### PART 1
1. RI income tax (page 1, line 10) less allowable federal credits (page 2, line 34) or RI Flat Tax from RI-1040, page 3, Schedule FT, line 20, whichever applies. 

2. Income derived from other state.

3. Modified Federal AGI - 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 (page 1, line 10) less allowable federal credits (page 2, line 34) or RI Flat Tax from RI-1040, page 3, Schedule FT, line 20, whichever applies.

9. Income derived from other state.

10. Modified Federal AGI - 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 (page 1, line 10) less allowable federal credits (page 2, line 34) or RI Flat Tax from RI-1040, page 3, Schedule FT, line 20, whichever applies.

16. Income derived from other state.

17. Modified Federal AGI - 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 (page 1, line 10) less allowable federal credits (page 2, line 34) or RI Flat Tax from RI-1040, page 3, Schedule FT, line 20, whichever applies.

23. Income derived from other state.

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


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, 21 and 28 - enter here and on RI-1040, page 1, line 11C or RI-1040, page 3, Schedule FT, line 25, whichever applies.