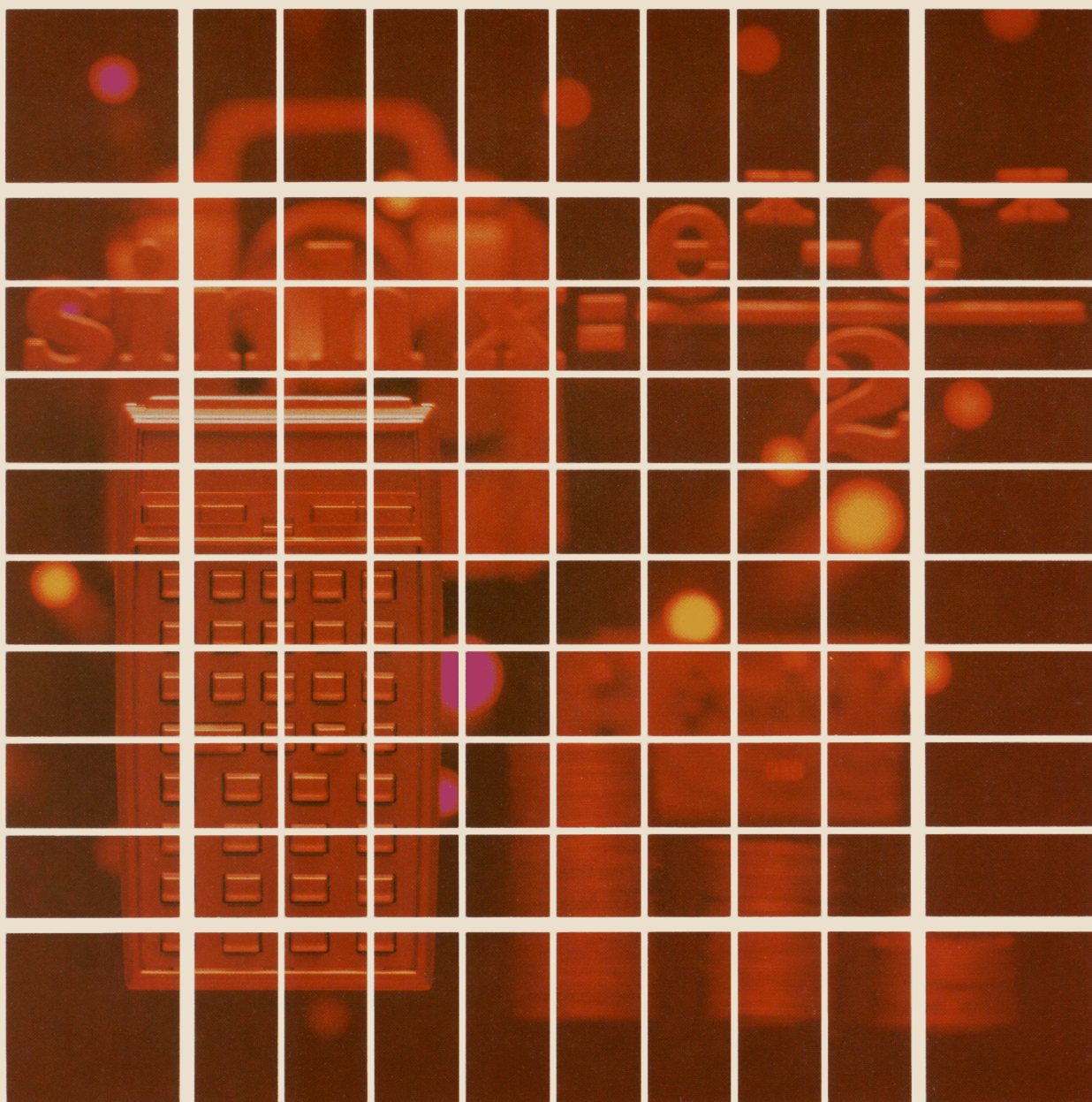


HEWLETT-PACKARD

HP-41C

USERS'  
LIBRARY SOLUTIONS

1980 Taxes



## **NOTICE**

**The program material contained herein is supplied without representation or warranty of any kind. Hewlett-Packard Company therefore assumes no responsibility and shall have no liability, consequential or otherwise, of any kind arising from the use of this program material or any part thereof.**



## INTRODUCTION

This HP-41C Solutions book was written to help you get the most from your calculator. The programs were chosen to provide useful calculations for many of the common problems encountered.

They will provide you with immediate capabilities in your everyday calculations and you will find them useful as guides to programming techniques for writing your own customized software. The comments on each program listing describe the approach used to reach the solution and help you follow the programmer's logic as you become and expert on your HP calculator.

### KEYING A PROGRAM INTO THE HP-41C

There are several things that you should keep in mind while you are keying in programs from the program listings provided in this book. The output from the HP 82143A printer provides a convenient way of listing and an easily understood method of keying in programs without showing every keystroke. This type of output is what appears in this handbook. Once you understand the procedure for keying programs in from the printed listings, you will find this method simple and fast. Here is the procedure:

1. At the end of each program listing is a listing of status information required to properly execute that program. Included is the SIZE allocation required. Before you begin keying in the program, press **XEQ** **ALPHA** SIZE **ALPHA** and specify the allocation (three digits; e.g., 10 should be specified as 010).  
  
Also included in the status information is the display format and status of flags important to the program. To ensure proper execution, check to see that the display status of the HP-41C is set as specified and check to see that all applicable flags are set or clear as specified.
2. Set the HP-41C to PRGM mode (press the **PRGM** key) and press **■** **GTO** **□** **□** to prepare the calculator for the new program.
3. Begin keying in the program. Following is a list of hints that will help you when you key in your programs from the program listings in this handbook.
  - a. When you see " (quote marks) around a character or group of characters in the program listing, those characters are ALPHA. To key them in, simply press **ALPHA** , key in the characters, then press **ALPHA** again. So "SAMPLE" would be keyed in as **ALPHA** "SAMPLE" **ALPHA** .
  - b. The diamond in front of each LBL instruction is only a visual aid to help you locate labels in the program listings. When you key in a program, ignore the diamond.
  - c. The printer indication of divide sign is /. When you see / in the program listing, press **÷** .
  - d. The printer indication of the multiply sign is  $\times$  . When you see  $\times$  in the program listing, press **×** .
  - e. The  $\uparrow$  character in the program listing is an indication of the **APPEND** function. When you see  $\uparrow$  , press **■** **APPEND** in ALPHA mode (press **■** and the K key).
  - f. All operations requiring register addresses accept those addresses in these forms:  
nn (a two-digit number)  
IND nn (INDIRECT: **■** , followed by a two-digit number)  
X, Y, Z, T, or L (a STACK address: **□** followed by X, Y, Z, T, or L)  
IND X, Y, Z, T or L (INDIRECT stack: **■** **□** followed by X, Y, Z, T, or L)

Indirect addresses are specified by pressing **■** and then the indirect address. Stack addresses are specified by pressing **□** followed by X, Y, Z, T, or L. Indirect stack addresses are specified by pressing **■** **□** and X, Y, Z, T, or L.

#### Printer Listing

```
01♦LBL "SAM
PLE"
02 "THIS IS
A "
03 "↑SAMPLE
"
04 AVIEW
05 6
06 ENTER↑
07 -2
08 /
09 ABS
10 STO IND
L
11 "R3="
12 ARCL 03
13 AVIEW
14 RTN
```

#### Keystrokes

```
■ LBL ALPHA SAMPLE ALPHA
ALPHA THIS IS A ALPHA
ALPHA ■ APPEND SAMPLE
■ AVIEW ALPHA
6
ENTER+
2 CHS
+
XEQ ALPHA ABS ALPHA
STO ■ □ L
ALPHA R3= ■ ARCL 03
■ AVIEW
ALPHA
■ RTN
```

#### Display

```
01 LBLT SAMPLE
02T THIS IS A
03T ↑ SAMPLE
04 AVIEW
05 6
06 ENTER ↗
07 -2
08 /
09 ABS
10 STO IND L
11T R3=
12 ARCL 03
13 AVIEW
14 RTN
```

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# INCOME TAX

Written by Mike Carlson  
(Copyright 1980 Anthony A. Vertuno)

## What the programs are designed to do

This is a set of programs designed to make the computations needed for:

- Federal Income Tax (Form 1040), Schedule A
  - Itemized Deductions, Schedule A
  - Amount of tax on any amount of taxable income, adjusting for whether the taxpayer is required to use the tax tables or Schedule TC and the tax rate schedules.
  - Schedule D, Capital Gains and Losses
  - Schedule G, Income Averaging
  - Form 3468, Investment Tax Credit
  - Form 4625, Minimum Tax
  - Form 4726, Maximum Tax on Personal Service Income
  - Form 5884, Jobs Credit
  - Form 6251, Alternative Minimum Tax

In addition to "bottom line" results, the program will display the results of the intermediate calculations needed to fill out the appropriate forms. It carries through to determination of the balance due or refund due.

## How the programs are run

Once the program is started, the user proceeds by using the [R/S] key to advance the program step-by-step, keying in input data with the numbered keys where appropriate, and noting the output data produced by the calculator; or if the printer is attached and in norm mode, no notes should be needed.

The user continues to advance through the programs with the [R/S] key until "BAL DUE" or "RFND=" is displayed for the Federal tax.

CAUTION: ERRORS WILL OCCUR IF THE STACK IS ALTERED DURING A PAUSE IN THE PROGRAM.

## The programs

This solution book consists of eleven programs:

1. A control, or master, tax program ("TX") which ties together the other programs and contains subroutines common to more than one program.
2. Two Federal tax programs ("FT" and "FI") which step through Form 1040.
3. An itemized deduction program ("SA") which steps through Schedule A to Form 1040.



4. A tax rate program ("R") which computes the tax payable at 1980 rates on given amounts of taxable income.
5. An income averaging program ("SG") which computes the tax due on an income averaging basis and compares it to the tax payable according to the tax rate table.
6. A capital gains and losses program ("SD") which computes capital gains deductions and Schedule D income.
7. A maximum tax program ("MAXTAX") which computes the maximum tax on personal service income and compares it with the lower of Schedule G tax or regular tax.
8. An alternative minimum tax program ("AMINTX") which computes alternative minimum tax and minimum tax.
9. An adjusted itemized deductions program ("AM1") which computes adjusted itemized deductions (a tax preference item).
10. An investment tax credit and jobs credit program ("ITCJOB") which aids in filling out forms 3468 and 5884.

NOTE--All programs are designed to run with a minimum of one memory module.

Although this solution book will operate as a single program, the programs are separable, and can be selected to meet individual requirements, as explained in the documentation for the individual programs.

### Display formatting

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

There are three kinds of displays:

- a. Locator prompts (alpha only; neither input nor output), either identify the portion of the program being started or permit the user to direct the calculator to another portion.
- b. Input prompts (alpha-numeric with a colon and space (: ) between the alpha portion and the number). Appropriate numeric data is keyed in and [R/S] is pressed to advance the program. Numeric data appearing in the display may be left unchanged by pressing [R/S] without numeric entry.
- c. Output prompts (alpha-numeric with an equals sign (=) between the alpha portion and the number). Data entry is not called for. Press [R/S] to proceed.

NOTE--Alterations to output data will be used in the remainder of the program, but will not be retained for use in subsequent program runs.

### Entering input data

Most input data is stored and retained in data registers. The program does not alter or erase the contents of the registers holding input data.

Data may be stored directly in the appropriate registers by executing [STO] nn or it may be entered during a program when an input display is presented. In the latter case, data is entered by pressing the appropriate number keys and pressing [R/S]. If no change from the data displayed is desired, simply press [R/S] to continue.

When entering data during a program run, the number keys must be used. Use the zero key, rather than [CLx] to enter a zero. If the user has made a mistake keying in a number, [CLx] may be used to correct the entry or to change it to zero.

### Rounding

Input data is retained in data registers in the form in which it is keyed in, but for the purposes of calculation, will be rounded to the display mode being 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 will result, in many cases, in displays in which the entire alpha label and numeric value are visible in their entirety after the display comes to rest. Some scrolling may still occur to permit the decimal point to scroll into the display; it can be eliminated by clearing Flag 29.

### How the programs are linked

All the programs (except Program "R") are linked by [GT0] (via "?") instructions rather than [XEQ] (via "?"). This permits the programs to advance in order even though manual [XEQ] commands are given during the operation of a subprogram.

In any program being executed as a subprogram of another program, the user may start over in that subprogram by executing its label without losing his place in the overall program, so long as he has not yet reached the final display in the subprogram.

Please note that the user must execute [GT0] . . before loading another program if he wishes to keep the previous program in memory.

### Modifying the programs

The programs can be modified to suit the needs of individual users in two basic ways:

1. Change of display label of line items. This may make running the program more convenient for the user, and, assuming that the new label is an alpha string of the same length as the old label, will not change the byte count of the program.
2. Addition or deletion of displayed line items. Changes of this sort will have a significant impact on the byte count of the program being altered. In general, an input line item uses about three registers, including a data register to store the input, and an output line item uses about two registers.

EXAMPLE:

Keystrokes:

```
[XEQ] [ALPHA] SIZE [ALPHA] 026
[///] [FIX] 2
[///] [GTO] . .
Load "TX".
[///] [GTO] . .
Load "FT".
[///] [GTO] . .
[XEQ] [ALPHA] TX [ALPHA]
[R/S]*
[R/S]*
40000 [R/S]
7 [R/S]
[R/S]
[R/S]
[R/S]
[R/S]
[R/S]*
[R/S]
[R/S]
70000 [R/S]
[R/S]
[R/S]
10000 [R/S]
[R/S]*
[R/S]
[R/S]
```

Display:

```
INCOME TAX
FORM 1040
STATUS: 0.00
EXEMPS: 0.00
WAGES: 0.00
INT: 0.00
DIVS: 0.00
EXCLSN: 0.00
NET DIV=0.00
ST TX RF: 0.00
SCH C: 0.00
SCH D: 0.00
SCH D? KEY D
CAP GNS: 0.00
OTHR INC: 0.00
GRS IN=80,000.00
EMP EXP: 0.00
KEOGH: 0.00
TOT ADJ=0.00
```



[R/S]*	AGI=80,000.00
[R/S]*	DEDS: 0.00
68700 [R/S]	SCH A? KEY A
[R/S]	LOAD F1
[XEQ] [ALPHA] CLP [ALPHA]	CLP _
[ALPHA] FT [ALPHA]	PACKING
[///] [GTO] . .	PACKING
Load "F1".	
[///] [GTO] . .	
Load "SY".	
[///] [GTO] . .	
[XEQ] [ALPHA] F1 [ALPHA]	LINE34=11,300.00
[R/S]*	EXEMPS=7,000.00
[R/S]*	TXABLE=4,275.00
[R/S]*	YTAX=123.00
[R/S]*	SCH G? KEY G
[R/S]	MAX TAX? KEY B
[R/S]	INV/JOB CR? KEY C
[R/S]	OTH CRDTS: 0.00
307.5 [R/S]	ALTMINTX? KEY H
[R/S]	OTH TAXES?
13627 [R/S]	NET TX=13,627.00
[R/S]*	WHL D: 0.00
[R/S]	PYMTS: 0.00
12000 [R/S]	TOT PD=12,000.00
[R/S]*	BAL DUE=1,627.00

\* [R/S] omitted if printer is attached.

# User Instructions

				SIZE: 025
STEP	INSTRUCTIONS	INPUT	FUNCTION	DISPLAY
1	Load program "TX"			
2	Load program "FT"			
3	Set display format.			
4	Execute the "TX" program.	[XEQ] [ALPHA] TX [ALPHA]		INCOME TAX
			[R/S]*	FORM 1040
			[R/S]*	STATUS: ( )
5	Enter \$0, \$20,000 or \$40,000.	\$ amount	[R/S]	EXEMPS: ( )
6	Enter number of personal exemptions.	exemptions	[R/S]	WAGES: ( )
7	Enter amount of wages.	wages	[R/S]	INT: ( )
8	Enter amount of interest income.	interest	[R/S]	DIVS: ( )
9	Enter amount of total dividends	dividends	[R/S]	EXCLSN: ( )
10	Enter amount of dividend exclusion.	exclusion	[R/S]	NET DIV=( )
	Net dividends are displayed or printed.		[R/S]*	ST TX REF: ( )
11	Enter the amount of your state tax refund.	refund	[R/S]	SCH C: ( )
12	Enter Schedule C net income.	Sched. C	[R/S]	SCH D: ( )
13	Enter Schedule D income.	Sched. D	[R/S]	SCH D? KEY D
14	To calculate Schedule D: (go to "SD" instr.)		[D]	LOAD "SD"
OR	To continue:		[R/S]	CAP GNS: ( )
15	Enter amount of any other capital gains.	gains	[R/S]	OTHER INC: ( )
16	Enter amount of any other income.	other	[R/S]	GRS INC=( )
	Gross income is displayed or printed.		[R/S]*	EMP EXP: ( )
17	Enter amount of employee business expenses.	expenses	[R/S]	KEOGH: ( )
18	Enter amount of KEOGH plan contributions	KEOGH	[R/S]	TOT ADJ=( )
	Total adjustments to income is printed or			
	displayed.		[R/S]*	AGI=( )
	Adjusted gross income is printed or displayed.		[R/S]*	DEDS: ( )
19	Enter amount of excess itemized deductions.	excess	[R/S]	SCH A? KEY A

# User Instructions

7

				SIZE:
STEP	INSTRUCTIONS	INPUT	FUNCTION	DISPLAY
20	Calculate Schedule A (go to "SA" Instr.)		[A]	
OR	To continue:		[R/S]	LOAD "F1"
21	Clear memory of program "FT"		[XEQ]	XEQ _ _
			[ALPHA]CLP[ALPHA]	CLP _
			[ALPHA]FT[ALPHA]	PACKING
			[///] [GT0] . .	PACKING
22	Load program "F1"			
23	Load program "SX" (Single)			
OR	Load program "SY" (Married filing jointly)			
OR	Load program "SZ" (Head of Household)			
OR	Load program "SYS" (Married filing separate)			
24	Execute the "F1" program.		[XEQ]	XEQ _ _
			[ALPHA] F1 [ALPHA]	LINE 34=( )
	Amount on Line 34 is displayed or printed.		[R/S]*	EXEMPS=( )
	Exemptions are displayed or printed.		[R/S]*	TXABLE=( )
	Taxable income is displayed or printed.		[R/S]*	XTAX=( )
	Tax is displayed or printed (Single).		OR	YTAX=( )
OR	(Married filing jointly).		OR	ZTAX=( )
OR	(Head of Household).		OR	YSTAX=( )
OR	(Married filing separate).		[R/S]*	SCH G? KEY G
25	Income averaging computations		[G]	LOAD "SG"
	(See "SG" Instructions)			
OR	To continue:			
26	Maximum Tax (See "MAXTAX" Instructions).		[B]	LOAD "MAXTAX"
OR	To continue:		[R/S]	INV JOBS CR? KEY C
27	Investment credit and/or jobs credit.		[C]	
	(See "ITCJOB" Instructions).			



