RI Deduction Schedules for RI-1040 or RI-1040NR, line 4

**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 01/02/1941), □ Blind, □ SPOUSE was 65 or older, (born before 01/02/1941), □ Blind

<table>
<thead>
<tr>
<th>A.</th>
<th>Enter the number of boxes checked above.</th>
</tr>
</thead>
</table>

If your filing status is .... AND the number on line A is .... THEN your RI standard deduction is ....

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$6,250</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>$9,300</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>$5,150</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>$11,300</td>
</tr>
<tr>
<td>Head of household</td>
<td>$8,300</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 amount 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 01/02/1941), □ Blind, □ SPOUSE was 65 or older, (born before 01/02/1941), □ Blind  
   If age 65 or older or blind, multiply the number of boxes checked by: $1,250 if Single or Head of household; $1,000 if Married filing jointly, Married filing separately or Qualifying widow(er)  
   C. Add lines 5A and 5B. Enter the total here and on RI-1040 or RI-1040NR, line 4.  

*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 line 27; Federal Form 1040A, line 7 or Federal Form 1040EZ, line 1.

**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.  
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.  
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.  
4. Multiply line 3 above by 80% (.80).  
5. Enter the amount from RI-1040 or RI-1040NR, line 3.  
6. Enter $145,950 ($72,975 if Married filing separately).  
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.  
8. Multiply line 7 by 3% (.03).  
9. Enter the SMALLER of line 4 or line 8.  
10. Total itemized deductions - Subtract line 9 from line 1 - Enter the result here and on RI-1040 or RI-1040NR, line 4.