### 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**: 

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

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: 

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**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.