

# RI Deduction Schedules and Exemption Worksheet

# 2010

Name(s) shown on Form RI-1040S

Your Social Security Number

## 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).....	9,550				
Married filing separately.....	4,750				
Head of household.....	8,400				
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-1040S, line 2. **OTHERWISE**, go to line 5B..... 5A. \_\_\_\_\_
  - B. Check if:  **YOU** were 65 or older, (born before 01/02/1946),  **Blind**,  **SPOUSE** was 65 or older, (born before 01/02/1946),  **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-1040S, line 2 ..... 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.

## ITEMIZED DEDUCTION SCHEDULE for RI-1040S, line 2

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-1040S, line 2.  
 Yes. Subtract line 2 from line 1..... 3. \_\_\_\_\_
4. Multiply line 3 above by 80% (.80)..... 4. \_\_\_\_\_
5. Enter the amount from RI-1040S, line 1 ..... 5. \_\_\_\_\_
6. Enter \$167,100 (\$83,550 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-1040S, line 2.  
 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. **Total itemized deductions** - Subtract line 9 from line 1- Enter the result here and on RI-1040S, line 2 ..... 10. \_\_\_\_\_

## EXEMPTION WORKSHEET for RI-1040S, line 4

1. Is the amount on RI-1040S, line 1 more than the amount shown on line 4 below?  
 No. **STOP HERE!** Multiply \$3,650 by the number of exemptions in box on RI-1040S, page 1, line 4. Enter result on RI-1040S, page 1, line 4.  
 Yes. Continue to line 2.
2. Multiply \$3,650 by the total number of exemptions claimed in box on RI-1040S, page 1, line 4..... 2. \_\_\_\_\_
3. Enter the amount from RI-1040S, page 1, line 1..... 3. \_\_\_\_\_
4. If your filing status is... then enter on line 4

Single	\$167,100	}	.....	4.	_____
Married filing jointly or Qualifying widow(er)	250,650				
Married filing separately	125,325				
Head of household	208,850				
5. Subtract line 4 from line 3. If the amount on line 5 more than \$122,500 (\$61,250 if married filing separately), STOP HERE. You CANNOT take a deduction for exemptions..... 5. \_\_\_\_\_
6. Divide line 5 by \$2,500 (\$1,250 if Married filing separately). 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. Multiply line 6 by 2% (.02) and enter the result as a decimal..... 7. \_\_\_\_\_
8. Multiply line 2 by line 7..... 8. \_\_\_\_\_
9. **Deduction for exemption** - Subtract line 8 from line 2. Enter here and on RI-1040S, page 1, line 4..... 9. \_\_\_\_\_