <b>Plus</b> Lines 71 and 72 <b>Minus</b> Lines 41 and 85	
Colorado	104	104, Line 17, <b>minus</b> Lines 12, 25, 26 and 27	
Connecticut	CT-1040NR/PY	CT-1040NR/PY, Line 16 <b>minus</b> Lines 22a and 22b	
Delaware	NR	NR, Line 47, <b>minus</b> Business Finders Fee and New Economy Jobs Program on Line 50	
D.C.	D-30	D-30, Line 40 <b>minus</b> Line 41(d)	
	D-40	D-40, Line 25, <b>Minus</b> Lines 26(d), 26(e), 27 and 28	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 Schedule F	IT-40PNR Lines 8 and 9 <b>Minus</b> Line 13 and Schedule F, Lines 4, 5, 6, 7, 8, and 9	
Iowa	IA 1040	IA 1040, Line 56 <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	505, Line 37 <b>minus</b> Line 46	
	502CR		
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 <b>Minus</b> Lines 25, 26, 27b, and 28	

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Minnesota	M1	M1, Line 13, <b>minus</b> Lines 16 and 22	
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 33 <b>Minus</b> Lines 31 (You/Spouse), 39, and 40	
	MO-1040A	MO1040A, Line 9	
Montana	Form 2	Form 2, Line 17 for both spouses; <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 <b>Plus</b> Line 55 <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 35, 36, 38, and 39	
Oklahoma	511NR	511NR Line 24 <b>minus</b> (Line 15b times Line 19) <b>minus</b> Line 30, <b>plus</b> the amount paid by the taxpayer for any credit on Line 23 that was purchased from another taxpayer	
Oregon	OR-40-N	40N, Line 54 <b>minus</b> Lines 47, 59 and 61	
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	
Tennessee	INC 250	INC 250, Line 4	
Utah	TC-40	TC-40, Line 27 <b>minus</b> Line 38	

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Vermont	IN-111	IN-111, Line 20, <b>Minus</b> (Line 9 times Line 15) <b>Minus</b> Line 25c	
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 53 <b>Minus</b> Lines 61, 62a, 62b, 63, 64, 65 and 66	

The information provided is current as of the date of this publication. The information was compiled from 2020 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.