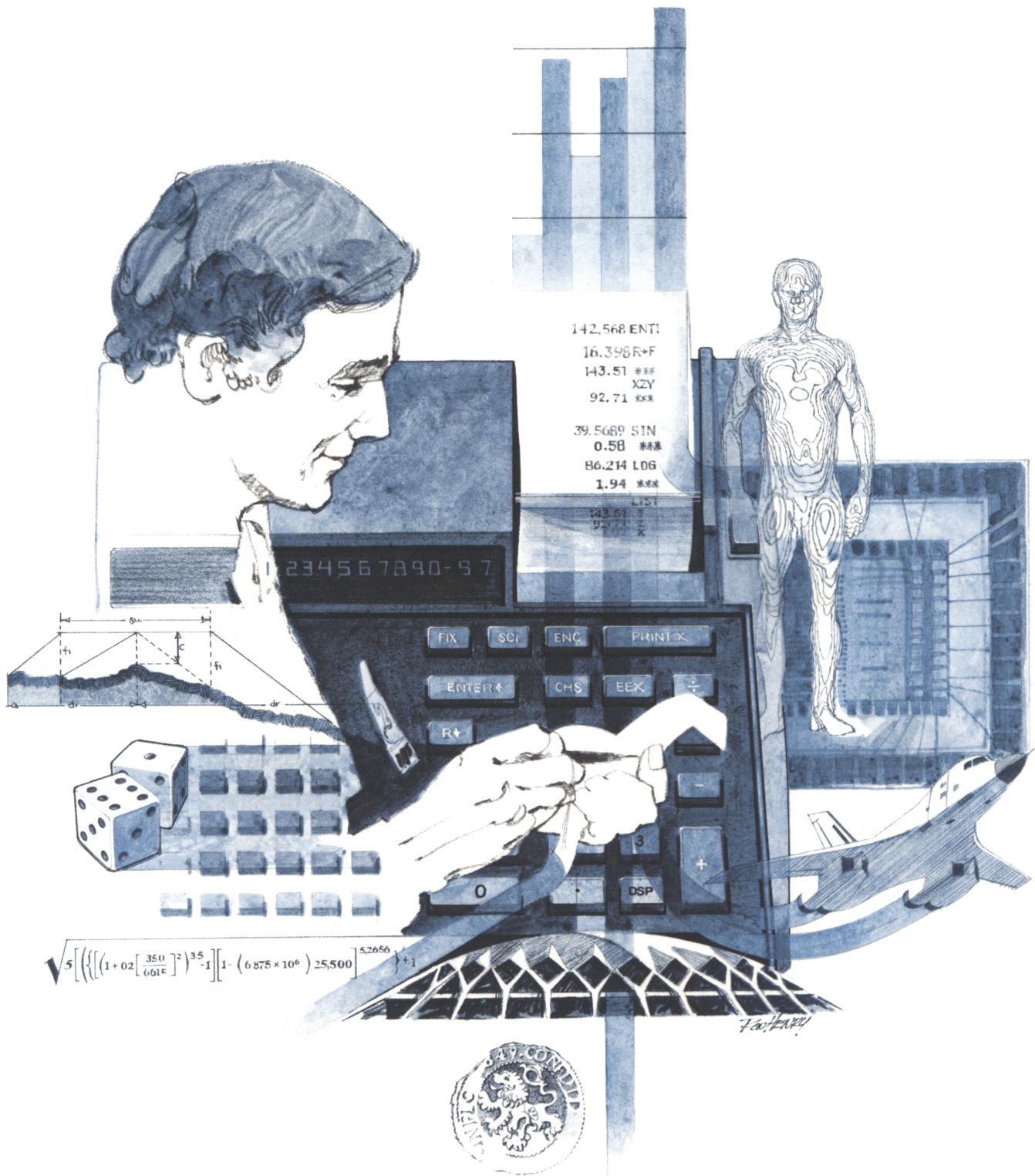


HEWLETT-PACKARD

# HP-67/HP-97

Users' Library Solutions

1979 Taxes





## INTRODUCTION

In an effort to provide continued value to its customers, Hewlett-Packard is introducing a unique service for the HP fully programmable calculator user. This service is designed to save you time and programming effort. As users are aware, Programmable Calculators are capable of delivering tremendous problem solving potential in terms of power and flexibility, but the real genie in the bottle is program solutions. HP's introduction of the first handheld programmable calculator in 1974 immediately led to a request for program **solutions** — hence the beginning of the HP-65 Users' Library. In order to save HP calculator customers time, users wrote their own programs and sent them to the Library for the benefit of other program users. In a short period of time over 5,000 programs were accepted and made available. This overwhelming response indicated the value of the program library and a Users' Library was then established for the HP-67/97 users.

To extend the value of the Users' Library, Hewlett-Packard is introducing a unique service — a service designed to save you time and money. The Users' Library has collected the best programs in the most popular categories from the HP-67/97 and HP-65 Libraries. These programs have been packaged into a series of low-cost books, resulting in substantial savings for our valued HP-67/97 users.

We feel this new software service will extend the capabilities of our programmable calculators and provide a great benefit to our HP-67/97 users.

## A WORD ABOUT PROGRAM USAGE

Each program contained herein is reproduced on the standard forms used by the Users' Library. Magnetic cards are not included. The Program Description I page gives a basic description of the program. The Program Description II page provides a sample problem and the keystrokes used to solve it. The User Instructions page contains a description of the keystrokes used to solve problems in general and the options which are available to the user. The Program Listing I and Program Listing II pages list the program steps necessary to operate the calculator. The comments, listed next to the steps, describe the reason for a step or group of steps. Other pertinent information about data register contents, uses of labels and flags and the initial calculator status mode is also found on these pages. Following the directions in your HP-67 or HP-97 **Owner's Handbook and Programming Guide**, "Loading a Program" (page 134, HP-67; page 119, HP-97), key in the program from the Program Listing I and Program Listing II pages. A number at the top of the Program Listing indicates on which calculator the program was written (HP-67 or HP-97). If the calculator indicated differs from the calculator you will be using, consult Appendix E of your **Owner's Handbook** for the corresponding keycodes and keystrokes converting HP-67 to HP-97 keycodes and vice versa. No program conversion is necessary. The HP-67 and HP-97 are totally compatible, but some differences do occur in the keycodes used to represent some of the functions.

A program loaded into the HP-67 or HP-97 is not permanent — once the calculator is turned off, the program will not be retained. You can, however, permanently save any program by recording it on a blank magnetic card, several of which were provided in the Standard Pac that was shipped with your calculator. Consult your **Owner's Handbook** for full instructions. A few points to remember:

The Set Status section indicates the status of flags, angular mode, and display setting. After keying in your program, review the status section and set the conditions as indicated before using or permanently recording the program.

