

**2025 Tax Rate Schedule - FOR ALL FILING STATUS TYPES**

Taxable Income (from RI-1040 or RI-1040NR, line 7)		Pay	+	% on excess	of the amount over
Over	But not over				
\$ 0	\$ 79,900	\$ ---		3.75%	\$ 0
79,900	181,650	2,996.25	+	4.75%	79,900
181,650	.....	7,829.38	+	5.99%	181,650

**STANDARD DEDUCTION WORKSHEET for RI-1040 or RI-1040NR, Page 1, line 4**

1. Enter applicable standard deduction amount from the chart below: ..... 1. \_\_\_\_\_

Single	\$10,900
Married filing jointly	\$21,800
Qualifying widow(er)	\$21,800
Married filing separately	\$10,900
Head of household	\$16,350

2. Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3..... 2. \_\_\_\_\_

3. Is the amount on line 2 more than \$254,250?

Yes. Continue to line 4.  No. **STOP HERE!** Enter the amount from line 1 on form RI-1040 or RI-1040NR, Page 1, line 4.

4. Standard deduction phaseout amount ..... 4. **\$254,250**

5. Subtract line 4 from line 2 ..... 5. \_\_\_\_\_

**If the result is more than \$29,000, STOP HERE.**

**Your standard deduction amount is zero (\$0). Enter \$0 on form RI-1040 or RI-1040NR, Page 1, line 4.**

6. Divide line 5 by \$7,250. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)..... 6. \_\_\_\_\_

7. Enter the applicable percentage from the chart below

If the number on line 6 is: then enter on line 7

1	0.8000	}
2	0.6000	
3	0.4000	
4	0.2000	

7. **0** . \_\_\_\_\_

8. **Deduction amount.** Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 4 ..... 8. \_\_\_\_\_

**EXEMPTION WORKSHEET for RI-1040 or RI-1040NR, Page 1, line 6**

1. Multiply \$5,100 by the total number of exemptions ..... 1. \_\_\_\_\_

2. Enter your modified federal AGI from RI-1040 or RI-1040NR, page 1, line 3..... 2. \_\_\_\_\_

3. Is the amount on line 2 more than \$254,250?

Yes. Continue to line 4.  No. **STOP HERE!** Enter the amount from line 1 on form RI-1040 or RI-1040NR, Page 1, line 6.

4. Exemption phaseout amount ..... 4. **\$254,250**

5. Subtract line 4 from line 2. ..... 5. \_\_\_\_\_

**If the result is more than \$29,000, STOP HERE.**

**Your exemption amount is zero (\$0). Enter \$0 on form RI-1040 or RI-1040NR, Page 1, line 6.**

6. Divide line 5 by \$7,250. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1)..... 6. \_\_\_\_\_

7. Enter the applicable percentage from the chart below

If the number on line 6 is: then enter on line 7

1	0.8000	}
2	0.6000	
3	0.4000	
4	0.2000	

7. **0** . \_\_\_\_\_

8. **Exemption amount.** Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 6 ..... 8. \_\_\_\_\_