**NOTE:** complete one part for each state that you are claiming credit. If there is not enough space, additional forms may be completed as needed. You **MUST** attach a signed copy of the state return for each state you are claiming credit.

**PART 1**

1. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34) ........................................ 1.
2. Adjusted gross income from other state ................................................................. 2.
3. Modified Federal AGI - page 1, line 3 ........................................................................ 3.
4. Divide line 2 by line 3 .................................................................................................. 4.
5. Tentative credit - multiply line 1 by line 4 ................................................................. 5.
6. Tax due and paid to other state. Insert name of state paid ........................................ 6.
7. **MAXIMUM TAX CREDIT** (line 1, 5 or 6 whichever is the smallest) ......................... 7.

**PART 2**

8. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34) ........................................ 8.
10. Modified Federal AGI - page 1, line 3 ....................................................................... 10.
11. Divide line 9 by line 10 .............................................................................................. 11.
12. Tentative credit - multiply line 8 by line 11 .............................................................. 12.
13. Tax due and paid to other state. Insert name of state paid ........................................ 13.
14. **MAXIMUM TAX CREDIT** (line 8, 12 or 13 whichever is the smallest) ..................... 14.

**PART 3**

15. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34) ......................... 15.
16. Adjusted gross income from other state .................................................................... 16.
17. Modified Federal AGI - page 1, line 3 ....................................................................... 17.
18. Divide line 16 by line 17 ............................................................................................ 18.
19. Tentative credit - multiply line 15 by line 18 ............................................................ 19.
20. Tax due and paid to other state. Insert name of state paid ........................................ 20.
21. **MAXIMUM TAX CREDIT** (line 15, 19 or 20 whichever is the smallest) ..................... 21.

**PART 4**

22. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34) ......................... 22.
23. Adjusted gross income from other state .................................................................... 23.
25. Divide line 23 by line 24 ............................................................................................ 25.
27. Tax due and paid to other state. Insert name of state paid ........................................ 27.
28. **MAXIMUM TAX CREDIT** (line 22, 26 or 27 whichever is the smallest) ..................... 28.

**PART 5  TOTAL OF PARTS 1, 2, 3 AND 4**

29. **TOTAL CREDIT** - add lines 7, 14, 21 and 28 - enter here and on RI-1040, page 1, line 11C. 29.