**REMEMBER!** To save the program permanently, **clip** the corners of the magnetic card once you have recorded the program. This simple step will protect the magnetic card and keep the program from being inadvertently erased.

As part of HP's continuing effort to provide value to our customers, we hope you will enjoy our newest concept.

## IMPORTANT

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## 1979 ALTERNATE MINIMUM TAX - JOINT RETURNS

This program computes minimum tax, alternative minimum tax and income tax for married taxpayers filing joint returns (subject to the limitations below), without the need to refer to the tax rate schedules. It can also display the top bracket tax rate (income tax).

**Operating Limits:**

0 - \$4,060,000

Does not allow for other taxes or credits other than foreign tax credit.

**Reference:**

IRS §§ 55 and 56

**Example:**

Taxable Income	\$ 4,300
Adjusted Itemized Deductions	42,500
Capital Gains Deduction	90,000
Total Tax Preference Items	185,000

Given the above information, calculate the income tax, total taxes, minimum tax, alternate minimum tax, and top bracket rate.

**Keystrokes:**

4300 [A]

42500 [B]

90000 [C]

185000 [D]

[E]

**Display:**

126.00	(Income Tax)
10000.00	(Larger of the two amounts in the tax preference items test)
42500	
21200.00	(Total taxes)
6375.00	(Minimum tax)
14699.00	(Alternate minimum tax)
14.00	(Top bracket rate, %)

# User Instructions

# Program Listings

# Program Listings

104	4	04		156	+	-55	
105	X≤Y?	16-35		157	ST03	35 03	Total taxes
106	X≥Y	-41		158	PRTX	-14	
107	STOE	35 15		159	RTN	24	
108	PRTX	-14		160	*LBLD	21 14	
109	R/S	51		161	RCLB	36 12	
110	*LBLB	21 12	Adjusted itemized	162	RCLC	36 13	
111	STOB	35 12	deductions capi-	163	RCLE	36 15	
112	RTN	24	tal gains deduc-	164	+	-55	
113	*LBLC	21 13	tion	165	+	-55	
114	STOC	35 13		166	-	-45	
115	RCLA	36 11		167	1	01	
116	+	-55		168	5	05	
117	RCLB	36 12		169	%	55	
118	+	-55		170	PRTX	-14	Minimum tax
119	STOB	35 00		171	CHS	-22	
120	0	00		172	RCL3	36 03	
121	ST03	35 03		173	+	-55	
122	ST07	35 07		174	RCL6	36 06	
123	1	01		175	-	-45	
124	ST08	35 08		176	PRTX	-14	Alt. min. tax
125	GSB9	23 09		177	R/S	51	
126	2	02		178	*LBLE	21 15	Top bracket rate
127	ST08	35 08		179	RCL2	36 02	
128	1	01		180	PRTX	-14	
129	0	00		181	R/S	51	
130	ST07	35 07					
131	GSB9	23 09					
132	2	02					
133	STx7	35-35 07					
134	GSB9	23 09		80			
135	5	05					
136	ST+7	35-55 07					
137	9	09					
138	9	09					
139	STx8	35-35 08					
140	*LBL9	21 09	Compute tax on				
141	RCL8	36 08	bracket incre-				
142	2	02	ment				
143	EEX	-23					
144	4	04					
145	x	-35		90			
146	ST-0	35-45 00					
147	RCL7	36 07					
148	%	55					
149	ST+3	35-55 03					
150	RCL0	36 00					
151	X>0?	16-44					
152	RTN	24					
153	RCL7	36 07					
154	%	• 55					
155	RCL3	36 03		00			

# <sup>6</sup> REGISTERS, STATUS, FLAGS, ASSIGNMENTS

DATA REGISTERS				STATUS			
				SIZE	TOT. REG.	USER MODE	
				ENG	FIX <u>2</u> SCI	ON OFF	
				DEG	RAD GRAD		
				FLAGS			
		INIT # S/C		SET INDICATES		CLEAR INDICATES	
0	Alt. Min. T.I.	50					
1	taxable amount						
2	tax rate						
3	total taxes						
4	bracket increment						
5	rate increment	55					
6	income tax						
7	tax rate						
8	bracket increment						
9	not used						
A	taxable income	60					
B	adj. item. income						
C	cap. gains ded.						
D	not used						
E	excess pref. test						
I	not used	65					
	secondary-not used						
20		70					
25		75					
30		80					
35		85					
ASSIGNMENTS							
		FUNCTION	KEY	FUNCTION	KEY		
40							
45		95					

## 1979 MAXIMUM TAX - JOINT RETURNS

This program computes and displays, in order, all of the line items necessary for the completion of Form 4726 for married taxpayers filing joint returns. All computations are made without need to refer to the tax rate schedules. This program will operate when either or both of the following are absent: capital gains deduction and tax preference items.

### Operating Limits:

Maximum tax should only be used when it is less than regular income tax or tax from income averaging. Program valid for values 0→\$5,462,400.00

**Example 1:**

Capital Gains Deduction	\$ 43,672.00
Personal Service Net Income	\$127,960.00
Adjusted Gross Income	\$135,615.00
Number of Exemptions	7
Tax Table Income	\$123,809.00
Tax Preference Items	\$ 52,520.00

Given the above information, generate the line answers necessary to complete Form 4726.

Keystrokes:	Display:
43672 [STO] [E]	43672.00
127960 [A]	127960.00 (Line 3)
135615 [B]	135615.00 (Line 4)
	94.36 (Line 5)
7 [C]	7.00
123809 [D]	116809.00 (Line 6)
	110220.97 (Line 7)
52520 [E]	8848.00 (Line 8)
	101372.97 (Line 9)
	60000.00 (Line 10)
	41372.97 (Line 11)
	20686.49 (Line 12)
	52285.76 (Line 13)
	42808.05 (Line 14)
	9477.71 (Line 15)
	19678.00 (Line 16)
	49842.19 (Line 17)