[illegible]

Form **1040** Department of the Treasury—Internal Revenue Service  
**U.S. Individual Income Tax Return 1980**

For Privacy Act Notice, see Instructions

For the year January 1–December 31, 1980, or other tax year beginning

1980, ending

19

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, including apartment number, or rural route)					Spouse's social security no.	
	City, town or post office, State and ZIP code					Your occupation	
						Spouse's occupation	

<b>Presidential Election Campaign Fund</b>	Do you want \$1 to go to this fund? . . . . .	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	<b>Note: Checking "Yes" will not increase your tax or reduce your refund.</b>
	If joint return, does your spouse want \$1 to go to this fund? . . .	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	
<b>Requested by Census Bureau for Revenue Sharing</b>	<b>A</b> Where do you live (actual location of residence)? (See page 2 of Instructions.) State: _____ City, village, borough, etc. _____	<b>B</b> Do you live within the legal limits of a city, village, etc.? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>C</b> In what county do you live? _____	<b>D</b> In what township do you live? _____

**Filing Status**

Check only one box.

1	<input type="checkbox"/> Single	For IRS use only _____
2	<input checked="" type="checkbox"/> Married filing joint return (even if only one had income)	
3	<input type="checkbox"/> Married filing separate return. Enter spouse's social security no. above and full name here ▶ _____	
4	<input type="checkbox"/> Head of household. (See page 6 of Instructions.) If qualifying person is your unmarried child, enter child's name ▶ _____	
5	<input type="checkbox"/> 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	<input type="checkbox"/> Yourself	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	Enter number of boxes checked on 6a and b ▶ _____
b	<input type="checkbox"/> Spouse	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	
c First names of your dependent children who lived with you ▶ _____				Enter number of children listed on 6c ▶ _____
d Other dependents: (1) Name _____ (2) Relationship _____ (3) Number of months lived in your home _____ (4) Did dependent have income of \$1,000 or more? _____ (5) Did you provide more than one-half of dependent's support? _____				Enter number of other dependents. Add numbers entered in boxes above ▶ <b>7</b>
7 Total number of exemptions claimed . . . . .				

**Income**

Please attach Copy B of your Forms W-2 here.

If you do not have a W-2, see page 5 of Instructions.

Please attach check or money order here.

8	Wages, salaries, tips, etc. . . . .	8	
9	Interest income (attach Schedule B if over \$400) . . . . .	9	
10a	Dividends (attach Schedule B if over \$400) . . . . .	10b	Exclusion
c	Subtract line 10b from line 10a . . . . .	10c	
11	Refunds of State and local income taxes (do not enter an amount unless you deducted those taxes in an earlier year—see page 9 of Instructions) . . . . .	11	
12	Alimony received . . . . .	12	
13	Business income or (loss) (attach Schedule C) . . . . .	13	
14	Capital gain or (loss) (attach Schedule D) . . . . .	14	70,000 00
15	40% of capital gain distributions not reported on line 14 (See page 9 of Instructions) . . . . .	15	
16	Supplemental gains or (losses) (attach Form 4797) . . . . .	16	
17	Fully taxable pensions and annuities not reported on line 18 . . . . .	17	
18	Pensions, annuities, rents, royalties, partnerships, etc. (attach Schedule E) . . . . .	18	10,000 00
19	Farm income or (loss) (attach Schedule F) . . . . .	19	
20a	Unemployment compensation (insurance). Total received . . . . .	20b	
b	Taxable amount, if any, from worksheet on page 10 of Instructions . . . . .	21	
21	Other income (state nature and source—see page 10 of Instructions) ▶ _____	21	
22	Total income. Add amounts in column for lines 8 through 21 . . . . .	22	80,000 00

**Adjustments to Income**

(See Instructions on page 10)

23	Moving expense (attach Form 3903 or 3903F) . . . . .	23	
24	Employee business expenses (attach Form 2106) . . . . .	24	
25	Payments to an IRA (enter code from page 10 . . . . .)	25	
26	Payments to a Keogh (H.R. 10) retirement plan . . . . .	26	
27	Interest penalty on early withdrawal of savings . . . . .	27	
28	Alimony paid . . . . .	28	
29	Disability income exclusion (attach Form 2440) . . . . .	29	
30	Total adjustments. Add lines 23 through 29 . . . . .	30	

**Adjusted Gross Income**

31	Adjusted gross income. Subtract line 30 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 57) on pages 13 and 14 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions . . . . .	31	80,000 00
----	---	----	-----------

**Tax Computation**

(See Instructions on page 11)

32	Amount from line 31 ( <i>adjusted gross income</i> ) . . . . .	32	80,000	00
33	If you do not itemize deductions, enter zero . . . . .	33	68,700	00
If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41 . . . } <b>Caution:</b> If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 11 of the Instructions. Also see page 11 of the Instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien.				
34	Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I . . . . .	34	11,300	00
Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • Line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than are shown in the Tax Table for your filing status, OR • You use Schedule G or Form 4726 to figure your tax.				
Otherwise, you MUST use the Tax Tables to find your tax.				
35	Tax. Enter tax here and check if from <input checked="" type="checkbox"/> Tax Tables or <input type="checkbox"/> Schedule TC . . . . .	35	123	00
36	Additional taxes. (See page 12 of Instructions.) Enter here and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax . . . }	36		
37	<b>Total.</b> Add lines 35 and 36 . . . . .	37	123	00

**Credits**

(See Instructions on page 12)

38	Credit for contributions to candidates for public office . . .	38	7	50
39	Credit for the elderly ( <i>attach Schedules R&amp;RP</i> ) . . . . .	39		
40	Credit for child and dependent care expenses ( <i>attach Form 2441</i> ) . . . . .	40		
41	Investment credit ( <i>attach Form 3468</i> ) . . . . .	41	125	00
42	Foreign tax credit ( <i>attach Form 1116</i> ) . . . . .	42		
43	Work incentive (WIN) credit ( <i>attach Form 4874</i> ) . . . . .	43		
44	Jobs credit ( <i>attach Form 5884</i> ) . . . . .	44	175	00
45	Residential energy credits ( <i>attach Form 5695</i> ) . . . . .	45		
46	<b>Total credits.</b> Add lines 38 through 45 . . . . .	46	307	50
47	<b>Balance.</b> Subtract line 46 from line 37 and enter difference (but not less than zero) . . .	47	-0-	

**Other Taxes**

(Including Advance EIC Payments)

48	Self-employment tax ( <i>attach Schedule SE</i> ) . . . . .	48		
49a	Minimum tax. Attach Form 4625 and check here <input checked="" type="checkbox"/> . . . . .	49a	1,500	00
49b	Alternative minimum tax. Attach Form 6251 and check here <input checked="" type="checkbox"/> . . . . .	49b	12,127	00
50	Tax from recomputing prior-year investment credit ( <i>attach Form 4255</i> ) . . . . .	50		
51a	Social security (FICA) tax on tip income not reported to employer ( <i>attach Form 4137</i> ) . . . . .	51a		
51b	Uncollected employee FICA and RRTA tax on tips ( <i>from Form W-2</i> ) . . . . .	51b		
52	Tax on an IRA ( <i>attach Form 5329</i> ) . . . . .	52		
53	Advance earned income credit (EIC) payments received ( <i>from Form W-2</i> ) . . . . .	53		
54	<b>Balance.</b> Add lines 47 through 53 . . . . .	54	13,627	00

**Payments**

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

55	Total Federal income tax withheld . . . . .	55		
56	1980 estimated tax payments and amount applied from 1979 return . . . . .	56	12,000	00
57	Earned income credit. If line 32 is under \$10,000, see pages 13 and 14 of Instructions . . . . .	57		
58	Amount paid with Form 4868 . . . . .	58		
59	Excess FICA and RRTA tax withheld (two or more employers) . . . . .	59		
60	Credit for Federal tax on special fuels and oils ( <i>attach Form 4136 or 4136-T</i> ) . . . . .	60		
61	Regulated Investment Company credit ( <i>attach Form 2439</i> ) . . . . .	61		
62	<b>Total.</b> Add lines 55 through 61 . . . . .	62	12,000	00

**Refund or Balance Due**

63	If line 62 is larger than line 54, enter amount <b>OVERPAID</b> . . . . .	63		
64	Amount of line 63 to be <b>REFUNDED TO YOU</b> . . . . .	64		
65	Amount of line 63 to be applied to your 1981 estimated tax . . . . .	65		
66	If line 54 is larger than line 62, enter <b>BALANCE DUE</b> . Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order . . . . . (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 15 of Instructions.) ▶ \$	66	1,627	00

**Please Sign Here**

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

▶ Your signature \_\_\_\_\_ Date \_\_\_\_\_ ▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

**Paid Preparer's Use Only**

Preparer's signature and date ▶	Check if self-employed <input type="checkbox"/>	Preparer's social security no. _____
Firm's name (or yours, if self-employed) and address ▶	E.I. No. ▶	
	ZIP code ▶	



## PROGRAM "TX"

### Control Program for Income Tax Solution Book

This program cannot be executed alone; it must be executed in connection with the individual programs "FT", "SA", "FI", "AM1", "MAXTAX", or "AMINTX". This program is not needed to execute programs "R", "SG", OR "ITCJOB".

This program orders the execution of the Federal tax program and displays the balance due or refund. It contains five subroutines common to more than one individual program:

- "X" This subroutine is used for input data. It displays the line label and the amount previously stored in the corresponding data register. It tests for digit entry after the prompt, and if new data has been entered in the X register, it stores the new data in the data register, rearranges the stack, and allows operation to continue.
- "Y" This subroutine is used for output data. It displays the line label and an amount calculated or called from a data register and needed for calculation without alteration. The user cannot enter new input data when this display appears.
- "Z" This subroutine is used to step through the amount of tax withheld and paid and calculates balance due or refund due.
- "?" This subroutine is used instead of most [GTO] statements and gives a "LOAD" prompt if the called label doesn't exist. The called routine may then be loaded and executed.
- "=" This subroutine is equivalent to "?" except that it replaces most [XEQ] statements. The required subroutine may then be loaded, but the calling program must be reexecuted in order for the subroutine to work properly.

This program is initiated with the locator prompt "INCOME TAX" and ends with "BAL DUE" or "RFND".

# Program Listings

01♦LBL "TX"	Heading	47♦LBL "Z"	Final Output Routine
02 SF 21		48 "WHL D"	
03 SF 12	Index register	49 XEQ "X"	
04 " INCOME TAX"		50 "PYMTS"	
05 ADV	If data were input	51 XEQ "X"	
06 AVIEW		52 +	
07 "FT"	Output Labeling sub- routine	53 "TOT PD"	
08 GTO "?"		54 XEQ "Y"	
09♦LBL "X"	Subroutine Existence Test for GTO's	55 -	
10 ISG 07		56 ENTER↑	
11 CLD	Subroutine Existence Test for XEQ's	57 STO 05	
12 RCL IND		58 "BAL DUE ="	
07		59 X<0?	
13 RND		60 "RFND="	
14 "F: "		61 ABS	
15 ARCL X		62 ARCL X	
16 CF 22		63 BEEP	
17 PROMPT		64 AVIEW	
18 FC? 22		65 END	
19 RTN			
20 X<>Y			
21 RDN			
22 STO IND			
07			
23 RND			
24 RTN			
25♦LBL "Y"			
26 SF 21			
27 RND			
28 "F="			
29 ARCL X			
30 AVIEW			
31 RTN			
32♦LBL "?"			
33 ASTO L			
34 SF 25			
35 GTO IND			
L			
36 GTO 01			
37♦LBL "="			
38 ASTO L			
39 SF 25			
40 XEQ IND			
L			
41 FS? 25			
42 RTN			
43♦LBL 01			
44 "LOAD "			
45 ARCL L			
46 PROMPT			
		00	

# REGISTERS, STATUS, FLAGS, ASSIGNMENTS

13

DATA REGISTERS				STATUS			
00		50		SIZE <u>varies</u> TOT. REG. <u>25+</u> USER MODE ENG _____    FIX _____    SCI _____    ON _____ OFF _____ DEG _____    RAD _____    GRAD _____			
05	Federal Tax Due	55		<b>FLAGS</b> #    INIT S/C    SET INDICATES    CLEAR INDICATES 12       Double-Wide Char.    Single-Wide Char. 21       Printer Enabled    Printer Disabled 22       Numeric Entry    No Numeric Entry 25       Error Ignore    Error			
07	Index						
10		60					
15		65					
20		70					
23	Federal Withhold.						
24	Est. Pmts. Made						
25		75					
30		80					
35		85					
				<b>ASSIGNMENTS</b>			
				FUNCTION		KEY	
40		90					
45		95					

## PROGRAM "FT"

### Federal Tax (Form 1040)

This program must be executed with the control program "TX". It can be executed with or without programs "SA" (Schedule A: Itemized Deductions), "SD" (Schedule D: Capital Gains and Losses), or as subprograms.

This program steps through 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 displayed but not needed or he may modify the program by changing the labels on line items not needed.

This program will be started automatically during execution of the control program "TX". It may also be started by executing "FT". The user advances through the program by:

1. Keying in data and pressing [R/S] where a change in input data is desired, or
2. Pressing the appropriate local label key to order executing of a subprogram where appropriate, or
3. Pressing [R/S] to advance the program without data entry or ordering a subprogram.

Executing this program, the user will see:

FORM 1040	Locator prompt indicating that the Federal tax program has been started.						
STATUS:	Amount that Line 34 of 1040 must exceed to require the taxpayer to use Schedule TC and the Tax Rate Schedules rather than the tax tables to determine his tax. This amount is: <table border="0" style="margin-left: 100px;"> <tr> <td>for joint returns</td> <td style="text-align: right;">\$40,000</td> </tr> <tr> <td>for single returns</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>for taxpayers with excess exemptions</td> <td style="text-align: right;">0</td> </tr> </table>	for joint returns	\$40,000	for single returns	20,000	for taxpayers with excess exemptions	0
for joint returns	\$40,000						
for single returns	20,000						
for taxpayers with excess exemptions	0						
EXEMPS:	Number of exemptions claimed on Form 1040.						
WAGES:	Total wages received.						
DIVS:	Total taxable dividends received.						
EXCLSN:	Dividends received exclusion.						
NET DIVS=	Total dividends less exclusion.						
ST.TX.RF:	State tax refund received in 1980 (include only if taxpayer itemized deductions for 1979).						
SCH C:	Schedule C income (income from business or profession).						
SCH D:	Schedule D income (gains or losses from the sale of property).						

SCH D? KEY D      Locator prompt informing the user that he may branch to an optional subprogram. Press Key D to order execution of program "SD" (Schedule D: Capital Gains and Losses). Press [R/S] to continue without running capital gains and losses program.

CAP GNS:          40% of capital gains not included on Schedule D (capital gains distributions by mutual funds).

OTHR INC:        Other income.

GRS IN=          Gross income.

EXM EXP:        Unreimbursed employee's business expenses.

KEOGH:          Contributions to KEOGH plan.

TOT ADJ=        Total adjustments to income.

AGI=            Adjusted Gross Income.

DEDS:           Excess itemized deductions. May be keyed in as a single figure as are other input data, or will be automatically entered in the program and stored in Register 21 by running the itemized deduction program "SA", Schedule A.

SCH A? KEY A      Locator prompt informing the user that he may branch to an optional subprogram. Press Key A to order execution of program "SA" (Schedule A: Itemized Deductions). Press [R/S] to continue without running itemized deductions program.

