

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

2009

Name(s) shown on Form RI-1040 or RI-1040NR

Your Social Security Number

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 01/02/1945), Blind, **SPOUSE** was 65 or older, (born before 01/02/1945), Blind

A. Enter the number of boxes checked above..... A. _____

If your filing status is	AND the number on line A is	THEN your RI standard deduction is
Single	1	\$7,100
	2	8,500
Married filing jointly or Qualifying widow(er)	1	10,600
	2	11,700
	3	12,800
	4	13,900
Married filing separately	1	5,850
	2	6,950
	3	8,050
	4	9,150
Head of household	1	9,750
	2	11,150

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 \$300 to your **EARNED INCOME***. Enter the total here..... 1. _____
2. Minimum standard deduction..... 2. 950
3. Enter the **LARGER** of line 1 or line 2..... 3. _____
4. Enter the amount shown below for your filing status.

Single.....	\$5,700	}	4. _____
Married filing jointly or Qualifying widow(er).....	9,500		
Married filing separately.....	4,750		
Head of household.....	8,350		
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..... 5A. _____
 - B. Check if: **YOU** were 65 or older, (born before 01/02/1945), Blind, **SPOUSE** was 65 or older, (born before 01/02/1945), Blind
 If age 65 or older or blind, multiply the number of boxes checked by: \$1,400 if Single or Head of household; \$1,100 if Married filing jointly, Married filing separately or Qualifying widow(er)..... 5B. _____
 - C. Add lines 5A and 5B. Enter the total here and on RI-1040 or RI-1040NR, line 4..... 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 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, 15, 19, 20, 27 and 28..... 1. _____
2. Add the amounts from Federal Form, Schedule A, lines 4, 14 and 20 plus any gambling and casualty or theft losses included on line 28..... 2. _____
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..... 3. _____
4. Multiply line 3 above by 80% (.80)..... 4. _____
5. Enter the amount from RI-1040 or RI-1040NR, line 3..... 5. _____
6. Enter \$166,800 (\$83,400 if Married filing separately)..... 6. _____
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..... 7. _____
8. Multiply line 7 by 3% (.03)..... 8. _____
9. Enter the **SMALLER** of line 4 or line 8..... 9. _____
10. Divide line 9 by 1.5..... 10. _____
11. Subtract line 10 from line 9..... 11. _____
12. **Total itemized deductions** - Subtract line 11 from line 1 - Enter the result here and on RI-1040 or RI-1040NR, line 4..... 12. _____