# User Instructions

# Program Listings

001	*LBLA	21 11	Personal service	053	GT04	22 04	
002	PRTX	-14	net income	054	0	00	
003	STOA	35 11		055	PRTX	-14	Line 9
004	RTN	24		056	R/S	51	
005	*LBLB	21 12	Adjusted gross	057	*LBL4	21 04	
006	PRTX	-14	income	058	PRTX	-14	Line 9
007	RCLA	36 11		059	2	02	
008	XZY	-41		060	=	-24	
009	÷	-24		061	PRTX	-14	Line 10
010	EEX	-23		062	ST05	35 05	
011	2	02		063	1	01	
012	x	-35		064	ST01	35 46	
013	RND	16 24		065	RCL1	36 01	
014	PRTX	-14	Line 3	066	*LBL1	21 01	
015	STOB	35 12		067	ST00	35 00	
016	RTN	24		068	ISZI	16 26 46	
017	*LBLC	21 13	# of exemptions	069	1	01	Start of tax rate
018	EEX	-23		070	4	04	
019	3	03		071	ST02	35 02	
020	x	-35		072	2	02	Tax bracket in-
021	STOC	35 13	Deductible amount	073	1	01	crement
022	LSTX	16-63		074	ST04	35 04	
023	÷	-24		075	0	00	Clear tax regis-
024	RTN	24		076	ST03	35 03	ter
025	*LBLD	21 14		077	ST07	35 07	Deduct zero
026	RCLC	36 13	Tax table income	078	3	03	bracket amount
027	-	-45		079	4	04	
028	PRTX	-14		080	0	00	
029	ST01	35 01	taxable income	081	0	00	
030	RCLB	36 12		082	ST-0	35-45 00	
031	%	55		083	GSB9	23 09	
032	PRTX	-14	Line 5	084	2	02	Tax rate incre-
033	ST0D	35 14		085	ST07	35 07	ment
034	RTN	24		086	GSB9	23 09	
035	*LBLE	21 15	Tax preference	087	4	04	
036	RCLE	36 15	items	088	3	03	Repeat changes
037	-	-45		089	ST04	35 04	to bracket and
038	PRTX	-14	Line 6	090	GSB9	23 09	rate increments
039	CHS	-22		091	2	02	
040	RCLD	36 14		092	ST-4	35-45 04	
041	+	-55		093	3	03	
042	PRTX	-14	Line 7	094	ST07	35 07	
043	ST06	35 06		095	GSB9	23 09	
044	6	06		096	1	01	
045	0	00		097	ST+4	35-55 04	
046	0	00		098	GSB9	23 09	
047	0	00		099	2	02	
048	0	00		100	ST+4	35-55 04	
049	*LBL0	21 00	Digit terminator	101	4	04	
050	PRTX	-14	Line 8	102	ST07	35 07	
051	-	-45		103	GSB9	23 09	
052	X>0?	16-44	Zero test	104	9	09	

# Program Listings

105	ST+4	35-55 04		157	ST+3	35-55 03		
106	GSB9	23 09	Repeat changes	158	RCL0	36 00		
107	5	05	to bracket and	159	X>0?	16-44		
108	ST07	35 07	rate increments	160	RTN	24		
109	GSB9	23 09		161	RCL2	36 02		
110	5	05		162	%	55	Back out excess	
111	3	03		163	RCL3	36 03		
112	ST+4	35-55 04		164	+	-55		
113	6	06		165	PRTX	-14	Line 11 and 12	
114	ST07	35 07		166	GT01	22 45		
115	GSB9	23 09		167	*LBL2	21 02		
116	3	03		168	ST08	35 08	Regular tax	
117	6	06		169	RCL6	36 06		
118	ST+4	35-55 04		170	GT01	22 01		
119	GSB9	23 09		171	*LBL3	21 03		
120	1	01		172	CHS	-22		
121	1	01		173	RCL8	36 08		
122	4	04		174	+	-55		
123	ST+4	35-55 04		175	PRTX	-14	Line 13	
124	5	05		176	1	01		
125	ST07	35 07		177	9	09		
126	GSB9	23 09		178	6	06		
127	1	01		179	7	07		
128	8	08		180	8	08		
129	ST-4	35-45 04		181	*LBL0	21 00	Digit termination	
130	GSB9	23 09		182	PRTX	-14	Line 14	
131	5	05		183	+	-55		
132	3	03		184	RCL5	36 05		
133	0	00		185	+	-55		
134	ST04	35 04		186	PRTX	-14	Line 15	
135	GSB9	23 09		187	R/S	51		
136	4	04						
137	ST07	35 07						
138	GSB9	23 09						
139	2	02						
140	ST07	35 07						
141	GSB9	23 09						
142	0	00						
143	ST07	35 07						
144	9	09						
145	9	09						
146	STx4	35-35 04		90				
147	*LBL9	21 09						
148	RCL7	36 07						
149	ST+2	35-55 02						
150	RCL4	36 04						
151	EEX	-23						
152	2	02						
153	x	-35						
154	ST-0	35-45 00						
155	RCL2	36 02						
156	%	55		00				

Calculate tax  
on bracket  
increment

## <sup>12</sup> REGISTERS, STATUS, FLAGS, ASSIGNMENTS

DATA REGISTERS			STATUS			
			SIZE	TOT. REG.	USER MODE	
			ENG	FIX <u>2</u> SCI	ON OFF	
			DEG	RAD GRAD		
0	taxable amount	50	FLAGS			
1	taxable income		#	INIT S/C	SET INDICATES	CLEAR INDICATES
2	tax rate					
3	tax					
4	bracket inc.					
5	line 12	55				
6	personal ser.					
7	rate inc.					
8	regular tax					
9	not used					
I	pointer	60				
A	Pers. Ser. N.I.					
B	PSNI/AGI%					
C	exemptions					
D	line 7					
E	cap. gains ded.	65				
	secondary not used					
20		70				
25		75				
30		80				
35		85	ASSIGNMENTS			
			FUNCTION	KEY	FUNCTION	KEY
40		90				
45		95				

## 1979 SINGLE TAXPAYERS INCOME AVERAGING, TAX TABLE A AND SCHEDULE X

This program calculates and displays, in order, the answers needed for completion of Schedule G, Form 1040. Schedule G is used for 5-year income averaging. This program will also calculate tax for single taxpayers, whether income averaging is involved or not. (Tax Rate, Schedule X or Tax Table A). Top bracket rate can also be displayed. All calculations are made without need to refer to the tax tables or the tax rate schedules. Calculations stop and "ERROR" is displayed if the "averageable income" is \$3,000.00 or less.

This program does not provide for:

- 1) Amounts subject to a penalty under IRC§(M)(5);
- 2) Excess community income;
- 3) Income earned outside U.S. subject to IRC §§911&931.

Operating limits:

Single 0 - \$2,731,000.00

Reference:

1979 Schedule G, Form 1040; Tax Table A and Tax Rate Schedule X.

**Example 1:**

	INCOME	AVERAGING
1979 Tax Table Income	\$40,000	\$10,000
1978 Tax Table Income	8,000	8,000
1977 Tax Table Income	7,000	7,000
1976 Tax Table Income	6,000	6,000
1975 Tax Table Income	5,000	5,000

Given the above information, generate Form 1040, Schedule G.