# Program Listings

01♦LBL "FT"		48 16	Index
02 " FORM 1	Heading	49 STO 07	
040"		50 RDN	
03 7		51 RCL 00	
04 STO 07	Index	52♦LBL 06	
05 AVIEW		53 +	
06 CF 12		54 "CAP GNS	Input prompts
07 ADV		"	
08 "STATUS"		55 XEQ "X"	
09 XEQ "X"	Input prompts	56 +	
10 "EXEMPS"		57 "OTHR IN	
11 XEQ "X"		C"	
12 "WAGES"		58 XEQ "X"	
13 XEQ "X"		59 +	
14 "INT"		60 "GRS IN"	
15 XEQ "X"		61 XEQ "Y"	
16 +		62 "EMP EXP	
17 "DIVS"		"	
18 XEQ "X"		63 XEQ "X"	
19 "EXCLSN"		64 "KEOGH"	
20 XEQ "X"		65 XEQ "X"	
21 -		66 +	
22 X<0?		67 "TOT ADJ	Output prompts
23 CLX		"	
24 "NET DIV		68 XEQ "Y"	
"		69 -	
25 XEQ "Y"		70 STO 06	
26 +		71 "AGI"	
27 "ST TX R		72 XEQ "Y"	
F"		73 "DEDS"	
28 XEQ "X"		74 XEQ "X"	Calculate
29 +		75 "SCH A?	Schedule A?
30 "SCH C"		KEY A"	
31 XEQ "X"		76 SF 27	
32 +		77 PROMPT	
33 "SCH D"		78 CF 27	
34 XEQ "X"		79 ENTER↑	
35 "SCH D?	Calculate	80 "F1"	GT0 "F1"
KEY D"	Schedule D?	81 GT0 "?"	
36 SF 27		82♦LBL A	
37 PROMPT		83 CF 27	
38 CF 27		84 SF 06	
39 GT0 06		85 "SA"	
40♦LBL D		86 GT0 "?"	Calling
41 CF 27		87 .END.	routine
42 RDN			
43 STO 00			
44 SF 06			
45 "SD"			
46 GT0 "?"			
47♦LBL "F0"	Calling routine	00	

# REGISTERS, STATUS, FLAGS, ASSIGNMENTS 17

DATA REGISTERS				STATUS			
00	Scratch	50		SIZE <u>025</u> TOT. REG. <u>68</u> USER MODE ENG _____    FIX _____    SCI _____    ON _____ OFF _____ DEG _____    RAD _____    GRAD _____			
05		55		<b>FLAGS</b>			
				#	INIT S/C	SET INDICATES	CLEAR INDICATES
07	Index			06		Branch to Subprgm.	
08	Status			27		User Mode Set	User Mode Clear
09	Exemptions						
10	Wages	60					
11	Interest						
12	Dividends						
13	Exclusion						
14	State Tax Refund						
15	Sched. C Income	65					
16	Sched. D Income						
17	Capital Gains						
18	Other Income						
19	Business Expenses						
20	KEOGH Payments	70					
21	Excess Item. Ded.						
25		75					
30		80					
35		85					
				<b>ASSIGNMENTS</b>			
				FUNCTION	KEY	FUNCTION	KEY
40		90		Schedule A	A		
				Schedule D	D		
45		95					

## PROGRAM "F1"

This program is a continuation of Program "FT". It should ordinarily be executed with Program "R" (Tax Rate Schedule) but can be executed without it to find Line 34 for use with the tax tables. It is necessary, when using a tax rate program, to select the one appropriate to the taxpayer's filing status.

Where appropriate, the program will adjust taxable income to the amount in the center of the brackets used in the tax tables so that the program user will have the correct amount of tax displayed regardless of whether he is required to use the tax tables or Schedule TC and the tax rate schedules. (The unadjusted amount of taxable income will be retained as well, however, for use in computing tax by the Income Averaging method.)

LINE 34=	Line 34, Form 1040. Adjusted Gross Income less Net Deductions.
EXEMPS=	Number of exemptions X \$1,000. (No line item on Form 1040; corresponds to Line 2, Part I, Schedule TC.)
TXABLE=	Taxable income. Where appropriate, this figure is automatically adjusted to the center of the bracket used in the tax table. The unadjusted amount is stored in Register 02 for use in the income averaging computation if one is made. (No line item on Form 1040; corresponds to Line 3, Part I, Schedule TC.)
YTAX=	Tax. This label will vary depending on the tax rate program used: <div style="margin-left: 40px;">             XTAX = single              YTAX = married, filing jointly              YSTAX = married, filing separately              ZTAX = head of household           </div>
SCH G? KEY G	Locator prompt informing the user that he may branch to an optional subprogram. Press Key G to order execution of Program "SG" (Schedule G: Income Averaging). Press [R/S] to continue without running Income Averaging program.
MAX TAX? KEY B	Locator prompt informing the user that he may branch to an optional subprogram. Press Key B to order execution of Program "MAXTAX" (Maximum Tax on Personal Service Income, Form 4726). Press [R/S] to continue without running Maximum Tax program.
INV/JOB CR? KEY C	Locator prompt informing the user that he may branch to an optional subprogram. Press Key C to order execution of Program "ITCJOB" (Investment Tax Credit, Form 3468 and/or Jobs Credit, Form 5884). Press [R/S] to continue without running Investment Tax Credit or Jobs Credit programs.



OTH CRDTS:	Other credits available to taxpayer.	
ALTMINTX? KEY H	Locator prompt informing the user that he may branch to an optional subprogram. Press Key H to order execution of program "AMINTX" (Alternative Minimum Tax, Form 6251 and/or Minimum Tax, Form 4625). Press [R/S] to continue without running Alternative Minimum Tax or Minimum Tax programs.	
OTH TAXES?	Key in any other taxes that may apply to the taxpayer.	
NET TX=	Net tax. Tax less credits.	} Subroutine "Z"
WHLD:	Total Federal withholding.	
PYMTS:	Federal estimated payments made.	
TOT PD=	Total withheld and paid.	
BAL DUE=	Balance due.	
or		
RFND=	Refund due.	

# Program Listings

01♦LBL "F1"		50 SF 06	
02 RCL 06	Adjusted Gross	51 CF 27	Calculate
03 X<>Y	Income	52 "SG"	Schedule G
04 -		53 GT0 "?"	
05 X<0?		54♦LBL B	
06 CLX		55 CF 27	
07 "LINE34"		56 "MAXTAX"	GT0 MAXTAX
08 XEQ "Y"		57 GT0 "?"	
09 RCL 08	Status	58♦LBL "F2"	
10 SF 07		59 "INV/JOB	
11 X<Y?		S CR? KE"	
12 CF 07		60 "FY C"	
13 RDN		61 SF 27	
14 RCL 09		62 PROMPT	
15 1 E3		63 CF 27	
16 *		64 0	
17 "EXEMPS"		65 GT0 "F3"	
18 XEQ "Y"		66♦LBL C	
19 -		67 CF 27	
20 X<0?		68 SF 06	Calculate
21 CLX		69 "ITCJOB"	Investment/Job
22 STO 02		70 GT0 "?"	Credit
23 X>0?	Taxable Income	71♦LBL "F3"	
24 FC? 07		72 21	
25 GT0 06		73 STO 07	Index
26 .01		74 RDN	
27 -		75 "OTH CRD	
28 ENTER↑		TS"	
29 ENTER↑		76 XEQ "X"	
30 50		77 +	
31 MOD	Tax Table	78 STO 22	
32 -	Set-Up	79 "ALTMINT	
33 25		X? KEY H"	
34 +		80 SF 27	
35♦LBL 06		81 PROMPT	
36 "TXABLE"		82 CF 27	
37 XEQ "Y"		83 0	
38 SF 02		84 STO 00	
39 "R"	Tax computation	85 GT0 "F4"	
40 XEQ "="		86♦LBL H	
41 STO 03		87 CF 27	
42 "SCH G?		88 SF 06	Alternative
KEY G"		89 "AMINTX"	Minimum or
43 SF 27		90 GT0 "?"	Minimum Tax
44 PROMPT		91♦LBL "F4"	
45 "MAX TAX		92 RCL 03	
? KEY B"		93 RCL 22	Tax Credits
46 PROMPT		94 -	Balance
47 CF 27		95 X<0?	
48 GT0 "F2"		96 CLX	
49♦LBL G		97 +	

# Program Listings

98 RCL 00	Net tax	51	
99 +			
100 "OTH TAX			
ES?"			
101 PROMPT			
102 +			
103 "NET TX"			
104 XEQ "Y"			
105 GTO "Z"			
106 END		60	
20		70	
30		80	
40		90	
50		00	

DATA REGISTERS				STATUS			
00	Scratch	50		SIZE <u>023</u> TOT. REG. <u>68</u> USER MODE ENG _____ FIX _____ SCI _____ ON _____ OFF _____ DEG _____ RAD _____ GRAD _____			
02	Fed. Taxable Income						
03	Fed. Tax Payable						
05		55		<b>FLAGS</b>			
06	Adj. Gross Income			#	INIT S/C	SET INDICATES	CLEAR INDICATES
07	Index			02		Branch to Subprgm.	
				06		Branch to Subprgm.	
				07		Tax Table Status	
10		60		27		User Mode Set	User Mode Clear
15		65					
20		70					
22	Other Credits						
25		75					
30		80					
35		85					
				<b>ASSIGNMENTS</b>			
				<b>FUNCTION</b>		<b>KEY</b>	<b>FUNCTION</b>
40		90		Maximum Tax		B	
				Inv/Jobs Credit		C	
				Schedule G		G	
				Alt. Min. Tax		H	
45		95					

## SCHEDULE D, FORM 1040

This program calculates capital gains deductions and Schedule D income. It may be executing manually ([XEQ] [ALPHA] SD [ALPHA]) or from the Program "FT", but requires "TX" in either case.

### EXAMPLE:

Compute Schedule D income based on the following:

Short-Term Gain	\$ 25,000
Short-Term Loss	8,500
Other Short-Term	-6,500
Long-Term Gain	200,000
Long-Term Loss	40,000
Other Long-Term	-10,000

### Keystrokes:

[///] [FIX] 2

Load "SD".

[///] [GTO] . .

Load "TX".

[///] [GTO] . .

[XEQ] [ALPHA] SD [ALPHA]

[R/S]\*

25000 [R/S]

8500 [R/S]

6500 [CHS] [R/S]

[R/S]\*

200000 [R/S]

40000 [R/S]

10000 [CHS] [R/S]

[R/S]\*

[R/S]\*

[R/S]

[R/S]\*

### Display:

SCHED D

S-T CAP GN: 0.00

S-T CAP LS: 0.00

OTH S-T: 0.00

NET S-T=10,000.00

L-T CAP GN: 0.00

L-T CAP LS: 0.00

OTH L-T: 0.00

NET L-T=150,000.00

NET GN/LS=160,000.00

ALT MIN TX?

CAP GNS DED=90,000.00

SCHED D INC=70,000.00

\*[R/S] is omitted if printer is attached.

# User Instructions

				SIZE: 049
STEP	INSTRUCTIONS	INPUT	FUNCTION	DISPLAY
1	Load "SD".			
	(NOTE: "TX" must be in calculator memory)			
2	Execute "SD"		[XEQ]	XEQ _ _
	(NOTE: If "SD" was called from "FT", the		[ALPHA]SD[ALPHA]	SCHED D
	program will be entered at this point.)		[R/S]*	S-T CAP GN: ( )
3	Enter amount of short-term capital gains.	S-T gains	[R/S]	S-T CAP LS: ( )
4	Enter amount of short-term capital losses.	S-T loss	[R/S]	OTHER S-T: ( )
5	Enter amount of any other short-term gains			
	or losses(-).	other S-T	[R/S]	NET S-T=( )
			[R/S]*	L-T CAP GN: ( )
6	Enter amount of long-term capital gains.	L-T gains	[R/S]	L-T CAP LS: ( )
7	Enter amount of long-term capital gains.	L-T loss	[R/S]	OTHER L-T: ( )
8	Enter amount of any other long-term gains			
	or losses (-).	other L-T	[R/S]	NET L-T=( )
			[R/S]*	NET GN/LS=( )
9	If you have a net gain, you may be subject			
	to alternative minimum tax and you will			
	be prompted.		[R/S]	ALT MIN TX?
	The capital gains deduction is displayed		[R/S]*	CAP GNS DED=( )
10	Enter 1 if you are filing a joint return		[R/S]*	JT/SEP? KEY 1/2
	and 2 if you are filing separately.	1 or 2	[R/S]	SCH D INC=( )
			[R/S]*	
11	If "SD" was called from "F1", go to Step 15			
	of the main instructions. Otherwise,			
	program execution stops here.			
	*[R/S] is omitted if the printer is attached.			

# Program Listings

01♦LBL "SD"		41 "ALT MIN	Prompt for
02 SF 21		TAX?"	Alternate Min.
03 CF 12		42 PROMPT	Tax
04 ADV		43 R↑	
05 " SCHED	Heading	44 SF 03	
D"		45 X>Y?	
06 41		46 XEQ 01	
07 STO 07	Index	47 60	Compute Capital
08 AVIEW		48 %	Gains Deductions
09 ADV		49 X<0?	
10 "S-T CAP		50 CLX	
GN"		51 STO 48	
11 XEQ "X"		52 "CAP GNS	Output Capital
12 "S-T CAP	Inputs	DED"	Gains Deductions
LS"		53 XEQ "Y"	
13 XEQ "X"		54 CHS	
14 -		55 FS?C 03	
15 "OTH S-T		56 XEQ 04	
"		57 +	
16 XEQ "X"		58 GTO 08	
17 +		59♦LBL 01	Compute Schedule
18 "NET S-T	Display Net	60 X<>Y	D Income or Loss
"	Short-Term	61 CF 03	
19 XEQ "Y"		62 RTN	
20 X<0?		63♦LBL 04	
21 SF 00		64 X<>Y	
22 "L-T CAP		65 RDN	
GN"		66 RTN	
23 XEQ "X"	Inputs	67♦LBL 02	
24 "L-T CAP		68 FC? 00	
LS"		69 GTO 03	
25 XEQ "X"		70 FC? 01	
26 -		71 GTO 05	
27 "OTH L-T		72 RCL 45	
"		73 RCL 46	
28 XEQ "X"		74 CHS	
29 +		75 RCL 47	
30 ENTER↑		76 +	
31 RDN		77 +	
32 "NET L-T	Display Net	78 2	
"	Long-Term	79 /	
33 XEQ "Y"		80 RCL 42	
34 X<0?		81 RCL 43	
35 SF 01		82 CHS	
36 +		83 RCL 44	
37 "NET GN/		84 +	
LS"		85 +	
38 XEQ "Y"		86 +	
39 X<0?		87 GTO 05	
40 GTO 02		88♦LBL 03	
		89 2	

[illegible]



# REGISTERS, STATUS, FLAGS, ASSIGNMENTS

DATA REGISTERS				STATUS			
00		50		SIZE <u>049</u> TOT. REG. <u>95</u> USER MODE ENG _____    FIX _____    SCI _____    ON _____ OFF _____ DEG _____    RAD _____    GRAD _____			
05		55		<b>FLAGS</b> #    INIT S/C    SET INDICATES    CLEAR INDICATES 00       Net S-T 0    Net S-T 0 01       Net L-T 0    Net L-T 0 06       Return to "FT"    Not subrtn. of "FT" 12       Double-Wide Char.    Single-Wide Char. 21       Printer Enable    Printer Disable			
10		60					
15		65					
16	Sched. D. Income						
20		70					
25		75					
30		80					
35		85					
40		90		<b>ASSIGNMENTS</b> FUNCTION    KEY    FUNCTION    KEY _____    _____    _____    _____ _____    _____    _____    _____ _____    _____    _____    _____ _____    _____    _____    _____ _____    _____    _____    _____ _____    _____    _____    _____ _____    _____    _____    _____ _____    _____    _____    _____			
42	Short-Term Gain						
43	Short-Term Loss						
44	Other Short-Term						
45	Long-Term Gain	95					
46	Long-Term Loss						
47	Other Long-Term						
48	Cap. Gains Deduct.						

## ITEMIZED DEDUCTIONS (SCHEDULE A)

This program must be executed with the Control Program "TX". It can be executed with or without the Federal Tax Program "FT". If executed without "FT", there must be an adjusted gross income figure in Register 06.

This program steps through Schedule A in a manner similar to that in which Program "FT" steps through Form 1040. The most unusual feature of this program is the medical deduction computation. The user inputs raw information, including total medical insurance premiums paid, and the program displays line-by-line entries for the deduction.

Executing this program, the user will see:

SCHED A	Locator program indicating that the itemized deduction program has been started.
MED INS:	Total amount of medical insurance premiums paid during the year. (Not a line item on Schedule A.)
LINE1=	Amount to be entered on Line 1 (1/2 of medical insurance premiums, but not more than \$150).
MEDICN:	Amount spent for medicines and drugs.
L3=	Amount to be entered on Line 3 (1% of AGI).
L4=	Amount to be entered on Line 4 (excess of Line 2 over Line 3).
L5=	Amount to be entered on Line 5 (Medical insurance premiums not entered on Line 1).
DCTRS:	Amount spent for doctors, dentists and nurses.
HOSP:	Amount spent for hospital bills.
OTHR:	Other medical expenses, including eyeglasses, transportation, etc.
L7=	Amount to be entered on Line 7 (total of Lines 4, 5, and 6).
L8=	Amount to be entered on Line 8 (3% of AGI).
L9=	Amount to be entered on Line (excess of Line 7 over Line 8).
TOT MED=	Total Deduction for medical expenses.
ST.IN.TX:	State income tax paid during the tax year.
R.E.TX:	Real Estate Tax.
SLS TX:	Sales Tax.
OTHR:	Other taxes, including property tax.
TOT TXS=	Total deduction for taxes.
MORTG:	Interest paid on home mortgage.

