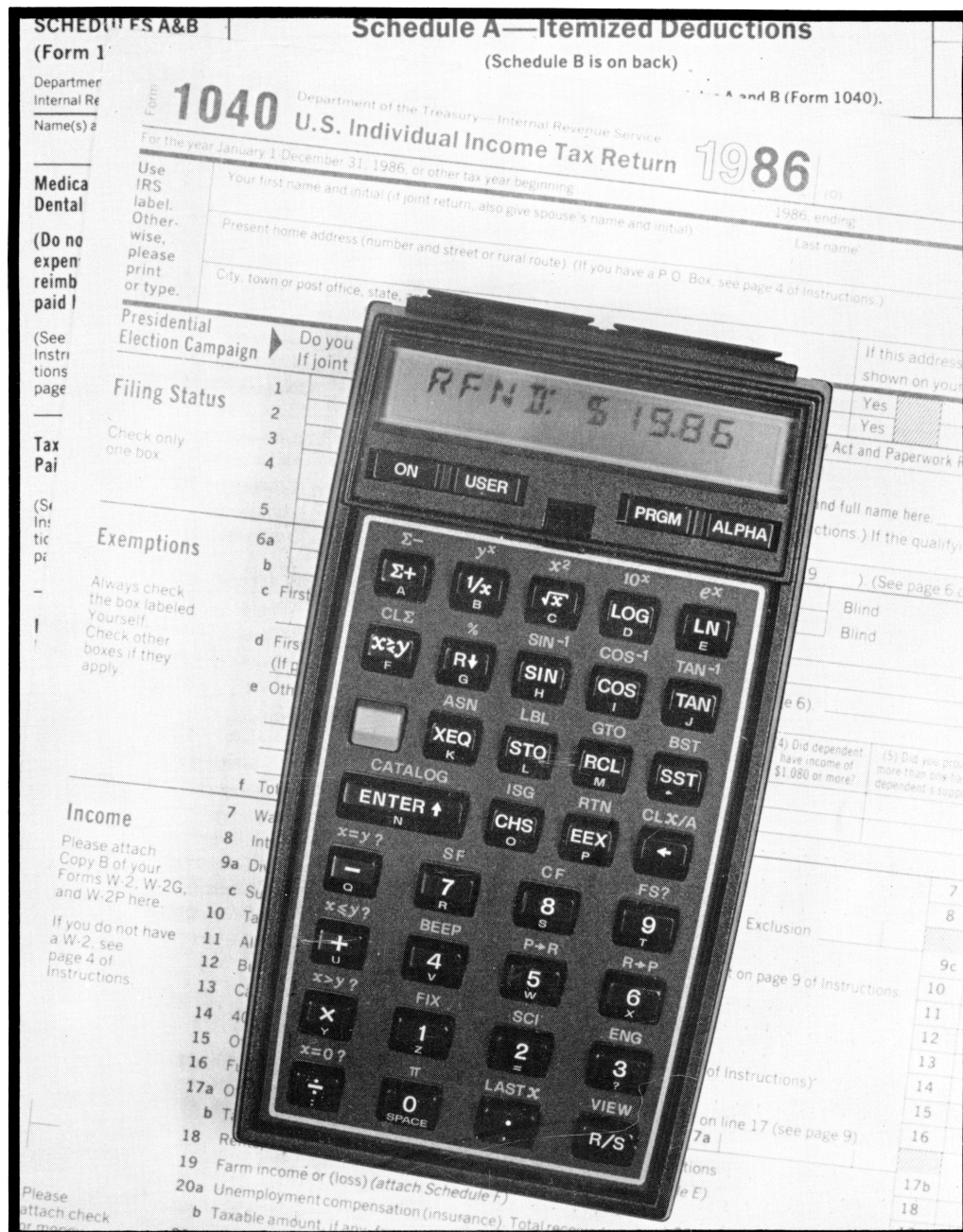# FEDERAL INCOME TAX

Programs for the HP-41
by
Anthony A. Vertuno

1986 Taxes

Federal Income Tax

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Contents

General Instructions:

Individual Income Tax
Programs for the HP-41
1986 Taxes

by Anthony A. Vertuno
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What the programs will do

This is a set of programs designed to make the computations needed for individual income taxes, and includes programs for:

* computing the amount of tax on any amount of taxable income, at either 1986 or 1987 tax rates
* Form 1040
* Itemized deductions (Schedule A)
* income Averaging (schedule G)
* Capital gains and losses (Schedule D)
* capital loss carryover (Schedule D)
* self-employment tax (Schedule SE)
* married couple deduction (Schedule W)
* Alternative minimum tax (Form 6251)

What you can do with the programs

Because the programs are designed in modular fashion, you can use them individually, in various combinations, or as a complete system, according to your own requirements. You can, for example:

* start at the beginning of Form 1040 and work through the form.

* skip page 1 of the form and start at the top of page 2 with filing status, number of exemptions and adjusted gross income.

* use the itemized deduction program standing alone, have it called automatically from the Form 1040 program, or omit it and use a single number for net itemized deductions.

* omit the 1040 programs altogether, and use just the tax rate programs.

* use just the tax rate and income averaging programs.

* select and use various other program combinations that are convenient for you.

* execute the programs repeatedly without having to re-enter data that does not change.

The programs are easy to use

Once you select and start execution of a program, proceed by using the [R/S] key to advance the program step by step, entering or changing input data where appropriate, and noting the output data produced by the calculator. Subprograms that you have selected by setting flags will be automatically called and executed. If you are using a printer, both input and output data will be printed automatically.

The Programs

This book contains fourteen tax programs:

1. "R6"   Computes the tax payable on given amounts of taxable income
            at 1986 rates.

2. "R7"   Same as program "R6", except that it uses 1987 tax rates.

3. "R8"   Same as program "R7", except that it uses 1988 tax rates.

4. "FT"   Steps through Page 1 of Form 1040.

5. "P2"   A continuation of the Federal Tax Program ("FT"), which steps
            through Page 2 of Form 1040. Can order execution of Programs
            "SA", "SG", and "AT".

6. "SA"   An itemized deduction program, which steps through Schedule A
            of Form 1040.

7. "SG"   Computes the tax due on an income averaging basis (Schedule G)
            and compares it to the tax payable without income averaging.
            Performs the computations relating to base years' income on
            the top part of Schedule G.

8. "GQ"   Same as program "SG" except that it assumes that the base
            years' information is already available and it eliminates most
            output displays for faster running.

9. "DD"   Computes the amount of Schedule D income to be reported on
            Form 1040. Computes the taxpayer's capital gain deduction.
            Computes the amount of any short-term or long-term capital
            loss carryover.

10. "AT"   Computes the alternative minimum tax (Form 6251).

11. "WW"   Computes the married couple deduction (Schedule W).

12. "EE"   Computes self-employment tax (Schedule SE).

13. "K"   Contains subroutines used by the other programs.

14. "TX"   A control program, used to direct execution of Programs "DD",
            "WW", "FT", and "P2".

Input/Output Displays

All displays are labelled to show what they represent. In many cases, it
has been possible to use mnemonic labels rather than line numbers from the tax
forms so that the programs may be run without constant reference to the tax
forms or other documentation.

CAUTION: The program labels for input and output and the descriptions in the
program documentation are provided for convenience in using these programs.
Refer to the tax forms and instructions to make sure that the data used in
the programs are correct and appropriate for the use made.

Input Prompts (alpha-numeric with a colon (:) between the alpha portion and the number). Appropriate data is placed in the X register and [R/S] is pressed to advance the program. Numeric data appearing in the display may be left unchanged by pressing [R/S] without placing a new value in the X register.

When a printer is used, the number of the register in which the input value is stored is printed to the left of the label for the value.

Setting Flag 03 will suppress all input prompts.

Output displays (alpha-numeric with an equals sign (=) between the alpha portion and the number). Data entry is not called for. Press [R/S] to proceed.

Setting Flag 04 will suppress most output displays. Some, however (those identified in the the individual program documentation by a # symbol), such as "bottom line" items for each program and certain significant intermediate results, are not suppressed by setting Flag 04.

Entering input data

All input data is stored and retained in data registers. The programs do not alter or erase the contents of the registers holdings input data.

Input data may be entered in two ways:

1) By executing [STO] nn (please refer to the Register Index or program printouts), or

2) By using the input prompts during program execution. If no change from the data displayed is desired, simply press [R/S] to continue. If you want to change the value displayed by an input prompt, place the new value in the X register and press [R/S].

Free use of the stack is available whenever the program prompts for input.

Use of data cards or files

If you will be working on the same tax return at different times, you may want to record the contents of data registers on cards or in a data file on cassette or in extended memory. This will allow you to save time in reloading the input data when running the programs at a later time.

Display mode and rounding

Use display mode [FIX] 0 to represent rounded dollars or [FIX] 2 to represent dollars and cents.

Input data is stored and retained in data registers without rounding, but, for the purposes of calculation, will be rounded to the display mode used during the program run. Thus, it is possible to run both a dollar-rounded program and a dollars and cents program with the same input data.

Setting the display mode to use even dollars ([FIX] 0) helps to eliminate scrolling and thus improves program speed and makes the displays easier to read.

Restarting during execution

If you have started a sequence of programs that are to be linked automatically, you may nevertheless restart Programs "AT", "DD", "FT", "P2", "SA", "SG", or "WW" during their execution with a manual [XEQ] command without disrupting the sequence of automatic program calls.

Using the Printer

The programs are completely printer compatible, and will run equally well with or without a printer. Printing is single-width (Flag 12 clear). Numeric values will be printed right-justified, with no wrap-around.

The printer should be used in MANUAL mode.

If a printout is made, all input displays will be preceded by a number designating the register in which the corresponding input value is stored. Refer to these register numbers to store or change input values.

If a printer is used, all input and output displays will be printed, regardless of the status of Flags 03 and 04; program execution will not stop for output displays.

Program execution will stop for input displays if Flag 03 is clear. Input displays will print the value currently held in the data register assigned to the input item. If new data is entered when the program prompts for input, the new value will also be printed.

Program execution will not stop for input displays if Flag 03 is set. Setting flag 03 while using the printer will cause the calculator to produce a single tape, printed nonstop, from the beginning to the end of the program called, including subprograms and subroutines called by the program.

The programs control printer operation by testing Flag 21. If a printer is available when you turn the calculator on, it will work with the programs. If you turn the printer off, you do not have to unplug it; simply clear Flag 21 and the program will run as if the printer were absent. Remember to set Flag 21 again when you want to reactivate the printer. (This may be done quickly by turning the calculator off and on while the printer is plugged in.)

User Flags and program control

There are six flags that you can set and clear to control program execution.

a. Automatic program calls:

Flag 00:   If set, Program "P2" will automatically call the itemized deduction program "SA" after displaying adjusted gross income.
Flag 01:   If set, Program "P2" will automatically call the income averaging program "SG" after computing the tax payable on taxable income.
Flag 02:   If set, Program "P2" will automatically call the alternative minimum tax program "AT" after displaying net tax after credits.

Note: See the description of automatic program replacement on the next page.

b. Input/output displays:

Flag 03: If set, program execution will not stop for input prompts.
Flag 04: If set, program execution will not stop for most output displays.

c. Printer use:

Flag 21: If clear, programs run normally with printer off.

Automatic execution

If you make your own magnetic cards for these programs, recording the cards with Flag 11 set (for automatic execution) is recommended for all programs except "K", R6", "R7", "R8", and "GQ". This will cause the title prompt to appear automatically after the card is read, verifying that the correct program has been loaded.

Program selection and memory management

You will see from checking the byte counts for the programs shown in the Program Summary Chart on page 7 that not all the programs will fit at one time in the main memory of an HP-41, even with maximum memory. If you have extended functions and extended memory or a cassette drive, you will probably want to use the automatic program replacement feature described in the following section.

If you are not using the automatic replacement feature, you may still be able to load all the programs that you need. If not, you will have to begin by loading those programs that you will need initially and then load additional programs manually (e.g., using the wand or magnetic cards) as you need them. For example, program "DD" (Schedule D) might be replaced later by program "SG" (Income Averaging). If you will be replacing programs, remember that, if you do not execute [GTO].. after loading a program, the loading of another program automatically clears it from memory.

Automatic program replacement

The programs have a feature that provides for automatic replacement of the last program in memory with the next program needed from either extended memory (extended functions module and one extended memory module are needed) or the cassette drive. The calculator attempts to GTO and begin execution of a specified program. If that program is not in main memory, the calculator will search extended memory or the cassette drive, if either is present. If the program cannot be found, or if it cannot be loaded because of insufficient memory, program execution will halt and the message "NONEXISTENT" will appear. You must then restart after either making the the called program available or clearing the flag that caused the program to be called.

Program "P2" uses this feature to call Programs "SA", "SG", and "AT", if the appropriate flags are set. Program "TX" uses it to call Programs "DD", "WW", and "FT".

You may use this feature directly to load and execute any program whose label is not more than six characters long. Execute "LP" (for "Load Program"). The calculator will prompt "PRGM?". Respond by keying in the name of the desired program and pressing [R/S].

Recommended key assignments

No local alpha labels are used in the programs.

The following assignments of program labels are recommended.

	Shifted:	TX	WW	AB	DD	SG
	Keys:	¦ A ¦	¦ B ¦	¦ C ¦	¦ D ¦	¦ E ¦
	Unshifted:	FT	P2	SA	R6	GQ

	Shifted:			LP	AT	EE
	Keys:	¦ F ¦	¦ G ¦	¦ H ¦	¦ I ¦	¦ J ¦
	Unshifted:					

If the programs are read from bar code or cassette while the calculator is in user mode, the key assignments shown here will be made. If you do not want these key assignments, just make sure that the calculator is not in user mode when loading the programs.

Key asignments for the unshifted keys in the second row have been omitted to allow for their assignment to alternate tax rate programs or state tax programs.

Cassette and Disk -- Batch load program

The cassette and disk prepared for use with this book are formatted for 100 records so that they can be used to store other programs and files without reformatting. They contain all the tax programs described in this book and a batch load program ("ZLOAD") for loading them into the calculator. To use "ZLOAD":

1) Place the program name "ZLOAD" in the Alpha Register and [XEQ] [READP]. The program will load and begin execution. It will load a set of core programs ("K", "R6", "P2", TX", "GQ", "FT") into the calculator's main memory. It will then check to see whether extended memory is present and, if so, will save "FT", "DD", "WW", "SA", "SG", "AT", and "EE" to extended memory. Programs "R7" and "TS" are not included in the batch load.

2) When loading is complete, or when extended memory is full, a BEEP will sound and the prompt "XEQ CLP" will appear). Execute [CLP] [ALPHA] [ALPHA] and the batch load program will be cleared.

3) Verify the load by executing CATALOG 1 and [EMDIR].

If extended memory is not available, you should have at least 156 free program registers in main memory before beginning this load.

A complete load requires 232 free program registers in main menory, the extended functions module, and one extended memory module.

Program Summary Chart

This chart is provided to assist you in deciding how to configure your calculator. It shows, for each program, its name, function, byte count, program registers needed, and data registers (SIZE) needed, and where the program is loaded by the cassette batch load program.

This chart, together with the Register and Flag Indexes on the following pages, makes a useful quick reference guide to the programs.

