### 2014 Tax Rate Schedule - FOR ALL FILING STATUS TYPES

<table>
<thead>
<tr>
<th>Taxable Income (from RI-1040 or RI-1040NR, line 7)</th>
<th>% of the amount over</th>
<th>Pay</th>
<th>+</th>
<th>Pay on excess</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over</td>
<td>But not over</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$</td>
<td>$</td>
<td>59,600</td>
<td>$ 2,235.00</td>
<td>+ 4.75% $ 59,600</td>
</tr>
<tr>
<td>59,600</td>
<td>135,500</td>
<td>5,840.25</td>
<td>+ 5.99% 135,500</td>
<td></td>
</tr>
</tbody>
</table>

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

1. Enter applicable standard deduction amount from the chart below: ________________________________ 1. ______

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>$8,100</td>
</tr>
<tr>
<td>Married filing jointly</td>
<td>$16,250</td>
</tr>
<tr>
<td>Qualifying widow(er)</td>
<td>$16,250</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>$8,100</td>
</tr>
<tr>
<td>Head of household</td>
<td>$12,200</td>
</tr>
</tbody>
</table>

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 $189,700?
   - 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.


5. Subtract line 4 from line 2.
   - If the result is more than $21,600, 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 $5,400. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1). 
   - 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. _______

8. Deduction amount. Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 6: __________________________ 8. ______

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

1. Multiply $3,800 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 $189,700?
   - 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: $189,700 4. ______

5. Subtract line 4 from line 2.
   - If the result is more than $21,600, 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 $5,400. If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1).
   - 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. _______

8. Exemption amount. Multiply line 1 by line 7. Enter here and on form RI-1040 or RI-1040NR, Page 1, line 6: __________________________ 8. ______