CRDT CD: Interest paid on credit cards and charge accounts.  
 OTHER: Other interest paid.  
 TOT INT= Total deduction for interest.  
 CONTRB: Total contributions.  
 CSLTY: Total casualty losses and theft losses (from Line 29 of Schedule A, Form 1040).  
 MISC: Total miscellaneous deductions.  
 GRS DED= Gross amount of deductions before adjustment for zero bracket amount.  
 0 BRKT: Zero Bracket Amount. This amount must be deducted from the gross amount of deductions and is:  
                     for single taxpayers: 2,300  
                     for joint returns: 3,400  
                     for married, filing separately: 1,700  
                     (See Schedule A, Excess Itemized Deductions).  
 NET DED= Net amount of deductions. The amount shown has been stored in Register 21 for use in Program "FT".

#### EXAMPLE:

<u>Keystrokes:</u>	<u>Display:</u>
[///] [FIX] 2	
Load "SA"	
Load "TX"	
[XEQ] [ALPHA] SA [ALPHA]	SCHED A
[R/S]*	MED INS: 0.00
375 [R/S]	LINE1=150.00
[R/S]*	MEDICN: 0.00
930 [R/S]	L3=800.00
[R/S]*	L4=130.00
[R/S]*	L5=225.00
[R/S]*	DCTRS: 0.00
1240 [R/S]	HOSP: 0.00
1250 [R/S]	OTHR: 0.00
105 [R/S]	L7=2,950.00
[R/S]*	L8=2,400.00
[R/S]*	L9=550.00

Keystrokes:

[R/S]\*  
[R/S]\*  
15000 [R/S]  
2000 [R/S]  
1000 [R/S]  
500 [R/S]  
[R/S]\*  
9500 [R/S]  
500 [R/S]  
10000 [R/S]  
[R/S]\*  
25000 [R/S]  
800 [R/S]  
7100 [R/S]  
[R/S]\*  
3400 [R/S]

Display:

TOT MED=700.00  
ST.IN.TX: 0.00  
R.E. TX: 0.00  
SLS TX: 0.00  
OTHR: 0.00  
TOT TXS=18,500.00  
MORTG: 0.00  
CRDT CD: 0.00  
OTHR: 0.00  
TOT INT=20,000.00  
CONTRB: 0.00  
CSLTY: 0.00  
MISC: 0.00  
GRS DED=72,100.00  
0 BRKT: 0.00  
NET DED=68,700.00

\*[R/S] is omitted if printer is attached.

# User Instructions

				SIZE: 042
STEP	INSTRUCTIONS	INPUT	FUNCTION	DISPLAY
1	Load "SA" (NOTE: "TX" must be present).			
2	Store adjusted gross income.	AGI	[STO] 06	
3	Execute "SA".		[XEQ]	XEQ _ _
	(NOTE: If "SA" was called from "FT" the		[ALPHA]SA[ALPHA]	SCHED A
	program will be entered at this point.)		[R/S]*	MED INS: ( )
4	Enter the amount of medical insurance.	med. ins.	[R/S]	LINE 1=( )
5	The value from Line 1 is displayed.		[R/S]*	MEDICN: ( )
6	Enter the amount paid for medicines.	medicine	[R/S]	L3=( )
7	The values from Lines 3, 4, and 5 are		[R/S]*	L4=( )
	displayed.		[R/S]*	L5=( )
			[R/S]*	DCTRS: ( )
8	Enter the total amount paid to doctors.	doctors	[R/S]	HOSP: ( )
9	Enter the total amount paid to hospitals.	hospitals	[R/S]	OTHR: ( )
10	Enter any other medical expenses.	other	[R/S]*	L7=( )
11	The values from Lines 7, 8, and 9 are		[R/S]*	L8=( )
	displayed, as well as the total medical		[R/S]*	L9=( )
	expenditures.		[R/S]*	TOT MED=( )
			[R/S]	ST.IN.TX=( )
12	Enter the amount of state income tax paid.	state tax	[R/S]	R.E. TX: ( )
13	Enter the amount of real estate tax paid.	real est.	[R/S]	SLS TX: ( )
14	Enter the amount of sales tax paid.	sales tax	[R/S]	OTHR: ( )
15	Enter the amount of other taxes paid.	other	[R/S]	TOT TXS=( )
16	Your total taxes are displayed.		[R/S]*	MORTG: ( )
17	Enter the amount of home mortgage interest.	mortgage	[R/S]	CRDT CD: ( )
18	Enter the amount of credit card interest.	credit cd.	[R/S]	OTHR: ( )
19	Enter the amount of any other interest.	other	[R/S]	TOT INT=( )
20	The total interest paid is displayed.		[R/S]*	CONTRB: ( )

[illegible]

# Program Listings

01 *LBL "SA"		50 XEQ "X"	
02 SF 21		51 +	
03 CF 12		52 "L7"	Total
04 ADV		53 XEQ "Y"	
05 " SCHED	Heading	54 RCL 06	
A"		55 .03	3% of AGI
06 24	Index	56 *	
07 STO 07		57 "L8"	
08 AVIEW		58 XEQ "Y"	
09 ADV		59 -	
10 "MED INS		60 X<0?	
"		61 CLX	
11 XEQ "X"		62 "L9"	
12 2		63 XEQ "Y"	
13 /		64 +	
14 ENTER↑		65 STO 41	Store total
15 STO 01		66 "TOT MED	medical expenses
16 150	\$150 comparison	"	
17 STO T		67 XEQ "Y"	
18 -		68 "ST.IN.T	
19 X<0?		X"	
20 CLX		69 XEQ "X"	
21 ST+ 01		70 "R.E. TX	
22 RDN		"	
23 X>Y?		71 XEQ "X"	
24 X<>Y		72 +	
25 "LINE1"		73 "SLS TX"	
26 XEQ "Y"		74 XEQ "X"	
27 "MEDICN"	Output	75 +	Other inputs
28 XEQ "X"		76 "OTHR"	
29 RCL 06		77 XEQ "X"	
30 1 E2		78 +	
31 /		79 "TOT TXS	
32 "L3"		"	
33 XEQ "Y"		80 XEQ "Y"	
34 -		81 +	
35 X<0?		82 "MORTG"	
36 CLX		83 XEQ "X"	
37 "L4"		84 "CRDT CD	
38 XEQ "Y"		"	
39 RCL 01		85 XEQ "X"	
40 "L5"		86 +	
41 XEQ "Y"		87 "OTHR"	
42 +		88 XEQ "X"	
43 "DCTRS"		89 +	
44 XEQ "X"		90 "TOT INT	
45 +		"	
46 "HOSP"		91 XEQ "Y"	
47 XEQ "X"		92 +	
48 +		93 "CONTRB"	
49 "OTHR"		94 XEQ "X"	

# Program Listings

95 +		51	
96 "CSLTY"			
97 XEQ "X"			
98 +			
99 "MISC"			
100 XEQ "X"			
101 +			
102 "GRS DED			
"			
103 XEQ "Y"		60	
104 "0 BRKT"			
105 XEQ "X"			
106 -			
107 X<0?			
108 CLX			
109 STO 21			
110 "NET DED	Net deductions		
="	output		
111 ARCL X			
112 AVIEW			
113 "F1"		70	
114 FS?C 06	Go to "F1"		
115 GTO "?"			
116 .END.			
30		80	
40		90	
50		00	





## FEDERAL TAX RATE SCHEDULES

These programs compute federal income tax at 1980 rates on any amount of taxable income.

Any of these programs may be executed alone, or as a subroutine to Programs "F1", "MAXTAX", or "SG". They do not need the control program "TX".

Four programs are available:

1. "SX" - Schedule X for single taxpayers.
2. "SY" - Schedule Y for married taxpayers filing jointly.
3. "SYS" - Schedule Y for married taxpayers filing separately.
4. "SZ" - Schedule Z for head of household.

Each program has two labels. The first identifies the particular tax rate schedule used in accordance with the above listing, and the second is global label "R" enabling it to be called as a subroutine by the other programs in the solution book.

These programs have no locator prompt and run completely through without a pause. Registers 00 and 01 are used as scratchpad.

When the program is to be executed as a subroutine to Program "FT" or "SG", make sure that only one tax rate program is loaded in the calculator, because all of them use the same address ("R") when being called as a subroutine.

To execute as a program standing alone:

1. Place the amount of taxable income in the X register.
2. [XEQ] "R"

After execution, the amount of tax is in the X register and appears in the display with a label indicating which of the tax rate schedules was used. The amount of taxable income has been stored in Register 02, and the amount of tax has been stored in Register 03.

NOTE: These programs leave registers Y and Z unchanged, and are therefore convenient to use as subroutines in other programs.

[illegible]

# Program Listings

SINGLE

```

01*LBL "SX"
02*LBL "R"
03 FC? 02
04 STO 02
05 100
06 /
07 STO 00
08 CLX
09 1.422123
244
10 STO 01
11 CLX
12 X<> 00
13 23
14 XEQ 01
15 11
16 XEQ 01
17 10
18 XEQ 01
19 21
20 XEQ 01
21 20
22 XEQ 01
23 23
24 XEQ 01
25 21
26 XEQ 01
27 21
28 XEQ 01
29 32
30 XEQ 01
31 STO 01
32 CLX
33 .5556852
34 X<> 01
35 53
36 XEQ 01
37 53
38 XEQ 01
39 53
40 XEQ 01
41 74
42 XEQ 01
43 138
44 XEQ 01
45 265
46 XEQ 01
47 265
48 XEQ 01
49 GTO 10
50*LBL 01

```

```

51 -
52 X<=0?
53 RTN
54 10
55 ST* 01
56 CLX
57 RCL 01
58 FRC
59 X<> 01
60 INT
61 %
62 ST+ 00
63 RDN
64 RTN
65*LBL 10
66 X<> 00
67 100
68 *
69 RND
70 FC?C 07
71 GTO 06
72 .5
73 +
74 INT
75*LBL 06
76 "XTAX="
77 ARCL X
78 AVIEW
79 FS?C 02
80 RTN
81 STO 03
82 END

```

90

00

# Program Listings

MARRIED, FILING JOINTLY

01*LBL "SY"	51 RTN
02*LBL "R"	52 10
03 FC? 02	53 ST* 01
04 STO 02	54 CLX
05 100	55 RCL 01
06 /	56 FRC
07 STO 00	57 X<> 01
08 CLX	58 INT
09 1.422334	59 %
456	60 ST+ 00
10 STO 01	61 RDN
11 CLX	62 RTN
12 X<> 00	63*LBL 10
13 34	64 X<> 00
14 XEQ 01	65 100
15 21	66 *
16 XEQ 01	67 RND
17 21	68 FC?C 07
18 XEQ 01	69 GTO 06
19 43	70 .5
20 XEQ 01	71 +
21 41	72 INT
22 XEQ 01	73*LBL 06
23 42	74 "YTAX="
24 XEQ 01	75 ARCL X
25 44	76 AVIEW
26 XEQ 01	77 FS?C 02
27 53	78 RTN
28 XEQ 01	79 STO 03
29 53	80 END
30 XEQ 01	00
31 STO 01	
32 CLX	
33 .655542	
34 X<> 01	
35 106	
36 XEQ 01	
37 142	
38 XEQ 01	
39 256	
40 XEQ 01	90
41 238	
42 XEQ 01	
43 530	
44 XEQ 01	
45 530	
46 XEQ 01	
47 GTO 10	
48*LBL 01	
49 -	
50 X<=0?	00

# Program Listings

MARRIED, FILING SEPARATELY

01*LBL "SYS		50 X<=0?	
"		51 RTN	
02*LBL "R"		52 10	
03 FC? 02		53 ST* 01	
04 STO 02		54 CLX	
05 50		55 RCL 01	
06 /		56 FRC	
07 STO 00		57 X<> 01	
08 CLX		58 INT	
09 1.422334		59 %	
456		60 ST+ 00	
10 STO 01		61 RDN	
11 CLX		62 RTN	
12 X<> 00		63*LBL 10	
13 34		64 X<> 00	
14 XEQ 01		65 50	
15 21		66 *	
16 XEQ 01		67 RND	
17 21		68 FC?C 07	
18 XEQ 01		69 GT0 06	
19 43		70 .5	
20 XEQ 01		71 +	
21 41		72 INT	
22 XEQ 01		73*LBL 06	
23 42		74 "YSTAX="	
24 XEQ 01		75 ARCL X	
25 44		76 AVIEW	
26 XEQ 01		77 FS?C 02	
27 53		78 RTN	
28 XEQ 01		79 STO 03	
29 53		80 END	
30 XEQ 01			
31 STO 01			
32 CLX			
33 .655542			
34 X<> 01			
35 106			
36 XEQ 01			
37 142			
38 XEQ 01			
39 256	90		
40 XEQ 01			
41 238			
42 XEQ 01			
43 530			
44 XEQ 01			
45 530			
46 XEQ 01			
47 GT0 10			
48*LBL 01			
49 -	00		

# Program Listings

HEAD OF HOUSEHOLD

01*LBL "SZ"		51 RTN	
02*LBL "R"		52 10	
03 FC? 02		53 ST* 01	
04 STO 02		54 CLX	
05 100		55 RCL 01	
06 /		56 FRC	
07 STO 00		57 X<> 01	
08 CLX		58 INT	
09 1.422422		59 %	
556		60 ST+ 00	
10 STO 01		61 RDN	
11 CLX		62 RTN	
12 X<> 00		63*LBL 10	
13 23		64 X<> 00	
14 XEQ 01		65 100	
15 21		66 *	
16 XEQ 01		67 RND	
17 21		68 FC?C 07	
18 XEQ 01		69 GTO 06	
19 22		70 .5	
20 XEQ 01		71 +	
21 31		72 INT	
22 XEQ 01		73*LBL 06	
23 32		74 "ZTAX="	
24 XEQ 01		75 ARCL X	
25 32		76 AVIEW	
26 XEQ 01		77 FS?C 02	
27 53		78 RTN	
28 XEQ 01		79 STO 03	
29 53		80 END	
30 XEQ 01	90		
31 STO 01			
32 CLX			
33 .485452			
34 X<> 01			
35 53			
36 XEQ 01			
37 106			
38 XEQ 01			
39 159			
40 XEQ 01			
41 212			
42 XEQ 01			
43 265			
44 XEQ 01			
45 530			
46 XEQ 01			
47 GTO 10			
48*LBL 01			
49 -			
50 X<=0?	00		

## REGISTERS, STATUS, FLAGS, ASSIGNMENTS



## INCOME AVERAGING (SCHEDULE G)

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.

This program can be executed with Program "F1" or on its own. In all cases, however, it must be executed with an appropriate tax rate table "R" and the Control Program "TX".

Executing this program, the user will see:

SCHD G	Locator prompt indicating that the income averaging program has been started.
LINE13:	Amount which should be entered on Line 13 of Schedule G. This amount is calculated from previous years' tax information and, once computed, is a <u>constant</u> for any taxpayer in a given year.
NG	"NO GOOD." This display signifies that the amount of averageable income is too small to permit the use of income averaging. Press [R/S] to continue.
GTAX=	Tax determined by income averaging.
LO TAX=	Lower of: <ul style="list-style-type: none"> <li>a. tax without averaging, and</li> <li>b. tax determined by averaging.</li> </ul>

To use as a subroutine in the Program "F1":

1. Use local label "G" when prompt appears in Program "F1".
2. Press [R/S] to continue, keying in data for Line 13 if needed.

To use standing alone with tax rate schedule programs "SX", "SY", "SYS", or "SZ":

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

NOTE: Unlike programs "FT" and "SA", this program does not display its intermediate calculations as line items on the form. However, when the user is ready to fill out the form, he can find most of the intermediate results used on the form by single-stepping through the program.

EXAMPLE:Keystrokes:

Load "SG", "TX", and "R"

[/[/] [FIX] 2

38000 [XEQ] [ALPHA] R [ALPHA]

[XEQ] [ALPHA] SG [ALPHA]

[R/S]\*

25200 [R/S]

[R/S]\*

[R/S]\*

[R/S]\*

Display:

XTAX=11,677.00

SCHED G

LINE 13: 0.00

XTAX=7,028.40

XTAX=6,030.00

GTAX=11,022.00

LOTAX=11,022.00

\*[R/S] is omitted if printer is attached.