PRGM	FUNCTION	BYTES	PRGM REGS	DATA REGS	PLACEMENT BY "ZLOAD"*	NOTES
AT	Altern. Min. Tax	304	44	59	X MEM	5
DD	Schedule D	295	43	52	X MEM	4
EE	Schedule SE	117	17	67	X MEM	2
FT	Form 1040, p. 1	180	26	22	X MEM	4
GQ	Sched G "Quick"	088	13	5	MAIN MEM	2
K	Subroutines	300	43	--	MAIN MEM	1
P2	Form 1040, p. 2	329	47	31	MAIN MEM	2
R6	1986 tax rates	414	60	9	MAIN MEM	2,3
R7	1987 tax rates	190	28	9	X MEM	2,3
R8	1988 tax rates	091	13	9	X MEM	2,3
SA	Schedule A	299	43	49	X MEM	5
SG	Schedule G	238	34	55	X MEM	5
TX	Control program	056	10	--	MAIN MEM	2
WW	Schedule W	140	20	65	X MEM	4

1. Program "K" must be in main memory in order to use the other programs.

2. Must be in main memory to be used. Not subject to automatic load from extended memory or cassette.

3. More than one tax rate program may be in main memory at the same time to do tax rate comparisons. However, only Program "R6" can be called as a subroutine by other programs ("P2", "SG", "GQ").

4. May be in main memory or called automatically by program "TX" from extended memory or cassette. Should your memory requirements permit, you may find it convenient to keep Program "FT" in main memory.

5. May be in main memory or called automatically by program "P2" from extended memory or cassette.

*Program "ZLOAD" is 122 bytes (18 program registers).

Register Index

00 Scratch
01 Scratch
02 Federal Taxable Income
03 Federal Tax Payable/Tax after averaging/Total tax
04 Line 07, Schedule G
05 Scratch
06 Federal Adjusted Gross Income (AGI)
07 Index Register

FORM 1040

08 Filing status
09 Number of exemptions
10 Wages
11 Interest received
12 Dividends received
13 Exclusion for dividends received
14 State Tax Refund
15 Schedule C Income
16 Schedule D Income
17 Schedule E Income
18 Other Income
19 Payments into and IRA or Keogh Plan (IRA)
20 Married Couple Deduction (SCH W)
21 Other adjustments
22 Net Deductions
23 Credits a: personal credits; line 44
24 Credits b: business credits; line 48
25 Self-employment tax
26 Alternative minimum tax
27 Other Taxes
28 Amount of Tax withheld
29 Other tax payments
30 Line 49 of form 1040 (FT49): net tax after credits

SCHEDULE A

31 Amount spent for medicines and drugs
32 Amount spent for doctors, dentists, hospital bills and med. insurance
33 Amount spent for medical transportation
34 Other medical expenses
35 State Income Tax paid
36 Real Estate Tax
37 Sales Tax
38 Other Taxes
39 Mortgage interest paid
40 Credit card interest paid
41 Other interest paid
42 Total contributions
43 Net casualty losses
44 Dues
45 Tax preparation fee
46 Other miscellaneous deductions
47 Net medical deductions
48 Interest deduction other than home mortgage

SCHEDULE D

49 Capital Gains Deduction (CGD)
50 Net Short-Term Capital Gains
51 Net Long-Term Capital Gains

SCHEDULE G (Income Averaging)

52 1983 taxable income
53 1984 taxable income
54 1985 taxable income

FORM 6251 (Alternative Minimum Tax)

55 Net investment income
56 Other deductions (gambling losses and estate tax from Schedule A)
57 Preference items other than int. & div. exclusions and 60% CGD
58 Foreign tax credit

SCHEDULE W (Married couple deduction)

59 Wages & tips, taxpayer a
60 Business, farm, & partnership income, taxpayer a
61 Adjustments, taxpayer a
62 Wages & tips, taxpayer b
63 Business, farm, & partnership income, taxpayer b
64 Adjustments, taxpayer b

SCHEDULE SE (Self-employment tax)
65 Self-employment income
66 Social Security wages

Flag Index

Set and cleared by user:

00 Automatic call of Program "SA" (itemized deductions) by Program "P2"
01 Automatic call of Program "SG" (income averaging) by Program "P2"
02 Automatic call of Program "AT" (alternative minimum tax) by Program "P2"
03 Suppresses input displays when set
04 Suppresses output displays when set
21 Programs run normally with printer off when clear

Set and cleared by programs:

05 Subprogram indicator
06 Subprogram indicator
07 Tax table adjustment indicator
08 Subroutine indicator for tax rate program "R6"
09 Used in tax rate programs to indicate filing status "3";
    flag set indicates automatic program call rather than manual program call
10 Used in routines "Y" and "V" to indicate non-suppressed output displays;
    used in routine "X" to record FIX 2 display setting.

Program "TX"
Control program

Program "TX" orders the sequential execution of the programs "DD" (Schedule D), "WW" (Schedule W), and "FT" (the federal tax Form 1040). Programs "DD" and "FT" will be automatically called from extended memory or cassette or disk drive (via routine "L") if not in main memory. If you do not want to run Programs "DD" or "WW", begin execution with Program "FT" or Program "P2". If Program "TX" is used, execution begins with the title prompt "INCOME TAX". Press [R/S] to continue.

Program "FT" (page 1 of Form 1040) calls Program "P2" (page 2 of Form 1040).

Program "P2" will call, if the appropriate flags are set, Programs "SA", "SG", and "AT".

Here is the order of execution of linked programs:

```
TX
 DD
 WW
 FT
 P2
  SA (if Flag 00 is set)
  SG (if Flag 01 is set)
  AT (if Flag 02 is set)
```

Programs "R6", "R7", and "R8"
Federal Tax Rate Schedules

Other programs needed: "K"

These programs compute federal income tax according to the Tax Rate Schedules X, Y, and Z on a given amount of taxable income. The appropriate schedule is selected by the program on the basis of the status code entered by the user and stored in R08.

All three programs may be executed standing alone. Program "R6" may be executed as a subroutine of other programs. To provide for subroutine calls, Program "R6" has a second program label, "R".

These programs have no title prompts and begin execution immediately upon being called. Except for the status input prompt, discussed below, they run completely through without a pause.

Note: When the tax rate programs are executed as stand-alone programs, they provide tax on taxable income from the tax rate schedules, not the tax tables. Tax table results are produced only when Program "R6" is called as a subroutine from Program "P2".

To execute the programs standing alone:

1) Place the amount of taxable income in the X register.
2) [XEQ] "R6", "R7", or "R8"
3) If the program is executed standing alone, it will, unless Flag 03 has
   been set, prompt for a status input. If Flag 03 is set and this
   prompt is suppressed, you must be sure that the proper status code has
   been stored in register 08. As with other input values, the status
   code, once entered, will remain unchanged until you enter a new one.

After execution, the amount of tax is in the X register and appears in the
display with the label "TX86=", "TX87=", or "TX88=". The amount of taxable
income has been stored in Register 02, and the amount of tax has been stored in
R03.

The printer, if used, will record taxable income, status, and tax.

Examples:

Load Programs "K" and "R6".
SIZE to at least 009.
Clear Flags 00 through 04.
[FIX] 0.

Display	Action required		Comments
	23,456	[XEQ] "R6"	Enter taxable income; start program.
STATUS: 2.		[R/S]	Enter status 2.
TX86= 3,059.			1986 Tax for status 2.
	[RCL] 02	[R/S]	Recall taxable income; start program.
STATUS: 2.	1	[R/S]	Enter status 1.
TX86= 3,946.			Amt of tax for status 1.
	Load Program "R7".		
	23,456	[XEQ] "R7"	Enter taxable income; start program.
STATUS: 1.	2	[R/S]	Enter status 2.
TX87= 3,398.			1987 Tax for status 2.
	[RCL] 02	[R/S]	Recall taxable income; start program.
STATUS: 2.	1	[R/S]	Enter status 1.
TX87= 4,312.			Amt of tax for status 1.
	Load Program "R8".		
	23,456	[XEQ] "R8"	Enter taxable income; start program.
STATUS: 1.	2	[R/S]	Enter status 2.
TX88= 3,518.			1988 Tax for status 2.
	[RCL] 02	[R/S]	Recall taxable income; start program.
STATUS: 2.	1	[R/S]	Enter status 1.
TX88= 4,247.			Amt of tax for status 1.

Program "FT"
Federal Tax (Form 1040, Page 1)

Other programs needed: "K"

This program steps through Page 1 of Form 1040, displaying many of the more commonly used line items. Where the user needs line items not displayed in the program, he may use other line items diplayed but not needed.

You may advance through the program by:

1) Keying in data and pressing [R/S] where a change in input data is desired, or

2) pressing [R/S] to advance through the program without data changes.

Sequence of displays during program execution

FORM 1040   Title prompt identifying the program.

STATUS: Filing status code checked on Form 1040.

                    Code   Filing Status

                    1   Single
                    2   Married, filing jointly
                    3   married, filing separately
                    4   Head of Household
                    5   Qualifying widow(er)

                Note: If the status register (R08) does not contain a value from
                      1 to 5, the program initializes it at 2.

EXMP#   Number of exemptions claimed on form 1040.

WAGES: Total wages received.

INT: Total taxable interst income.
DIVS: Total taxable dividends received.
EXCLSN: Exclusion for dividends received.
NETDIV=   Dividends less exclusion.

ST RF: State income tax refund received (include only if taxpayer
                    itemized deductions for previous tax year).
SCH C: Schedule C income (income from business or profession).

SCH D: Schedule D income (capital gain or loss).
                Note: If Program "DD" had been used to compute Schedule D in
                come, Schedule D income will have been stored in Register 16 for
                use by this program.

SCH E: Schedule E income (rents, royalties, partneship income, etc.).
OTHINC: Other income. (All income items not previously entered.)

TOTINC=   Gross income.

```
IRA:            Contributions to an IRA or Keogh plan.
SCH W:          Married Couple Deduction (from Schedule W).
OTHADJ:         Other adjustments to gross income.
TOTADJ=         Total adjustments to income.

AGI=            #Adjusted Gross Income.
```

# indicates an output display not suppressed by setting Flag 04.

If Program "P2" is present, execution of that program is called as a continuation of the Form 1040 program. If "P2" is not present, this program is restarted.

Example: Load Programs "K" and "FT". SIZE to at least 023.
          Clear Flags 00 through 04. [FIX] 0.
          [XEQ] "FT". Enter input values as shown.

```
FORM 1040
          8. STATUS: 2.
          9. EXMP#: 4.

     10. WAGES: 38,456.
          11. INT: 428.
          12. DIVS: 745.
          13. EXCLSN: 200.
          NETDIV= 545.
          14. ST RF: 254.
          15. SCH C: 0.
          16. SCH D: 1,392.
          17. SCH E: 8,633.
          18. OTHINC: 285.
          TOTINC= 49,993.

          19. IRA: 2,000.
          20. SCH W: 348.
          21. OTHADJ: 0.
          TOTADJ= 2,348.

          AGI= 47,645.
```

Program "P2"
Page 2, Form 1040

Other programs needed: "K" "R6"
Optional subprograms: "SA" "SG" "AT"

This program is a continuation of Form 1040, and begins at the top of Page 2 of that form. The two programs will run as a unit, but their separability lets you start at the top of Page 2 of the form, whether or not you are using Program "FT" for page 1.

This program may be executed with or without optional subprograms.

Setting Flag 00 directs execution of "SA" (itemized deductions).
Setting Flag 01 directs execution of "SG" (income averaging).
Setting Flag 02 directs execution of "AT" (alternative minimum tax).

Sequence of displays during program execution.

1) When execution begins with this program, it begins here:

1040 P2   Title prompt identifying the program.

STATUS: Filing status from Page 1, Form 1040.
EXMP#:   Number of exemptions.
AGI: Adjusted Gross Income.

                 Note: These items are ordinarily provided by execution of
                 Program "FT". Because they are needed, however, for this pro-
                 gram, they are shown as input lines when program execution is
                 initiated with this program.

2) If program execution is continuing from Program "FT", execution of this
    program begins here:

DEDS: Net Itemized Deductions.
                 Note: If Flag 00 is set, Program "SA" (itemized deductions)
                 will automatically be called and executed to compute itemized
                 deductions. On completetion of subprogram execution, execution
                 of this program will automatically continue. If the subprogram
                 is not executed, the value of this item may be entered as a
                 single figure as are other input data.

〈.35=   Line 35, Form 1040. Adjusted Gross Income less Net Deductions.

EXMP$=   Number of exemptions x \$1,080.

TXABL=   #Taxable income.
                 Note: This amount of taxable income is automatically adjusted,
                 when necessary, to the center of the bracket used in the tax
                 table. The adjusted amount is not displayed, but is used for
                 calculation to produce the amount of tax from the tax table.
                 The unadjusted amount is stored in Register 02 for use by other
                 programs.

TX86= or	#Tax from Schedule X, Y, or Z. Stored in Register 03.
TX86T=	#Tax from Tax Tables. Stored in Register 03. Note: If Flag 01 is set, Program "SG" (income averaging) will automatically be called and executed here. On completion of subprogram execution, execution of this program will automatically continue.

CRDTSa: Personal credits available to taxpayer. Line 44.
             Note: If taxpayer is liable for the additional tax to be en-
             tered on Line 39, Form 1040, the user should reduce the value of
             credits being entered here by the amount of such tax.
NET=   Net tax after personal credits.
CRDTSb: Business credits available to taxpayer. Line 48.
NET=   Net tax after all credits. Line 49.

SE TX: Self-employment tax.
AMTAX: Alternative minimum tax.
             Note: If 02 is set, Program "AT"
             (alternative minimum tax) will
             automatically be called and executed
             to compute alternative minimum tax,
             if any. On completion of subprogram
             execution, execution of this program
             will automatically continue. If the
             subprogram is not executed, the value
             of this item may be entered as a
             single figure as are other input
             data.
OTHTAX: Total of other taxes payable.
TOTTAX=   Total of net tax (after credits)
                 and other taxes. Line 55.

W/HLD: Amount of federal tax withheld.
OTH PD: Total of estimated payments
                 and other payments.
TOT PD: Total tax payments made.

BAL DUE=   #Balance due.
  or
RFND=   #Refund.

Example: Load Programs "K", "R6", and "P2"

SIZE to at least 031.
CLEAR Flags 00 through 04.
[FIX] 0.
[XEQ] "P2".
Enter input values as shown.

```
1040 P2
            8. STATUS: 2.
            9. EXMP#: 4.
            6. AGI: 47,645.

           22. DEDS: 2,567.
               L35= 45,078.
               EXMP$= 4,320.
               TXABL= 40,758.

               TX86T= 7,691.

           23. CRDTSa: 124.
               NET= 7,567.
           24. CRDTSb: 0.
               NET= 7,567.

           25. SE TX: 347.
           26. AM TX: 0.
           27. OTH TX: 0.
               TOT TX= 7,914.

           28. W/HLD: 6,255.
           29. OTH PD: 1,600.
               TOT PD= 7,855.

               BAL DUE= 59.
```

Program "SA"
Schedule A (Itemized Deductions)

Other programs needed: "K"

    This program can be executed as a subprogram of Program "P2" or as a stand-alone program.

    This program steps through Schedule A to calculate the amount of itemized deductions to be entered on Line 34a of Form 1040.

    If Flag 00 is set, this program is automatically called and executed when program P2" is run.

Sequence of displays during program execution.

