### A. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND

**DO NOT** use this schedule if someone can claim you, or your spouse if filing jointly, as a dependent. Instead use RI Deduction Schedule B below.

Check if:  
- [ ] YOU were 65 or older, (born before 01/02/1939),  
- [ ] Blind,  
- [ ] SPOUSE was 65 or older, (born before 01/02/1939),  
- [ ] Blind

**A. STANDARD DEDUCTION SCHEDULE FOR PEOPLE AGE 65 OR OLDER OR BLIND**

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Number of Boxes</th>
<th>RI Standard Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>1</td>
<td>$5,900</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>7,050</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>1</td>
<td>8,900</td>
</tr>
<tr>
<td>or</td>
<td>2</td>
<td>9,850</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>3</td>
<td>10,800</td>
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<tr>
<td></td>
<td>4</td>
<td>11,750</td>
</tr>
<tr>
<td>Married filing separately</td>
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<td>4,925</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>5,875</td>
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<td></td>
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<td>6,825</td>
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<tr>
<td></td>
<td>4</td>
<td>7,775</td>
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<tr>
<td>Head of household</td>
<td>1</td>
<td>8,150</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>9,300</td>
</tr>
</tbody>
</table>

### B. STANDARD DEDUCTION SCHEDULE FOR DEPENDENTS

**Use this schedule ONLY** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Add $250 to your **EARNED INCOME**. Enter the total here.  
2. Minimum standard deduction. Enter the number shown below for your filing status.  
3. Enter the **LARGER** of line 1 or line 2.  
4. Enter the amount shown below for your filing status.  
5. **STANDARD DEDUCTION**
   - A. Enter the **SMALLER** of line 3 or line 4. If under age 65 and not blind, STOP HERE and enter this amount on RI-1040 or RI-1040NR, line 4. **OTHERWISE**, go to line 5B.  
   - B. Check if:  
     - [ ] YOU were 65 or older, (born before 01/02/1939),  
     - [ ] Blind,  
     - [ ] SPOUSE was 65 or older, (born before 01/02/1939),  
     - [ ] Blind
   
   If age 65 or older or blind, multiply the number of boxes checked by:  
   - $1,150 if Single or Head of household;  
   - $950 if Married filing jointly, Married filing separately or Qualifying widow(er).  
5B. Enter the total here.  
5C. *EARNED INCOME* includes wages, salaries, tips, professional fees and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Federal Form 1040, lines 7, 12 and 18 minus the amount, if any, on Federal Form 1040, line 29.

### C. ITEMIZED DEDUCTION SCHEDULE

*(If you claimed a modification on RI-1040 or RI-1040NR, line 2; you must recalculate your Federal Schedule A before you complete this schedule)*

1. Add the amounts from Federal Form, Schedule A, lines 4, 9, 14, 18, 19, 26 and 27. Enter the total here.  
2. Add the amounts from Federal Form, Schedule A, lines 4, 13 and 19 plus any gambling and casualty or theft losses included on line 27. Enter the total here.  
3. Is the amount on line 2 less than the amount on line 1?  
   - [ ] No. STOP HERE! Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4.  
   - [ ] Yes. Subtract line 2 from line 1. Enter the result here.  
4. Multiply line 3 above by 80% (.80). Enter the total here.  
5. Enter the amount from RI-1040 or RI-1040NR, line 3. Enter the total here.  
6. Enter $139,500 ($69,750 if Married filing separately). Enter the total here.  
7. Is the amount on line 6 less than the amount on line 5?  
   - [ ] No. STOP HERE! Your deduction is not limited. Enter the amount from line 1 above on RI-1040 or RI-1040NR, line 4.  
   - [ ] Yes. Subtract line 6 from line 5. Enter the result here.  
8. Multiply line 7 by 3% (.03). Enter the result here.  
9. Enter the **SMALLER** of line 4 or line 8. Enter the result here.  
10. Total itemized deductions - Subtract line 9 from line 1 - Enter the result here.  

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