# User Instructions

				SIZE: 005
STEP	INSTRUCTIONS	INPUT	FUNCTION	DISPLAY
1	Load "SG", "TX" and appropriate "R".			
	(NOTE: "R" is loaded when "SX", "SY", "S2"			
	or "SYS" are loaded.)			
2	Enter amount of taxable income and execute			
	the tax rate schedule program.	txbl. inc.	[XEQ]	XEQ _ _
			[ALPHA] R [ALPHA]	XTAX=( )
3	Tax for "single" filing status is printed.		or	YTAX=( )
OR	Tax for "joint" filing status is printed.		or	ZTAX=( )
OR	Tax for "head of household" filing status			
	is printed.		or	YSTAX=( )
OR	Tax for "separate" filing status is printed.			
	(NOTE: If "SF" was executed from "F1",			
	execution will start here.)			
4	Calculate Schedule G.		[XEQ]	XEQ _ _
			[ALPHA]SG[ALPHA]	SCHED G
			[R/S]*	LINE 13: ( )
5	Enter 30% of the total of the previous			
	four years' base period incomes.	incomes	[R/S]*	NG
6	If there is no averagable income "NG"			
	(no good) is displayed. Goto Step 7.			
OR	The appropriate tax for Line 21, Schedule			
	D is displayed,		[R/S]	XTAX=( )
			or	YTAX=( )
			or	ZTAX=( )
			or	YSTAX=( )
	and appropriate tax for Line 22, Schedule			
	D is displayed,		[R/S]*	XTAX=( )

[illegible]

**SCHEDULE G  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Income Averaging**▶ See instructions on back.  
▶ Attach to Form 1040.**1980****21**

Name(s) as shown on Form 1040

**(SINGLE)**

Your social security number

Base Period Income and Adjustments	(a) 1st preceding base period year 1979	(b) 2d preceding base period year 1978	(c) 3rd preceding base period year 1977	(d) 4th preceding base period year 1976
<b>1</b> Enter amount from: Form 1040 (1977, 1978, and 1979)—line 34 Form 1040A (1977 and 1978)—line 10 Form 1040A (1979)—line 11 . . . . .				
<b>2 a</b> Multiply \$750 by your total number of exemptions in 1977 and 1978 . . . . .				
<b>b</b> Multiply \$1,000 by your total number of exemptions in 1979 . . . . .				
<b>3</b> Taxable income (subtract line 2a or 2b from line 1). If less than zero, enter zero . . . . .				
<b>4</b> Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931 . . . . .				
<b>5</b> On your 1980 { 2 or 5 enter \$3,200 } { in column } Form 1040, if { 1 or 4 enter \$2,200 } { (d) } you checked box { 3 enter \$1,600 . . } { }				
<b>6</b> Base period income (add lines 3, 4 and 5) .				
<b>Computation of Averageable Income</b>				
<b>7</b> Taxable income for 1980 from Schedule TC (Form 1040), Part I, line 3 . . . . .				
<b>8</b> Certain amounts received by owner-employees subject to a penalty under sec- tion 72(m)(5) . . . . .				
<b>9</b> Subtract line 8 from line 7 . . . . .				
<b>10</b> Excess community income . . . . .				
<b>11</b> Adjusted taxable income (subtract line 10 from line 9). If less than zero, enter zero . . . . .				<b>38,000</b>
<b>12</b> Add columns (a) through (d), line 6, and enter here . . . . .				<b>25,200</b>
<b>13</b> Enter 30% of line 12 . . . . .				<b>7,560</b>
<b>14</b> Averageable income (subtract line 13 from line 11) . . . . .				<b>17,640</b>

**If line 14 is \$3,000 or less, do not complete the rest of  
this form. You do not qualify for income averaging.****G**

<b>Computation of Tax</b>		
<b>15</b> Amount from line 13 . . . . .		<b>25,200</b>
<b>16</b> 20% of line 14 . . . . .		<b>3,528</b>
<b>17</b> Total (add lines 15 and 16) . . . . .		<b>28,728</b>
<b>18</b> Excess community income from line 10 . . . . .		
<b>19</b> Total (add lines 17 and 18) . . . . .		<b>28,728</b>
<b>20</b> Tax on amount on line 19 (see caution below) . . . . .		<b>7,028</b>
<b>21</b> Tax on amount on line 17 (see caution below) . . . . .	<b>7,028</b>	
<b>22</b> Tax on amount on line 15 (see caution below) . . . . .	<b>6,030</b>	
<b>23</b> Subtract line 22 from line 21 . . . . .	<b>998</b>	
<b>24</b> Multiply the amount on line 23 by 4 . . . . .		<b>3,992</b>
<b>Note:</b> If no entry was made on line 8 above, skip lines 25 through 27 and go to line 28.		
<b>25</b> Tax on amount on line 7 (see caution below) . . . . .		
<b>26</b> Tax on amount on line 9 (see caution below) . . . . .		
<b>27</b> Subtract line 26 from line 25 . . . . .		
<b>28</b> Tax (add lines 20, 24, and 27). Enter here and on Schedule TC (Form 1040), Part I, line 4 and check Schedule G box . . . . .		<b>11,020</b>

**Caution:** Use Tax Rate Schedule X, Y or Z from the Form 1040 instructions to figure your tax on lines 20, 21, 22, 25 and 26. Do not use the tax tables.

# Program Listings

01*LBL "SG"		50 ARCL X	Output
02 SF 21		51 AVIEW	
03 CF 12		52 "F2"	
04 ADV		53 FS?C 06	
05 " SCHED	Heading	54 GTO "?"	GTO "F2"
G"		55 END	
06 AVIEW			
07 ADV			
08 3			
09 STO 07		60	
10 "LINE13"			
11 XEQ "X"			
12 RCL 02			
13 X<>Y			
14 -			
15 3 E3	\$3,000 Test		
16 X<=Y?			
17 GTO 06			
18 "NG"	No good		
19 PROMPT		70	
20 RCL 03			
21 GTO 10			
22*LBL 06			
23 RDN			
24 .2			
25 *			
26 RND			
27 RCL 04			
28 +			
29 SF 02		80	
30 "R"			
31 XEQ "="	Compute tax		
32 ENTER↑			
33 ENTER↑			
34 RCL 04			
35 SF 02			
36 XEQ "R"			
37 -			
38 4			
39 *			
40 +		90	
41 "GTAX="	Schedule G tax		
42 ARCL X			
43 AVIEW			
44 RCL 03			
45 X>Y?			
46 X<>Y			
47*LBL 10			
48 STO 03			
49 "LO TAX="			
..		00	

## 49

DATA REGISTERS				STATUS			
00		50		SIZE <u>005</u> TOT. REG. <u>22</u> USER MODE			
02	Taxable Income			ENG _____ FIX _____ SCI _____ ON _____ OFF _____			
03	Regular Tax			DEG _____ RAD _____ GRAD _____			
04	Line 13, Sched. G			FLAGS			
05		55					
				#	INIT S/C	SET INDICATES	CLEAR INDICATES
				02		Subroutine Return	
				06		Subprogram Return	
				12		Double-Wide Char.	Single-Wide Char.
10		60		21		Printer Enabled	Printer Disabled
15		65					
20		70					
25		75					
30		80					
35		85					
40		90					
45		95					

## "MAXTAX"

This program computes maximum tax on personal service income and compares it with regular tax or compares it with the tax from income averaging (if it was the lower tax). It picks out the lower tax, and works in conjunction with Programs "F1", "Y", "R" and "AM1". The program requires as input the data generated by the following programs:

<u>Program</u>	<u>Data Description</u>	<u>Register</u>
"F1"	Taxable Income	02
"F1" or "SG"	Regular Income (or tax from income averaging, whichever is lower).	03
"F1"	Adjusted Gross Income	06
"FT"	Wages	10
"FT"	Schedule C Net Income	15
"SD"	Capital Gains Deduction	48

### EXAMPLE:

#### Keystrokes:

```

Clear program memory
Load "MAXTAX", "AM1", and "SX"
[///] [GTO] . .
[XEQ] [ALPHA] MAXTAX [ALPHA]
[R/S]*
7960 [R/S]
[R/S]*
[R/S]*
[R/S]*
52520 [R/S]
2 [R/S]
[R/S]*
[R/S]*
[R/S]*
[R/S]*
[R/S]*
[R/S]*
Clear program memory
Load "TX" and "F1"
Go to Step nn of the main user instructions.
```

#### Display:

```

MAX TAX
OTH P S INC?
P S NET INC=127,960.00
AGI=135,615.00
ADJ DEDS=0.00
OTH TAX PREF?
STATUS?
YTAX=42,808.05
YTAX=19,678.00
YTAX=52,285.76
MAX TAX=49,820.20
LO TAX=49,842.20
LOAD F2
```

\*[R/S] omitted if the printer is attached.



# User Instructions

				SIZE: 049
STEP	INSTRUCTIONS	INPUT	FUNCTION	DISPLAY
1	Clear program memory.			
2	Load "MAXTAX", "AM1", and "R".			
3	Execute "MAXTAX".		[XEQ]	XEQ _ _
			[ALPHA]MAXTAX[ALPHA]	MAX TAX
			[R/S]*	OTH P S INCOME?
4	Enter any personal service income other than wages and income from Schedule C.	p.s. inc.	[R/S]	P S NET INC=( )
5	Personal service net income is displayed.		[R/S]*	AGI=( )
6	Adjusted gross income is displayed.		[R/S]*	ADJ DEDS=( )
7	Adjusted deductions are displayed.		[R/S]*	OTH TAX PREF?
8	Enter any tax preference items other than adjusted itemized deductions.	tax pref.	[R/S]	STATUS?
9	Enter your filing status.	status	[R/S]	X,Y,Z or YS TAX=( )
10	The tax computed on personal service net income is displayed.		[R/S]*	X,Y,Z or YS TAX=( )
11	The tax computed on 50% tax bracket amount is displayed.		[R/S]*	X,Y,Z or YS TAX=( )
12	The tax computed on taxable income is displayed.		[R/S]*	MAX TAX=( )
13	The maximum tax is displayed.		[R/S]*	LO TAX=( )
14	The lower of regular tax and maximum tax is displayed.		[R/S]	LOAD "F2"
15	Clear program memory. Load "TX" and "F1".			
	Execute "F2". Go to Step 27 of the main user instructions.			
	*[R/S] omitted if printer is attached.			

**Form 4726**  
Department of the Treasury  
Internal Revenue Service

# Maximum Tax on Personal Service Income

► See instructions on back.  
► Attach to Form 1040 (or Form 1041).

**1980**  
31

Name(s) as shown on Form 1040 (or Form 1041) **(MARRIED - JOINT)**

Identifying number

- Do not complete this form if—**(a) Taxable income or personal service taxable income is:  
\$41,500 or less, and on Form 1040, you checked box 1,  
\$60,000 or less, and on Form 1040, you checked box 2 or box 5,  
\$44,700 or less, and on Form 1040, you checked box 4,  
\$28,300 or less, and this is an Estate or Trust return (Form 1041);  
(b) You elected income averaging; or  
(c) On Form 1040, you checked box 3.

Personal Service Income			Deductions Against Personal Service Income		
1	Total personal service income	1	2	Total deductions against personal service income	2
3	Personal service net income—Subtract total of line 2 from total of line 1	3	127,960	00	
4	Enter your adjusted gross income	4	135,615	00	
5	Divide the amount on line 3 by the amount on line 4. Enter result as a percentage. If more than 100%, enter 100%. Round to nearest 4 numbers	5	94	36%	
6	Enter your taxable income	6	116,809	00	
7	Multiply the amount on line 6 by the percentage on line 5	7	110,220	97	
8	Enter the total of your 1980 tax preference items other than capital gains	8	8,848	00	
9	Personal service taxable income. Subtract line 8 from line 7	9	101,372	97	
10	If: on Form 1040, you checked box 1, enter \$41,500 on Form 1040, you checked <u>box 2</u> or box 5, enter <u>\$60,000</u> on Form 1040, you checked box 4, enter \$44,700 you are filing Form 1041, enter \$28,300	10	60,000	00	
11	Subtract line 10 from line 9. If line 10 is more than line 9, do not complete rest of form	11	41,372	97	
12	Enter 50% of line 11	12	20,686	49	
13	Tax on amount on line 6*	13	52,285	76	
14	Tax on amount on line 9*	14	42,808	05	
15	Subtract line 14 from line 13	15	9,477	71	
16	If the amount on line 10 is: \$41,500, enter \$13,392 \$60,000, enter \$19,678 \$44,700, enter \$13,961 \$28,300, enter \$9,839	16	19,678	00	
17	Add lines 12, 15, and 16. This is your maximum tax	17	49,842	20	

\*Use Tax Rate Schedules from Form 1040 or Form 1041 instructions.

# Program Listings

01*LBL "MAX TAX"		46 FS?C 03	
02 SF 21		47 GTO 01	
03 CF 13		48 FS?C 04	
04 ADV		49 44700	
05 "MAX TAX	Maximum tax	50 FS?C 05	
"		51 6 E4	
06 AVIEW		52 X<>Y	
07 ADV		53 RDN	
08 RCL 10	Wages	54 -	
09 RCL 15	Sched. C Net Inc.	55 X<0?	
10 +		56 GTO 01	
11 "OTH P S	Other Personal	57 LASTX	
INC?"	Service Income?	58 X<>Y	50%
12 PROMPT		59 50	
13 +		60 %	
14 "P S NET	Personal Service	61 X<>Y	
INC"	Net Income	62 X<> T	
15 XEQ "Y"		63 SF 02	Tax computation
16 RCL 06		64 "R"	
17 "AGI"	Adjusted Gross	65 XEQ "="	
18 XEQ "Y"	Income	66 -	
19 /	Percentage	67 X<>Y	Tax computation
20 1	Computation	68 SF 02	
21 X>Y?		69 XEQ "R"	
22 X<>Y		70 +	
23 FIX 4		71 RCL 02	
24 RND		72 SF 02	Tax computation
25 RCL 02		73 XEQ "R"	
26 *		74 +	
27 FIX 2		75 "MAX TAX	Maximum Tax
28 "AM1"	Compute Adjusted	"	
29 XEQ "="	Itemized Deds.	76 XEQ "Y"	Lower comparison
30 "OTH TAX	Other Tax Pref-	77 RCL 03	
PREF?"	erence Items?	78 X>Y?	
31 PROMPT		79 X<>Y	
32 +	Capital Gains	80*LBL 10	
33 RCL 48	Deduction	81 STO 03	Lower Tax
34 -		82 "LO TAX"	
35 -		83 XEQ "Y"	
36 X<0?		84 SF 25	
37 GTO 01		85 GTO "F2"	
38 ENTER↑		86 "LOAD F2	
39 "STATUS?"	Status?	"	
"		87 PROMPT	
40 PROMPT		88*LBL 01	
41 SF IND X		89 "N/A"	Maximum Tax not applicable
42 FS?C 01		90 PROMPT	
43 41500	50% Bracket Amts.	91 RCL 03	
44 FS?C 02	Selection Tests	92 GTO 10	
45 6 E4		93*LBL "="	
		94 ASTO L	

# Program Listings

95 SF 25		51	
96 XEQ IND			
L			
97 FS? 25			
98 RTN			
99 "LOAD "			
100 ARCL L			
101 PROMPT			
102♦LBL "Y"			
103 SF 21			
104 RND		60	
105 "F="			
106 ARCL X			
107 AVIEW			
108 END			
20		70	
30		80	
40		90	
50		00	

DATA REGISTERS				STATUS			
00		50		SIZE <u>049</u> TOT. REG. <u>88</u> USER MODE ENG _____    FIX <u>2</u> SCI _____    ON _____ OFF _____ DEG _____    RAD _____    GRAD _____			
02	Taxable Income			<b>FLAGS</b> #    INIT S/C    SET INDICATES    CLEAR INDICATES 01       Status-Single 02       Status-Joint 03       Status-Separate 04       Status-Head of Household 05       Status-Widow(er) 21       Printer Enable    Printer Disable 25       Error Ignore			
03	Regular Income Tax						
05		55					
06	AGI						
10	Wages	60					
15	Sched. C Net Income	65					
20		70					
25		75					
30		80					
35		85					
40		90		<b>ASSIGNMENTS</b> FUNCTION    KEY    FUNCTION    KEY _____ _____ _____ _____			
45		95					
48	Capital Gains Ded.						

## "AMINTX"

This program calculates alternative minimum tax and minimum tax. It must be used in conjunction with Programs "F1", "TX" and "AM1". It uses information generated by programs "FT", "SD", "SA" and "R" as indicated below:

<u>Program</u>	<u>Data Description</u>	<u>Register</u>
"R"	Regular Income Tax	03
"FT"	Adjusted Gross Income	06
"FT"	Number of Exemptions	09
"SA"	Excess Itemized Deductions	21
"SA"	Zero Bracket Amount	40
"SD"	Capital Gains Deduction	48

### EXAMPLE:

#### Keystrokes:

Clear program memory of all programs  
except "TX"

[///] [GTO] . .

Load "AMINTX".

[///] [GTO] . .

Load "AM1".

[///] [GTO] . .

[XEQ] [ALPHA] SIZE [ALPHA] 050

[XEQ] [ALPHA] AMINTX [ALPHA]

[R/S]\*

[R/S]\*

[R/S]\*

[R/S]\*

[R/S]\*

[R/S]\*

[R/S]\*

[R/S]\*

1 [R/S]

[R/S]\*

#### Display:

ALT MIN TAX

AGI=80,000.00

DEDS=68,700.00

0 BRKT=3,400.00

EXEMPS=7,000.00

ADJ DEDS=16,100.00

CAP GN DED=90,000.00

ALT MIN TI=107,000.00

JT/SEP? KEY 1/2

TOT TAX=13,750.00

TOT TAX PREF?

126100 [R/S]	MIN TAX=1,500.00
[R/S]*	ALT MIN TAX=12,127.00
[R/S]*	LOAD F4
Clear program memory of "AMINTX" and "AM1".	
[///] [GT0] . .	
Load "F1".	
[///] [GT0] . .	
Execute "F4" and go to main instructions step nn.	

\*[R/S] omitted if printer is attached.

