**PART 1**

1. RI income tax from page 9, schedule V, part 1, line 16 or RI Flat Tax from RI-1040NR, page 3, Schedule FT, line 20, whichever applies. 

2. RI income tax from page 9, schedule V, part 1, line 16.

3. Income taxed by other state while a RI resident included on page 9, schedule V, part 1, line 10, column B.

4. Total RI income from page 9, 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 9, schedule V, part 1, line 16. 

14. Income taxed by other state while a RI resident included on page 9, schedule V, part 1, line 10, column B. 

15. Total RI income from page 9, 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 9, schedule V, part 1, line 16. 

25. Income taxed by other state while a RI resident included on page 9, schedule V, part 1, line 10, column B. 

26. Total RI income from page 9, 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 30 by line 31. 

33. Multiply line 29 by line 32. 

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 or RI-1040NR, page 3, Schedule FT, line 29 whichever applies.