RHODE ISLAND TAX RATE SCHEDULE AND WORKSHEETS

2016 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>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over</td>
<td>But not over</td>
<td>Pay + on excess</td>
</tr>
<tr>
<td>$ 0</td>
<td>$ 60,850</td>
<td>--- 3.75% $ 0</td>
</tr>
<tr>
<td>60,850</td>
<td>138,300</td>
<td>2,281.88 + 4.75% 60,850</td>
</tr>
<tr>
<td>138,300</td>
<td>...........</td>
<td>5,960.75 + 5.99% 138,300</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: $8,300
   - Married filing jointly: $16,600
   - Qualifying widow(er): $16,600
   - Married filing separately: $8,300
   - Head of household: $12,450

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 $193,600?
   - [ ] 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. $193,600

5. Subtract line 4 from line 2: ___________________________ 5.
   - If the result is more than $22,200, 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 $5,550. 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 . 6 8

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 $3,900 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 $193,600?
   - [ ] 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. $193,600

5. Subtract line 4 from line 2: ___________________________ 5.
   - If the result is more than $22,200, 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 $5,550. 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 . 6 8

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