SCHED A   Title prompt identifying the program.

1) When execution begins with this program, it includes the following items:

STATUS: Filing status from Page 1, Form 1040.
AGI: Adjusted Gross Income.

                Note: These items are ordinarily provided by execution of Program "FT". Because they are needed, however, for this program, they are shown as input items when program execution is initiated with this program.

2) If program execution is continuing from Program "P2", execution of this
    program continues here immediately after the title prompt:

DRGS: Amt spent for medicines and drugs.
DCTRS: Amt spent for doctors, dentists, nurses, hospitals, insurance
                premiums, etc.
TRNSP: Amt spent for medical transportation.
OTHMED: Other medical expenses, including eyeglasses, etc.
TOTMED=   Total medical expenses.

5%AGI=   5% of Adjusted Gross Income.
NETMED=   Net deduction for medical expenses. Stored in R47 for use in
                Program "AT".

                NOTE: You may begin execution of this program by executing "AB". In that case, execution of the program begins here and includes the following two prompts:

SCH A BTM   Title prompt (Schedule A, Bottom half).
NETMED=   Net deduction for medical expenses.

ST TX: State and local income tax paid during the tax year.
RE TX: Real Extate Tax.
SLS TX: Sales tax, including sales tax on motor vehicles.
OTHTXS: Other taxes, including property tax.
TOTTXS=   Total deduction for taxes.

MORTG: Interest paid on home mortgage, including financial institutions and individuals.

CRDT CD: Interest paid on credit cards and charge accounts.

OTHINT: Other interest paid.

TOTINT: Total deduction for interest.

               Note: The difference between total interest paid and home mortgage interest paid is stored in R46 for Program "AT".

CONTRB: Total contributions.

CSLTY: Total casualty losses.

DUES: Union and professional dues.

TX PREP: Tax return preparation fee.

OTHMSC: Other miscellaneous decudtions.

TOTMSC=   Total miscellaneous deductions.

TOTDED=   Gross amount of deductions.

ZBA=   Zero Bracket Amount.

NETDED=   #Net amount of deductions. Stored in Register 22 for use in Program "P2".

Example:

Load Programs "K" and "SA"
SIZE to at least 049.
Clear Flags 00 through 04.
[FIX] 0.

```
SCHED A
        8. STATUS: 2.
        6. AGI: 47,645.

       31. DRGS: 512.
       32. DCTRS: 1,864.
       33. TRNSP: 85.
       34. OTHMED: 264.
        TOTMED= 2,725.

         5%AGI= 2,382.
        NETMED= 343.

       35. ST TX: 1,373.
       36. RE TX: 833.
       37. SLS TX: 325.
       38. OTHTXS: 0.
        TOTTXS= 2,531.

       39. MORTG: 2,377.
       40. CRDTCD: 62.
       41. OTHINT: 130.
        TOTINT= 2,569.

       42. CONTRB: 560.
       43. CSLTY: 0.

       44. DUES: 150.
       45. TXPREP: 40.
       46. OTHMSC: 44.
        TOTMSC= 234.

        TOTDED= 6,237.
         ZBA= 3,670.
        NETDED= 2,567.
```

Program "DD"
Schedule D (Capital Gains and Losses)

Other programs needed: "K"

     This program calculates:

          the taxpayer's 60% capital gains deduction (60%CGD)
          the amount of capital gain or loss to be reported on Form 1040
          the amount or short-term carryover, if any
          the amount of long-term carryover, if any

     This program is executed automatically by Program "TX" or it may be executed
as a stand-alone program.

CAUTION: This program assumes that adjusted taxable income is at least $3,000
          ($1,500 if filing status 3 is used). See Schedule D Line 25.

Sequence of displays during program execution:

SCHED D   Title prompt identifying the program.

STATUS: Filing status from Page 1, Form 1040.
                 Note: this item is ordinarily provided by execution of Program
                 "FT". Because it is needed, however, for this program, it is
                 shown as an input item when this program is executed.

SHORT: Net Short-Term Gain or (loss). Line 8.
LONG: Net Long-Term Gain or (loss). Line 17.

18=   Line 20. Lines 8 & 17 combined.
19=   Line 19. See Schedule D.
60%CGD=   #Capital Gain Deduction. Line 20. (60% of amt on Line 19.)
                      This amount is stored in R49 for use with Program "AT".

GAIN=   #Line 21. Capital Gain to be reported on Form 1040. Stored in
                      Register 16 for use by Program "FT".

22=   Line 22. See Schedule D.
LOSS=   #Line 23. Capital Loss to be reported on Form 1040. Stored in
                      Register 16 for use by Program "FT".

24=   Line 24. Loss, if any, shown on Line 8.
25=   Line 25. Gain, if any, shown on Line 17.
26=   Line 26. Line 24 less Line 25.
27=   Line 27. Smaller of lines 23 & 26.
SHRTCO=   #Short-term capital loss carryover. Line 28.

29=   Line 29. Amt on Line 23 reduced by the amt, if any, on Line 27.
30=   Line 30. Loss, if any, shown on Line 17.
31=   Line 31. Gain, if any, shown on Line 8.
32=   Line 32. Line 30 less Line 31.
33=   Line 33. Line 29 x 2.
LONGCO=   #Long-term capital loss carryover. Line 34.

Note: Many of the displays in this program are alternative, and will not appear
if they are not required. For example, Lines 19-21 are used if there is a net
gain, while lines 22 & 23 are used if there is a net loss. Similarly, none of
the lines relating to loss carryovers are displayed if there is a net gain or if
the entire net loss can be reported on Form 1040.

Examples:

Load Programs "K" and "DD".
SIZE to at least 052.
Clear Flags 00 through 04.
[FIX] 0.

[XEQ] "DD".

Use input values as shown.

```
      EXAMPLE  1


SCHED D
         8. STATUS: 2.
        50. SHORT: -934.
        51. LONG: 4,414.

             18= 3,480.
             19= 3,480.
        60%CGD= 2,088.

           GAIN= 1,392.
```

```
      EXAMPLE  2


SCHED D
         8. STATUS: 2.
        50. SHORT: 238.
        51. LONG: -1,365.

             18= -1,127.
             22= -564.
           LOSS= -564.
```

```
      EXAMPLE  3


SCHED D
         8. STATUS: 2.
        50. SHORT: 238.
        51. LONG: -8,700.

             18= -8,462.
             22= -4,231.
           LOSS= -3,000.

             24= 0.
         SHRTCO= 0.

             29= -3,000.
             30= -8,700.
             31= 238.
             32= -8,462.
             33= -6,000.
          LNGCO= -2,462.
```

Program "SG"
Schedule G (Income Averaging)

Other programs needed: "K" and "R6"

This program determines whether the taxpayer is eligible to compute his tax by the income averaging method, and, if so, computes it on that basis, compares it to the tax computed without averaging, and selects the lower of the two.

If Flag 01 is set, this program will be automatically called as a subprogram by Program "P2". It can also be executed as a stand-alone program. In the latter case, it should be executed <u>after</u> the execution of Program "R6", which will provide the following data needed for proper execution of this program.

        in R02: Taxable income
        in R03: Tax (from tax rate schedules) on taxable income.
        in R08: Status code

CAUTION: This program assumes that the amount on Lines 4, 9, and 11 is zero.

<u>Sequence of displays during program execution</u>:

SCHED G   Title prompt identifying the program.

83INC: Taxable income from 1983 tax return, Line 37.
84INC: Taxable income from 1984 tax return, Line 37.
85INC: Taxable income from 1985 tax return, Line 37.
TOTAL=   Total of taxable incomes from the three base years. Line 5.
L6=   Amt to be entered on Line 6 (1/3 of Line 5).

G7=   #Amt to be entered on Line 7 (1.4 x Line 6).

NOTE: You may begin execution of this program at Line 7 by executing "GB".
        In that case, execution of the program begins here:

SCH G BTM   Title prompt. (Schedule G, Bottom half)

G7:   Amount on Line 7, Schedule G.

L14=   Line 14. Averagable income.

NG   #"NO GOOD." This display signifies that the amount of averagable
                 income is too small to permit the use of income averaging.
                 Press [R/S] to continue. This display does not appear if tax-
                 payer qualifies for income averaging.

L15=   Line 15. 25% of Line 14.
               Note: The program does not display an amount for Line 16.
                 Line 16 is the same as Line 7.

17,19=	Lines 17 & 19. Total of Lines 15 & 16.
20,21=	Lines 20 & 21. Tax on amt on Lines 17 & 19.
L22=	Line 22. Tax on amt on Line 16.
L23=	Line 23. Line 21 less Line 22.
L24=	Line 24. Line 23 x 3.
SG TX=	#Tax determined by income averaging.
LO TX=	#Lower of:

> a) tax without averaging, and
> b) tax computed by averaging.

To use as a stand-alone program with tax rate schedule Program "R6":

1) Place the amount of 1986 taxable income in the X register.
2) [XEQ] "R6".
3) [XEQ] "SG".

Program "GQ"
Schedule G (Income Averaging) "Quick" version

Other programs needed: "K" and "R6"
Optional subprograms: None.

This program operates like Program "SG" (when started at label "GB") except for the omission of displays to make it run more quickly. Refer to the instructions for Program "SG". It differs from Program "SG" in that:

1) it has no title prompt
2) the output displays for
    Lines 14 through 24
    are omitted.
3) it needs only 9 data regs.
4) it is not subject to
    automatic call from Prgm "P2".

Example:

Load Programs "K", "R6", and "SG".
SIZE to at least 055 (SG), or
SIZE to at least 009 (GQ).
Clear Flags 00 through 03.
Set Flag 04.
[FIX] 0.

Place 40758 in X.
[XEQ] "R6".
Use STATUS: 2.
"TX86=7,685."

[XEQ] "SG" or "GQ".
Use 26,853 for G7.

```
TXABL= 40,758.
 8. STATUS: 2.
TX86= 7,685.

SCHED G
    52. 83INC: 14,335.
    53. 84INC: 26,510.
    54. 85INC: 16,698.
       TOTAL= 57,543.
          L6= 19,181.
          G7= 26,853.

         L14= 13,905.
         L15= 3,476.
       17,19= 30,329.
       20,21= 4,684.
         L22= 3,815.
         L23= 869.
         L24= 2,607.
       SG TX= 7,291.

       LO TX= 7,291.
```

Program "AT"
Computation of Alternative Minimum Tax (Form 6251)

Other programs needed: "K"

     This program is executed as a subprogram of Program "P2" or as a stand-alone
program. The following data from other programs is needed:

     in R06:   Adjusted Gross Income
     in R08:   Filing status code
     in R13:   Dividends received exclusion
     in R30:   Amt on Line 49, Form 1040 (FT49): net tax after credits
     in R39:   Mortgage interest paid
     in R42:   Total contributions from Schedule A
     in R43:   Casualty and theft loss from Schedule A
     in R47:   Net medical deductions
     in R48:   Interest expense other than mortgage interest
     in R49:   60% capital Gain Deduction (from Schedule D)

Sequence of displays during execution:

ALT MIN TAX   Title prompt identifying the program.

1) When execution begins with this program, it includes the following item:

STATUS: Filing status from page 1, Form 1040.

2) If program execution is continuing from Program "P2", execution of this
    program continues immediately after the title prompt:

AGI=   Adjusted Gross Income
MEDEXP: Net medical deduction from Schedule A.
5%AGI=   5% of Adjusted Gross Income.
NET=   Excess of net medical expenses over 5% of AGI.

CONTRB: Total contributions from Schedule A.
CSLTY: Total casualty and theft loss from Schedule A.
MORTG: Interest expense on principal residence from Schedule A.
OTHINT: Other interest expense from Schedule A.
NETINV: Net investment income.
LOWER=   Lower of other interest expense and net investment income.
OTHDED: Other deductions from Schedule A that may be subtracted from
                   AGI (gambling losses and estate tax included on Schedule A.)
TOTDED=   Total deductions from Schedule A to be subtracted from AGI.

NET=   Adjusted Gross Income less total deductions.
XCLSN: Dividend exclusion from Form 1040.
60%CGD: 60% Capital Gain Deduction from Schedule D.
OTHPRF: Total of other preferences that must be added to AGI. These
                   include accelerated depreciation, depletion, drilling costs,
                   etc. Please refer to Form 6251, Lines 4c through 4k.
TOTPRF=   Total preferences to be added to AGI.

AMTI=   Alternative minimum taxable income.
EXMP=   Exemption allowed for alternative minimum tax:
                   $40,000 for filing status 2 or 5;
                    30,000 for filing status 1 or 4;
                    20,000 for filing status 3.
NET=   AMTI less exemption amount.

20%   20% of the net of AMTI less the exemption.
FT49:   Amount from line 49, Form 1040: net tax after credits.
NET=   20% less FT49.

FTC: Foreign Tax Credit.
AM TX=   Alternative Minimum Tax.
                   Stored in Register 26
                   for use in Program "P2".

Example:

Load Programs "K" and "AT".
SIZE to at least 061.
Clear Flags 00 through 04.
[FIX] 0.
[XEQ] "AT".
Use input values as shown.

```
ALT MIN TAX
        8. STATUS: 2.
        6. AGI: 47,645.

       47. MEDEXP: 343.
           5%AGI= 2,382.
              NET= 0.
       42. CONTRB: 560.
        43. CSLTY: 0.
        39. MORTG: 2,377.
        48. OTHINT: 192.
        55. NETINV: 2,340.
            LOWER= 192.
         56. OTHDED: 0.
         TOTDED= 3,129.

            L3= 44,516.
       13. XCLSN: 200.
      49. 60%CGD: 2,088.
      57. OTHPRF: 2,250.
         TOTPRF= 4,538.

         AMTI= 49,054.
         EXMP= 40,000.
          NET= 9,054.
          20%= 1,811.
       30. FT49: 7,567.
             NET= 0.
         58. FTC: 0.
         AM TX= 0.
```

Program "WW"
Schedule W (Deduction for Married Couple when Both Work)

Other programs needed: "K"

    This program calculates the deduction for a married couple when both work.

    This program is executed automatically by Program "TX" and it may be executed as a stand-alone program.

Sequence of displays during program execution:

SCHED W   Title prompt identifying the program.

WAGESa: Wages, tips, etc., taxpayer a.
BFTa: Business, farm, and partnership income, taxpayer a.
TOTAL=   Total of the previous two items.
ADJa: Adjustments (IRA or Keogh payments, etc.)
                 applicable to the previous items.
NET=   Total less adjustments. Line 5a.

WAGESb: Wages, tips, etc., taxpayer b.
BFTb: Business, farm, and partnership income, taxpayer b.
TOTAL=   Total of the previous two items.
ADJb: Adjustments (IRA or Keogh payments, etc.)
                 applicable to the previous items.
NET=   Total less adjustments. Line 5b.

L6=   Line 6. The lower of Line 5a, 5b, and $30,000.
DED=   #Married couple deduction. 10% of Line 6.
                 Stored in R20 for use in Program "FT".

NOTE: The aggregate wages of both taxpayers
        is stored in R10 for use in Program "FT".