# User Instructions

				SIZE: 050
STEP	INSTRUCTIONS	INPUT	FUNCTION	DISPLAY
1	Clear program memory of all programs except "TX" (only if room is limited).			
2	Load "AMINTX" and "AM1".			
3	Execute "AMINTX".		[XEQ]	XEQ _ _
			[ALPHA]AMINTX[ALPHA]	ALT MIN TAX
			[R/S]*	AGI=( )
4	Adjusted Gross Income is displayed.		[R/S]*	DEDS=( )
5	Excess itemized deductions are displayed.		[R/S]*	ØBRKT=( )
6	Ø Bracket amount is displayed.		[R/S]*	EXEMPS=( )
7	Number of exemptions is displayed.		[R/S]*	ADJ DEDS=( )
8	Adjusted itemized deductions are displayed.		[R/S]*	CAP GN DED=( )
9	Capital gains deductions are displayed.		[R/S]*	ALT MIN TX=( )
10	Alternate minimum tax preference items are displayed.		[R/S]*	JT/SEP? KEY 1/2
11	Enter 1 for "joint filing status", 2 for "married, filing separately status".	1 or 2	[R/S]	TOT TAX=( )
12	The total tax is displayed.		[R/S]*	TOT TAX PREF?
13	Enter total of all tax preference items.	total pref.	[R/S]	MIN TAX=( )
14	Minimum tax is displayed.		[R/S]*	ALT MIN TAX=( )
15	Alternate minimum tax is displayed.		[R/S]*	LOAD F4
16	Load "F1" and execute "F4". Go to step 30 of the main instructions.		[XEQ]	XEQ _ _
			[ALPHA]F4[ALPHA]	



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

# Alternative Minimum Tax Computation

▶ See instructions on back  
▶ Attach to Forms 1040, 1040NR, 1041 or 990-T (Trust).

**1980**  
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Name(s) as shown on tax return

**(MARRIED-JOINT)**

Identifying number

<b>1</b> Adjusted gross income from Form 1040, line 32 or Form 1040NR, line 33 (estates and trusts—see instructions) . . . . .		<b>1</b>	<b>80,000 00</b>
<b>2</b> Deductions (applies to individuals only):			
<b>a</b> Enter amount from Form 1040, line 33 or Form 1040NR, line 37 . . . . .	<b>2a</b>	<b>68,700 00</b>	
<b>b</b> On your 1980 Form 1040, if you checked Filing Status box . . . . . 2 or 5, enter \$3,400 1 or 4, enter \$2,300 3, enter \$1,700 . . . . .	<b>2b</b>	<b>3,400 00</b>	
<b>c</b> Multiply \$1,000 by the total number of exemptions on Form 1040, line 7 . . . . .	<b>2c</b>	<b>7,000 00</b>	
<b>d</b> Add lines 2a through 2c (estates and trusts, enter zero) . . . . .	<b>2d</b>		<b>79,100 00</b>
<b>3</b> Subtract line 2d from line 1 . . . . .		<b>3</b>	<b>900 00</b>
<b>4</b> Tax preference items:			
<b>a</b> Adjusted itemized deductions . . . . .	<b>4a</b>	<b>16,100 00</b>	
<b>b</b> Capital gain deduction . . . . .	<b>4b</b>	<b>90,000 00</b>	
<b>c</b> Add lines 4a and 4b . . . . .	<b>4c</b>		<b>106,100 00</b>
<b>5</b> Alternative minimum taxable income (add lines 3 and 4c) . . . . .		<b>5</b>	<b>107,000 00</b>
<b>6</b> Enter \$20,000 (\$10,000 if married filing separately, or an estate or trust) . . . . .		<b>6</b>	<b>20,000 00</b>
<b>7</b> Subtract line 6 from line 5. If zero or less, do not complete the rest of this form . . . . .		<b>7</b>	<b>87,000 00</b>
<b>8</b> Enter the smaller of line 7 or \$40,000 (\$20,000 if married filing separately, or an estate or trust) . . . . .	<b>8</b>	<b>40,000 00</b>	
<b>9</b> Subtract line 8 from line 7 . . . . .	<b>9</b>	<b>47,000 00</b>	
<b>10</b> Enter the smaller of line 9 or \$40,000 (\$20,000 if married filing separately, or an estate or trust) . . . . .	<b>10</b>	<b>40,000 00</b>	
<b>11</b> Subtract line 10 from line 9 . . . . .	<b>11</b>	<b>7,000 00</b>	
<b>12</b> Enter 10% of line 8 . . . . .	<b>12</b>	<b>4,000 00</b>	
<b>13</b> Enter 20% of line 10 . . . . .	<b>13</b>	<b>8,000 00</b>	
<b>14</b> Enter 25% of line 11 . . . . .	<b>14</b>	<b>1,750 00</b>	
<b>15</b> Add lines 12, 13 and 14 . . . . .	<b>15</b>		<b>13,750 00</b>
<b>16</b> Amount from Form 1040, line 47* (estates and trusts—see instructions) . . . . .	<b>16</b>	<b>123 00</b>	
<b>17</b> Minimum tax from Form 1040, line 49a (estates and trusts—see instructions) . . . . .	<b>17</b>	<b>1,500 00</b>	
<b>18</b> Tax from recomputing prior-year investment credit (from Form 1040, line 50) (estates and trusts—see instructions) . . . . .	<b>18</b>		
<b>19</b> Add lines 16 through 18 . . . . .	<b>19</b>		<b>1,623 00</b>
<b>20</b> Alternative minimum tax (subtract line 19 from line 15). If zero or less, do not complete the rest of this form; otherwise file this form with your tax return . . . . .	<b>20</b>		<b>12,127 00</b>
<b>21</b> Foreign tax credit (see instructions) . . . . .	<b>21</b>		
<b>22</b> Subtract line 21 from line 20. Enter here and on Form 1040, line 49b (estates and trusts—see instructions) . . . . .	<b>22</b>		

\*Do not include any tax from Form 4970, Form 4972, Form 5544, or any penalty tax under section 72(m)(5).

Form  
Department of the Treasury  
Internal Revenue Service**4625****Computation of Minimum Tax—Individuals****1980**

30

▶ See instructions on back.  
▶ Attach to Form 1040.

Name(s) as shown on Form 1040

**(MARRIED-JOINT)**

Your social security number

File this form if the total of tax preference items (line 2) is more than \$10,000 (\$5,000 if you are married filing separately) even though you owe no minimum tax, **OR** if you have any minimum tax liability deferred from an earlier tax year until this year. If this is a short-period return, see instructions for line 7.

<b>1 Tax preference items:</b> (Note: Adjusted itemized deductions and capital gains are now tax preference items for the alternative minimum tax. See Form 6251.)			
<b>(a) Accelerated depreciation on real property—</b>			
(1) Certified historic structure rehabilitation (167(o) or amortization under 191) . . . . .		1a(1)	
(2) Low-income rental housing (167(k)) . . . . .		1a(2)	
(3) Other real property . . . . .		1a(3)	
<b>(b) Accelerated depreciation on personal property subject to a lease . . . . .</b>		1b	
<b>(c) Amortization of certified pollution control facilities . . . . .</b>		1c	
<b>(d) Amortization of railroad rolling stock . . . . .</b>		1d	
<b>(e) Amortization of on-the-job training facilities . . . . .</b>		1e	
<b>(f) Amortization of child care facilities . . . . .</b>		1f	
<b>(g) Reserves for losses on bad debts of financial institutions . . . . .</b>		1g	
<b>(h) Stock options . . . . .</b>		1h	
<b>(i) Depletion . . . . .</b>		1i	
<b>(j) Intangible drilling costs . . . . .</b>		1j	
<b>2 Total tax preference items. Add lines 1(a) through 1(j) . . . . .</b>		2	20,000 00
<b>3 Amount from Form 1040, line 47* . . . . .</b>	3		123 00
<b>4 Tax from recomputing prior-year investment credit . . . . .</b>	4		
<b>5 Tax on premature redemption of Individual Retirement Bond(s) . . . . .</b>	5		
<b>6 Add lines 3 through 5 . . . . .</b>	6		123 00
<b>7 Enter the larger of: (a) one-half of the amount on line 6, or (b) \$10,000 (\$5,000 if you are married filing separately) . . . . .</b>		7	10,000 00
<b>8 Subtract line 7 from line 2 (If line 7 is more than line 2, enter zero) . . . . .</b>		8	10,000 00
<b>9 Multiply amount on line 8 by 15% . . . . .</b>		9	1,500 00
<b>10 Enter any 1980 net operating loss carryover to 1981 (attach statement showing computation) . . . . .</b>	10		
<b>11 Multiply amount on line 10 by 15% . . . . .</b>	11		
<b>12 Deferred minimum tax. Enter the amount from line 9 or line 11, whichever is smaller . . . . .</b>		12	
<b>13 Minimum tax. Subtract line 12 from line 9 . . . . .</b>		13	
<b>14 Enter minimum tax deferred from earlier year(s) until this year (attach statement showing computation) . . . . .</b>		14	
<b>15 Total minimum tax. Add lines 13 and 14 . . . . .</b>		15	
<b>16 Excess tax credits. If Form 1040, line 47, is more than zero, this section will not apply; skip lines 16(a) through 17 and enter the amount from line 15 on line 18.</b>			
<b>(a) Credit for the elderly . . . . .</b>	16a		
<b>(b) Credit for political contributions . . . . .</b>	16b		
<b>(c) Credit for child care expenses . . . . .</b>	16c		
<b>(d) Residential energy credits . . . . .</b>	16d		
<b>17 Add lines 16(a) through 16(d) . . . . .</b>		17	
<b>18 Subtract line 17 from line 15. If line 17 is more than line 15, enter zero. Enter here and on Form 1040, line 49a . . . . .</b>		18	

\*Do not include any tax from Form 4970, Form 4972, Form 5544, or any penalty tax under sec. 72(m)(5).

# Program Listings

01*LBL "AM1 NTX"		46 GTO 01	Total Tax Compu-
02 CF 12		47 10	tation Routine
03 SF 21		48 %	
04 ADV		49 STO 01	
05 "ALT MIN TAX"	Alternative Mini- mum Tax	50 RCL 00	
06 0		51 ST+ X	
07 STO 01		52 STO 00	
08 AVIEW		53 ST- 07	
09 ADV		54 RCL 07	
10 RCL 06		55 X<0?	
11 "AGI"	Adjusted Gross Income	56 GTO 01	
12 XEQ "Y"		57 10	
13 RCL 21		58 %	
14 "DEDS"	Excess Itemized Deductions	59 ST+ 01	
15 XEQ "Y"		60 RCL 00	
16 RCL 40		61 ST- 07	
17 "0 BRKT"	Zero Bracket Amt.	62 RCL 07	
18 XEQ "Y"		63 X<0?	
19 +		64 GTO 01	
20 RCL 09		65 5	
21 1 E3		66 %	
22 *		67 ST+ 01	
23 "EXEMPS"	Personal Exemp- tions Deduction	68*LBL 01	
24 XEQ "Y"		69 RCL 01	Total Tax
25 +		70 "TOT TAX	
26 -		71 XEQ "Y"	
27 X<0?		72 RCL 03	
28 CLX		73 -	
29 XEQ "AM1	Adjusted Item. Deds. Routine	74 X<0?	
..		75 GTO 02	
30 RCL 48		76 STO 01	
31 "CAP GN DED"	Capital Gains Deduction	77 22	
32 XEQ "Y"		78 STO 07	Total Tax
33 +		79 "TOT TAX	Preference Items
34 STO 49		PREF?"	
35 +		80 PROMPT	
36 "ALT MIN TI"	Alternative Min. Taxable Income	81 RCL 49	
37 XEQ "Y"		82 -	
38 2 E4		83 X<0?	Minimum Tax
39 "JT/SEP?	Joint or Separate?	84 CLX	Computation
KEY 1/2"	KEY "1" or "2"	85 RCL 03	Routine
40 PROMPT		86 2	
41 /		87 /	
42 STO 00	Total Tax Compu- tation Routine	88 RCL 00	
43 -		89 4	
44 STO 07		90 /	
45 X<=0?		91 X>Y?	
		92 X<>Y	
		93 RDN	
		94 -	

95 X<0?	Minimum Tax	51		
96 CLX				
97 15				
98 %				
99 STO 00				
100 "MIN TAX				
"				
101 XEQ "Y"				
102 CHS				
103 RCL 01		60		
104 +				
105 X>0?				
106 GTO 03				
107 LBL 02				
108 CLX				
109 LBL 03				
110 "ALT MIN	Alternative Minimum Tax			
TAX"				
111 XEQ "Y"				
112 "F4"		70		
113 FS?C 06				
114 GTO "?"				
115 STOP				
116 END				
30		80		
40		90		
50		00		



## ADJUSTED ITEMIZED DEDUCTIONS

This program is used to compute adjusted itemized deductions (tax preference item) for use in programs "AMINTX" and "MAXTAX". This program is used with programs "TX" and "AMINTX", or "TX" and "MAXTAX". The following programs must be executed before "AM1" in order to generate the input data required by "AM1":

<u>Program</u>	<u>Data Generated</u>	<u>Register</u>
"FT"	Adjusted Gross Income	06
"SA"	Excess Itemized Deductions	21
"SA"	State Income Tax	30
"SA"	Real Estate Tax	31
"SA"	Sales Tax	32
"SA"	Other Taxes	33
"SA"	Casualty Losses	38
"SA"	Zero Bracket Amount	40
"SA"	Total Deductible Medical Expenses	41

# Program Listings

01*LBL "AM1		51	
"			
02 RCL 41	Total Med. Deds.		
03 RCL 30	St. Income Tax		
04 +			
05 RCL 31	Real Estate Tax		
06 +			
07 RCL 32	Sales Tax		
08 +			
09 RCL 33	Other taxes	60	
10 +			
11 RCL 38	Casualty Losses		
12 +			
13 STO 01			
14 CHS			
15 RCL 21	Excess Itemized		
16 +	Deductions		
17 RCL 40	Ø Bracket Amt.		
18 +			
19 X<0?		70	
20 CLX			
21 RCL 06	AGI		
22 RCL 01			
23 -	Adjusted		
24 X<0?	Itemized		
25 CLX	Deductions		
26 60	Computations		
27 %			
28 X<>Y			
29 RDN		80	
30 -			
31 X<0?			
32 CLX			
33 "ADJ DED	Adjusted		
S"	Itemized		
34 XEQ "Y"	Deductions		
35 RTN			
36 .END.			
40		90	
50		00	

# REGISTERS, STATUS, FLAGS, ASSIGNMENTS

DATA REGISTERS				STATUS			
00		50		SIZE <u>042</u> TOT. REG. <u>53</u> USER MODE ENG _____    FIX _____    SCI _____    ON _____ OFF _____ DEG _____    RAD _____    GRAD _____			
05		55		<b>FLAGS</b> #    INIT S/C    SET INDICATES    CLEAR INDICATES			
06	AGI						
10		60					
15		65					
20		70					
21	Excess Item. Deds.						
25		75					
30	St. Income Tax	80					
31	Real Estate Tax						
32	Sales Tax						
33	Other Taxes						
35		85					
38	Casualty Losses			<b>ASSIGNMENTS</b> FUNCTION    KEY    FUNCTION    KEY			
40	Ø Bracket Amount	90					
41	Total Ded. Med. Exp.						
45		95					



## "ITCJOB"

This program can be used by itself or with program "F1" to compute investment tax credit (Form 3468) and/or jobs credit (Form 5884). The user is prompted for all inputs needed to provide meaningful outputs for Forms 3468 and 1040. The outputs generated for Form 5884 are keyed to the line numbers on the form.

### EXAMPLE:

<u>Keystrokes:</u>	<u>Display:</u>
Load "ITCJOB"	
[///] [FIX] 2	
[XEQ] [ALPHA] ITCJOB [ALPHA]	ITC? KEY 1
[I]	INV CR
[R/S]*	COST?
1250 [R/S]	USEFUL LIFE?
4 [R/S]	MORE? KEY c
[///] [c]	COST?
1250 [R/S]	USEFUL LIFE?
5 [R/S]	MORE? KEY c
[R/S]	INV CR=125.00
[R/S]*	JOBS CR? KEY J
[J]	JOBS CR
[R/S]*	1 YR. WAGES?
250 [R/S]	L2<c>=200.00
[R/S]*	CUR YR FUTA?
1000 [R/S]	L3=300
[R/S]*	L4=250.00
[R/S]*	L5=125.00
[R/S]*	2 YR. WAGES?
200 [R/S]	L7<c>=200.00
[R/S]*	L8=50.00
[R/S]*	JOBS CR=175.00
[R/S]*	ITC+JOBS=300.00

\*[R/S] omitted if printer is attached.

