

Illinois Department of Revenue CR Equivalency Chart
Information is based on 2023 return forms and Regulation Section 100.2197

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 18, plus DR 0104CR, Line 11, minus DR 0104, Lines 13, 26, 27 and 28	
Connecticut	CT- 1040NR/PY	CT-1040NR/PY, Line 16 minus Lines 22a	
Delaware	PIT-NON	Line 47, minus Business Finder's Fee and New Economy Jobs Program on Line 51	
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 22	
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 13	
Idaho	43	43, Line 47, minus Lines 63, 64 and 69	

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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, 23, and 24	
Kentucky	740-NP	740-NP, Line 26, minus Line 31(c, d, e, and f)	
Louisiana	IT-540B	IT-540B, Line 22, minus Lines 25, and 26	
Maine	1040ME	1040ME, Line 24, minus Lines 20a, 25c, 25d, and 25e	
Maryland	505 502CR	505, Line 37 minus Line 46 plus 502CR, 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 20 minus Lines 25, 26, 27b, and 28	
Minnesota	M1	M1, Line 13, minus Lines 16 and 22 plus Sch. M1REF, Line 9.	
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 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 20 for both spouses; minus Line 23b and minus Line 2 of Tax Liability Schedule and minus Lines 5, 6, 7 and 8 of Other Payments and Refundable Credits Schedule	

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Nebraska	1040N	1040N, Line 29, minus Lines 18, 32, 33, 34, 35, 36, 37, 38 and 39	
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, 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, minus Sched. of Credits Lines 39, 40, 42 and 43.	
Oklahoma	511NR	511NR Line 22 minus (Line 15b times Line 18) minus Line 28 and 29, plus the amount paid by the taxpayer for any credit on Line 21 that was purchased from another taxpayer	
Oregon	OR-40-N	40N, Line 56 minus Lines 47, 61, 62, 63 and 64, plus Sch. OR-ASC-NP, Line H7 (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	
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	

State	Form	Tax to Include on Schedule CR, Line 51	Comments
Vermont	IN-111	IN-111, Line 20, minus (Line 9 times Line 15) minus Line 25c	
Virginia	763	763, Line 18, minus Lines 23, 24, and 25, plus Sch. CR, Section 3, Part 5, Line 6A	
West Virginia	IT-140	IT-140, Line 10, minus Lines 16, 17, 18, and 19, plus Tax Credit Recap Schedule, Line 26	
Wisconsin	Form 1NPR	1NPR, Line 52 minus Lines 60, 61a, 61b, 62, 63, 64, and 65.	

The information provided is current as of the date of this publication. The information was compiled from 2023 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.