

2025 Individual Income Tax Conversion Chart

for Nebraska Schedule II, Lines 2 and 5

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

State	Form #	Nebraska Line 2	Nebraska Line 5
Alabama	40NR	Page 1, line 12, column C.	Page 1, line 20.
Alabama	40	Total of Alabama Forms W-2 income.	Divide the total Alabama Form W-2 income by Alabama page 1, line 10 to get a %. Multiply the % by Alabama line 18.
Arizona	140NR	Page 1, line 26; minus page 2, lines 43 through 45.	Page 2, line 61.
Arizona	140PY	Page 1, line 26, minus page 2, lines 42 through 44.	Page 2, line 62.
Arizona	140 (this form should only be used by Arizona residents)	Total of Arizona Forms W-2 income.	Divide the total Arizona Form W-2 income by Arizona page 2, line 42 to get a %. Multiply the % by Arizona line 52.
Arizona	140A (this form should only be used by Arizona residents)	Total of Arizona Forms W-2 income.	Divide the total Arizona Form W-2 income by Arizona page 1, line 17 to get a %. Multiply the % by Arizona line 23.
Arkansas	AR1000NR	Page 2, line 25, column C.	Page 2, line 38D.
Arkansas	AR1000F (this form should only be used by Arkansas residents)	Total of Arkansas Forms W-2 income.	Divide the total Arkansas Form W-2 income by Arkansas Page 2, line 25, columns A and B, to get a %. Multiply the % by Arkansas page 2, line 38.
California	540NR	Form 540NR, side 2, line 32 or SCH CA (540NR) Part IV, line 1.	Form 540NR, side 3, line 74 minus line 72.
California	540 2EZ	Total of California Forms W-2 income.	Divide the total California Form W-2 income by side 2, line 16 to get a %. Multiply the % by line 21.
California	540	Total of California Forms W-2 income.	Divide the total California Form W-2 income by California side 2, line 17 to get a %. Multiply the % by California side 3 [line 64, minus line 62].
Colorado	104	Form 104PN, Page 5 line 25, Colorado Information.	Form DR0104, page 4, line 12; or Form 104PN, page 7, line 36.
Connecticut	CT- 1040NR/PY	Schedule CT-SI, line 30 or Page 1, line 6.	Page 1, line 16.
Delaware	PIT-NON	Page 2, line 30a, column B.	Page 2, line 48.
District of Columbia	D-40	Total of D.C. Forms W-2 income.	Divide the total D.C. Form W-2 income by line 16 to get a %. Multiply the % by line 24.

State	Form #	Nebraska Line 2	Nebraska Line 5
Georgia	500	Schedule 3, page 1, line 8, column C.	Page 3, line 23.
Hawaii	N-15	Page 3, line 35, column B.	Page 3, line 44 minus Page 4, line 52.
Hawaii	N-11	Total of Hawaii Form(s) W-2 income.	Divide the total Hawaii Form W-2 income by Hawaii page 2, line 20 to get a %. Multiply the % by Hawaii page 3 line 27 minus line 35.
Idaho	40	Total of Idaho Forms W-2 income.	Divide the total Idaho Form W-2 income by Idaho line 11 to get a %. Multiply the % by Idaho page 2, line 26.
Idaho	43	Page 2, line 31, column B.	Page 3, line 47.
Illinois	IL-1040	Sch NR, page 2, line 46, or If Schedule NR is not attached and one of the boxes on IL-1040, Step 1D is checked, use the amount on line 11.	Sch NR, page 2, line 52, minus IL-1040, line 18; or if Schedule NR is not attached, use line 12 minus line 18.
Indiana	IT-40 PNR	Page 1, line 1 or Sch A, Section 3, line 36B.	Line 8 plus line 9 (minus Schedule G, line 8 if there is any entry on Page 2, line 13).
Indiana	IT-40	Total of Indiana Forms W-2 income.	Divide the total Indiana Form W-2 income by page 1, line 5 to get a %. Multiply the % by line 8 plus line 9 (minus Schedule 6, line 8 if there is any entry on Page 2, line 13).
Iowa	IA 1040	Sch IA 126, Iowa source income, column B, line 27. **If Sch IA 126 is not attached, check Form IA 1040 line 15. If line 15 is zero, use the income reported on Form IA 1040 Step 4, line 4 (when line 15 is zero, this indicates that all the income is Iowa source income). If an amount other than zero is reported on line 15, Form IA 126 must be attached.	Page 3, step 5, line 20.
Kansas	K-40	Schedule S, Part B, line B21.	Line 18.
Kentucky	740-NP	Page 1, line 9. or Page 4, line 33, column B.	Page 2, line 26.
Kentucky	740	Total of Kentucky Forms W-2 income.	Divide the total Kentucky Form W-2 income by Kentucky line 9, columns A & B to get a %. Multiply the % by Kentucky line 26.
Louisiana	IT-540B	Page 2, line 8.	Page 3, line 23.
Maine	1040ME	Page 1, line 16 less schedule NR, line 6.	Page 2, line 24.

