Complete one part for each state that you are claiming credit. If there not enough space, additional forms may be completed as needed.

**PART 1**

1. RI income tax - (RI-1040, page 1, line 10) less allowable Federal credits - (RI-1040, page 2, line 34)

2. Adjusted Gross Income from other state

3. Modified Federal AGI - RI-1040, page 1, line 3

4. Divide line 2 by line 3

5. Tentative credit - multiply line 1 by line 4

6. Tax due and paid to other state. Insert name of state paid

7. **Maximum tax credit** (line 1, 5 or 6 whichever is the smallest)

**PART 2**

8. RI income tax - (RI-1040, page 1, line 10) less allowable Federal credits - (RI-1040, page 2, line 34)

9. Adjusted Gross Income from other state

10. Modified Federal AGI - RI-1040, page 1, line 3

11. Divide line 9 by line 10

12. Tentative credit - multiply line 8 by line 11

13. Tax due and paid to other state. Insert name of state paid

14. **Maximum tax credit** (line 8, 12 or 13 whichever is the smallest)

**PART 3**

15. RI income tax - (RI-1040, page 1, line 10) less allowable Federal credits - (RI-1040, page 2, line 34)

16. Adjusted Gross Income from other state

17. Modified Federal AGI - RI-1040, page 1, line 3

18. Divide line 16 by line 17

19. Tentative credit - multiply line 15 by line 18

20. Tax due and paid to other state. Insert name of state paid

21. **Maximum tax credit** (line 15, 19 or 20 whichever is the smallest)

**PART 4**

22. RI income tax - (RI-1040, page 1, line 10) less allowable Federal credits - (RI-1040, page 2, line 34)

23. Adjusted Gross Income from other state

24. Modified Federal AGI - RI-1040, page 1, line 3

25. Divide line 23 by line 24

26. Tentative credit - multiply line 22 by line 25

27. Tax due and paid to other state. Insert name of state paid

28. **Maximum tax credit** (line 22, 26 or 27 whichever is the smallest)

**PART 5**  **Total of Parts 1, 2, 3 and 4**

29. Total credit - add lines 7, 14 and 21 - enter here and on RI-1040, page 1, line 11C