Example:

Load Programs "K" and "WW".
SIZE to at least 065.
Clear Flags 00 through 04.
[FIX] 0.
[XEQ] "WW".
Use input values as shown.

```
SCHED W
    59. WAGESa: 34,976.
    60. BFTa: 2,433.
       TOTAL= 37,409.
    61. ADJa: 2,000.
        NET= 35,409.

62. WAGESb: 3,480.
    63. BFTb: 0.
       TOTAL= 3,480.
    64. ADJb: 0.
        NET= 3,480.

      L6= 3,480.
      DED= 348.
```

Program "EE"
Schedule SE (Self-Employment Tax)

Other programs needed: "K"

This program computes self-employment tax.

This program is executed only as a stand-alone program.

CAUTION: This program <u>does</u> <u>not</u> compute self-employment tax by the optional
method, either farm or non-farm (lines 3-6).

<u>Sequence of displays during program execution</u>:

SCHED SE   Title prompt identifying the program.

SE INC: Total self-employment income. Lines 1 & 2.
SS WGS: Total social security wages & unreported tips. Lines 11a & 11b.

L9=   Amount to be entered on line 9.
                    (If less than $400, self-employment tax is zero and
                    the program omits all of the following displays
                    except the final one.)
L11c=   Amount to be entered on Line 11c.
L12a=   37,800 less line 11c.
L13=   Lower of Line 9 & Line 12a.
SE TX=   #Self-employment tax (12.3% of Line 13).
                    Stored in R25 for use in Program "P2".

<u>Example</u>:

Load Programs "K", and "EE".
SIZE to at least 067.
Clear Flags 00 through 04.
[FIX] 0.
[XEQ] "EE".
Use input values as shown.

```
SCHED SE
      65. SE INC: 2,824.
      66. SS WGS: 34,976.

            L9= 2,824.
          L11c= 34,976.
          L12a= 7,024.
           L13= 2,824.
          SE TX= 347.
```

Program "K"
Common subroutines

This program cannot be executed alone; it is used only in connection with the other programs. It contains subroutines used by the other programs and <u>must</u> be present during their execution.

The subroutines in this program are:

"K"   Used for the input of an "OTHER" item and the output of the "TOTAL".

"L"   Locates in main memory or loads from extended memory or cassette programs called by other programs. If the program called is found or loaded successfully, execution automatically continues with that program. If program called cannot be found or loaded, program execution halts and a "NONEXISTENT" message is displayed.

"LP" Same as "L" except executed manually. Calculator will prompt "PRGM?" and the user should respond by keying in the name of the desired program and pressing [R/S].

"N"   Used for "NET" output; subtracts one quantity from another, replaces a negative difference with zero and outputs "NET".

"P"   Used to initialize the other programs. It prints the title of the program if a printer is being used, and stores the initializing register counter for the program in the index register 07.

"Q"   Used for the input of Adjusted Gross Income.

"S"   Used for the input of taxpayer's filing status code.

"X"   <u>Input subroutine</u>. It increments the register index in R07 and displays an alpha label for the item and the value currently in the corresponding data register. If a printer is being used, the number of the data register is printed in front of the label. After the prompt, this subroutine stores the X-register value in the data register after the prompt, and tests for a change from the original. If new data has been entered and a printer is being used, the new value will be printed. These displays may be suppressed by setting Flag 03.

"Y"   <u>Output subroutine</u>. It displays the item name and an amount calculated or called from a data register and needed for calculation. These displays do not call for data entry by the user. They may be suppressed by setting Flag 04.

"V"   Used in the same way as subroutine "Y" except that these output displays are not suppressed by setting Flag 04.

"Z"   Computes the taxpayer's Zero Bracket Amount.

TIPS

Loading Bar Code:

1) Don't forget that the HP-41 wand can read rows of bar code either left-to-right or right-to-left. If the wand isn't reading a row one way, try the other.

2) If a bar code row is particularly stubborn and can't be read, remember that you can bypass a row of bar code (even Row 1) by pressing [SST] and moving the wand to the next row. When you have finished reading in the rest of the rows with the wand, key in the missing instructions by referring to the program listing.

3) Fresh batteries in you HP-41 may help avoid bar code reading problems.

Some "quick-hitters":

1) Tax-on-taxable income, one-key operation.

Make sure that the correct filing status code is stored in R08. Then set Flag 03 and you can get tax on taxable income by placing the taxable amount in X and pressing the key assigned to Program "R6" (or "R7" or "R8").

2) Income averaging, two-key operation.

Again, make sure that the correct filing status is stored in R08. Store the amount on Line 7, Schedule G in R04. (You may use the calculator to compute this amount using Program "SG", but it won't change once determined because it is derived from information relating to previous tax years. Changes in the current year's tax information will not affect it.) Set Flag 03. Put 1986 taxable income in X and [XEQ] "R6". Then [XEQ] "GQ". As information becomes more complete and this year's taxable income amount is refined, new income averaging results can be obtained by using two adjacent keys, "R6" and "GQ".

Quick reference guide:

Pages 7, 8, & 9 make a good quick reference guide to the programs.

The register index on pages 8 & 9 enables you to store values in appropriate registers without having to step through the program. This is paticularly helpful when you have only a few to store or change. You can then set Flag 03 and run through the programs at a faster pace.

Page 7 has information about the programs useful for deciding what to load into the calculator's main memory and extended memory, if you have it. Do not overlook the notes at the bottom of page 7, as they contain important information on this point.

"ALPHA DATA" error message:

When running the programs, you may get an "ALPHA DATA" error message. This usually means that the program is trying to round off data recalled from a register containing alpha data placed there by some other program. When this happens, [XEQ] [CLX] and [DISP] 07 to find the number of the offending register. Store a zero in the identified register and try again.

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 1986

For the year January 1-December 31, 1986, or other tax year beginning _____ , 1986, ending _____ , 19____ . OMB No. 1545-0074

Use IRS label. Otherwise, please print or type.

Your first name and initial (if joint return, also give spouse's name and initial) | Last name | Your social security number

Present home address (number and street or rural route). (If you have a P.O. Box, see page 4 of Instructions.) | Spouse's social security number

City, town or post office, state, and ZIP code | If this address is different from the one shown on your 1985 return, check here ▶

Presidential Election Campaign ▶
Do you want $1 to go to this fund? . . . . Yes ☐ No ☐
If joint return, does your spouse want $1 to go to this fund?. . Yes ☐ No ☐
Note: *Checking "Yes" will not change your tax or reduce your refund.*

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Filing Status

Check only one box.

1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here. _____
4 ☐ Head of household (with qualifying person). (See page 5 of Instructions.) If the qualifying person is your unmarried child but not your dependent, enter child's name here. _____
5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19____). (See page 6 of Instructions.)

Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

6a ☒ Yourself | ☐ 65 or over | ☐ Blind | Enter number of boxes checked on 6a and b ▶ **2**
b ☒ Spouse | ☐ 65 or over | ☐ Blind |

c First names of your dependent children who lived with you _____ | Enter number of children listed on 6c ▶ **2**

d First names of your dependent children who did not live with you (see page 6). _____
(If pre-1985 agreement, check here ▶ ☐ .) | Enter number of children listed on 6d ▶

e Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,080 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶

f Total number of exemptions claimed (also complete line 36). . . . . | Add numbers entered in boxes above ▶ **4**

Income

Please attach Copy B of your Forms W-2, W-2G, and W-2P here.

If you do not have a W-2, see page 4 of Instructions.

7	Wages, salaries, tips, etc. *(attach Form(s) W-2)*	7	38,456
8	Interest income *(also attach Schedule B if over $400)*	8	428
9a	Dividends *(also attach Schedule B if over $400)* 745 , 9b Exclusion 200		
c	Subtract line 9b from line 9a and enter the result	9c	545
10	Taxable refunds of state and local income taxes, if any, from the worksheet on page 9 of Instructions.	10	254
11	Alimony received	11	
12	Business income or (loss) *(attach Schedule C)*	12	
13	Capital gain or (loss) *(attach Schedule D)*	13	1,392
14	40% of capital gain distributions not reported on line 13 (see page 9 of Instructions)	14	
15	Other gains or (losses) *(attach Form 4797)*	15	
16	Fully taxable pensions, IRA distributions, and annuities not reported on line 17 (see page 9). .	16	
17a	Other pensions and annuities, including rollovers. Total received 17a _____		
b	Taxable amount, if any, from the worksheet on page 10 of Instructions	17b	
18	Rents, royalties, partnerships, estates, trusts, etc. *(attach Schedule E)*	18	8,633
19	Farm income or (loss) *(attach Schedule F)*	19	
20a	Unemployment compensation (insurance). Total received . . 20a _____		
b	Taxable amount, if any, from the worksheet on page 10 of Instructions	20b	
21a	Social security benefits (see page 10). . . . . 21a _____		
b	Taxable amount, if any, from worksheet on page 11. { Tax-exempt interest _____ } . . .	21b	
22	Other income (list type and amount—see page 11 of Instructions) _____	22	285
23	Add the amounts shown in the far right column for lines 7 through 22. This is your **total income** . ▶	23	49,993

Please attach check or money order here.

Adjustments to Income

(See Instructions on page 11.)

24	Moving expenses *(attach Form 3903 or 3903F)*	24		
25	Employee business expenses *(attach Form 2106)*.	25		
26	IRA deduction, from the worksheet on page 12	26	2,000	
27	Keogh retirement plan and self-employed SEP deduction . .	27		
28	Penalty on early withdrawal of savings	28		
29	Alimony paid (recipient's last name _____ and social security no. _____)	29		
30	Deduction for a married couple when both work *(attach Schedule W)*	30	348	
31	Add lines 24 through 30. These are your **total adjustments** . . . . ▶		31	2,348

Adjusted Gross Income

32	Subtract line 31 from line 23. This is your **adjusted gross income**. If this line is less than $11,000 and a child lived with you, see "Earned Income Credit" (line 58) on page 16 of Instructions. If you want IRS to figure your tax, see page 13 of Instructions . . . . . ▶	32	47,645

Form 1040 (1986)   Page **2**

Tax Compu- tation (See Instructions on page 13.)	33	Amount from line 32 (adjusted gross income).	33	47,645
	34a	If you itemize, attach Schedule A (Form 1040) and enter the amount from Schedule A, line 26	34a	2,567

Caution: If you have unearned income and can be claimed as a dependent on your parents' return, see page 13 of Instructions and check here ▶ ☐ . Also see page 13 if you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien.

b	If you do not itemize but you made charitable contributions, enter your cash contributions here. (If you gave $3,000 or more to any one organization, see page 14.) 34b	
c	Enter your noncash contributions (you must attach Form 8283 if over $500) 34c	
d	Add lines 34b and 34c. Enter the total 34d	
35	Subtract line 34a or line 34d, whichever applies, from line 33	35 · 45,078
36	Multiply $1,080 by the total number of exemptions claimed on line 6f (see page 14)	36 · 4,320
37	**Taxable income.** Subtract line 36 from line 35. Enter the result (but not less than zero)	37 · 40,758
38	Enter tax here. Check if from ☒ Tax Table, ☐ Tax Rate Schedule X, Y, or Z, or ☐ Schedule G	38 · 7,691
39	Additional taxes (see page 14 of Instructions). Enter here and check if from ☐ Form 4970, ☐ Form 4972, or ☐ Form 5544	39
40	Add lines 38 and 39. Enter the total ▶	40 · 7,691

Credits (See Instructions on page 14.)

41	Credit for child and dependent care expenses (attach Form 2441) 41 124	
42	Credit for the elderly or for the permanently and totally disabled (attach Schedule R) 42	
43	Partial credit for political contributions for which you have receipts 43	
44	Add lines 41 through 43. Enter the total	44 · 124
45	Subtract line 44 from line 40. Enter the result (but not less than zero)	45 · 7,567
46	Foreign tax credit (attach Form 1116) 46	
47	General business credit. Check if from ☐ Form 3800, ☐ Form 3468, ☐ Form 5884, ☐ Form 6478, or ☐ Form 6765 47	
48	Add lines 46 and 47. Enter the total	48
49	Subtract line 48 from line 45. Enter the result (but not less than zero) ▶	49 · 7,567

Other Taxes (Including Advance EIC Payments)

50	Self-employment tax (attach Schedule SE)	50 · 347
51	Alternative minimum tax (attach Form 6251)	51
52	Tax from recapture of investment credit (attach Form 4255)	52
53	Social security tax on tip income not reported to employer (attach Form 4137)	53
54	Tax on an IRA (attach Form 5329)	54
55	Add lines 49 through 54. This is your **total tax** ▶	55 · 7,914

Payments Attach Forms W-2, W-2G, and W-2P to front.

56	Federal income tax withheld 56 6,255	
57	1986 estimated tax payments and amount applied from 1985 return 57 1,600	
58	Earned income credit (see page 16) 58	
59	Amount paid with Form 4868 59	
60	Excess social security tax and RRTA tax withheld (two or more employers) 60	
61	Credit for Federal tax on gasoline and special fuels (attach Form 4136) 61	
62	Regulated investment company credit (attach Form 2439) 62	
63	Add lines 56 through 62. These are your **total payments** ▶	63 · 7,855

Refund or Amount You Owe

64	If line 63 is larger than line 55, enter amount **OVERPAID** ▶	64
65	Amount of line 64 to be **REFUNDED TO YOU** ▶	65
66	Amount of line 64 to be applied to your 1987 estimated tax ▶ 66	
67	If line 55 is larger than line 63, enter **AMOUNT YOU OWE.** Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number, daytime phone number, and "1986 Form 1040" on it ▶	67 · 59

Check ▶ ☐ if Form 2210 (2210F) is attached. See page 17. **Penalty:** $

Please Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Your signature | Date | Your occupation

▶ Spouse's signature (if joint return, BOTH must sign) | Date | Spouse's occupation

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's social security no.
Firm's name (or yours, if self-employed) and address ▶		E.I. No.	
		ZIP code	

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

OMB No. 1545-0074

1986

Attachment
Sequence No. 07

Name(s) as shown on Form 1040

Your social security number

Medical and Dental Expenses (Do not include expenses reimbursed or paid by others.) (See Instructions on page 19.)	1	Prescription medicines and drugs; and insulin	1	512		
	2 a	Doctors, dentists, nurses, hospitals, insurance premiums you paid for medical and dental care, etc.	2a	1,864		
	b	Transportation and lodging	2b	85		
	c	Other (list—include hearing aids, dentures, eyeglasses, etc.) ▶	2c	264		
	3	Add lines 1 through 2c, and enter the total here	3	2,725		
	4	Multiply the amount on Form 1040, line 33, by 5% (.05)	4	2,382		
	5	Subtract line 4 from line 3. If zero or less, enter -0-. **Total** medical and dental . ▶	5		343	
Taxes You Paid (See Instructions on page 20.)	6	State and local income taxes	6	1,373		
	7	Real estate taxes	7	833		
	8 a	General sales tax (see sales tax tables in instruction booklet)	8a	325		
	b	General sales tax on motor vehicles	8b			
	9	Other taxes (list—include personal property taxes) ▶	9			
	10	Add the amounts on lines 6 through 9. Enter the total here. **Total** taxes . . ▶	10		2,531	
Interest You Paid (See Instructions on page 20.)	11 a	Home mortgage interest paid to financial institutions (report deductible points on line 13)	11a	2,377		
	b	Home mortgage interest you paid to individuals (show that person's name and address) ▶	11b			
	12	Total credit card and charge account interest you paid	12	62		
	13	Other interest you paid (list payee's name and amount) ▶	13	130		
	14	Add the amounts on lines 11a through 13. Enter the total here. **Total** interest . ▶	14		2,569	
Contributions You Made (See Instructions on page 21.)	15 a	Cash contributions. (If you gave $3,000 or more to any one organization, report those contributions on line 15b.)	15a	560		
	b	Cash contributions totaling $3,000 or more to any one organization. (Show to whom you gave and how much you gave.) ▶	15b			
	16	Other than cash. (You must attach Form 8283 if over $500.)	16			
	17	Carryover from prior year	17			
	18	Add the amounts on lines 15a through 17. Enter the total here. **Total** contributions . ▶	18		560	
Casualty and Theft Losses	19	Total casualty or theft loss(es). (You must attach Form 4684 or similar statement.) (See page 21 of Instructions.) ▶	19			
Miscellaneous Deductions (See Instructions on page 22.)	20	Union and professional dues	20	150		
	21	Tax return preparation fee	21	40		
	22	Other (list type and amount) ▶	22	44		
	23	Add the amounts on lines 20 through 22. Enter the total here. **Total** miscellaneous . ▶	23		234	
Summary of Itemized Deductions (See Instructions on page 22.)	24	Add the amounts on lines 5, 10, 14, 18, 19, and 23. Enter your answer here.	24		6,237	
	25	If you checked Form 1040 { Filing Status box 2 or 5, enter $3,670 } { Filing Status box 1 or 4, enter $2,480 } { Filing Status box 3, enter $1,835 }	25		3,670	
	26	Subtract line 25 from line 24. Enter your answer here and on Form 1040, line 34a. (If line 25 is more than line 24, see the Instructions for line 26 on page 22.) ▶	26		2,567	