State	Form #	Nebraska Line 2	Nebraska Line 5
Maryland	505 Nonresident	Form 505NR, line 8.	Form 505, Page 3, line 37.
Maryland	502	Total Maryland Forms W-2 income.	Divide the total Maryland Form W-2 income by Maryland page 2, line 16 to get a %. Multiply the % by Maryland page 3, line 34.
Maryland	515	Form 505NR, line 8.	Page 3, line 42.
Massachusetts	1-NR/PY	Page 3, line 14d.	Page 4, line 36.
Michigan	MI-1040	Sch NR, line 14, column B.	MI 1040 Page 2, line 21.
City of Detroit	5119	Line 14.	Line 19.
City of Grand Rapids	GR-1040R or GR-1040NR	Line 15.	Line 18b.
Minnesota	M1	Sch M1NR, line 28. If Sch M1NR is not attached, use M1 Page 1, line 13a.	M1 Page 2, line 17.
Mississippi	80-205	Page 1, line 16 Column A, plus Column B.	Page 1, line 22.
Missouri	MO-1040	MO-NRI, part B, line U, total of "yourself" and "spouse" columns or Form MO-NRI, part C, line 1, total of the two columns. (yourself and spouse) or When Form MO-NRI is not attached, check page 3, line 32. If all the income is from Missouri, the taxpayer is instructed to enter 100% on line 32 and not to complete Form MO-NRI. When 100% is on line 32Y and/or 32S, use the corresponding amount reported on line 5Y and/or 5S. If a percentage other than 100 is on line 32, (and Form MO-NRI is not attached), use the total of Missouri Forms W-2 income.	Form MO-1040 Page 3, line 36 or If using Forms W-2, divide the total Missouri Form W-2 income by Missouri page 2, line 5 to get a %. Multiply the % by MO-1040 line 36.
Missouri	MO-1040A	Total of Missouri Forms W-2 income.	Divide the total Missouri Form W-2 income by MO-1040A page 2, line 3 to get a %. Multiply the % by MO-1040A line 10.
Kansas City, MO	RD-109	Line 4.	Line 5.

State	Form #	Nebraska Line 2	Nebraska Line 5
Montana	2	Page 4, line 15; or When Page 4 is not completed , use total of Montana Forms W-2 income.	Page 1, line 10, or If using Forms W-2 , divide the total Montana form W-2 income by Montana page 1, line 1 to get a %. Multiply the % by Montana page 1, line 10.
New Hampshire	NH-1040	Page 2, line 7.	Page 3, line 14.
New Jersey	NJ-1040NR	Page 2, line 29, column B.	Page 2, line 47.
New Jersey	NJ-1040	Page 2, line 29.	Page 3, line 50.
New Mexico	PIT-1	Schedule PIT-B, line 11, column 2.	Page 1, line 22.
New York	IT-203	Page 2, line 31, New York State column.	Page 3, line 50 plus line 55.
New York	IT-201	Total of New York Forms W-2 income.	Divide the total of New York Form W-2 income by New York page 2, line 33 to get a %. Multiply the % by New York page 3, line 46 plus line 58.
North Carolina	D-400	Schedule PN, page 2, line 21, column B.	D-400, page 1, line 15.
North Dakota	ND-1	Sch. ND-1NR, line 18.	Sch. ND-1NR, line 23 or ND-1, line 25.
Ohio	IT 1040	IT NRC, line 16 minus line 18.	Page 2, line 10.
Oklahoma	511NR	Page 1, line 1.	Page 2, line 21.
Oklahoma	511	Total of Oklahoma Forms W-2 income.	Divide the total Oklahoma Form W-2 income by Oklahoma page 1, line 7 to get a %. Multiply the % by Oklahoma page 2, line 18.
Oregon	OR-40-N	Page 6, line 34s Oregon column.	Page 8, line 56.
Oregon	OR-40-P	Page 6, line 34s Oregon column.	Page 8, line 55.
Oregon	OR-40	Total of Oregon Forms W-2 income.	Divide the total Oregon Form W-2 income by Oregon page 3, line 19 to get a %. Multiply the % by Oregon page 4, line 31.
Pennsylvania	PA-40	Page 1, line 11.	Page 2, line 12 minus lines 21, 22, and 23.

State	Form #	Nebraska Line 2	Nebraska Line 5
City of Philadelphia	Reconciliation of Employee Earnings Tax	Total of lines 4, 5, 7, and 8, as applicable; or lines 10, 11, 13, and 14, as applicable.	Line 16.
City of Philadelphia	School Income Tax	Line 11.	Line 12.
Rhode Island	RI-1040NR	Part-year RI residents – Schedule III, line 13; nonresidents of RI – Schedule II, line 12, column A.	Page 1, line 13a.
Rhode Island	RI-1040	Page 1, line 3.	Page 1, line 10a.
South Carolina	SC1040 & Sch. NR	Sch. NR, Page 2, line 31, column B (South Carolina column).	SC1040 Page 3, line 15.
South Carolina	SC1040	Total of South Carolina Forms W-2 income.	Divide the total South Carolina Form W-2 income by South Carolina page 2, line 5 to get a %. Multiply the % by South Carolina page 3, line 15.
Utah	TC-40	Schedule TC-40B line 38, Column A - Utah.	Form TC-40, page 2, line 27.
Vermont	IN-111	Schedule IN-113, Page 2, line 28.	Form IN-111, page 2, line 20.
Virginia	763	Page 2, Nonresident Allocation Percentage, line 14, column B.	Page 1, line 18, minus page 2, lines 23, 24, and Schedule CR, page 7, section 2, line 1A.
Virginia	760PY	Page 1, line 10, columns A plus B.	Page 2, line 18 minus lines 23, 24, and Schedule CR, page 7, section 2, line 1A.
West Virginia	IT-140	Schedule A, line 24. If Schedule A is not included, use IT-140, page 1, line 4.	Page 1, line 8.
Wisconsin	1NPR	Page 2, line 30 column B (Wisconsin column).	Page 3, line 52.
Wisconsin	1	Total of Wisconsin Forms W-2 income (this form should only be used by Wisconsin residents).	Divide the total Wisconsin Form W-2 income by Wisconsin page 1, line 7 to get a %. Multiply the % by Wisconsin page 2, line 22.