

CONVERSION CHART FOR NEBRASKA

SCHEDULE II LINES 62 & 64
TAX YEAR 2008
Last Updated 02/04/2009

SCHEDULE II CONVERSION CHART SPECIAL INSTRUCTIONS

1. Watch for **married filing joint accounts that file married filing separate with the other state**. If the Line 62 instruction says to use the other state's total W-2 wages, use only the other state's wages of the spouse filing the separate return. **DO NOT USE THE WAGES OF BOTH SPOUSES.**

If the filing status on the Nebraska return is married filing separate, but a joint return is filed in the other state, the credit must be prorated. If the other state's return separates the income of both spouses, use the income and tax paid to the other state reported by the spouse who is filing the resident return with Nebraska. If the income is not separately stated, review the account with the Specialist.

2. If line 62 *excludes* **non-Nebraska S Corporation** income or **Limited Liability Company** income from non-Nebraska sources, lines 62 and 64 should be less than that indicated using the conversion chart. When the taxpayer indicates that the credit has been adjusted because of S Corporation, or Limited Liability Company income, accept lines 62 and 64 as reported. If Line 62 *includes* a non-Nebraska S Corporation loss from line 49, line 62 should be more than that indicated using the conversion chart. Accept the amounts reported in both cases. (An S-Corp or LLC adjustment on lines 49 or 59 are indicators that lines 62 and 64 may reflect an adjusted amount).

3. DUAL STATE RESIDENTS (SCHEDULE II - SPECIAL CALCULATION)

When a taxpayer is a dual state resident whose total income is reported to both states and is claiming credit for tax paid to those states, calculate the credit by using the following formula:

Take the lower tax liability of the two returns and multiply by the ratio of the Nebraska liability, divided by the combined state liabilities on the two returns.

For both returns, the liability referenced in the above formula is the liability after nonrefundable credits, with the exception of the credit claimed for payment of tax to the other state representing the dual state residency.

On fiduciary returns, the tax liability for each separate state is computed on only the portion of the trust's income which is

subject to tax in BOTH states. First determine the tax liability for each of the resident returns in order to determine which state has the lower liability. The tax amount is computed on the portion of the trust's income which is subject to tax in both states. If there are any modifications to the other state's income **which are not the same modifications taken on the Nebraska return**, (such as an addition for a state income tax refund, etc.), the modification must **not** be included when determining the portion of the trust's income that is taxed in both states. In most situations, the liability for each state that is used in the formula should be the tax liability after all non-refundable credits except for the credit for tax paid to the other state.

4. ELECTRONIC FILINGS AND TELEFILE:

Treat electronic filing and telefile forms just like any other state form. If it is not on the conversion list, make a copy following the procedure manual.

STATE	FORM #	NEBRASKA LINE 62	NEBRASKA LINE 64
Alabama	40NR	Page 1, line 13, column C	Page 1, line 20.
Alabama	40	Total of Alabama Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and Alabama, please refer to the RO Memo 1129, Dual Residency.)	Divide the total Alabama Form W-2 income by Alabama page 1, line 10 to get a %. Multiply the % by Alabama line 19a.
Arizona	140NR	Page 2, line, B15 less lines D26 through D30.	Page 1, line 32.
Arizona	140PY	Page 2, line 19 less lines D31 through D35.	Page 1, line 33.
Arizona	140 This form should only be used by Arizona residents.	Total of Arizona Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and Arizona, please refer to RO Memo 1129, Dual Residency.)	Divide the total Arizona Form W-2 income by Arizona page 1, line 16 to get a %. Multiply the % by Arizona line 30.
Arizona	140A This form should only be used by Arizona residents.	Total of Arizona Form(s) W-2 income (If the taxpayer is filing as a resident of Nebraska and Arizona, please refer to RO Memo 1129, Dual Residency.)	Divide the total Arizona Form W-2 income by Arizona page 1, line 18 to get a %. Multiply the % by Arizona line 29.
Arkansas	AR1000NR	Page 1, line 27, column C.	Page 2, line 44D.
Arkansas	AR1000 This form should only be used by Arkansas residents	Total of Arkansas Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and Arkansas, please refer to R O Memo 1129, Dual Residency.)	Divide the total Arkansas Form W-2 income by Arkansas Page 1, line 27, columns A and B, to get a %. Multiply the % by Arkansas page 2, line 44.
California	540NR	Page 1, line 21 or	Page 2, line 42, minus line 40.