# User Instructions

				SIZE: 002
STEP	INSTRUCTIONS	INPUT	FUNCTION	DISPLAY
1	Load "ITCJOB".			
2	Execute "ITCJOB".		[XEQ]	XEQ _ _
			[ALPHA]ITCJOB[ALPHA]	ITC? KEY I
3	For investment tax credit press [I] and go			
	to Step 17		[I]	INV CR
OR	To continue:		[R/S]	JOBS CR? KEY J
4	For jobs credit:		[J]	JOBS CR
			[R/S]*	1 YR. WAGES?
5	Enter qualified first year wages.	1 yr. wages	[R/S]	L2<c>= ( )
6	The value on Line 2<c> is displayed.		[R/S]*	CUR YR FUTA?
7	Enter current years FUTA wages.	FUTA	[R/S]	L3=( )
8	The value on Line 3 is displayed.		[R/S]*	L4=( )
9	The value on Line 4 is displayed.		[R/S]*	L5=( )
10	The value on Line 5 is displayed.		[R/S]*	2 YR WAGES?
11	Enter the second year qualified wages.	2 yr.wages	[R/S]	L7 c =( )
12	The value on Line 7<c> is displayed.		[R/S]*	L8=( )
13	The value on Line 8 is displayed.		[R/S]*	JOBS CR=( )
14	Jobs credit is displayed.		[R/S]*	ITC+JOBS CR=( )
15	Investment tax credit plus jobs credit is			
	displayed.		[R/S]*	LOAD "F3"
16	If "ITCJOB" was called from "F1": clear			
	program memory; Load "TX" and "F1"; execute			
	"F3"; go to Line 28 of the main user in-			
	structions. Otherwise program ends here.			
17	(from Step 3)		[R/S]*	COST?
18	Enter cost of asset.	cost	[R/S]	USEFUL LIFE?
19	Enter the assets useful life in years.	life	[R/S]	MORE? KEY c

[illegible]

# Jobs Credit

► Attach to your tax return.

# 1980

Name \_\_\_\_\_

Identifying number as shown on page 1 of your tax return \_\_\_\_\_

**Important.**—Your wage and salary deduction must be reduced by the credit on line 9 if you elect to claim this credit. (See the instructions for line 9.)

An electing small business corporation, partnership, estate, or trust which apportions the credit to shareholders, partners, or beneficiaries, completes only lines 1 through 14.

If you are an individual shareholder, partner, beneficiary, or patron, who re-

ceives a jobs credit(s) from a small business corporation, partnership, estate, trust, or section 1381(a) cooperative, and have no other jobs credit, skip lines 1 through 9; enter your apportioned credit(s) on line 10, 11, 12, or 13 and complete the balance of the form as applicable.

If you receive more than one jobs credit, see instruction for Part I.

**Note:** If you are a member of a group of trades or businesses that are under common control or an estate or trust that apportions the jobs credit between itself and its beneficiaries, please see the instruction for Part I before completing the form.

## Part I Jobs Credit

**1** Complete the schedule below for qualified first-year wages (limited to \$6,000 for each employee) paid or incurred during the tax year to employees who are certified as members of a targeted group (see instruction for line 1):

(a) Targeted group	(b) Number of employees within each group	(c) Total qualified first-year wages paid or incurred per group
Targeted group A		
Targeted group B		
Targeted group C		
Targeted group D		
Targeted group E		
Targeted group F		
Targeted group G		

**2** Total—Add columns (b) and (c) . **(1000)** **250**

**3** Enter 30% of the total FUTA wages paid during the 1980 calendar year (see instructions) . . . . . **3** **300**

**4** Enter the smaller of line 2, column (c), or line 3 . . . . . **4** **250**

**5** Enter 50% of line 4 (see instructions for special limits) . . . . . **5** **125**

**6** Complete the schedule below for qualified second-year wages (limited to \$6,000 for each employee) paid or incurred during the tax year to employees who are certified as members of a targeted group (see instruction for line 6):

(a) Targeted group	(b) Number of employees within each group	(c) Total qualified second-year wages paid or incurred per group
Targeted group A		
Targeted group B		
Targeted group C		
Targeted group D		
Targeted group E		
Targeted group F		
Targeted group G		

**7** Total—Add columns (b) and (c) . . . . . **200**

**8** Enter 25% of line 7, column (c) (see instructions for special limits) . . . . . **8** **50**

**9** Current year jobs credit—Add lines 5 and 8. Enter here and include on Schedule C (Form 1040), line 31(b); Form 1120, line 13b, page 1; or the corresponding line on other returns (Members of a group of trades or businesses under common control, electing small business corporations, partnerships, estates and trusts, see instruction for Part I) . . . . . **9** **175**

**10** Shareholder's current year jobs credit from Schedule K-1 (Form 1120S) . . . . . **10**

**11** Partner's current year jobs credit from Schedule K-1 (Form 1065) . . . . . **11**

**12** Beneficiary's current year jobs credit from Schedule K-1 (Form 1041) . . . . . **12**

**13** Credit from a cooperative (see instruction for line 13) . . . . . **13**

**14** Total jobs credit for current year—Add lines 9 through 13. Enter here and in Part II, line 15, on page 2 **14**

# Program Listings

01*LBL "ITC JOB"		48 2	10% Investment Credit Rate
02 SF 21		49 ST* 01	
03 CF 12		50*LBL 07	
04 0	Zero Out Scratch Pad	51 .1	
05 STO 00	Investment Tax Credit? Key I	52 ST* 01	Are There More Assets? Key C
06 "ITC? KE Y I"		53 RCL 01	
07 SF 27		54 ST+ 00	
08 PROMPT		55 "MORE? K EY c"	Investment Credit =
09 "JOBS CR ? KEY J"	Jobs Credit? Key J	56 SF 27	
10 PROMPT		57 PROMPT	
11*LBL I		58 "INV CR= "	Jobs Credit? Key J
12 CF 27		59 ARCL 00	
13 "INV CR"	Investment Tax Credit	60 AVIEW	
14 ADV		61 "JOBS CR ? KEY J"	
15 AVIEW		62 PROMPT	Return Test
16 ADV		63 CF 27	
17*LBL c		64 "F3"	
18 CF 27	Asset Cost?	65 FS?C 06	
19 0		66 GTO "?"	
20 STO 01		67 STOP	
21 "COST?"		68*LBL J	Jobs Credit
22 PROMPT	Asset Useful Life? (in yrs.)	69 CF 27	
23 STO 01		70 "JOBS CR "	Qualified 1st Year Wages
24 "USEFUL LIFE?"	Useful Life Tests	71 ADV	
25 PROMPT		72 AVIEW	Line 2<c> =
26 3		73 ADV	
27 X>Y?		74 "1 YR. W AGES ?"	Current Year FUTA Wages?
28 GTO 01		75 PROMPT	
29 X<>Y		76 "L2<c>="	30%
30 5		77 ARCL X	Line 3 =
31 X>Y?		78 AVIEW	
32 GTO 03		79 "CUR YR FUTA?"	Smaller of
33 X<>Y		80 PROMPT	
34 7		81 30	Line 4 =
35 X>Y?		82 %	
36 GTO 05		83 "L3="	
37 GTO 07	33-1/3%	84 ARCL X	
38*LBL 01		85 AVIEW	
39 CLX		86 X<>Y	
40 GTO 07		87 RDN	
41*LBL 03		88 X>Y?	50%
42 3		89 X<>Y	Line 5 =
43 ST/ 01		90 "L4="	
44 GTO 07	66-2/3%	91 ARCL X	
45*LBL 05		92 AVIEW	
46 3			
47 ST/ 01			

# Program Listings

93 2		51	
94 /			
95 "L5="	Qualified 2nd		
96 ARCL X	Year Wages?		
97 AVIEW			
98 "2 YR. W	Line 7<c> =		
AGES ?"			
99 PROMPT			
100 "L7<c>="	25%		
101 ARCL X			
102 AVIEW	Line 8 =	60	
103 4			
104 /			
105 "L8="			
106 ARCL X	Jobs Credit =		
107 AVIEW			
108 +			
109 "JOBS CR			
="			
110 ARCL X	Investment Tax		
111 AVIEW	Credit + Jobs	70	
112 RCL 00	Credit =		
113 +			
114 "ITC+JOB			
S CR="			
115 ARCL X	Return Test		
116 AVIEW			
117 "F3"			
118 FS?C 06			
119 GTO "?"			
120 .END.		80	
40		90	
50		00	

DATA REGISTERS				STATUS			
00	Scratch	50		SIZE <u>002</u> TOT. REG. <u>51</u> USER MODE			
01	Scratch			ENG _____ FIX _____ SCI _____ ON _____ OFF _____			
				DEG _____ RAD _____ GRAD _____			
05		55		<b>FLAGS</b>			
				#	INIT S/C	SET INDICATES	CLEAR INDICATES
				06		Subroutine Return	
				12		Double-Wide Char.	Single-Wide Char.
				21		Printer Enabled	Printer Disabled
10		60		25		Error Ignore	
15		65					
20		70					
25		75					
30		80					
35		85					
				<b>ASSIGNMENTS</b>			
				FUNCTION	KEY	FUNCTION	KEY
40		90		Continue ITC	c		
				ITC	I		
				Jobs Credit	J		
45		95					

## "PYRLTX"

This program computes Federal Income tax withholding, Social Security Tax withholding and net pay given:

1. Gross Pay
2. Number of withholding allowances
3. Marital status (single including head of household or married)
4. Payroll period (daily, weekly, etc.)

There is no need to refer to any tables. The program prompts for all inputs and a printer is not necessary.

### EXAMPLE:

#### Keystrokes:

```
[XEQ] [ALPHA] SIZE [ALPHA] 006
[////] [FIX] 2
[XEQ] [ALPHA] PYRLTX [ALPHA]
2 [R/S]
[XEQ] [ALPHA] BIWEEK [ALPHA]
500 [R/S]

2 [R/S]
[R/S]*
[R/S]*
```

#### Display:

```
NO. OF W/H ALLOW.?
PAYROLL PERIOD?
GROSS PAY?
SINGLE OR MARRIED?
KEY 1 OR 2
FED INC TAX W/H=54.81
FICA TAX W/H=30.65
NET PAY=414.54
```

\*[R/S] omitted if printer is attached.



# User Instructions

				SIZE: 006
STEP	INSTRUCTIONS	INPUT	FUNCTION	DISPLAY
1	Load the program.			
2	Set display format.			
3	Initialize.		[XEQ]	XEQ _ _
			[ALPHA]PYRLTX[ALPHA]	NO. OF W/H ALLOW?
4	Enter the number of withholding allowances.	with.	[R/S]	PAYROLL PERIOD?
5	Select the appropriate period.		[XEQ]	XEQ _ _
	Daily		[ALPHA]DAILY[ALPHA]	
or	Weekly	or	[ALPHA]WEEKLY[ALPHA]	
or	Biweekly	or	[ALPHA]BI WEEK[ALPHA]	
or	Semi-monthly	or	[ALPHA]SEMI MO[ALPHA]	
or	Monthly	or	[ALPHA]MONTHLY[ALPHA]	
or	Quarterly	or	[ALPHA]QURTRLY[ALPHA]	
or	Semi-annually	or	[ALPHA]SEMIANN[ALPHA]	
or	Annually	or	[ALPHA]ANNUAL[ALPHA]	
				GROSS PAY?
6	Enter gross pay over the period.	pay	[R/S]	SINGLE OR MARRIED?
				KEY 1 OR 2
7	Enter 1 for single, 2 for married.	1 or 2	[R/S]	FED INC TAX W/H=( )
8	Federal income tax withholding. FICA tax			
	withholding and net pay over the period		[R/S]*	FICA TAX W/H=( )
	are displayed.		[R/S]*	NET PAY=( )
9	For a new problem, go to Step 3.			
	*[R/S] is omitted if printer attached.			

# Program Listings

01*LBL "PYR LTX"		42 GTO 04	
02 "NO. OF W/H ALLO"	# of W/H Allow.	43*LBL "ANH UAL"	Annually
03 "FW.?"		44 1000	
04 PROMPT		45 ST* 03	
05 STO 03	Store number	46 1	
06 "PAYROLL PERIOD?"	Payroll period	47*LBL 04	
07 PROMPT		48 STO 02	
08*LBL "DAI LY"	Daily	49 "GROSS P AY?"	Gross Pay
09 2.74		50 PROMPT	
10 ST* 03	W/H Allowance	51 STO 05	
11 260		52 6.13	FICA Rate
12 GTO 04	# of Payroll Pds. in a Year	53 %	
13*LBL "WEE KLY"	Weekly	54 STO 04	
14 19.23		55 RDN	
15 ST* 03		56 RCL 03	Subtract W/H Allowance
16 52		57 -	
17 GTO 04		58 RCL 02	Annualize
18*LBL "BIW EEK"	Bi-Weekly	59 *	
19 38.46		60 100	
20 ST* 03		61 /	Remove insigni- ficant Digits
21 26		62 STO 00	
22 GTO 04		63 "SINGLE OR MARRI"	Single or Married Key 1 or 2
23*LBL "SEM I MO"	Semi-Monthly	64 CF 21	
24 41.66		65 "FED?"	
25 ST* 03		66 AVIEW	
26 24		67 PSE	
27 GTO 04		68 "KEY 1 0 R 2"	
28*LBL "MON THLY"	Monthly	69 PROMPT	
29 83.33		70 XEQ IND	
30 ST* 03		X	
31 12		71 XEQ 03	
32 GTO 04		72 GTO 10	
33*LBL "QUR TRLY"	Quarterly	73*LBL 01	Single Rate Table Rate Increments
34 250		74 1.533544	
35 ST* 03		5	
36 4		75 STO 01	
37 GTO 04		76 CLX	
38*LBL "SEM IANN"	Semi-Annually	77 X<> 00	
39 500		78 14.2	
40 ST* 03		79 XEQ 03	Bracket Increments
41 2		80 18.8	
		81 XEQ 03	
		82 35	
		83 XEQ 03	
		84 34	
		85 XEQ 03	
		86 40	

# Program Listings

87 XEQ 03		136 ARCL X	
88 30		137 AVIEW	
89 XEQ 03		138 "FICA TA	Federal Tax
90 53		X W/H="	Withholding
91 RTN		139 ARCL 04	Net Pay Compu-
92 *LBL 02	Married Rate Table	140 AVIEW	tation
93 1.533344	Rate Increment	141 RCL 04	
5		142 +	
94 STO 01		143 CHS	
95 CLX		144 RCL 05	
96 X<> 00		145 +	
97 24	Bracket	146 "NET PAY	Net Pay
98 XEQ 03	Increment	= "	
99 42		147 ARCL X	
100 XEQ 03		148 AVIEW	
101 43		149 END	
102 XEQ 03			
103 41			
104 XEQ 03			
105 42		70	
106 XEQ 03			
107 44			
108 XEQ 03			
109 53			
110 RTN			
111 *LBL 03			
112 -			
113 X<=0?			
114 RTN	Tax Computation		
115 10	Routine		
116 ST* 01		80	
117 CLX			
118 RCL 01			
119 FRC			
120 X<> 01			
121 INT			
122 %			
123 ST+ 00			
124 RDN			
125 RTN			
126 *LBL 10	Restore Signifi-	90	
127 X<> 00	cant Digits		
128 100			
129 *			
130 RCL 02			
131 /			
132 RND			
133 "FED INC	Federal Income		
TAX W/H"	Tax Withholding		
134 SF 21			
135 "F="		00	

DATA REGISTERS				STATUS			
00	Gross Pay/100	50		SIZE <u>006</u> TOT. REG. <u>04</u> USER MODE ENG _____    FIX _____    SCI _____    ON _____ OFF _____ DEG _____    RAD _____    GRAD _____			
01	Rate Increments			<b>FLAGS</b> #    INIT S/C    SET INDICATES    CLEAR INDICATES 21       Printer Enabled    Printer Disabled			
02	# of Payroll Periods						
03	Withholding Allow.						
04	FICA Withholding						
05	Gross Pay	55					
10		60					
15		65					
20		70					
25		75					
30		80					
35		85					
40		90					
45		95					

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Bar Codes

1980 Taxes

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TX

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PROGRAM REGISTERS NEEDED: 25

ROW 1 (1 : 4)



ROW 2 (4 : 7)



ROW 3 (7 : 12)



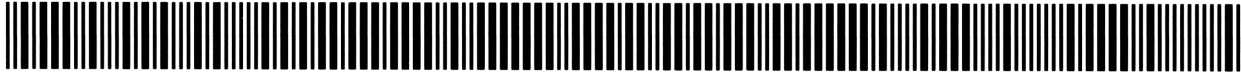
ROW 4 (12 : 18)



ROW 5 (19 : 26)



ROW 6 (26 : 32)



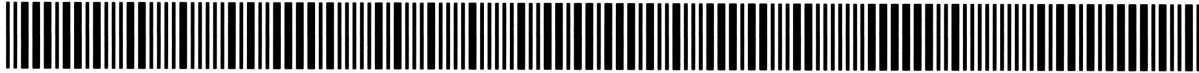
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ROW 8 (37 : 44)



ROW 9 (44 : 48)



ROW 10 (48 : 50)



ROW 11 (51 : 54)



ROW 12 (54 : 58)



ROW 13 (59 : 65)



ROW 14 (65 : 65)



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PROGRAM REGISTERS NEEDED: 45

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ROW 2 (7 : 12)



ROW 3 (12 : 17)



ROW 4 (17 : 25)



ROW 5 (26 : 34)



ROW 6 (35 : 38)



ROW 7 (39 : 42)



ROW 8 (42 : 45)



ROW 9 (45 : 47)



ROW 10 (47 : 52)



ROW 11 (52 : 56)



ROW 12 (56 : 59)



ROW 13 (59 : 59)



ROW 14 (59 : 65)



ROW 15 (65 : 69)



ROW 16 (69 : 72)



ROW 17 (72 : 75)



ROW 18 (76 : 79)



ROW 19 (79 : 82)



ROW 20 (82 : 88)