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule A (Form 1040) 1986

Schedule D (Form 1040) 1986 | Attachment Sequence No. **12** | Page **2**

Note: *If you have capital loss carryovers from years beginning before 1970, do not complete Parts III or IV. See Form 4798 instead.*

Name(s) as shown on Form 1040 (D | Your social security number

```
SCHEDULE D (Example 1)

STATUS: 2.   SHORT: -934.   LONG: 4,414.
```

| **Part III** | **Summary of** |

18 Combine lines 8 and 17, and enter the net gain or (loss) here . . . . | **18** | 3,480

> **Note:** *If line 18 is a loss, skip lines 19 through 21 and complete lines 22 and 23. If line 18 is a gain, complete lines 19 through 21 and skip lines 22 and 23.*

19 If line 18 shows a gain, enter the smaller of line 17 or line 18. Enter zero if there is a loss or no entry on line 17 . . . . | **19** | 3,480

20 Enter 60% of line 19 . . . . | **20** | 2,088

If line 20 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.

21 Subtract line 20 from line 18. Enter here and on Form 1040, line 13 . . . . | **21** | 1,392

22 If line 18 shows a loss, enter one of the following amounts:
  a If line 8 is zero or a net gain, enter 50% of line 18;
  b If line 17 is zero or a net gain, enter line 18; or
  c If line 8 and line 17 are net losses, enter amount on line 8 added to 50% of the amount on line 17 . . | **22** |

23 Enter here and as a loss on Form 1040, line 13, the smallest of:
  a The amount on line 22;
  b $3,000 ($1,500 if married and filing a separate return); or
  c Taxable income, as adjusted (see instructions) . . . . | **23** |

| **Part IV** | **Computation of Post-1969 Capital Loss Carryovers From 1986 to 1987** |

(Complete this part if the loss on line 22 is more than the loss on line 23)

24 Enter loss shown on line 8; if none, enter zero and skip lines 25 through 28, then go to line 29 . . . . | **24** |
25 Enter gain shown on line 17. If that line is blank or shows a loss, enter zero . . . . | **25** |
26 Subtract line 25 from line 24 . . . . | **26** |
27 Enter smaller of line 23 or line 26 . . . . | **27** |
28 Subtract line 27 from line 26. This is your short-term capital loss carryover from 1986 to 1987 . . . | **28** |
29 Subtract line 27 from line 23. (Note: If you skipped lines 25 through 28, enter amount from line 23.) . . | **29** |
30 Enter loss from line 17; if none, enter zero and skip lines 31 through 34 . . . . | **30** |
31 Enter gain shown on line 8. If that line is blank or shows a loss, enter zero . . . . | **31** |
32 Subtract line 31 from line 30 . . . . | **32** |
33 Multiply amount on line 29 by 2 . . . . | **33** |
34 Subtract line 33 from line 32. This is your long-term capital loss carryover from 1986 to 1987 . . . . | **34** |

| **Part V** | **Complete This Part Only if You Elect Out of the Installment Method and Report a Note or Other Obligation at Less Than Full Face Value** |

Check here if you elect out of the installment method . . . . ▶ ☐
Enter the face amount of the note or other obligation. ▶ _____
Enter the percentage of valuation of the note or other obligation. ▶ _____

| **Part VI** | **Reconciliation of Forms 1099-B For Bartering Transactions** |

Complete this part if you received one or more Form(s) 1099-B or an equivalent substitute statement(s) reporting bartering income. Enter the amount on the line that indicates the form or schedule you used to report the bartering income.

Amount of bartering from Form 1099-B or equivalent statement

35 Form 1040, line 22 . . . . | **35** |
36 Schedule C (Form 1040) . . . . | **36** |
37 Schedule D (Form 1040) . . . . | **37** |
38 Schedule E (Form 1040) . . . . | **38** |
39 Schedule F (Form 1040) . . . . | **39** |
40 Other (identify) (if not taxable, indicate reason—attach additional sheets if necessary) ▶ _____

_____ | **40** |

41 Total (add lines 35 through 40) . . . . | **41** |

Note: *The amount on line 41 should be the same as the total bartering on all Forms 1099-B or equivalent statements received.*

Schedule G (Form 1040) Department of the Treasury Internal Revenue Service	Income Averaging ▶ See instructions on back. ▶ Attach to Form 1040.	OMB No. 1545-0074 1986 Attachment Sequence No. 16

Name(s) as shown on Form 1040	Your social security number

Step 1   Add your income from 1983–1985

1983	1	Enter the amount from your 1983 Form 1040 (line 37), Form 1040A (line 19), or Form 1040EZ (line 7). If less than zero, enter zero	1	14,335
1984	2	Enter the amount from your 1984 Form 1040 (line 37), Form 1040A (line 19), or Form 1040EZ (line 7). If less than zero, enter zero	2	26,510
1985	3	Enter the amount from your 1985 Form 1040 (line 37), Form 1040A (line 19), or Form 1040EZ (line 7). If less than zero, enter zero	3	16,698
Total	4	Enter all income less deductions earned outside of the U.S. or within U.S. possessions and excluded for 1983 through 1985 (include housing exclusion)	4	
	5	Add lines 1 through 4	5	57,543

Step 2   Figure your averageable income

6	Divide the amount on line 5 by three (3)	6	19,181
7	Multiply the amount on line 6 by 140% (1.4) · · · · · · · · · · ·	7	26,853
8	Enter your taxable income for 1986 from Form 1040, line 37 · · · · · · ·	8	40,758
9	If you received a premature or excessive distribution subject to a penalty under section 72, see instructions	9	
10	Subtract line 9 from line 8	10	40,758
11	If you live in a community property state and are filing a separate return, see instructions .	11	
12	Subtract line 11 from line 10. If less than zero, enter zero	12	40,758
13	Enter the amount from line 7 above	13	26,853
14	Subtract line 13 from line 12. This is your averageable income. If this line is $3,000 or less, do not complete the rest of this form	14	13,905

Step 3   Figure your tax

15	Multiply the amount on line 14 by 25% (.25)		15	3,476
16	Enter the amount from line 7 above		16	26,853
17	Add lines 15 and 16		17	30,329
18	Enter the amount from line 11 above		18	
19	Add lines 17 and 18		19	30,329
20	Tax on amount on line 19 (from Tax Rate Schedule X, Y, or Z)		20	4,684
21	Tax on amount on line 17 (from Tax Rate Schedule X, Y, or Z)	21	4,684	
22	Tax on amount on line 16 (from Tax Rate Schedule X, Y, or Z)	22	3,815	
23	Subtract line 22 from line 21	23	869	
24	Multiply the amount on line 23 by 3		24	2,607
	If you have no entry on line 9, skip lines 25 through 27 and go to line 28.			
25	Tax on amount on line 8 (from Tax Rate Schedule X, Y, or Z)	25		
26	Tax on amount on line 10 (from Tax Rate Schedule X, Y, or Z)	26		
27	Subtract line 26 from line 25		27	
28	Add lines 20, 24, and 27. If the result is less than the tax figured from the tax rate schedule or tax table, also enter on Form 1040, line 38, and check the Schedule G box		28	7,291

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Form **6251**
Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax Computation

▶ **Attach to Forms 1040, 1040NR, 1041 or 990-T (Trust).**

OMB No. 1545-0227

1986

Attachment Sequence No. **32**

Name(s) as shown on tax return

Identifying number

1	Adjusted gross income (see instructions)		**1**	47 465
2	Deductions (Individuals, attach Schedule A (Form 1040))(see instructions):			
a (1)	Medical and dental expense from Schedule A, line 5	**2a(1)** 343		
	(2) Multiply Form 1040, line 33, by 5% (.05)	**2a(2)** 2 382		
	(3) Subtract line 2a(2) from line 2a(1). (If zero or less, enter zero.)	**2a(3)** −0−		
b	Contributions from Schedule A, line 18, **OR** Form 1040, line 34d	**2b** 560		
c	Casualty and theft losses from Schedule A, line 19	**2c**		
d	Qualified interest on property used as a residence (see instructions)	**2d** 2,377		
e (1)	Interest, other than line 2d above, from Schedule A, line 14	**2e(1)** 192		
	(2) Net investment income (If zero or less, enter zero)	**2e(2)** 2 340		
	(3) Enter the smaller of line 2e(1) or line 2e(2)	**2e(3)** 192		
f	Gambling losses to the extent of gambling winnings from Schedule A, line 22	**2f**		
g	Estate tax allowable under section 691(c) from Schedule A	**2g**		
h	Estates and trusts only: Charitable deduction and income distribution deduction	**2h**		
i	Add lines 2a(3), b, c, d, e(3), f, g, and h		**2i** 3 129	
3	Subtract line 2i from line 1		**3** 44 516	
4	Tax preference items:			
a	Dividend exclusion	**4a** 200		
b	60% capital gain deduction	**4b** 2 088		
c	Accelerated depreciation on nonrecovery real property or 15-, 18-, or 19-year real property	**4c** 900		
d	Accelerated depreciation on leased personal property or leased recovery property other than 15-, 18-, or 19-year real property	**4d**		
e	Amortization of certified pollution control facilities	**4e** 1 200		
f	Mining exploration and development costs	**4f**		
g	Circulation and research and experimental expenditures	**4g**		
h	Reserves for losses on bad debts of financial institutions	**4h**		
i	Depletion	**4i** 150		
j	Incentive stock options	**4j**		
k	Intangible drilling costs	**4k**		
l	Add lines 4a through 4k		**4l** 4 538	
5	Alternative minimum taxable income (add lines 3 and 4(l)) (short period returns, see instructions)		**5** 49 054	
6	Enter: $40,000, if married filing joint return or Qualifying widow(er). $30,000, if single or head of household $20,000, if married filing separate return or estate or trust		**6** 40 000	
7	Subtract line 6 from line 5. If zero or less, do not complete the rest of this form		**7** 9 054	
8	Enter 20% of line 7		**8** 1 811	
9	Amount from Form 1040, line 49, or Form 1040NR, line 49. (Do not include Form 1040, line 39, or Form 1040NR, line 40.) (Estates and trusts, see instructions.)		**9** 7 567	
10	Subtract line 9 from line 8. If zero or less, enter zero		**10** −0−	
11	Foreign tax credit		**11**	
12	ALTERNATIVE minimum tax (subtract line 11 from line 10). Enter on your tax return, on the line identified as alternative minimum tax		**12** −0−	

Instructions

(Section references are to the Internal Revenue Code)

Paperwork Reduction Act Notice.— We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Who Must File.— File this form if : (a) You are liable for the alternative minimum tax; **or** (b) you have one or more tax preference items on lines 4c through 4k; **or** (c) your adjusted gross income is more than line 6 and you have an amount on line 2e(3), and line 2e(2) includes income other than interest and dividend income.

Individuals, estates or trusts may be liable if their adjusted gross income plus tax preference items listed on line 4 total more than line 6.

For more information, see **Publication 909,** Alternative Minimum Tax.

Minimum Tax Deferred From Earlier Year(s).— If a net operating loss carryover from an earlier year(s) reduces taxable income for 1986 and the net operating loss giving rise to the carryover resulted in the deferral of minimum tax in that earlier year(s), all or part of the deferred minimum tax may be includible as tax liability for 1986. Figure the deferred minimum tax in the worksheet in Publication 909 and enter it on Form 1040, line 51, or Form 1041, line 31. Write "Deferred Minimum Tax."

Partners, Beneficiaries, etc.— If you are a:

(1) Partner or shareholder of an S corporation, take into account separately your distributive share of items of income and deductions that enter into the computation of tax preference items.

(2) Beneficiary of an estate or trust, see section 58(c) and the line 4(1) instructions.

(3) Participant in a common trust fund, see section 58(e).

(4) Shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see section 58(f).

Carryback and Carryover of Unused Credits.— It may be necessary to figure the carryback or carryover of certain unused credits. See section 55(c)(3).

Note : *If you have an earned income credit, you must reduce that credit by any alternative minimum tax.*

Line-by-Line Instructions

Line 1, Estates and Trusts.— Adjusted gross income is figured in the same way as for an

Form **6251** (1986)

Schedule W
(Form 1040)

Department of the Treasury
Internal Revenue Service

Deduction for a Married Couple When Both Work
▶ **For Paperwork Reduction Act Notice, see Form 1040 Instructions.**
▶ **Attach to Form 1040.**

OMB No. 1545-0074

19 86

Attachment
Sequence No. **20**

Names as shown on Form 1040

Your social security number

Step 1   Figure your earned income

		(a) You		(b) Your spouse	
1 Wages, salaries, tips, etc., from Form 1040, line 7. (Do not include pensions or annuities reported on Form 1040, line 16 or lines 17a and 17b.)	1	34 976	1	3 480	
2 Net profit or (loss) from self-employment (from Schedules C and F (Form 1040), Schedule K-1 (Form 1065), and any other earned income)	2	2 433	2		
3 Add lines 1 and 2. This is your total earned income	3	37 409	3	3 480	

Step 2   Figure your qualified earned income

4 Add amounts entered on Form 1040, lines 25, 26, 27, and any repayment of supplemental unemployment benefits (sub-pay) included on line 31. Enter the total (see instructions below)	4	2 000	4		
5 Subtract line 4 from line 3. This is your qualified earned income. If the amount in column (a) or (b) is zero (-0-) or less, stop here. You may not take this deduction	5	35 409	5	3 480	

Step 3   Figure your deduction

6 Compare the amounts in columns (a) and (b) of line 5 above. Enter the **smaller** amount here. (Enter either amount if 5(a) and 5(b) are the same.) *Do not enter more than $30,000*	6	3 480
7 Percentage used to figure the deduction (10%)	7	x .10
8 Multiply the amount on line 6 by the percentage on line 7. This is the amount of your deduction. Enter the answer here and on Form 1040, line 30 ▶	8	348

Instructions

Complete this schedule and attach it to your Form 1040 if you take the deduction for a married couple when both work. You may take the deduction if both you and your spouse:
● work and have qualified earned income, and
● file a joint return, and
● do not file **Form 2555** to exclude income or to exclude or deduct certain housing costs, and
● do not file **Form 4563** to exclude income.