**Keystrokes:**

	Display:
8000 [STO] [A]	8000.00
7000 [STO] [B]	7000.00
6000 [STO] [C]	6000.00
5000 [STO] [D]	5000.00
40000 [A]	30400.00 (Line 12)
	9120.00 (Line 13)
	30880.00 (Line 14)
	9120.00 (Line 15)
	6176.00 (Line 16)
	15296.00 (Line 17)
	15296.00 (Line 19)
	2693.80 (Line 20)
	2693.80 (Line 21)
	1202.20 (Line 22)
	1491.60 (Line 23)
	5966.40 (Line 24)
	12657.00 (Line 25 and 26)
	8660.20 (Line 28)

Example 2:

1979 Taxable Income = \$20,000.00

Number of Exemptions = 3

What is the top bracket rate?

Keystrokes:

3 [B]  
20000 [C]  
[E]

Display:

3197.50 (tax amount)  
30.00 (top bracket rate)

# User Instructions

STEP	INSTRUCTIONS	INPUT	FUNCTION	SIZE :
				DISPLAY
1.	Load the program.			
2.	Input 1978 taxable income.	1978 TI	[STO] [A]	
3.	Input 1977 taxable income.	1977 TI	[STO] [B]	
4.	Input 1976 taxable income.	1976 TI	[STO] [C]	
5.	Input 1975 taxable income.	1975 TI	[STO] [D]	
6.	Input 1979 taxable income and generate Form 1040, Schedule G.	1979 TI	[A]	LINE 12
				LINE 13
				LINE 14
				LINE 15
				LINE 16
				LINE 17
				LINE 19
				LINE 20
				LINE 21
				LINE 22
				LINE 23
				LINE 24
				LINE 25 and 26
				LINE 28
	- For Tax Rate Only -			
7.	Input number of exemptions.	#	[B]	
8.	Input 1979 taxable income.	1979 TI	[C]	TAX AMOUNT
9.	Calculate top bracket rate.		[E]	RATE

# Program Listings

001	*LBL1	21 15		052	RCL5	36 05	
002	RCL2	36 02	Top bracket	053	*LBL1	21 01	
003	RTN	24	rate	054	ST00	35 00	Start of tax rate
004	*LBLA	21 11		055		1 01	
005	STOE	35 15		056		4 04	
006	RCLD	36 14	Adjust taxable incomes to base period incomes and total	057	ST02	35 02	Tax bracket increment
007		4 04		058		1 01	
008		4 04		059		1 01	
009		0 00		060	ST04	35 04	
010		0 00		061		0 00	Clear tax register
011		+ -55		062	ST03	35 03	
012	RCLC	36 13		063	ST07	35 07	
013	RCLB	36 12		064		2 02	Deduct zero bracket amount
014	RCLA	36 11		065		3 03	
015		+ -55		066		0 00	
016		+ -55		067		0 00	
017		+ -55		068	ST-0	35-45 00	
018	PRTX	-14	Line 12	069	GSB9	23 09	
019	.	-62		070		1 01	Change bracket increment
020	3	03		071	ST-4	35-45 04	
021	x	-35		072		2 02	Change rate increment
022	PRTX	-14	Line 13	073	ST07	35 07	
023	ST05	35 05		074	GSB9	23 09	
024	CHS	-22		075		2 02	Repeat changes to rate and bracket increments
025	RCLE	36 15		076		1 01	
026		+ -55		077	ST04	35 04	
027	PRTX	-14	Line 14	078	GSB9	23 09	
028	ST06	35 06	\$3,000	079		1 01	
029	3	03	test	080	ST-4	35-45 04	
030	EEX	-23		081	ST-7	35-45 07	
031	3	03		082	GSB9	23 09	
032	X?Y?	16-34		083		3 03	
033	GT00	22 00		084	ST+4	35-55 04	
034	RCL5	36 05		085		2 02	
035	PRTX	-14	Line 15	086	ST07	35 07	
036	RCL6	36 06		087	GSB9	23 09	
037	.	-62		088		2 02	
038	2	02		089	ST-4	35-45 04	
039	x	-35		090		3 03	
040	PRTX	-14	Line 16	091	ST07	35 07	
041		+ -55		092	GSB9	23 09	
042	PRTX	-14	Line 17	093		2 02	
043	PRTX	-14	Line 19	094	ST07	35 07	
044	ST00	35 00		095	GSB9	23 09	
045	CF3	16 22 03	Adjust flags	096		3 03	
046	SF2	16 21 02		097		2 02	
047	CF1	16 22 01		098	ST04	35 04	
048	GT01	22 01		099		2 02	
049	*LBL2	21 02		100	STx7	35-35 07	
050	ST09	35 09		101	GSB9	23 09	
051	PRTX	-14	LIne 21	102		5 05	

# Program Listings

103	3	03		154	%	55	
104	ST04	35 04		155	ST+3	35-55 03	
105	GSB9	23 09	Repeat changes	156	RCL3	36 03	Tax only?
106	5	05	to	157	F1?	16 23 01	
107	ST07	35 07	rate	158	R/S	51	
108	GSB9	23 09	and	159	PRTX	-14	Line 20, 22, 25 & 26
109	GSB9	23 09	bracket increments	160	F3?	16 23 03	
110	7	07		161	GT04	22 04	
111	4	04		162	F2?	16 23 02	
112	ST04	35 04		163	GT02	22 02	
113	GSB9	23 09		164	RCL9	36 09	
114	1	01		165	-	-45	
115	3	03		166	CHS	-22	
116	8	08		167	PRTX	-14	Line 23
117	ST04	35 04		168	4	04	
118	6	06		169	x	-35	
119	ST07	35 07		170	PRTX	-14	Line 24
120	GSB9	23 09		171	RCL9	36 09	
121	2	02		172	+	-55	
122	6	06		173	ST01	35 01	
123	5	05		174	CF1	16 22 01	
124	ST04	35 04		175	RCLE	36 15	
125	8	08		176	SF3	16 21 03	
126	ST07	35 07		177	GT01	22 01	
127	GSB9	23 09		178	*LBLB	21 12	# of exemptions
128	5	05		179	ST08	35 08	
129	ST07	35 07		180	RTN	24	
130	GSB9	23 09		181	*LBLC	21 13	Tax only
131	2	02		182	SF1	16 21 01	
132	ST07	35 07		183	2	02	
133	GSB9	23 09		184	EEX	-23	Tax table test
134	0	00		185	4	04	
135	ST07	35 07		186	X $\neq$ Y	-41	
136	9	09		187	X>Y?	16-34	
137	9	09		188	SF2	16 21 02	
138	STx4	35-35 04		189	RCL8	36 08	Compute personal exemptions de-
139	*LBL9	21 09		190	EEX	-23	duction, and subtract
140	RCL7	36 07	Calculate tax	191	3	03	
141	ST+2	35-55 02	on	192	x	-35	
142	RCL4	36 04	bracket	193	-	-45	
143	EEX	-23	increment	194	F2?	16 23 02	Tax table or schedule
144	2	02		195	GT01	22 01	Tax table adjustments
145	x	-35		196	5	05	
146	ST-0	35-45 00		197	0	00	
147	RCL2	36 02		198	$\div$	-24	
148	%	55		199	INT	16 34	
149	ST+3	35-55 03		200	ST06	35 06	
150	RCL0	36 00		201	LSTX	16-63	
151	X>0?	16-44	Back out excess	202	FRC	16 44	
152	RTN	24		203	X>0?	16-44	Tax table adjustments
153	RCL2	36 02		204	GT06	22 06	

