2015 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>on excess</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over $ 0 0</td>
<td>But not over $ 60,550</td>
<td>$ ---</td>
<td>3.75%</td>
<td>$ 0</td>
</tr>
<tr>
<td>$ 60,550 137,650</td>
<td>$ 2,270.63</td>
<td>+ 4.75%</td>
<td>$ 60,550</td>
<td></td>
</tr>
<tr>
<td>$ 137,650</td>
<td>$ 5,932.88</td>
<td>+ 5.99%</td>
<td>$ 137,650</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. 
   - Single $8,275
   - Married filing jointly $16,550
   - Qualifying widow(er) $16,550
   - Married filing separately $8,275
   - Head of household $12,400

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 $192,700?  
   - [ ] 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.

4. Standard deduction phaseout amount ................................................................................................. 4. $192,700

5. Subtract line 4 from line 2.  
   - If the result is more than $22,000, 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 $5,500. 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 $3,850 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 $192,700?  
   - [ ] 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 ................................................................................................. 4. $192,700

5. Subtract line 4 from line 2.  
   - If the result is more than $22,000, 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 $5,500. 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. 

RHODE ISLAND TAX RATE SCHEDULE AND WORKSHEETS 2015

Page i