

2025 Fiduciary Income Tax Conversion Chart

for Nebraska Schedule III, Lines 2 and 4

Dual residents must use the [Special Conversion Chart Instructions](#).

State	Form #	Nebraska Schedule III, Line 2	Nebraska Schedule III, Line 4
Alabama	41	Line 5.	Line 7 minus line 8a.
Arizona	141AZ	Line 16.	Line 20.
Arkansas	AR1002NR	Line 17, column B.	Line 26F.
California	541	Line 20a.	Line 28 minus line 27.
Colorado	105	Schedule E, line 5, Colorado column.	Page 2, line 20.
Connecticut	CT-1041	Schedule CT-1041FA, Part 1, line 4. If not available, use Form CT-1041, line 1.	Schedule CT-1041FA, Part 1, line 12. If not available, use Form CT-1041, line 3.
Delaware	400	Line 7.	Line 12.
Georgia	501	Line 7c.	Line 10.
Hawaii	N-40	Line 22.	Page 3, Schedule G, line 1 minus line 4.
Idaho	66	Line 10.	Line 11 minus line 13.
Illinois	IL-1041	Schedule NR, line 26c.	IL-1041, line 48.
Indiana	IT-41	Line 9.	Line 12 minus other credits on line 14 classified as nonrefundable credits/offset credits.
Iowa	IA 1041	Line 25.	Line 38.
Kansas	K-41	Line 3.	Line 11.
Kentucky	741	Line 16.	Line 19.
Louisiana	IT-541	Line 6.	Line 10.
Maine	1041 ME	Schedule NR, line 9, column B; or Form 1041ME, line 3.	1041 ME, line 6.
Maryland	504	Form 504NR, line 17e.	Form 504NR, line 21.

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Massachusetts	2	Page 2, total of lines 21, 29; and Page 3, line 37.	Page 3, line 47.
Michigan	MI-1041	Schedule NR, line 28, column B; or MI-1041, line 12.	MI-1041, line 17.
Minnesota	M2	Line 9.	Line 26.
Mississippi	81-110	Page 2, line 26.	Line 5.
Missouri	MO-1041	MO-NRF, page 2, part 5, line 9; or MO-1041, line 10.	MO-1041, line 15.
Montana	FID-3	Schedule II, line 18, column B.	FID-3, page 3, line 19.
New Hampshire	NH-1041	Page 3, line 11.	Page 3, line 14.
New Jersey	NJ-1041	Line 16a minus line 22.	Page 2, line 31.
New Mexico	FID-1	FID-B, Schedule 1, line 15, column 4; or if Schedule 1 is not completed, use FID-1, line 4.	FID-1, line 12.
New York	IT-205	Fiduciary Allocation (IT-205-A) Page 2, line 30, Column b.	IT-205, line 29 minus line 28.
North Carolina	D-407	Line 7.	Line 8 minus line 9a.
North Dakota	38	Page 2, Part 2, line 11, column B; or if Part 2, column B is not completed, use page 2, Part 1, line 5.	Page 1, line 4.
Ohio	IT-1041	Page 1. line 3 plus line 7.	Page 2, line 11.
Oklahoma	513NR	Page 2, line 26.	Page 2, line 31.
Oregon	41	Page 2, line 7.	Page 2, line 15.
Pennsylvania	PA-41	Line 9.	Line 10, minus line 15 and 16.
Rhode Island	RI-1041	Page 3, line 34.	Line 14f minus 14d and 14e.
South Carolina	SC1041	Line 7 or Page 3, Part III, line 22, column C.	Line 11.
Utah	TC-41	Form TC-41B, line 10, column A.	Form TC-41B, line 21; or Form TC-41, page 2, line 28.

State	Form #	Nebraska Schedule III, Line 2	Nebraska Schedule III, Line 4
Vermont	FIT-161	FIT-166, page 2, Part III, line 9, column B.	FIT-161, page 2, line 13.
Virginia	770	Line 3.	Line 4 minus lines 5(d) through 5(n).
West Virginia	IT-141	Line 4.	Line 7.
Wisconsin	2	Line 5.	Line 10.