SCH CA (540NR) Part IV,
line 45.

STATE	FORM #	NEBRASKA LINE 62	NEBRASKA LINE 64
California	540 2EZ	Total of California Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and California, please refer to RO Memo 1129, Dual Residency.)	Divide the total California Form W-2 income by line 16 to get a %. Multiply the % by line 21.
California	540	Total of California Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and California, please refer to RO Memo 1129, Dual Residency.)	Divide the total California Form W-2 income by California side 1, line 17 to get a %. Multiply the % by California side 1 [line 34, minus line 32].
California	540A	Total of California Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and California, please refer to RO Memo 1129, Dual Residency.)	Divide the total California Form W-2 income by California Side 1, line 17 to get a %. Multiply the % by California Side 1 [line 34, minus line 32].
Colorado	104	Form 104PN, Page 2 line 25, Colorado Information.	Page 1, line 24.
Connecticut	CT-1040NR/PY	Schedule CT-SI, line 30. OR Page 1, line 6.	Page 1, line 16.
Delaware	200-02 NR	Page 2, line 30A, column 2.	Page 1, line 47.
District of Columbia	D-40	Total of D.C. Form(s) W-2 income.	Divide the total D.C. Form W-2 income by line 15 to get a %. Multiply the % by line 27.
Georgia	500	Page 6, Sch 3, line 8, column C.	Page 2, line 18.
Hawaii	N-15	Page 3, line 36, column B.	Page 3, line 46.
Hawaii	N-13	Total of Hawaii Form(s) W-2 income. (If the taxpayer is filing as a resident of	Divide the total Hawaii Form W-2 income by Hawaii page 1, line 11 to get a %. Multiply the % by Hawaii page 2 line 20.

Nebraska and Hawaii, please refer to the
RO Memo 1129, Dual Residency.)

STATE	FORM #	NEBRASKA LINE 62	NEBRASKA LINE 64
Hawaii	N-11	Total of Hawaii Form(s) W-2 income (If the taxpayer is filing as a resident of Nebraska and Hawaii, please refer to the RO Memo 1129, Dual Residency.)	Divide the total Hawaii Form W-2 income by Hawaii page 2, line 20 to get a %. Multiply the % by Hawaii page 3 line 29.
Idaho	40	Total of Idaho Form(s) W-2 income (If the taxpayer is filing as a resident of Nebraska and Idaho, please refer to the RO Memo 1129, Dual Residency.)	Divide the total Idaho Form W-2 income by Idaho line 13 to get a %. Multiply the % by Idaho page 2 line 30.
Idaho	43	Page 2, line 34, column B.	Page 2, line 51.
Idaho	40EZ	Form not available. Not reviewed.	
Illinois	IL-1040	Sch NR line 46. OR If Schedule NR is not attached and one of the boxes on IL-1040 line 12 is checked, use the amount indicated in the blank following the boxes.	Sch NR line 52 minus IL-1040 line 17. OR If Schedule NR is not attached and you are using the amount on line 12, use line 16 minus 17.
Indiana	IT-40 PNR	Page 1, line 1. OR Sch A, Section 3, line 42B.	Line 12 plus line 13 (minus Schedule E , lines 1 & 5 if there is any entry on Page 1, line 28).
Indiana	IT-40	Total of Indiana Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and Indiana, please refer to R O Memo 1129, Dual Residency.)	Divide the total Indiana Form W-2 income by Indiana page 1, line 9 to get a %. Multiply the % by Indiana line 16 plus line 17 (minus Schedule 2, lines 1 & 5 if there is any entry on Page 1, line 31).