There are three steps to follow in figuring the deduction on Schedule W.
Step 1 (lines 1, 2, and 3).—Figure earned income separately for yourself and your spouse.

Earned income.—This is generally income you receive for services you provide. It includes wages, salaries, tips, commissions, sub-pay, etc. (from Form 1040, line 7). It also includes income earned from self-employment (from Schedules C and F of Form 1040 and Schedule K-1 of Form 1065), and net

earnings and gains (other than capital gains) from the disposition, transfer, or licensing of property that you created.

Earned income does not include interest, dividends, social security benefits, IRA distributions, unemployment compensation, deferred compensation, or nontaxable income. It also does not include any amount your spouse paid you.

Caution: *Do not consider community property laws in figuring your earned income.*

Step 2 (lines 4 and 5).—Figure qualified earned income separately for yourself and your spouse by subtracting certain adjustments from earned income.

Qualified earned income.—This is the amount on which the deduction is based. Figure it by subtracting the total of certain adjustments from earned income. These adjustments (and the related lines on Form 1040) are:
● Employee business expenses (from line 25).
● IRA deduction (from line 26).
● Keogh retirement plan and self-employed SEP deduction (from line 27).

● Repayment of sub-pay included in the total on line 31. See the instructions on repayment of sub-pay on page 12 of the Form 1040 Instructions.

Enter the total of any adjustments that apply to your or your spouse's earned income in the appropriate column of line 4.

Step 3 (lines 6, 7, and 8).—Figure the deduction based on the **smaller** of:
● the qualified earned income entered in column (a) or (b) of line 5, whichever is less, **OR**
● $30,000.

Example.—You earned a salary of $20,000 and had $3,000 of employee business expenses (Form 1040, line 25). Your spouse earned $17,000 and had an IRA deduction of $1,000 (Form 1040, line 26). Your qualified earned income is $17,000 ($20,000 minus $3,000) and your spouse's is $16,000 ($17,000 minus $1,000). Because your spouse's qualified earned income is less than yours, the deduction is figured on your spouse's income. Therefore, the deduction is $1,600 ($16,000 x .10).

SCHEDULE SE
(Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

▶ See Instructions for Schedule SE (Form 1040).

▶ Attach to Form 1040.

OMB No. 1545-0074

1986

Attachment
Sequence No. **18**

Name of person with **self-employment** income (as shown on social security card)	Social security number of person with **self-employment** income ▶		

Part I — Regular Computation of Net Earnings From Self-Employment

Note: *If you performed services for certain churches or church-controlled organizations and you are not a minister or a member of a religious order, see the instructions before completing the schedule.*

1 Net farm profit or (loss) from Schedule F (Form 1040), line 38, and farm partnerships, Schedule K-1 (Form 1065), line 13a	1	
2 Net profit or (loss) from Schedule C (Form 1040), line 32, and Schedule K-1 (Form 1065), line 13a (other than farming). (See instructions for other income to report.) Employees of an electing church or church-controlled organization do **NOT** enter your Form W-2 wages on line 2. See the instructions . . .	2	2 824

Note: ☐ *Check here if you are **exempt** from self-employment tax on your earnings as a minister, member of a religious order, or Christian Science practitioner because you filed **Form 4361**. See instructions for kinds of income to report. If you have other earnings of $400 or more that are subject to self-employment tax, include those earnings on line 2.*

Part II — Optional Computation of Net Earnings From Self-Employment
(See "Who Can Use Schedule SE" in the Instructions. Also see instructions for other limitations.)

Generally, this part may be used **only** if you meet any of the following tests:

A Your gross farm income[1] was not more than $2,400; or

B Your gross farm income[1] was more than $2,400 and your net farm profits[2] were less than $1,600; or

C Your net nonfarm profits[3] were less than $1,600 and your net nonfarm profits[3] were also less than two-thirds (⅔) of your gross nonfarm income.[4]

Note: *If line 2 above is two-thirds (⅔) or more of your gross nonfarm income[4], or, if line 2 is $1,600 or more, you may **not** use the optional method.*

[1]From Schedule F (Form 1040), line 12, and Schedule K-1 (Form 1065), line 13b.

[2]From Schedule F (Form 1040), line 38, and Schedule K-1 (Form 1065), line 13a.

[3]From Schedule C (Form 1040), line 32, and Schedule K-1 (Form 1065), line 13a.

[4]From Schedule C (Form 1040), line 5, and Schedule K-1 (Form 1065), line 13c.

3 Maximum income for optional methods	3	$1,600	00
4 Farm Optional Method—If you meet test A or B above, enter: the smaller of two-thirds (⅔) of gross farm income from Schedule F (Form 1040), line 12, and farm partnerships, Schedule K-1 (Form 1065), line 13b; or $1,600	4		
5 Subtract line 4 from line 3	5		
6 Nonfarm Optional Method—If you meet test C above, enter: the smallest of two-thirds (⅔) of gross nonfarm income from Schedule C (Form 1040), line 5, and Schedule K-1 (Form 1065), line 13c (other than farming); or $1,600; or, if you elected the farm optional method, the amount on line 5	6		

Part III — Computation of Social Security Self-Employment Tax

7 Enter the amount from Part I, line 1, or, if you elected the farm optional method, Part II, line 4	7		
8 Enter the amount from Part I, line 2, or, if you elected the nonfarm optional method, Part II, line 6 . . .	8	2 824	
9 Add lines 7 and 8. If less than $400, do not fill in the rest of this schedule because you are not subject to self-employment tax. (**Exception:** If you are an employee of an electing church or church-controlled organization, see the instructions. You may owe self-employment tax on the amount you report on line 12c.)	9	2 824	
10 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement tax (tier 1) for 1986 is	10	$42,000	00
11 a Total social security wages and tips from Forms W-2 and railroad retirement compensation (tier 1). **Note:** *Medicare qualified government employees whose wages are only subject to the 1.45% medicare (hospital insurance benefits) tax and employees of certain church or church-controlled organizations should **not** include those wages on this line. (See instructions.)* **11a** 34 976			
b Unreported tips subject to social security tax from Form 4137, line 9, or to railroad retirement tax (tier 1) **11b**			
c Add lines 11a and 11b	11c	34 976	
12 a Subtract line 11c from line 10	12a	7 024	
b Enter your medicare qualified government wages if you are required to use the worksheet in Part III of the instructions. **12b**			
c Enter your Form W-2 wages of $100 or more from an electing church or church-controlled organization. **12c**			
13 Enter the smaller of line 9 or line 12a	13	2 824	
If line 13 is $42,000, fill in $5,166 on line 14. Otherwise, multiply line 13 by .123 and enter the result on line 14		.123	
14 Self-employment tax. Enter this amount on Form 1040, line 50	14	347	

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule SE (Form 1040) 1986

AT

```
01*LBL "AT"
02*LBL 00
03 "ALT MIN TAX"
04 FS?C 09
05 FC? 21
06 PROMPT
07 XEQ "P"
08 FC? 06
09 XEQ "S"
10 XEQ "Q"
11 ADV
12 46
13 STO 07
14 "MEDEXP"
15 XEQ "X"
16 RCL 06
17 20
18 /
19 "5%AGI"
20 XEQ "Y"
21 X<>Y
22 XEQ "N"
23 STO 00
24 41
25 STO 07
26 "CONTRB"
27 XEQ "X"
28 "CSLTY"
29 XEQ "X"
30 38
31 STO 07
32 "MORTG"
33 XEQ "X"
34 RCL 00
35 STO 01
36 47
37 STO 07
38 "OTHINT"
39 XEQ "X"
40 STO 00
41 54
```

```
42 STO 07
43 "NETINV"
44 XEQ "X"
45 RCL 48
46 X>Y?
47 X<>Y
48 "LOWER"
49 XEQ "Y"
50 RCL 01
51 +
52 STO 00
53 "DED"
54 XEQ "K"
55 RCL 06
56 X<>Y
57 -
58 STO 01
59 "L3"
60 XEQ "Y"
61 12
62 STO 07
63 "XCLSN"
64 XEQ "X"
65 STO 00
66 48
67 STO 07
68 "60%CGD"
69 XEQ "X"
70 56
71 STO 07
72 "PRF"
73 XEQ "K"
74 RCL 01
75 +
76 "AMTI"
77 XEQ "Y"
78 2
79 GTO IND 08
80*LBL 05
81*LBL 02
82 ISG X
```

```
83*LBL 01
84*LBL 04
85 ISG X
86*LBL 03
87 1 E4
88 *
89 "EXMP"
90 XEQ "Y"
91 X<>Y
92 XEQ "N"
93 X=0?
94 GTO 10
95 5
96 /
97 "20%"
98 XEQ "Y"
99 STO 01
100 29
101 STO 07
102 "FT49"
103 XEQ "X"
104 RCL 01
105 XEQ "N"
106 STO 01
107 57
108 STO 07
109 "FTC"
110 XEQ "X"
111 RCL 01
112 X<>Y
113 -
114 X<Y?
115 CLX
116*LBL 10
117 STO 26
118 "AM TX"
119 XEQ "V"
120 FC?C 06
121 GTO 00
122 GTO "F3"
123 END
```

DD

```
01*LBL "DD"
02*LBL 00
03 "SCHED D"
04 FS?C 09
05 FC? 21
06 PROMPT
07 XEQ "P"
08 XEQ "S"
09 49
10 STO 07
11 "SHORT"
12 XEQ "X"
13 STO 00
14 "LONG"
15 XEQ "X"
16 ADV
17 RCL 00
18 "18"
19 XEQ "Y"
20 ENTER↑
21 X<0?
22 GTO 06
23 RCL 51
24 X<0?
25 CLX
26 X>Y?
27 RDN
28 "19"
29 XEQ "Y"
30 .6
31 *
32 STO 49
33 "60%CGD"
34 XEQ "V"
35 -
36 STO 16
37 "GAIN"
38 GTO 14
39*LBL 06
40 0
41 STO 49
42 RDN
43 RCL 50
44 X<0?
45 GTO 06
46 CLX
47 X<>Y
48 GTO 10
49*LBL 06
```

EE

```
50 RCL 51
51 X<0?
52 GTO 10
53 RCL 00
54 GTO 07
55♦LBL 10
56 2
57 /
58 +
59♦LBL 07
60 ENTER↑
61 "22"
62 XEQ "Y"
63 -9 E3
64 3
65 RCL 08
66 X≠Y?
67 CLX
68 +
69 /
70 X>Y?
71 X<>Y
72 RDN
73 STO 16
74 "LOSS"
75 X<=Y?
76 GTO 14
77 XEQ "V"
78 CLX
79 STO 01
80 RCL 50
81 X>0?
82 CLX
83 "24"
84 XEQ "Y"
85 X=0?
86 GTO 06
87 RCL 51
88 X<0?
89 CLX
90 "25"
91 XEQ "Y"
92 +
93 ENTER↑
94 "26"
95 XEQ "Y"
96 RCL 16
97 X<Y?
98 RDN
```

```
99 STO 01
100 "27"
101 XEQ "Y"
102 -
103 X>0?
104 CLX
105♦LBL 06
106 "SHRTCO"
107 XEQ "V"
108 RCL 16
109 RCL 01
110 -
111 STO 01
112 "29"
113 XEQ "Y"
114 RCL 51
115 X>0?
116 CLX
117 "30"
118 XEQ "Y"
119 X=0?
120 GTO 06
121 RCL 50
122 X<0?
123 CLX
124 "31"
125 XEQ "Y"
126 +
127 "32"
128 XEQ "Y"
129 RCL 01
130 2
131 *
132 "33"
133 XEQ "Y"
134 -
135 X>0?
136 CLX
137♦LBL 06
138 "LNGCO"
139♦LBL 14
140 XEQ "V"
141 SF 25
142 FS?C 06
143 GTO "T2"
144 CF 25
145 GTO 00
146 END
```

```
01♦LBL "EE"
02♦LBL 00
03 "SCHED SE"
04 PROMPT
05 64
06 XEQ "P"
07 "SE INC"
08 XEQ "X"
09 "SS WGS"
10 XEQ "X"
11 ADV
12 4 E2
13 RCL 65
14 "L9"
15 XEQ "Y"
16 X<Y?
17 CLX
18 X=0?
19 GTO 10
20 42 E3
21 RCL 66
22 "L11c"
23 XEQ "Y"
24 -
25 X<0?
26 CLX
27 "L12a"
28 XEQ "Y"
29 RCL 65
30 X>Y?
31 X<>Y
32 "L13"
33 XEQ "Y"
34 .123
35 *
36♦LBL 10
37 STO 25
38 "SE TX"
39 XEQ "V"
40 GTO 00
41 END
```

FT

```
01♦LBL "FT"
02♦LBL 00
03 "FORM 1040"
04 CF 25
05 FS?C 09
06 FC? 21
07 PROMPT
08 XEQ "P"
```

```
09 XEQ "M"
10 ADV
11 "WAGES"
12 XEQ "X"
13 STO 05
14 "INT"
15 XEQ "X"
16 ST+ 05
17 "DIVS"
18 XEQ "X"
19 STO 01
20 "EXCLSN"
21 XEQ "X"
22 RCL 01
23 X<>Y
24 -
25 X<0?
26 CLX
27 "NETDIV"
28 XEQ "Y"
29 RCL 05
30 +
31 STO 00
32 "ST RF"
33 XEQ "X"
34 "SCH C"
35 XEQ "X"
36 "SCH D"
37 XEQ "X"
38 "SCH E"
39 XEQ "X"
40 "INC"
41 XEQ "K"
42 STO 01
43 "IRA"
44 XEQ "X"
45 "SCH W"
46 XEQ "X"
47 "ADJ"
48 XEQ "K"
49 RCL 01
50 X<>Y
51 -
52 X<0?
53 CLX
54 STO 06
55 "AGI"
56 XEQ "V"
57 SF 25
58 GTO "FF"
59 CF 05
60 GTO 00
61 END
```

GQ

```
01♦LBL "GQ"
02♦LBL 00
03 3
04 STO 07
05 "G7"
06 XEQ "X"
07 RCL 02
08 X<>Y
09 -
10 RND
11 3 E3
12 X<Y?
13 GTO 06
14 "NG"
15 AVIEW
16 FC? 21
17 PROMPT
18 RCL 03
19 GTO 10
20♦LBL 06
21 RDN
22 4
23 /
24 RND
25 RCL 04
26 +
27 XEQ "R"
28 RDN
29 RCL 04
30 XEQ "R"
31 RND
32 RCL Y
33 X<>Y
34 -
35 3
36 *
37 +
38 "SG TX"
39 XEQ "V"
40♦LBL 10
41 RCL 03
42 X>Y?
43 X<>Y
44 "LO TX"
45 XEQ "V"
46 FS? 21
47 PROMPT
48 GTO 00
49 END
```

