### PART 1 ALTERNATIVE MINIMUM TAX


2. Exemption
   - If your filing status is...
   - Single or Head of household
   - Married filing jointly or Qualifying widow(er)
   - Married filing separately

   (If line 1 is OVER the amount shown above for your filing status, see instructions on RI-1040, page I-8 or RI-1040NR, page I-10.)

3. Subtract line 2 from line 1.

4. If you figured your tax on RI Schedule D or CGW, complete part 2 and enter the amount from line 32 here. If you figured your tax using the tax table or tax rate schedule and line 3 is less than $175,000 ($87,500 if Married filing separately) then multiply line 3 by 6.5% (.065). Otherwise, multiply line 3 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result.

5. Alternative minimum tax foreign tax credit - Federal Form 6251, line 32.

6. RI Rate.

7. Multiply line 5 by line 6.

8. Tentative minimum tax - subtract line 7 from line 4.

9. RI tax from RI-1040 or RI-1040NR, page 1, line 8A.

10. Foreign tax credit - RI-1040 or RI-1040NR, line 27.

11. RI Rate.

12. Multiply line 10 by line 11.

13. RI income tax less foreign tax credit - subtract line 12 from line 9.

14. RI Alternative minimum tax - subtract line 13 from line 8 (if zero or less enter zero). Enter here and on RI-1040 or RI-1040NR, page 1, line 9.

### PART 2 ALTERNATIVE MINIMUM TAX USING MAXIMUM CAPITAL GAINS RATES

15. Enter the amount from line 3 above.

16. Amount from RI Schedule D, line 9 or RI Schedule CGW, line 2 (refigured for AMT, if necessary).

17. Amount from RI Schedule D, line 7 or RI Schedule CGW enter zero (refigured for AMT, if necessary).

18. A. Add lines 16 and 17.

   B. Amount from RI Schedule D, line 4 or RI Schedule CGW, line 2 (refigured for AMT, if necessary).  

   C. Enter the SMALLER of line 18A or 18B.

19. Enter the SMALLER of line 15 or line 18C.

20. Subtract line 19 from line 15.

21. If line 20 is less than $175,000 ($87,500 if Married filing separately) then multiply line 20 by 6.5% (.065). Otherwise, multiply line 20 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result.

22. Enter the amount from RI Schedule D, line 16 or RI Schedule CGW, line 7.

23. Enter the SMALLER of line 15 or line 16.

24. Enter the SMALLER of line 22 or line 23 (if zero, go to line 26).

25. Multiply line 24 by 2.50% (.025).

26. Subtract line 24 from line 23.

27. Multiply line 26 by 5.00% (.05).

**IF LINE 17 IS ZERO OR BLANK, SKIP LINES 28 AND 29 AND GO TO LINE 30. OTHERWISE, GO TO LINE 28.**

28. Subtract line 23 from line 19.

29. Multiply line 28 by 6.25% (.0625).

30. Add lines 21, 25, 27 and 29.

31. If line 15 is less than $175,000 ($87,500 if Married filing separately) then multiply line 15 by 6.5% (.065). Otherwise, multiply line 15 by 7% (.07) and subtract $875 ($438 if Married filing separately) from the result.

32. Enter the SMALLER of lines 30 or 31 here and on line 4 above.