STATE	FORM #	NEBRASKA LINE 62	NEBRASKA LINE 64
Iowa	IA 1040	Sch IA 126, Iowa source income, column A plus column B, line 26 . **If Sch IA 126 is not attached, check Form IA 1040 line 51. If line 51 is zero, use the income reported on Form IA 1040 line 26, page 1. (When line 51 is zero, this indicates that all the income is Iowa source income.) If an amount other than zero is reported on line 51 , Form IA 126 must be attached.	Page 2, step 8, line 57 , minus line 62.
Iowa	IA 1040A	Line 6.	Line 11.
Kansas	K-40	Schedule S, Part B, line B21.	Line 17.
Kentucky	740-NP	Page 1, line 9. OR Page 4, line 34, column B.	Page 1, line 26.

Kentucky 740	Total of Kentucky Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and Kentucky, please refer to RO Memo 1129, Dual Residency.)	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 1, line 8.	Page 2, line 17.
Maine 1040ME LONG	Page 1, line 16 less schedule NR, line 6.	Page 1, line 26.
Maryland 505	Page 1, line 25.	Page 2, line 38. (If line 46 is completed, stand up for coordinator).
Maryland 502	Total Maryland Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and Maryland, please refer to the RO Memo 1129, Dual Residency.)	Divide the total Maryland Form W-2 income by Maryland page 1, line 18 to get a %. Multiply the % by Maryland page 2, line 36.
Maryland 515	Page 1, line 25.	Page 2, line 45.

Massachusetts 1-NR/PY	Page 2, line 12 plus line 14c.	Page 3, line 36.
Michigan MI-1040	Sch NR, line 14, column B.	MI 1040 Page 2, line 20.
City of Detroit D-1040 (NR)	Line 5	Line 10
Minnesota M1	Sch M1NR, line 23. If Sch M1NR is not attached, use M1 Page 1, line 14a.	M1 Page 2, line 23.
Mississippi WII N	Page 1, line 18 Column A plus Column B.	Page 1, line 22 minus line 25.

STATE	FORM #	NEBRASKA LINE 62	NEBRASKA LINE 64
Missouri	MO-1040	<p>MO-NRI, part B, line U, total of “yourself” and “spouse” columns.</p> <p style="text-align: center;">Or</p> <p>Form MO-NRI, part C, line 1, total of the two columns. (yourself and spouse).</p> <p style="text-align: center;">OR</p> <p>When Form MO-NRI is not attached, check page 2, line 27. If all the income is from Missouri, the taxpayer is instructed to enter 100% on line 27 and not to complete Form MO-NRI. When 100% is on line 27Y and/or 27S, use the corresponding amount reported on line 5Y and/or 5S.</p> <p>If a percentage other than 100 is on line 27, (and Form MO-NRI is not attached), use the total of Missouri Forms(s) W-2 income.</p> <p>(If the taxpayer is filing as a resident of Nebraska and Missouri, please refer to RO Memo 1129, Dual Residency.)</p>	<p>Form MO-1040 Page 2, line 31.</p> <p style="text-align: center;">Or</p> <p>If using Forms W-2, divide the total Missouri Form W-2 income by Missouri page 1, line 5 to get a %. Multiply the % by MO-1040 line 31.</p>

Missouri MO-1040A	Total of Missouri Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and Missouri, please refer to RO Memo 1129, Dual Residency.)	Divide the total Missouri Form W-2 income by MO-1040A page 1, line 3 to get a %. Multiply the % by MO 1040A line 11.
Kansas City, MO Wage Earner Return Earnings Tax, Form RD-109	Line 4.	Line 5
Montana 2	Schedule IV, line 16, columns A plus B. OR When Form 2A is not attached , use total of Montana Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and Montana, please refer to the RO Memo 1129, Dual Residency.)	Page 2, line 50, columns A plus B minus line 51, columns A and B. OR If using form(s) W-2 , divide the total Montana form W-2 income by Montana page 1, line 37a to get a %. Multiply the % by Montana page 2, line 50, columns A plus B minus line 51, columns A & B.
New Hampshire NH-1040	Page 1, line 12, columns 5 plus 6. (The taxes paid on forms BT-Summary and BET-PROP are not based on income so are not allowed on the schedule II.)	Page 1, line 18(b)
New Jersey NJ-1040NR	Page 1, column B, line 26.	Page 2, line 39.
New Jersey NJ-1040	Page 2, line 28.	Page 3, Line 41.
New Mexico PIT-1	Schedule PIT-B, line 12, column 2.	Page 1, line 19.