ROW 21 (89 : 91)



ROW 22 (91 : 100)



ROW 23 (100 : 103)



ROW 24 (103 : 106)



ROW 25 (106 : 106)



SD

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PROGRAM REGISTERS NEEDED: 44

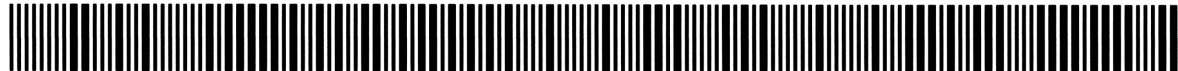
ROW 1 (1 : 5)



ROW 2 (5 : 9)



ROW 3 (10 : 11)



ROW 4 (11 : 13)



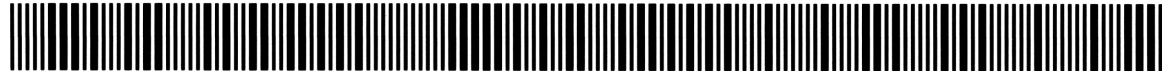
ROW 5 (13 : 16)



ROW 6 (16 : 19)



ROW 7 (20 : 22)



ROW 8 (22 : 24)



ROW 9 (24 : 27)



ROW 10 (27 : 32)



ROW 11 (32 : 37)



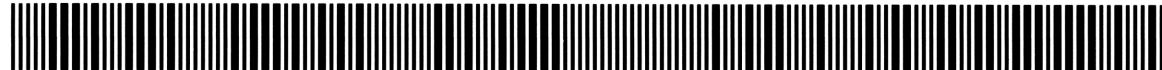
ROW 12 (37 : 41)



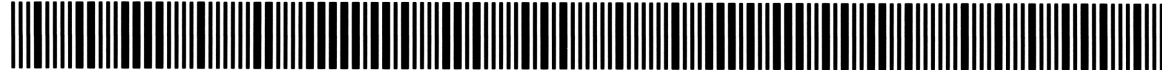
ROW 13 (41 : 42)



ROW 14 (43 : 51)



ROW 15 (51 : 52)



ROW 16 (53 : 59)



ROW 17 (60 : 69)



ROW 18 (70 : 77)



ROW 19 (78 : 87)



ROW 20 (87 : 93)



ROW 21 (93 : 95)



ROW 22 (96 : 103)



ROW 23 (103 : 105)



ROW 24 (106 : 108)



PROGRAM REGISTERS NEEDED: 50

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ROW 2 (5 : 9)



ROW 3 (10 : 13)



ROW 4 (14 : 22)



ROW 5 (23 : 27)



ROW 6 (27 : 31)



ROW 7 (32 : 38)



ROW 8 (38 : 43)



ROW 9 (43 : 47)



ROW 10 (47 : 52)



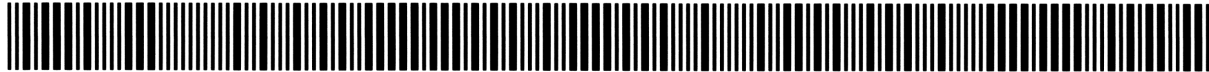
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ROW 12 (58 : 64)



ROW 13 (65 : 67)



ROW 14 (68 : 70)



ROW 15 (70 : 73)



ROW 16 (73 : 76)



ROW 17 (76 : 79)



ROW 18 (80 : 83)



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ROW 20 (87 : 90)



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ROW 22 (93 : 97)



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ROW 24 (102 : 104)



ROW 25 (104 : 110)



ROW 26 (110 : 113)



ROW 27 (114 : 116)



SX  
SINGLE  
PROGRAM REGISTERS NEEDED: 17

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ROW 1 (1 : 3)



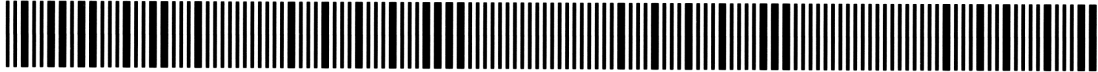
ROW 2 (4 : 9)



ROW 3 (9 : 14)



ROW 4 (14 : 19)



ROW 5 (20 : 24)



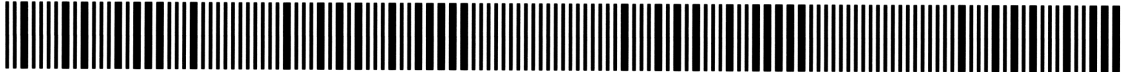
ROW 6 (25 : 30)



ROW 7 (30 : 34)



ROW 8 (34 : 39)



ROW 9 (40 : 43)





SY  
MARRIED—FILING JOINTLY  
PROGRAM REGISTERS NEEDED: 26

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1980 TAXES

ROW 1 (1 : 3)



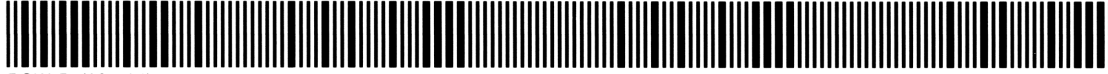
ROW 2 (4 : 9)



ROW 3 (9 : 14)



ROW 4 (14 : 19)



ROW 5 (20 : 24)



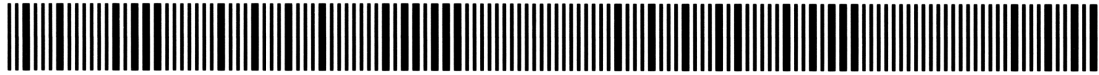
ROW 6 (25 : 30)



ROW 7 (30 : 34)



ROW 8 (35 : 39)



ROW 9 (39 : 43)



ROW 10 (43 : 48)



ROW 11 (49 : 58)



ROW 12 (59 : 67)



ROW 13 (68 : 74)



ROW 14 (74 : 80)



SYS

HEWLETT PACKARD  
SOLUTION BOOK:  
1980 TAXES

PROGRAM REGISTERS NEEDED: 26

ROW 1 (1 : 3)



ROW 2 (3 : 9)



ROW 3 (9 : 14)



ROW 4 (14 : 19)



ROW 5 (20 : 24)



ROW 6 (25 : 30)



ROW 7 (30 : 34)



ROW 8 (35 : 39)



ROW 9 (39 : 43)



ROW 10 (43 : 48)



ROW 11 (49 : 58)



ROW 12 (59 : 68)



ROW 13 (68 : 74)



ROW 14 (74 : 80)



SZ  
HEAD OF HOUSEHOLD  
PROGRAM REGISTERS NEEDED: 26

HEWLETT PACKARD  
SOLUTION BOOK:  
1980 TAXES

ROW 1 (1 : 3)	
ROW 2 (4 : 9)	
ROW 3 (9 : 14)	
ROW 4 (14 : 19)	
ROW 5 (20 : 24)	
ROW 6 (25 : 30)	
ROW 7 (30 : 34)	
ROW 8 (35 : 39)	
ROW 9 (39 : 43)	
ROW 10 (44 : 49)	
ROW 11 (50 : 59)	
ROW 12 (60 : 68)	
ROW 13 (68 : 74)	
ROW 14 (74 : 80)	

PROGRAM REGISTERS NEEDED: 17

ROW 1 (1 : 5)



ROW 2 (5 : 10)



ROW 3 (10 : 15)



ROW 4 (15 : 22)



ROW 5 (23 : 31)



ROW 6 (31 : 40)



ROW 7 (41 : 47)



ROW 8 (48 : 52)



ROW 9 (52 : 55)



PROGRAM REGISTERS NEEDED: 39

ROW 1 (1 : 3)



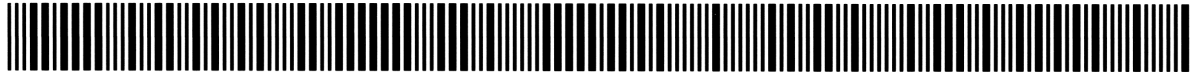
ROW 2 (3 : 8)



ROW 3 (9 : 11)



ROW 4 (11 : 14)



ROW 5 (14 : 18)



ROW 6 (18 : 28)



ROW 7 (28 : 30)



ROW 8 (30 : 35)



ROW 9 (36 : 40)



ROW 10 (41 : 45)



ROW 11 (45 : 50)



ROW 12 (50 : 59)



ROW 13 (59 : 66)



ROW 14 (67 : 73)



ROW 15 (74 : 77)



ROW 16 (78 : 83)



ROW 17 (83 : 86)



ROW 18 (86 : 93)



ROW 19 (93 : 98)



ROW 20 (99 : 102)



ROW 21 (102 : 108)



PROGRAM REGISTERS NEEDED: 41

ROW 1 (1 : 3)



ROW 2 (3 : 5)



ROW 3 (5 : 12)



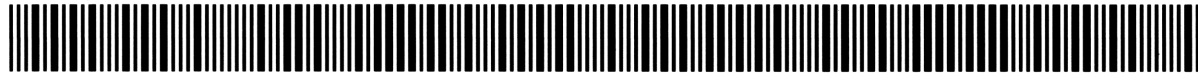
ROW 4 (13 : 17)



ROW 5 (17 : 21)



ROW 6 (21 : 25)



ROW 7 (26 : 31)



ROW 8 (31 : 34)



ROW 9 (34 : 36)



ROW 10 (37 : 39)



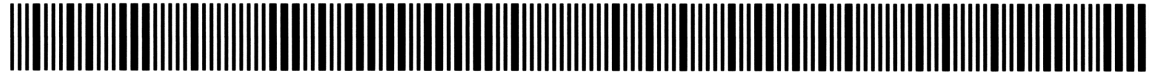
ROW 11 (39 : 43)



ROW 12 (44 : 53)



ROW 13 (53 : 61)



ROW 14 (62 : 70)



ROW 15 (70 : 75)



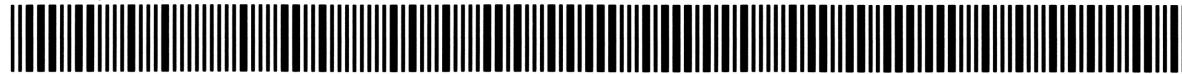
ROW 16 (76 : 79)



ROW 17 (79 : 86)



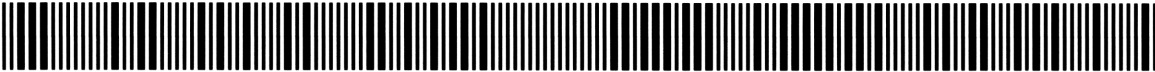
ROW 18 (87 : 98)



ROW 19 (99 : 102)



ROW 20 (103 : 110)



ROW 21 (110 : 112)



ROW 22 (113 : 116)





AM1

HEWLETT PACKARD  
SOLUTION BOOK:  
1980 TAXES

PROGRAM REGISTERS NEEDED: 9

ROW 1 (1 : 5)



ROW 2 (5 : 14)



ROW 3 (15 : 25)



ROW 4 (26 : 33)



ROW 5 (33 : 36)



PROGRAM REGISTERS NEEDED: 49

ROW 1 (1 : 3)



ROW 2 (3 : 6)



ROW 3 (6 : 9)



ROW 4 (9 : 13)



ROW 5 (13 : 19)



ROW 6 (20 : 24)



ROW 7 (24 : 28)



ROW 8 (28 : 37)



ROW 9 (38 : 47)



ROW 10 (47 : 55)



ROW 11 (55 : 56)



ROW 12 (57 : 61)



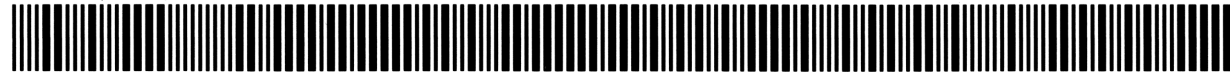
ROW 13 (61 : 61)



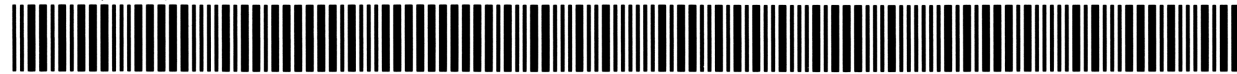
ROW 14 (61 : 67)



ROW 15 (68 : 71)



ROW 16 (72 : 74)



ROW 17 (74 : 77)



ROW 18 (78 : 79)



ROW 19 (79 : 86)



ROW 20 (87 : 95)



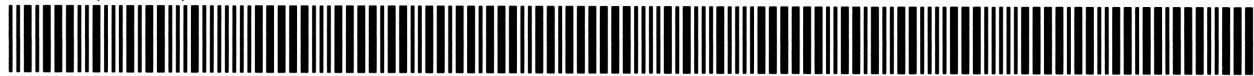
ROW 21 (95 : 98)



ROW 22 (98 : 100)



ROW 23 (100 : 106)



ROW 24 (107 : 110)



ROW 25 (111 : 114)



ROW 26 (114 : 119)



ROW 27 (119 : 120)



PROGRAM REGISTERS NEEDED: 68

ROW 1 (1 : 2)



ROW 2 (2 : 2)



ROW 3 (3 : 6)



ROW 4 (6 : 8)



ROW 5 (8 : 10)



ROW 6 (11 : 13)



ROW 7 (13 : 17)



ROW 8 (18 : 19)



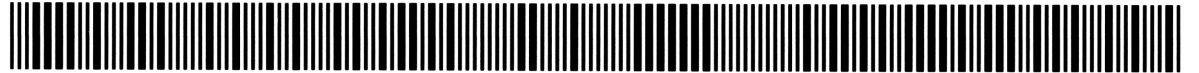
ROW 9 (19 : 23)



ROW 10 (23 : 25)



ROW 11 (26 : 28)



ROW 12 (28 : 32)



ROW 13 (33 : 34)



ROW 14 (34 : 38)



ROW 15 (38 : 43)



ROW 16 (43 : 44)



ROW 17 (45 : 49)



ROW 18 (49 : 56)



ROW 19 (57 : 63)



ROW 20 (63 : 64)



ROW 21 (65 : 68)



ROW 22 (68 : 72)



ROW 23 (73 : 77)



ROW 24 (77 : 81)



ROW 25 (81 : 86)



ROW 26 (86 : 92)



ROW 27 (93 : 96)



ROW 28 (97 : 102)



ROW 29 (102 : 107)



ROW 30 (107 : 115)



ROW 31 (116 : 125)



ROW 32 (126 : 133)



ROW 33 (133 : 133)



ROW 34 (134 : 138)



ROW 35 (138 : 141)



ROW 36 (142 : 146)



ROW 37 (147 : 149)



## NOTES





## **Hewlett-Packard Software**

In terms of power and flexibility, the problem-solving potential of the HP-41C programmable calculator is nearly limitless. And in order to see the practical side of this potential, HP has different types of software to help save you time and programming effort. Every one of our software solutions has been carefully selected to effectively increase your problem-solving potential. Chances are, we already have the solutions you're looking for.

### **Application Pacs**

To increase the versatility of your HP-41C, HP has an extensive library of "Application Pacs". These programs transform your HP-41C into a specialized calculator in seconds. Included in these pacs are detailed manuals with examples, miniature plug-in Application Modules, and keyboard overlays. Every Application Pac has been designed to extend the capabilities of the HP-41C.

You can choose from:

**Aviation  
Clinical Lab  
Circuit Analysis  
Financial Decisions  
Mathematics**

**Structural Analysis  
Surveying  
Securities  
Statistics  
Stress Analysis  
Games**

**Home Management  
Machine Design  
Navigation  
Real Estate  
Thermal and Transport Science**

### **Users' Library**

The Users' Library provides the best programs from contributors and makes them available to you. By subscribing to the HP-41C Users' Library you'll have at your fingertips literally hundreds of different programs from many different application areas.

#### **\* Users' Library Solutions Books**

Hewlett-Packard offers a wide selection of Solutions Books complete with user instructions, examples, and listings. These solution books will complement our other software offerings and provide you with a valuable tool for program solutions.

You can choose from:

**Business Stat/Marketing/Sales  
Home Construction Estimating  
Lending, Saving and Leasing  
Real Estate  
Small Business  
Geometry  
High-Level Math  
Test Statistics  
Antennas  
Chemical Engineering  
Control Systems  
Electrical Engineering  
Fluid Dynamics and Hydraulics**

**Civil Engineering  
Heating, Ventilating & Air Conditioning  
Mechanical Engineering  
Solar Engineering  
Calendars  
Cardiac/Pulmonary  
Chemistry  
Games  
Optometry I (General)  
Optometry II (Contact Lens)  
Physics  
Surveying**

\* Some books require additional memory modules to accommodate all programs.

## 1980 TAXES

1040 CALCULATION

TX — INCOME TAX CONTROL PROGRAM

FT — INCOME TAX CALCULATION PROGRAM 1

F1 — INCOME TAX CALCULATION PROGRAM 2

SCHEDULE D — CAPITAL GAINS

SCHEDULE A — ITEMIZED DEDUCTIONS

FEDERAL TAX RATE SCHEDULES

SCHEDULE G — INCOME AVERAGING

MAXTAX

This program computes maximum tax on personal service income.

AMINTX

This program calculates alternative tax and minimum tax.

ADJUSTED ITEMIZED DEDUCTIONS

(Subroutine of Maxtax and Amintx)

ITCJOB

This program computes investment tax credit and jobs credit.

PYRLTX

This program computes Federal Income Tax Withholding, Social Security Tax Withholding and Net Pay.



HEWLETT  
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