# Program Listings

205	GT07	22 07		51		
206	*LBL6	21 06				
207	1	01				
208	ST+6	35-55 06				
209	*LBL7	21 07				
210	RCL6	36 06				
211	5	05				
212	0	00				
213	x	-35				
214	2	02		60		
215	5	05				
216	-	-45				
217	GT01	22 01				
218	*LBL4	21 04				
219	RCL1	36 01				
220	PRTX	-14				
221	R/S	51				
20				70		
30				80		
40				90		
50				00		

Line 28

# <sup>20</sup> REGISTERS, STATUS, FLAGS, ASSIGNMENTS

DATA REGISTERS				STATUS			
				SIZE	TOT. REG.	USER MODE	
				ENG	FIX <u>2</u>	SCI	ON OFF
				DEG	RAD	GRAD	
0	taxable amount	50		FLAGS			
1	line 28			#	INIT S/C	SET INDICATES	CLEAR INDICATES
2	tax rate						
3	tax						
4	tax bracket inc.						
5	line 13	55		1	C	tax only	Schedule G
6	line 14			2	C	compute line 21	compute line 23
7	tax rate inc.			3	C	end of program	middle of program
8	# of exemptions			- TAX ONLY -			
9	line 21						
A	1978 taxable income	60					
B	1977 taxable income						
C	1976 taxable income						
D	1975 taxable income						
E	1979 taxable income						
I	not used	65		2	tax rate schedule		tax table
	secondary not used						
20		70					
25		75					
30		80					
35		85		ASSIGNMENTS			
				FUNCTION	KEY	FUNCTION	KEY
40		90					
45		95					

## 1979 MARRIED INDIVIDUALS INCOME AVERAGING, TAX TABLES B AND C, TAX RATE SCHEDULE Y

This program calculates and displays the answers needed for completion of Schedule G, Form 1040. Schedule G is used for 5 - year income averaging. Subject to the limitations shown below, this program calculates for married taxpayers filing joint and separate tax returns. This program can also be used to calculate tax when income averaging is not involved (Tax Tables B and C and Tax Rate Schedule Y). All calculations are made without need to refer to the tables or the tax rate schedules. Calculations stop and "ERROR" is displayed if the "Averageable Income" is \$3,000 or less.

This program does not provide for:

- 1) Amounts subject to a penalty under IRC § (M)(5).
- 2) Excess community income.
- 3) Income earned outside U.S. subject to IRC §§ 911 and 931.

Operating Limits:

Joint - 0 to \$5,462,400; Separate 0 to \$2,731,200

Reference:

1979 Schedule G, Form 1040; Tax Tables B and C and Tax Rate Schedule Y.

<u>Example 1:</u>	<u>JOINT</u>	<u>JOINT</u>	<u>SEPARATE</u>
1979 Taxable Income	\$40,000	\$10,000	\$20,000
1978 Taxable Income	8,000	8,000	4,000
1977 Taxable Income	7,000	7,000	3,500
1976 Taxable Income	9,200	9,200	4,600
1975 Taxable Income	8,200	8,200	4,100

Given the above information, generate Form 1040, Schedule G (Joint).

<u>Keystrokes:</u>	<u>Display:</u>
8000 [STO] [A]	8000.00
7000 [STO] [B]	7000.00
9200 [STO] [C]	9200.00
8200 [STO] [D]	8200.00
40000 [A]	32400.00 (LINE 12)
	9720.00 (LINE 13)
	30280.00 (LINE 14)
	9720.00 (LINE 15)
	6056.00 (LINE 16)
	15776.00 (LINE 17 and 19)
	2217.96 (LINE 20 and 21)
	1011.60 (LINE 22)
	1206.36 (LINE 23)
	4825.44 (LINE 24)
	7043.40 (LINE 28)
	10226.00 (LINE 25 and 26)

**\*NOTE:**

When attempting to calculate joint after having calculated separate, first, clear flag 0.

Example 2:

	<u>JOINT</u>	<u>Separate</u>
1979 Tax Table Income -	\$40,000	\$20.001
Number of Exemptions -	9	3
Top Bracket Rate -	?	?

Calculate the Top Bracket Rate given the above information.

Keystrokes:

9 [STO] [E]  
40000 [C] [E]

Display:

9.00  
37.00 (RATE)

# User Instructions

STEP	INSTRUCTIONS	INPUT	FUNCTION	SIZE:
				DISPLAY
1.	Load the program.			
2.	Input 1978 Base Period Income.	1978 BPI	[STO] [A]	
3.	Input 1977 Base Period Income.	1977 BPI	[STO] [B]	
4.	Input 1976 Base Period Income.	1976 BPI	[STO] [C]	
5.	Input 1975 Base Period Income.	1975 BPI	[STO] [D]	
6.	Input 1979 Taxable Income: Joint or Separate	1979 TI	[A] [B]	LINE 12 LINE 13 LINE 14 LINE 15 LINE 16 LINE 17 & 19 LINE 20 & 21 LINE 22 LINE 23 LINE 24 LINE 28 LINE 25 & 26
	-For Tax Bracket Only-			
7.	Input Number of Exemptions.	#	[STO] [E]	
8.	Input Tax Table Income: Joint or Separate	1979 TI	[C] [D]	TAX AMT. TAX AMT.
9.	Calculate Top Bracket Rate.		[E]	RATE