STATE	FORM #	NEBRASKA LINE 62	NEBRASKA LINE 64
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 Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and New York, please refer to RO Memo 1129, Dual Residency.)	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	D400	Page 4, line 51.	Page 2, line 14.
North Dakota	ND-1	Sch. ND-1NR, line 16.	Sch. ND-1NR, line 21.
Ohio	IT-1040	Page 4, Sch D, line 64 minus line 63.	Page 2, line 14.
Oklahoma	511-NR	Oklahoma Amount column, page 1, line 23.	Page 2, line 40.

Oklahoma 511	Total of Oklahoma Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and Oklahoma, please refer to RO Memo 1129, Dual Residency.)	Divide the total Oklahoma Form W-2 income by Oklahoma page 1, line 7 to get a %. Multiply the % by Oklahoma page 1, line 19.
Oregon 40N	Page 1, line 38s Oregon column.	Page 2, line 58.
Oregon 40P	Page 1, line 38s Oregon column.	Page 2, line 58.
Oregon 40	Total of Oregon Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and Oregon, please refer to R O Memo 1129, Dual Residency.)	Divide the total Oregon Form W-2 income by Oregon line 20 to get a %. Multiply the % by Oregon page 2, line 41.
Pennsylvania PA-40	Page 1, line 11.	Page 2, line 12 minus lines 21, 22, and 23.
Pennsylvania PA-40 NRC Form not available. Not reviewed.		
City of Philadelphia Annual Reconciliation of Employee Earnings Tax - 6007	Line 8 plus line 10.	Line 14 plus line 15.
City of Philadelphia School Income Tax - 4307	Line 11.	Line 12.
Rhode Island RI-1040NR	Page 7, Sch. III, line 12, column A OR Page 9, Sch. V, line 13.	Page 1, line 15C.

STATE	FORM #	NEBRASKA LINE 62	NEBRASKA LINE 64
South Carolina	SC1040 Sch. NR	Sch. NR, line 32, column B (South Carolina column).	SC1040 Page 1, line 15.
South Carolina	SC1040	Total of South Carolina Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and South Carolina, please refer to R O Memo 1129, Dual Residency.)	Divide the total South Carolina Form W-2 income by South Carolina page 1, line 5 to get a %. Multiply the % by South Carolina page 1, line 15.
Utah	TC-40	Page 1, line 15, amount in Box a. (This is from Schedule TC-40B line 32, Column A - Utah).	Page 2, line 26.
Vermont	IN-111	Form IN-113 (a schedule to Form IN-111) page 2, line 29.	Form IN-111, page 2, line 26.
Virginia	763	Page 2, line 58, column B.	Page 1, line 18 minus lines 19e, 19f & Sch. CR, page 5, line 107.
Virginia	760PY	Page 1, line 10, columns A plus B.	Page 1, line 17 minus line 18f & Sch. CR, page 5, line 107.

STATE	FORM #	NEBRASKA LINE 62	NEBRASKA LINE 64
Virginia	760 Web	Line 9.	Page 2, line 17.
Virginia	760	(If the taxpayer is filing as a resident of Nebraska and Virginia, please refer to R O Memo 1129, Dual Residency.)	
This form should only be used by Virginia residents.			
West Virginia	IT-140NR/PY		
Form not available. Not reviewed.			
Wisconsin	1NPR	Page 2, line 32 column B (Wisconsin column).	Page 3, line 61.
Wisconsin	1	Total of Wisconsin Form(s) W-2 income. (If the taxpayer is filing as a resident of Nebraska and Wisconsin, please refer to the R O Memo 1129, Dual Residency.)	Divide the total Wisconsin Form W-2 income by Wisconsin page 1, line 13 to get a %. Multiply the % by Wisconsin page 2, line 35.
This form should only be used by Wisconsin residents.			