### PART 1
1. RI income tax from page 11, schedule V, part 1, line 16.

### PART 2
2. RI income tax from page 11, schedule V, part 1, line 16.
3. Income taxed by other state while a RI resident included on page 11, schedule V, part 1, line 10, column B.
4. Total RI income from page 11, schedule V, part 1, line 13.
5. Divide line 3 by line 4.
6. Multiply line 2 by line 5.
7. Tax due and paid to other state. Insert name of state paid.
8. Amount from line 3 above.
9. Total adjusted gross income from other state’s income tax return (attach copy of return).
10. Divide line 8 by line 9.
11. Multiply line 7 by line 10.
12. MAXIMUM TAX CREDIT (line 2, 6 or 11, whichever is the smallest).

### PART 3
13. RI income tax from page 11, schedule V, part 1, line 16.
14. Income taxed by other state while a RI resident included on page 11, schedule V, part 1, line 10, column B.
15. Total RI income from page 11, schedule V, part 1, line 13.
16. Divide line 14 by line 15.
17. Multiply line 13 by line 16.
18. Tax due and paid to other state. Insert name of state paid.
19. Amount from line 14 above.
20. Total adjusted gross income from other state’s income tax return (attach copy of return).
22. Multiply line 18 by line 21.
23. MAXIMUM TAX CREDIT (line 13, 17 or 22, whichever is the smallest).

### PART 4
24. RI income tax from page 11, schedule V, part 1, line 16.
25. Income taxed by other state while a RI resident included on page 11, schedule V, part 1, line 10, column B.
26. Total RI income from page 11, schedule V, part 1, line 13.
28. Multiply line 24 by line 27.
29. Tax due and paid to other state. Insert name of state paid.
30. Amount from line 25 above.
31. Total adjusted gross income from other state’s income tax return (attach copy of return).
32. Divide line 29 by line 30.
33. Multiply line 28 by line 31.
34. MAXIMUM TAX CREDIT (line 24, 28 or 33, whichever is the smallest).

### PART 5
35. RI INCOME TAX - line 1 less lines 12, 23 and 34 (not less than zero) - enter here and on RI-1040NR, page 1, line 13.