K

```
01♦LBL "K"
02 ASTO 05
03 "OTH"
04 ARCL 05
05 XEQ 11
06 CLX
07 X<> 00
08 "TOT"
09 ARCL 05
10 XEQ "Y"
11 ADV
12 RTN
13♦LBL "LP"
14 "PRGM?"
15 AON
16 PROMPT
17 AOFF
18 CF 06
19 GTO 06
20♦LBL "L"
21 SF 06
22 SF 09
23♦LBL 06
24 ASTO L
25 SF 25
26 GTO IND L
27 SF 25
28 GETP
29 FS?C 25
30 GTO IND L
31 SF 25
32 READP
33 FC?C 25
34 CF 06
35 GTO IND L
36♦LBL "M"
37 XEQ "S"
38 "EXMP♦"
39 GTO 11
40♦LBL "N"
41 X<>Y
42 -
43 X<0?
44 CLX
45 "NET"
46 GTO 12
47♦LBL "P"
48 FS? 21
```

```
49 AVIEW
50 STO 07
51 CLD
52 RTN
53♦LBL "Q"
54 6
55 STO 07
56 "AGI"
57 GTO 00
58♦LBL "S"
59 5
60 RCL 08
61 ABS
62 INT
63 X<=Y?
64 X=0?
65 2
66 STO 08
67 7
68 STO 07
69 "STATUS"
70♦LBL "X"
71♦LBL 11
72 ISG 07
73♦LBL 00
74 RCL IND 07
75 FC? 21
76 GTO 13
77 ASTO L
78 CF 10
79 FS? 38
80 SF 10
81 FIX 0
82 CLA
83 ARCL 07
84 "⊢ "
85 ACA
86 CLA
87 ARCL L
88 FS?C 10
89 FIX 2
90♦LBL 13
91 "⊢: "
92 ARCL X
93 FS? 21
94 ACA
95 ADV
96 FC? 03
```

```
97 PROMPT
98 RCL IND 07
99 RND
100 X<>Y
101 STO IND 07
102 RND
103 ST+ 00
104 FS? 21
105 X=Y?
106 RTN
107 VIEW X
108 CLD
109 RTN
110♦LBL "V"
111 SF 10
112♦LBL "Y"
113♦LBL 12
114 RND
115 "⊢= "
116 ARCL X
117 FC? 21
118 GTO 13
119 ACA
120 ADV
121 FS?C 10
122 ADV
123 RTN
124♦LBL 13
125 FC?C 10
126 FC? 04
127 PROMPT
128 RTN
129♦LBL "Z"
130 367
131 GTO IND 08
132♦LBL 03
133 64.5
134 -
135♦LBL 01
136♦LBL 04
137 119
138 -
139♦LBL 05
140♦LBL 02
141 10
142 *
143 END
```

P2

```
01◆LBL "P2"
02◆LBL 00
03 "1040 P2"
04 FS?C 09
05 FC? 21
06 PROMPT
07 XEQ "P"
08 XEQ "M"
09 XEQ "Q"
10 ADV
11 21
12 STO 07
13◆LBL "FF"
14 "SA"
15 FS? 00
16 GTO "L"
17 "DEDS"
18 XEQ "X"
19◆LBL "F1"
20 RCL 06
21 X<>Y
22 -
23 X<0?
24 CLX
25 "L35"
26 XEQ "Y"
27 RCL 09
28 1080
29 *
30 "EXMP$"
31 XEQ "Y"
32 -
33 X<0?
34 CLX
35 STO 02
36 "TXABL"
37 XEQ "V"
38 CF 07
39 5 E4
40 X<>Y
41 X≠Y?
42 X>Y?
43 GTO 06
44 ENTER↑
45 SF 07
46 1
```

```
47 *
48 3 E3
49 X<=Y?
50 ISG L
51◆LBL 00
52 RDN
53 LASTX
54 25
55 *
56 MOD
57 LASTX
58 2
59 /
60 RDN
61 -
62 R↑
63 +
64◆LBL 06
65 XEQ "R"
66 FC?C 07
67 GTO 09
68 "FT"
69 .5
70 +
71 INT
72◆LBL 09
73 STO 03
74 XEQ "V"
75 "SG"
76 FS? 01
77 GTO "L"
78◆LBL "F2"
79 STO 03
80 22
81 STO 07
82 "CRDTSa"
83 XEQ "X"
84 RCL 03
85 XEQ "N"
86 STO 01
87 "CRDTSb"
88 XEQ "X"
89 RCL 01
90 XEQ "N"
91 STO 30
92 ADV
```

```
93 "SE TX"
94 XEQ "X"
95 "AT"
96 FS? 02
97 GTO "L"
98 "AM TX"
99 XEQ "X"
100◆LBL "F3"
101 RCL 25
102 +
103 RCL 30
104 +
105 STO 00
106 26
107 STO 07
108 " TX"
109 XEQ "K"
110 STO 03
111 XEQ "W"
112 SF 25
113 FS?C 05
114 GTO "TX"
115 SF 25
116 GTO "FT"
117 GTO 00
118◆LBL "W"
119 STO 01
120 "W/HLD"
121 XEQ "X"
122 STO 00
123 " PD"
124 XEQ "K"
125 RCL 01
126 X<>Y
127 -
128 STO 05
129◆LBL "0"
130 "BAL DUE"
131 X<0?
132 "RFND"
133 ABS
134 BEEP
135 XEQ "V"
136 END
```

R6

```
01◆LBL "R6"
02◆LBL 00
03 CF 08
04 STO 02
05 "TXABL"
06 FS? 21
07 XEQ "Y"
08 XEQ "S"
09 RCL 02
10 GTO 06
11◆LBL "R"
12 SF 08
13◆LBL 06
14 X<>Y
15 STO 05
16 CLX
17 STO 00
18 RDN
19 SF 09
20 1 E1
21 /
22 GTO IND 08
23◆LBL 01
24 .248119108
25 1.112112233
26 XEQ 11
27 .226216248
28 XEQ 12
29 .227227345
30 XEQ 12
31 .572572572
32 .444462
33 XEQ 11
34 798
35 XEQ 09
36 1489
37 XEQ 09
38 2860
39 XEQ 09
40 GTO 10
41◆LBL 03
42 CF 09
43 2
44 *
45◆LBL 02
46◆LBL 05
```

R6

47 .367227226	93 X<> 01	
48 1.112224335	94 INT	
49 XEQ 11	95 %	
50 .464443453	96 ST+ 00	
51 XEQ 12	97 RDN	
52 .475572571	98 X<>Y	
53 XEQ 12	99 X>0?	
54 1.144	100 GTO 12	
55 .54341	101 X<>Y	
56 XEQ 11	102 RTN	
57 1533	103◆LBL 04	
58 XEQ 09	104 .248227226	
59 2762	105 1.112312444	
60 XEQ 09	106 XEQ 11	
61 2568	107 .238334346	
62 XEQ 09	108 XEQ 12	
63 5720	109 .345572572	
64 XEQ 09	110 XEQ 12	
65 GTO 10	111 .572	
66◆LBL 11	112 .37332	
67 STO 01	113 XEQ 11	
68 RDN	114 1144	
69◆LBL 12	115 XEQ 09	
70 RDN	116 1715	
71 X<=0?	117 XEQ 09	
72 RTN	118 2288	
73 R↑	119 XEQ 09	
74 1 E3	120 2860	
75 *	121 XEQ 09	
76 FRC	122◆LBL 10	
77 X<>Y	123 RCL 05	
78 LASTX	124 RCL 00	
79 INT	125 5	
80◆LBL 09	126 FS?C 09	
81 -	127 ST+ X	
82 X>0?	128 *	
83 GTO 06	129 "TX86"	
84 RDN	130 FS?C 08	
85 CLX	131 RTN	
86 RTN	132 STO 03	
87◆LBL 06	133 XEQ "V"	
88 10	134 FS? 21	
89 ST* 01	135 PROMPT	
90 CLX	136 GTO 00	
91 RCL 01	137 END	
92 FRC		

R7

01◆LBL "R7"	47◆LBL 09	
02◆LBL 00	48 -	
03 STO 02	49 X>0?	
04 "TXABL"	50 GTO 06	
05 FS? 21	51 RDN	
06 XEQ "Y"	52 CLX	
07 XEQ "S"	53 RTN	
08 CLX	54◆LBL 06	
09 STO 00	55 1 E2	
10 RCL 02	56 ST* 01	
11 SF 09	57 CLX	
12 1 E2	58 RCL 01	
13 /	59 FRC	
14 .11041307	60 X<> 01	
15 STO 01	61 INT	
16 RDN	62 %	
17 GTO IND 08	63 ST+ 00	
18◆LBL 01	64 RDN	
19 .018150102	65 X<>Y	
20 XEQ 12	66 X>0?	
21 270	67 GTO 12	
22 XEQ 12	68 X<>Y	
23 GTO 13	69 RTN	
24◆LBL 03	70◆LBL 04	
25 CF 09	71 .02520515	
26 2	72 XEQ 12	
27 *	73 420	
28◆LBL 02	74 XEQ 12	
29◆LBL 05	75◆LBL 13	
30 .03025017	76 3.5	
31 XEQ 12	77 %	
32 450	78 X>0?	
33 XEQ 12	79 ST+ 00	
34 GTO 13	80 RCL 00	
35◆LBL 12	81 50	
36 RDN	82 FS?C 09	
37 X<=0?	83 ST+ X	
38 RTN	84 *	
39 R↑	85 "TX87"	
40 INT	86 STO 03	
41 LASTX	87 XEQ "V"	
42 FRC	88 FS? 21	
43 1 E3	89 PROMPT	
44 *	90 GTO 00	
45 STO T	91 END	
46 RDN		

R8

```
01♦LBL "R8"
02♦LBL 00
03 STO 02
04 "TXABL"
05 FS? 21
06 XEQ "Y"
07 XEQ "S"
08 CLX
09 STO 00
10 RCL 02
11 GTO IND 08
12♦LBL 01
13 17850
14 GTO 10
15♦LBL 03
16 14875
17 GTO 10
18♦LBL 02
19♦LBL 05
20 29750
21 GTO 10
22♦LBL 04
23 23900
24♦LBL 10
25 X<>Y
26 15
27 %
28 X<> Z
29 -
30 .13
31 *
32 X>0?
33 ST+ Y
34 RDN
35 "TX88"
36 STO 03
37 XEQ "V"
38 FS? 21
39 PROMPT
40 GTO 00
41 END
```

SA

```
01♦LBL "SA"
02♦LBL 00
03 "SCHED A"
04 FS?C 09
05 FC? 21
06 PROMPT
07 XEQ "P"
08 FS? 06
09 GTO 06
10 XEQ "S"
11 XEQ "Q"
12 ADV
13♦LBL 06
14 30
15 STO 07
16 "DRGS"
17 XEQ "X"
18 STO 00
19 "DCTRS"
20 XEQ "X"
21 "TRNSP"
22 XEQ "X"
23 "MED"
24 XEQ "K"
25 RCL 06
26 20
27 /
28 "5%AGI"
29 XEQ "Y"
30 -
31 X<0?
32 CLX
33 STO 47
34 GTO 06
35♦LBL "AB"
36 "SCH A BTM"
37 PROMPT
38 34
39 XEQ "P"
40 RCL 47
41♦LBL 06
42 STO 01
43 "NETMED"
44 XEQ "Y"
45 ADV
46 "ST TX"
47 XEQ "X"
48 STO 00
49 "RE TX"
50 XEQ "X"
51 "SLS TX"
52 XEQ "X"
53 "TXS"
54 XEQ "K"
55 ST+ 01
56 "MORTG"
57 XEQ "X"
58 "CRDTCD"
59 XEQ "X"
60 "INT"
61 XEQ "K"
62 ST+ 01
63 RCL 39
64 -
65 STO 48
66 "CONTRB"
67 XEQ "X"
68 ST+ 01
69 "CSLTY"
70 XEQ "X"
71 ST+ 01
72 ADV
73 "DUES"
74 XEQ "X"
75 STO 00
76 "TXPREP"
77 XEQ "X"
78 "MSC"
79 XEQ "K"
80 RCL 01
81 +
82 "TOTDED"
83 XEQ "Y"
84 XEQ "Z"
85 "ZBA"
86 XEQ "Y"
87 -
88 X<0?
89 CLX
90 STO 22
91 "NETDED"
92 XEQ "V"
93 FC?C 06
94 GTO 00
95 ADV
96 GTO "F1"
97 END
```

SG

```
01♦LBL "SG"
02♦LBL 00
03 "SCHED G"
04 FS?C 09
05 FC? 21
06 PROMPT
07 51
08 XEQ "P"
09 "83INC"
10 XEQ "X"
11 STO 00
12 "84INC"
13 XEQ "X"
14 "85INC"
15 XEQ "X"
16 RCL 00
17 "TOTAL"
18 XEQ "Y"
19 3
20 /
21 "L6"
22 XEQ "Y"
23 1.4
24 *
25 RND
26 STO 04
27 "G7"
28 XEQ "Y"
29 GTO 06
30♦LBL "GB"
31 "SCH G BTM"
32 PROMPT
33 3
34 XEQ "P"
35 "G7"
36 XEQ "X"
37♦LBL 06
38 RCL 02
39 X<>Y
40 -
41 "L14"
42 XEQ "Y"
43 3 E3
44 X<=Y?
45 GTO 06
```

SG

```
46 "NG"
47 AVIEW
48 FC? 21
49 PROMPT
50 RCL 03
51 GTO 10
52◆LBL 06
53 RDN
54 4
55 /
56 "L15"
57 XEQ "Y"
58 RCL 04
59 +
60 "17,19"
61 XEQ "Y"
62 XEQ "R"
63 "20,21"
64 XEQ "Y"
65 RCL 04
66 XEQ "R"
67 "L22"
68 XEQ "Y"
69 RCL Y
70 X<>Y
71 -
72 "L23"
73 XEQ "Y"
74 3
75 *
76 "L24"
77 XEQ "Y"
78 +
79 "SG TX"
80 XEQ "V"
81◆LBL 10
82 RCL 03
83 X>Y?
84 X<>Y
85 "LO TX"
86 XEQ "V"
87 FC?C 06
88 GTO 00
89 GTO "F2"
90 END
```

TX

```
01◆LBL "TX"          28 *
02◆LBL 00            29 STO 20
03 "INCOME TAX"      30 "DED"
04 PROMPT            31 XEQ "V"
05 "DD"              32 SF 25
06 GTO "L"           33 FS?C 06
07◆LBL "T2"          34 GTO "T4"
08 "WW"              35 CF 25
09 GTO "L"           36 GTO 00
10◆LBL "T4"          37◆LBL 08
11 SF 05             38 ASTO 05
12 "FT"              39 "WAGES"
13 GTO "L"           40 ARCL 05
14 GTO 00            41 XEQ "X"
15 END               42 STO 00
                     43 "BFT"
                     44 ARCL 05
                     45 XEQ "X"
                     46 RCL 00
                     47 "TOTAL"
                     48 XEQ "Y"
                     49 "ADJ"
                     50 ARCL 05
                     51 XEQ "X"
                     52 ST+ X
                     53 ST- 00
                     54 RCL 00
                     55 "NET"
                     56 XEQ "Y"
                     57 ADV
                     58 END
```