# Program Listings

001	*LBL1	21 15		052	ST02	35 02	
002	RCL2	36 02	Top bracket	053	1	01	Tax rate increment
003	RTN	24	rate	054	ST07	35 07	Tax bracket increment
004	*LBLB	21 12		055	2	02	
005	SF0	16 21 00	Separate return	056	1	01	
006	*LBLA	21 11		057	ST04	35 04	
007	STOI	35 46		058	0	00	Clear tax register
008	RCLD	36 14		059	ST03	35 03	
009	RCLC	36 13	Total base	060	2	02	Separate return
010	RCLB	36 12	period	061	F0?	16 23 00	
011	RCLA	36 11	incomes	062	STx0	35-35 00	
012	+	-55		063	3	03	Deduct zero bracket amount
013	+	-55		064	4	04	
014	+	-55		065	0	00	
015	PRTX	-14	Line 12	066	0	00	
016	.	-62		067	ST-0	35-45 00	Change rate increment
017	3	03	X 30%	068	GSB9	23 09	
018	x	-35		069	2	02	
019	PRTX	-14	Line 13	070	ST07	35 07	
020	ST05	35 05		071	GSB9	23 09	Change bracket increment
021	CHS	-22		072	4	04	
022	RCLI	36 46		073	3	03	
023	+	-55		074	ST04	35 04	
024	PRTX	-14	Line 14	075	GSB9	23 09	
025	ST06	35 06		076	2	02	Repeat changes to rate
026	3	03	\$3000 test	077	ST-4	35-45 04	and bracket increments
027	EEX	-23		078	3	03	
028	3	03		079	ST07	35 07	
029	X>Y?	16-34		080	GSB9	23 09	
030	GT00	22 00		081	1	01	
031	RCL5	36 05		082	ST+4	35-55 04	
032	PRTX	-14	Line 15	083	GSB9	23 09	
033	RCL6	36 06		084	2	02	
034	.	-62		085	ST+4	35-55 04	
035	2	02		086	4	04	
036	x	-35		087	ST07	35 07	
037	PRTX	-14	Line 16	088	GSB9	23 09	
038	+	-55		089	9	09	
039	PRTX	-14	Line 17 & 19	090	ST+4	35-55 04	
040	ST00	35 00		091	GSB9	23 09	
041	CF3	16 22 03	Adjust flags	092	5	05	
042	SF2	16 21 02		093	ST07	35 07	
043	CF1	16 22 01		094	GSB9	23 09	
044	GT01	22 01		095	5	05	
045	*LBL2	21 02		096	3	03	
046	ST09	35 09		097	ST+4	35-55 04	
047	RCL5	36 05		098	6	06	
048	*LBL1	21 01		099	ST07	35 07	
049	ST00	35 00		100	GSB9	23 09	
050	1	01	Start of tax rate	101	3	03	
051	3	03		102	6	06	

# Program Listings

103	ST+4	35-55 04		154	F1?	16 23 01	Tax only?
104	GSB9	23 09	Repeat changes to rate	155	R/S	51	
105	1	01	and	156	PRTX	-14	
106	1	01	bracket	157	F3?	16 23 03	Lines 20, 21, 22, 25 & 26
107	4	04	increments	158	R/S	51	
108	ST+4	35-55 04		159	F2?	16 23 02	
109	5	05		160	GT02	22 02	
110	ST07	35 07		161	RCL9	36 09	
111	GSB9	23 09		162	-	-45	
112	1	01		163	CHS	-22	
113	8	08		164	PRTX	-14	Line 23
114	ST-4	35-45 04		165	4	04	
115	GSB9	23 09		166	x	-35	
116	5	05		167	PRTX	-14	Line 24
117	3	03		168	RCL9	36 09	
118	0	00		169	+	-55	
119	ST04	35 04		170	PRTX	-14	Line 28
120	GSB9	23 09		171	CF1	16 22 01	
121	4	04		172	RCLI	36 46	
122	ST07	35 07		173	SF3	16 21 03	
123	GSB9	23 09		174	GT01	22 01	
124	2	02		175	*LBL0	21 13	
125	ST07	35 07		176	CF0	16 22 00	Tax only
126	GSB9	23 09		177	GT05	22 05	
127	0	00		178	*LBLD	21 14	
128	ST07	35 07		179	SF0	16 21 00	
129	9	09		180	*LBL5	21 05	
130	9	09		181	EEX	-23	Tax table test
131	STx4	35-35 04		182	4	04	
132	*LBL9	21 09		183	SF1	16 21 01	
133	RCL7	36 07		184	4	04	
134	ST+2	35-55 02	Calculate tax	185	F0?	16 23 00	Separate return
135	RCL4	36 04	on	186	JX	54	
136	1	01	bracket	187	x	-35	
137	0	00	increment	188	X $\pm$ Y	-41	
138	0	00		189	X $\times$ Y?	16-34	
139	x	-35		190	SF2	16 21 02	
140	ST-0	35-45 00		191	RCL6	36 15	Compute personal exemptions
141	RCL2	36 02		192	EEX	-23	deduction and subtract
142	%	55		193	3	03	
143	ST+3	35-55 03		194	x	-35	
144	RCL0	36 00		195	-	-45	
145	X $\times$ 0?	16-44		196	F2?	16 23 02	Tax table or schedule
146	RTN	24	Back out excess	197	GT01	22 01	
147	RCL2	36 02		198	5	05	
148	%	55		199	0	00	Tax table adjustments
149	ST+3	35-55 03		200	$\div$	-24	
150	2	02		201	INT	16 34	
151	F0?	16 23 00	Separate return	202	ST06	35 06	
152	ST $\div$ 3	35-24 03		203	LSTX	16-63	
153	RCL3	36 03		204	FRC	16 44	

# Program Listings

205	X>0?	16-44	Tax table adjustments	51		
206	GT06	22 06				
207	GT07	22 07				
208	*LBL6	21 06				
209	1	01				
210	ST+6	35-55 06				
211	*LBL7	21 07				
212	RCL6	36 06				
213	5	05				
214	0	00		60		
215	x	-35				
216	2	02				
217	5	05				
218	-	-45				
219	GT01	22 01				
220	R/S	51				
20				70		
30				80		
40				90		
50				00		

## **<sup>28</sup>REGISTERS, STATUS, FLAGS, ASSIGNMENTS**

## 1979 HEAD OF HOUSEHOLD INCOME AVERAGING, TAX TABLE D AND TAX SCHEDULE Z

This program calculates and displays, in order, the answers needed for completion of Schedule G, Form 1040. Schedule G is used for 5 - year income averaging. Subject to the limitations given below, this program calculates tax for head of household taxpayers who average their income. This program can also be used to calculate tax when income averaging is not involved (Tax Table D and Tax Rate Schedule Z). All calculations are made without need to refer to the tax tables or the tax rate schedule. Calculations stop and "ERROR" is displayed if the "Averageable Income" is \$3,000.00 or less.

This program does not provide for:

1. Amounts subject to penalty under IRC § 72 (M)(5).
2. Excess community income.
3. Income earned outside the U.S. subject to IRC §§ 911 and 931.

### Reference:

1979 Schedule G, Form 1040; Tax Table D and Tax Rate Schedule Z.

<b>Example 1:</b>	<b>Income</b>	<b>Averaging</b>
1979 Taxable Income	\$40,000	\$10,000
1978 Taxable Income	8,000	8,000
1977 Taxable Income	7,000	7,000
1976 Taxable Income	6,000	6,000
1975 Taxable Income	5,000	5,000

Given the above information, generate the line answers for Form 1040-Schedule G.

