

# 2021 Individual Income Tax Conversion Chart

for Nebraska Schedule II, Lines 2 and 5

| 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, 44, and 45.                        | Page 2, line 61.  |
| Arizona              | 140PY  | Page 1, line 26, minus page 2, lines 42 through 44.                         | Page 2, line 62.  |
| Arizona              | 140<br>(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<br>(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<br>(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<br><b>or</b><br>SCH CA (540NR) Part IV, line 1. | Form 540NR, side 3, line 75 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 65, minus line 62]. |
| Colorado             | 104  | Form 104PN, Page 3 line 25, Colorado Information.                           | Form 104, page 2, line 8;<br><b>or</b><br>Form 104PN, page 3, line 36.  |
| Connecticut          | CT- 1040NR/PY  | Schedule CT-SI, line 30<br><b>or</b><br>Page 1, line 6.                     | Page 1, line 16.  |
| Delaware             | PIT-NON  | Page 1, line 30a, column B.   | Page 2, line 47.  |
| 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 22.   |
| 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 27.   |
| Idaho     | 43        | Page 2, line 31, column B.   | Page 2, 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<br><b>or</b><br>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 A plus column B, line 26.<br><b>**If Sch IA 126 is not attached, check Form IA 1040 line 50. If line 50 is zero, use the income reported on Form IA 1040 line 26, page 1 (when line 50 is zero, this indicates that all the income is Iowa source income). If an amount other than zero is reported on line 50, Form IA 126 must be attached.</b> | Page 2, step 9, line 56.   |
| Kansas    | K-40      | Schedule S, Part B, line B21.  | Line 19.   |
| Kentucky  | 740-NP    | Page 1, line 9.<br><b>or</b><br>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 22.   |
| 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.  | 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 1, line 20.  |
| City of Detroit      | 5119                  | Line 14.   | Line 19.  |
| City of Grand Rapids | GR-1040R or GR-1040NR | Line 20.   | Line 23b.   |
| Minnesota            | M1                    | Sch M1NR, line 28.<br>If Sch M1NR is not attached, use M1 Page 2, 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<br><b>or</b><br>Form MO-NRI, part C, line 1, total of the two columns. (yourself and spouse)<br><b>or</b><br><b>When Form MO-NRI is not attached,</b> check page 3, line 30. If all the income is from Missouri, the taxpayer is instructed to enter 100% on line 30 and not to complete Form MO-NRI. When 100% is on line 30Y and/or 30S, use the corresponding amount reported on line 5Y and/or 5S. If a percentage other than 100 is on line 30, (and Form MO-NRI is not attached), use the total of Missouri Forms W-2 income. | Form MO-1040 Page 3, line 34<br><b>or</b><br><b>If using Forms W-2,</b> divide the total Missouri Form W-2 income by Missouri page 2, line 5 to get a %. Multiply the % by MO-1040 line 34. |
| 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 9.   |
| Kansas City, MO      | RD-109                | RD-109, line 4.  | RD-109, line 5.   |

| State          | Form #    | Nebraska Line 2  | Nebraska Line 5  |
|----------------|-----------|--|--|
| Montana        | 2         | Page 8, line 16, columns A plus B<br><b>or</b><br><b>When Page 8 is not completed</b> , use total of Montana Forms W-2 income. | Page 1, line 20, column A plus column B if the filing status on the Nebraska return is married, filing jointly<br><b>or</b><br><b>If using Forms W-2</b> , divide the total Montana form W-2 income by Montana page 1, line 11 to get a %. Multiply the % by Montana page 1, line 20, column A plus B. |
| New Hampshire  | NH-1040   | Page 3, line 7.  | Page 3, line 12.   |
| New Jersey     | NJ-1040NR | Page 2, line 29, column B.   | Page 2, line 46.   |
| New Jersey     | NJ-1040   | Page 2, line 29.   | Page 3, line 49.   |
| 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   | Ohio Schedule of Credits, page 2, line 31 minus line 30.   | Page 2, line 10.   |
| Oklahoma       | 511NR     | Page 2, line 18, Oklahoma Amount column.   | Page 2, line 19 minus lines 21 and 22.   |
| 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 19.   |
| Oregon         | OR-40-N   | Page 6, line 34s Oregon column.  | Page 7, line 54.   |
| Oregon         | OR-40-P   | Page 6, line 34s Oregon column.  | Page 7, line 53.   |
| 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 29.  |
| Pennsylvania   | PA-40     | Page 1, line 11.   | Page 2, line 12 minus lines 21, 22, and 23.  |

| <b>State</b>         | <b>Form #</b>                                | <b>Nebraska Line 2</b>   | <b>Nebraska Line 5</b>   |
|----------------------|--|--|--|
| City of Philadelphia | Reconciliation of 2021 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 | 2021 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 (a schedule to Form IN-111) 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, line 23, and Schedule CR, page 6, section 2, line 1A.   |
| Virginia             | 760PY  | Page 1, line 10, columns A plus B.   | Page 2, line 18 minus line 23, 24, and Schedule CR, page 6, 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 51.   |
| 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 5 to get a %. Multiply the % by Wisconsin page 2, line 18.                |