WW

```
01◆LBL "WW"
02◆LBL 00
03 "SCHED W"
04 FS?C 09
05 FC? 21
06 PROMPT
07 58
08 XEQ "P"
09 "a"
10 XEQ 08
11 STO 01
12 "b"
13 XEQ 08
14 RCL 59
15 RCL 62
16 +
17 STO 10
18 RDN
19 RCL 01
20 X>Y?
21 X<>Y
22 3 E4
23 X>Y?
24 X<>Y
25 "L6"
26 XEQ "Y"
27 .1
```

ZLOAD

```
01◆LBL "ZLOAD"
02 "K"
03 AVIEW
04 READSUB
05 "R6"
06 AVIEW
07 READSUB
08 "P2"
09 AVIEW
10 READSUB
11 "TX"
12 AVIEW
13 READSUB
14 "GQ"
15 AVIEW
16 READSUB
17 "FT"
18 AVIEW
19 READSUB
20 XEQ 08
21 "DD"
22 XEQ 07
23 "WW"
24 XEQ 07
25 "SA"
26 XEQ 07
27 "SG"
28 XEQ 07
29 "AT"
30 XEQ 07
31 "EE"
32 XEQ 07
33 "R7"
34 XEQ 07
35 "R8"
36 XEQ 07
37◆LBL 10
38 "XEQ CLP"
39 BEEP
40 PROMPT
41◆LBL 07
42 AVIEW
43 READP
44◆LBL 08
45 SF 25
46 SAVEP
47 FC?C 25
48 GTO 10
49 END
```

AT   304 BYTES   44 REGISTERS

ROW 1 OF 26: LINES 1-3

ROW 2 OF 26: LINES 3-6

ROW 3 OF 26: LINES 7-11

ROW 4 OF 26: LINES 12-15

ROW 5 OF 26: LINES 15-20

ROW 6 OF 26: LINES 20-26

ROW 7 OF 26: LINES 26-28

ROW 8 OF 26: LINES 28-32

ROW 9 OF 26: LINES 32-38

ROW 10 OF 26: LINES 38-42

ROW 11 OF 26: LINES 43-45

ROW 12 OF 26: LINES 46-50

ROW 13 OF 26: LINES 51-57

ROW 14 OF 26: LINES 58-63

ROW 15 OF 26: LINES 63-68

87/01/11 14:37

AT   304 BYTES   44 REGISTERS

ROW 16 OF 26: LINES 68-71

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ROW 17 OF 26: LINES 72-76

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ROW 18 OF 26: LINES 76-82

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ROW 19 OF 26: LINES 83-89

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ROW 20 OF 26: LINES 89-94

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ROW 21 OF 26: LINES 95-100

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ROW 22 OF 26: LINES 101-105

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ROW 23 OF 26: LINES 105-110

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ROW 24 OF 26: LINES 111-118

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ROW 25 OF 26: LINES 118-122

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ROW 26 OF 26: LINES 122-123

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87/01/11 14:37 (05:58)

DD   295 BYTES   43 REGISTERS

ROW 1 OF 25: LINES 1-3

ROW 2 OF 25: LINES 3-8

ROW 3 OF 25: LINES 8-12

ROW 4 OF 25: LINES 12-16

ROW 5 OF 25: LINES 17-23

ROW 6 OF 25: LINES 23-30

ROW 7 OF 25: LINES 30-34

ROW 8 OF 25: LINES 34-38

ROW 9 OF 25: LINES 39-47

ROW 10 OF 25: LINES 48-55

ROW 11 OF 25: LINES 56-63

ROW 12 OF 25: LINES 63-71

ROW 13 OF 25: LINES 72-77

ROW 14 OF 25: LINES 77-84

ROW 15 OF 25: LINES 84-90

87/01/11 14:54

DD   295 BYTES   43 REGISTERS

ROW 16 OF 25: LINES 91-96

ROW 17 OF 25: LINES 96-103

ROW 18 OF 25: LINES 104-107

ROW 19 OF 25: LINES 108-114

ROW 20 OF 25: LINES 114-120

ROW 21 OF 25: LINES 121-127

ROW 22 OF 25: LINES 127-133

ROW 23 OF 25: LINES 133-138

ROW 24 OF 25: LINES 139-143

ROW 25 OF 25: LINES 144-146

87/01/11 14:54 (05:43)

EE   117 BYTES   17 REGISTERS

ROW 1 OF 10: LINES 1-3

ROW 2 OF 10: LINES 3-7

ROW 3 OF 10: LINES 7-9

ROW 4 OF 10: LINES 9-13

ROW 5 OF 10: LINES 14-20

ROW 6 OF 10: LINES 20-23

ROW 7 OF 10: LINES 23-28

ROW 8 OF 10: LINES 29-34

ROW 9 OF 10: LINES 34-38

ROW 10 OF 10: LINES 38-41

87/01/11 15:00 (02:15)

FT   180 BYTES   26 REGISTERS

ROW 1 OF 15: LINES 1-3

ROW 2 OF 15: LINES 3-7

ROW 3 OF 15: LINES 8-11

ROW 4 OF 15: LINES 11-15

ROW 5 OF 15: LINES 16-20

ROW 6 OF 15: LINES 20-24

ROW 7 OF 15: LINES 25-28

ROW 8 OF 15: LINES 29-33

ROW 9 OF 15: LINES 34-36

ROW 10 OF 15: LINES 36-38

ROW 11 OF 15: LINES 39-43

ROW 12 OF 15: LINES 43-45

ROW 13 OF 15: LINES 46-50

ROW 14 OF 15: LINES 51-57

ROW 15 OF 15: LINES 57-61

87/01/11 15:02 (03:26)

GQ   88 BYTES   13 REGISTERS

ROW 1 OF 8: LINES 1-5

ROW 2 OF 8: LINES 6-13

ROW 3 OF 8: LINES 13-20

ROW 4 OF 8: LINES 21-30

ROW 5 OF 8: LINES 30-38

ROW 6 OF 8: LINES 38-44

ROW 7 OF 8: LINES 44-48

ROW 8 OF 8: LINES 48-49

87/01/11 15:08 (01:44)

K   300 BYTES   43 REGISTERS

ROW 1 OF 25: LINES 1-4

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ROW 2 OF 25: LINES 4-9

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ROW 3 OF 25: LINES 9-13

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ROW 4 OF 25: LINES 14-19

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ROW 5 OF 25: LINES 19-24

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ROW 6 OF 25: LINES 24-30

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ROW 7 OF 25: LINES 30-36

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ROW 8 OF 25: LINES 36-38

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ROW 9 OF 25: LINES 38-44

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ROW 10 OF 25: LINES 45-48

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ROW 11 OF 25: LINES 48-55

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ROW 12 OF 25: LINES 56-59

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ROW 13 OF 25: LINES 60-69

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ROW 14 OF 25: LINES 69-72

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ROW 15 OF 25: LINES 73-79

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87/01/11 15:10

K   300 BYTES   43 REGISTERS

ROW 16 OF 25: LINES 79-85

ROW 17 OF 25: LINES 85-91

ROW 18 OF 25: LINES 91-98

ROW 19 OF 25: LINES 98-106

ROW 20 OF 25: LINES 107-112

ROW 21 OF 25: LINES 112-116

ROW 22 OF 25: LINES 117-124

ROW 23 OF 25: LINES 125-130

ROW 24 OF 25: LINES 130-136

ROW 25 OF 25: LINES 137-143

87/01/11 15:10 (05:41)

PZ   329 BYTES   47 REGISTERS

ROW 1 OF 28: LINES 1-3

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ROW 2 OF 28: LINES 3-8

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ROW 3 OF 28: LINES 8-13

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ROW 4 OF 28: LINES 13-17

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ROW 5 OF 28: LINES 17-19

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ROW 6 OF 28: LINES 19-26

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ROW 7 OF 28: LINES 26-30

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ROW 8 OF 28: LINES 30-36

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ROW 9 OF 28: LINES 36-41

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ROW 10 OF 28: LINES 42-49

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ROW 11 OF 28: LINES 50-59

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ROW 12 OF 28: LINES 60-67

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ROW 13 OF 28: LINES 68-74

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ROW 14 OF 28: LINES 75-78

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ROW 15 OF 28: LINES 78-82

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87/01/11 15:16

PZ   329 BYTES   47 REGISTERS

ROW 16 OF 28: LINES 82-87

ROW 17 OF 28: LINES 87-91

ROW 18 OF 28: LINES 91-95

ROW 19 OF 28: LINES 95-98

ROW 20 OF 28: LINES 98-101

ROW 21 OF 28: LINES 102-108

ROW 22 OF 28: LINES 109-114

ROW 23 OF 28: LINES 114-118

ROW 24 OF 28: LINES 118-121

ROW 25 OF 28: LINES 121-126

ROW 26 OF 28: LINES 127-130

ROW 27 OF 28: LINES 130-135

ROW 28 OF 28: LINES 135-136

87/01/11 15:16 (06:25)

R6   414 BYTES   60 REGISTERS

ROW 1 OF 35: LINES 1-5

ROW 2 OF 35: LINES 5-8

ROW 3 OF 35: LINES 9-14

ROW 4 OF 35: LINES 15-22

ROW 5 OF 35: LINES 23-24

ROW 6 OF 35: LINES 25-26

ROW 7 OF 35: LINES 26-27

ROW 8 OF 35: LINES 28-29

ROW 9 OF 35: LINES 29-31

ROW 10 OF 35: LINES 31-33

ROW 11 OF 35: LINES 33-37

ROW 12 OF 35: LINES 37-41

ROW 13 OF 35: LINES 42-47

ROW 14 OF 35: LINES 47-48

ROW 15 OF 35: LINES 48-50

R6   414 BYTES   60 REGISTERS

ROW 16 OF 35: LINES 50-52

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ROW 17 OF 35: LINES 52-54

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ROW 18 OF 35: LINES 54-56

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ROW 19 OF 35: LINES 57-60

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ROW 20 OF 35: LINES 60-63

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ROW 21 OF 35: LINES 63-71

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ROW 22 OF 35: LINES 72-81

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ROW 23 OF 35: LINES 82-90

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ROW 24 OF 35: LINES 91-100

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ROW 25 OF 35: LINES 100-104

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ROW 26 OF 35: LINES 104-105

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ROW 27 OF 35: LINES 105-107

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ROW 28 OF 35: LINES 107-109

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ROW 29 OF 35: LINES 109-111

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ROW 30 OF 35: LINES 112-114

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R6   414 BYTES   60 REGISTERS

ROW 31 OF 35: LINES 114-118

ROW 32 OF 35: LINES 118-121

ROW 33 OF 35: LINES 121-129

ROW 34 OF 35: LINES 129-134

ROW 35 OF 35: LINES 135-137

87/01/11 15:23 (08:16)

R7   190 BYTES   28 REGISTERS

ROW 1 OF 16: LINES 1-4

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ROW 2 OF 16: LINES 4-9

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ROW 3 OF 16: LINES 10-14

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ROW 4 OF 16: LINES 14-19

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ROW 5 OF 16: LINES 19-21

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ROW 6 OF 16: LINES 21-28

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ROW 7 OF 16: LINES 29-31

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ROW 8 OF 16: LINES 31-37

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ROW 9 OF 16: LINES 38-46

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ROW 10 OF 16: LINES 47-55

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ROW 11 OF 16: LINES 56-64

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ROW 12 OF 16: LINES 65-71

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ROW 13 OF 16: LINES 71-74

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ROW 14 OF 16: LINES 74-81

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ROW 15 OF 16: LINES 82-87

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87/01/11   15:36

R7   190 BYTES   28 REGISTERS

ROW 16 OF 16: LINES 87-91

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87/01/11 15:36 (03:40)

R8   91 BYTES   13 REGISTERS

ROW 1 OF 8: LINES 1-4

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ROW 2 OF 8: LINES 4-9

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ROW 3 OF 8: LINES 10-15

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ROW 4 OF 8: LINES 16-20

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ROW 5 OF 8: LINES 20-25

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ROW 6 OF 8: LINES 26-33

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ROW 7 OF 8: LINES 33-38

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ROW 8 OF 8: LINES 38-41

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87/01/11 15:40 (01:46)

SA   299 BYTES   43 REGISTERS

ROW 1 OF 25: LINES 1-3

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ROW 2 OF 25: LINES 3-8

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ROW 3 OF 25: LINES 8-14

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ROW 4 OF 25: LINES 14-19

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ROW 5 OF 25: LINES 19-21

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ROW 6 OF 25: LINES 21-24

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ROW 7 OF 25: LINES 25-29

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ROW 8 OF 25: LINES 29-35

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ROW 9 OF 25: LINES 35-36

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ROW 10 OF 25: LINES 37-43

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ROW 11 OF 25: LINES 43-46

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ROW 12 OF 25: LINES 46-49

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ROW 13 OF 25: LINES 49-52

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ROW 14 OF 25: LINES 52-56

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ROW 15 OF 25: LINES 56-58

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87/01/11 15:42

SA   299 BYTES   43 REGISTERS

ROW 16 OF 25: LINES 58-61

ROW 17 OF 25: LINES 61-66

ROW 18 OF 25: LINES 66-69

ROW 19 OF 25: LINES 69-73

ROW 20 OF 25: LINES 73-76

ROW 21 OF 25: LINES 77-81

ROW 22 OF 25: LINES 82-84

ROW 23 OF 25: LINES 84-90

ROW 24 OF 25: LINES 90-93

ROW 25 OF 25: LINES 93-97

87/01/11 15:42 (05:47)

SG   238 BYTES   34 REGISTERS

ROW 1 OF 20: LINES 1-3

ROW 2 OF 20: LINES 3-8

ROW 3 OF 20: LINES 8-12

ROW 4 OF 20: LINES 12-14

ROW 5 OF 20: LINES 14-17

ROW 6 OF 20: LINES 18-23

ROW 7 OF 20: LINES 23-29

ROW 8 OF 20: LINES 29-31

ROW 9 OF 20: LINES 31-35

ROW 10 OF 20: LINES 35-41

ROW 11 OF 20: LINES 42-46

ROW 12 OF 20: LINES 47-56

ROW 13 OF 20: LINES 56-60

ROW 14 OF 20: LINES 60-63

ROW 15 OF 20: LINES 63-67

62

SG   238 BYTES   34 REGISTERS

ROW 16 OF 20: LINES 67-72

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ROW 17 OF 20: LINES 73-77

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ROW 18 OF 20: LINES 78-82

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ROW 19 OF 20: LINES 83-87

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ROW 20 OF 20: LINES 87-90

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87/01/11 15:49 (04:38)

TX   56 BYTES   8 REGISTERS

ROW 1 OF 5: LINES 1-3

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ROW 2 OF 5: LINES 3-6

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ROW 3 OF 5: LINES 6-9

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ROW 4 OF 5: LINES 9-12

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ROW 5 OF 5: LINES 13-15

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87/01/11 15:58 (01:05)

WW   140 BYTES   20 REGISTERS

ROW 1 OF 12: LINES 1-3

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ROW 2 OF 12: LINES 3-8

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ROW 3 OF 12: LINES 8-13

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ROW 4 OF 12: LINES 14-22

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ROW 5 OF 12: LINES 22-28

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ROW 6 OF 12: LINES 29-33

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ROW 7 OF 12: LINES 33-38

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ROW 8 OF 12: LINES 39-42

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ROW 9 OF 12: LINES 43-47

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ROW 10 OF 12: LINES 47-50

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ROW 11 OF 12: LINES 50-55

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ROW 12 OF 12: LINES 55-58

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87/01/11   15:59   (02:40)