**Keystrokes:**

8000 [STO] [A]

7000 [STO] [B]

6000 [STO] [C]

5000 [STO] [D]

40000 [A]

**Display:**

30400.00 (LINE 12)

9120.00 (LINE 13)

30880.00 (LINE 14)

9120.00 (LINE 15)

6176.00 (LINE 16)

15296.00 (LINE 17)

15296.00 (LINE 19)

2552.96 (LINE 20)

2552.96 (LINE 21)

1118.40 (LINE 22)

1434.56 (LINE 23)

5738.24 (LINE 24)

11799.00 (LINE 25 and 26)

8291.20 (LINE 28)

**Example 2:**

1979 Tax Table Income - \$20,000

Number of Exemptions - 8

Given the above information, determine the top bracket rate.

**Keystrokes:**

8 [B]

20000 [C]

**Display:**

1750.00 (AMT.)

[E]

24.00 (%)

# User Instructions

STEP	INSTRUCTIONS	INPUT	FUNCTION	SIZE :
1.	Load the program.			
2.	Input 1978 taxable income.	1978 TI	[STO] [A]	
3.	Input 1977 taxable income.	1977 TI	[STO] [B]	
4.	Input 1976 taxable income.	1976 TI	[STO] [C]	
5.	Input 1975 taxable income.	1975 TI	[STO] [D]	
6.	Input 1979 taxable income.	1979 TI	[A]	LINE 12
				LINE 13
				LINE 14
				LINE 15
				LINE 16
				LINE 17
				LINE 19
				LINE 20
				LINE 21
				LINE 22
				LINE 23
				LINE 24
				LINE 25 & 26
				LINE 28
	-For Tax Only-			
7.	Input number of exemptions.	#	[B]	
8.	Input 1979 taxable income.	1979 TI	[C]	TAX AMT.
9.	Determine top bracket rate.		[E]	RATE %

# Program Listings

001	*LBL1	21 15		052	RCL5	36 05	
002	RCL2	36 02	Top bracket	053	*LBL1	21 01	
003	RTN	24	rate	054	ST00	35 00	
004	*LBLA	21 11		055	1	01	Start of tax rate
005	STOE	35 15		056	4	04	
006	RCLD	36 14	Adjust taxable	057	ST02	35 02	Tax bracket increment
007	4	04	incomes	058	2	02	
008	4	04	to	059	1	01	
009	0	00	base period	060	ST04	35 04	Clear tax register
010	0	00	incomes	061	0	00	
011	+	-55	and	062	ST03	35 03	Deduct zero bracket amount
012	RCLC	36 13	total	063	ST07	35 07	
013	RCLB	36 12		064	2	02	
014	RCLA	36 11		065	3	03	
015	+	-55		066	0	00	
016	+	-55		067	0	00	
017	+	-55		068	ST-0	35-45 00	
018	PRTX	-14	Line 12	069	GSB9	23 09	
019	.	-62		070	2	02	Change rate increment
020	3	03		071	ST07	35 07	
021	x	-35		072	GSB9	23 09	
022	PRTX	-14	Line 13	073	1	01	Change bracket increment
023	ST05	35 05		074	ST+4	35-55 04	
024	CHS	-22		075	GSB9	23 09	
025	RCLE	36 15		076	9	09	
026	+	-55		077	ST+4	35-55 04	Repeat changes
027	PRTX	-14	Line 14	078	4	04	to
028	ST06	35 06		079	ST07	35 07	rate
029	3	03	\$3000 test	080	GSB9	23 09	and
030	EEX	-23		081	1	01	bracket
031	3	03		082	ST+4	35-55 04	increments
032	X>Y?	16-34		083	2	02	
033	GT00	22 00		084	ST07	35 07	
034	RCL5	36 05		085	GSB9	23 09	
035	PRTX	-14	Line 15	086	GSB9	23 09	
036	RCL6	36 06		087	5	05	
037	.	-62		088	3	03	
038	2	02		089	ST04	35 04	
039	x	-35		090	5	05	
040	PRTX	-14	Line 16	091	ST07	35 07	
041	+	-55		092	GSB9	23 09	
042	PRTX	-14	Line 17	093	GSB9	23 09	
043	PRTX	-14	Line 19	094	6	06	
044	ST00	35 00		095	ST07	35 07	
045	CF3	16 22 03	Adjust flags	096	GSB9	23 09	
046	SF2	16 21 02		097	2	02	
047	CF1	16 22 01		098	STx4	35-35 04	
048	GT01	22 01		099	4	04	
049	*LBL2	21 02		100	ST07	35 07	
050	ST09	35 09		101	GSB9	23 09	
051	PRTX	-14	Line 21	102	5	05	

# Program Listings

103	3	03		154	GT02	22 02		
104	ST+4	35-55 04		155	RCL9	36 09		
105	8	08	Repeat changes	156	-	-45		
106	ST07	35 07	to	157	CHS	-22		
107	GSB9	23 09	rate	158	PRTX	-14	Line 23	
108	5	05	and	159	4	04		
109	3	03	bracket	160	x	-35		
110	ST+4	35-55 04	increments	161	PRTX	-14	Line 24	
111	5	05		162	RCL9	36 09		
112	ST07	35 07		163	+	-55		
113	GSB9	23 09		164	ST01	35 01		
114	5	05		165	CF1	16 22 01		
115	3	03		166	RCLE	36 15		
116	ST+4	35-55 04		167	SF3	16 21 03		
117	4	04		168	GT01	22 01		
118	ST07	35 07		169	*LBLB	21 12	# of exemptions	
119	GSB9	23 09		170	ST08	35 08		
120	2	02		171	RTN	24		
121	STx4	35-35 04		172	*LBLC	21 13	tax only	
122	5	05		173	SF1	16 21 01		
123	ST07	35 07		174	2	02	Tax table test	
124	GSB9	23 09		175	EEX	-23		
125	9	09		176	4	04		
126	9	09		177	X $\neq$ Y	-41		
127	STx4	35-35 04		178	X>Y?	16-34		
128	2	02		179	SF2	16 21 02		
129	ST07	35 07		180	RCL8	36 08	Compute personal exemptions	
130	*LBL9	21 09		181	EEX	-23		
131	RCL7	36 07		182	3	03	deduction	
132	ST+2	35-55 02		183	x	-35	and subtract	
133	RCL4	36 04		184	-	-45	tax table or schedule	
134	EEX	-23	Calculate tax	185	F2?	16 23 02		
135	2	02	on	186	GT01	22 01		
136	x	-35	bracket	187	5	05		
137	ST-0	35-45 00	increment	188	0	00		
138	RCL2	36 02		189	$\div$	-24	Tax table	
139	%	55		190	INT	16 34	adjustments	
140	ST+3	35-55 03		191	ST06	35 06		
141	RCL0	36 00		192	LSTX	16-63		
142	X>0?	16-44		193	FRC	16 44		
143	RTN	24	Back out excess	194	X>0?	16-44		
144	RCL2	36 02		195	GT06	22 06		
145	%	55		196	GT07	22 07		
146	ST+3	35-55 03		197	*LBL6	21 06		
147	RCL3	36 03		198	1	01		
148	F1?	16 23 01	Tax only?	199	ST+6	35-55 06		
149	R/S	51		200	*LBL7	21 07	Tax table	
150	PRTX	-14	Lines 20, 22, 25 and 26	201	RCL6	36 06	adjustments	
151	F3?	16 23 03		202	5	05		
152	GT04	22 04		203	0	00		
153	F2?	16 23 02		204	x	-35		

# Program Listings

205	2	02		51		
206	5	05				
207	-	-45				
208	GT01	22 01				
209	*LBL4	21 04				
210	RCL1	36 01				
211	PRTX	-14				
212	R/S	51				
10				60		
20				70		
30				80		
40				90		
50				00		

Line 28

# REGISTERS, STATUS, FLAGS, ASSIGNMENTS<sup>35</sup>

## 1979 NEW JOBS CREDIT

This program calculates and displays, in order, the answers needed for completion of Form 5884, Jobs Credit.

**Reference:**

Internal Revenue Code, Sections 51 and 11.

**Example:**

Qualified 1st year wages - \$25,000.00

1979 FUTA wages - \$100,000.00

Qualified 2nd year wages - \$20,000.00

Given the above information, generate the line answers for Form 5884.

**Keystrokes:**

25000 [A]

100000 [B]

20000 [C]

**Display:**

25000.00

100000.00

25000.00 (Line 2c)

30000.00 (Line 3)

25000.00 (Line 4)

20000.00 (Line 6c)

12500.00 (Line 7)

5000.00 (Line 8)

17500.00 (Line 9)

# User Instructions

# Program Listings

001	*LBLA	21 11		51	
002	ST00	35 00	Data		
003	RTN	24	Input		
004	*LBLB	21 12			
005	ST01	35 01			
006	RTN	24			
007	*LBLC	21 13			
008	ST02	35 02			
009	RCL0	36 00	Line 2c		
010	PRTX	-14		60	
011	RCL1	36 01			
012	3	03			
013	0	00			
014	%	55	Line 3		
015	PRTX	-14			
016	RCL0	36 00			
017	X>Y?	16-34			
018	X $\approx$ Y	-41	Line 4		
019	PRTX	-14			
020	2	02		70	
021	$\div$	-24			
022	RCL2	36 02	Line 6c		
023	PRTX	-14			
024	X $\neq$ Y	-41			
025	PRTX	-14	Line 7		
026	X $\neq$ Y	-41			
027	4	04			
028	$\div$	-24	Line 8		
029	PRTX	-14			
030	+	-55			
031	PRTX	-14	Line 9	80	
032	R/S	51			
40				90	
50				00	

# REGISTERS, STATUS, FLAGS, ASSIGNMENTS<sup>39</sup>

1979 ESTATES AND TRUST TAX RATE SCHEDULE,  
STATE DEATH TAXES CREDIT TABLE,  
ESTATE AND GIFT TAX TABLE

This program computes the tax on the taxable income of estates and trusts. It computes federal estate and gift tax on the taxable amount of either. The program generates all of the above without need to refer to any tables nor schedules. The top bracket rate can also be generated for each case.

Operating Limits:

1. Taxable Income of Estates and Trusts 0 - \$2,729,500.00
2. State Death Taxes 0 - \$109,040,000.00
3. Taxable Amount of Estate or Gift 0 - \$54,500,000.00

References:

1979 Estates and Trusts Tax Rate Schedule, State Death Tax Credit for Estate Tax Table, and Unified Rate Table for Estate and Gift Taxes for U.S. Residents and Citizens.

**Example 1:**

ESTATES & TRUSTS		STATE DEATH TAX CREDIT		ESTATE & GIFT TAXES	
TAXABLE INCOME	TAX	ADJUSTED TAX- ABLE ESTATE	CREDIT	TENTATIVE TAXABLE AMOUNT	TENTATIVE TAX
1. \$1,000	\$140.00	\$30,000	\$0	\$7,654.32	\$1,377.78
Top Bracket Rate	14%		0%		18%
2. \$10,000	\$2,084.50	\$1,000,000	\$36,560	\$76,543.21	\$17,301.23
Top Bracket Rate	28%		5.6%		26%
3. \$30,000	\$10,757.00	\$5,000,000	\$398,320	\$765,432.10	\$254,318.52
Top Bracket Rate	54%		11.2%		39%
4. \$106,100	\$58,822.00	\$10,040,100	\$1,082,816	\$7,654,321	\$4,408,824.70
Top Bracket Rate	70%		16%		70%

With an adjusted taxable estate of \$5,000,000.00, determine the maximum credit for state death taxes. Also calculate the top bracket rate.

**Keystrokes:**

5000000 [B]  
[E]

**Display:**

398320.00 (CREDIT)  
11.20 (RATE)

**Example 2:**

Given a tentative taxable amount of \$765,432.10, determine the tentative tax amount.

**Keystrokes:**

765432.1 [C]

**Display:**

254318.52

# User Instructions

# Program Listings

001	*LBLA	21 11		053	ST07	35 07		
002	ST00	35 00		054	GSB9	23 09		
003	1	01	Start of tax	055	1	01		
004	4	04	rate	056	8	08		
005	ST02	35 02		057	ST-4	35-45 04		
006	0	00	Clear tax regis-	058	GSB9	23 09		
007	ST03	35 03	ter	059	2	02		
008	ST07	35 07		060	9	09		
009	2	02	Tax bracket in-	061	2	02		
010	1	01	crement	062	ST+4	35-55 04		
011	ST04	35 04		063	GSB9	23 09		
012	GSB9	23 09		064	4	04		
013	2	02	Tax rate incre-	065	ST07	35 07		
014	ST07	35 07	ment	066	GSB9	23 09		
015	GSB9	23 09		067	9	09		
016	4	04		068	9	09		
017	3	03		069	STx4	35-35 04		
018	ST04	35 04		070	2	02		
019	GSB9	23 09		071	ST07	35 07		
020	2	02		072	*LBL9	21 09		
021	ST-4	35-45 04	Repeat	073	RCL7	36 07		
022	3	03	changes	074	ST+2	35-55 02	Calculate	
023	ST07	35 07	to	075	RCL4	36 04	tax	
024	GSB9	23 09	rate	076	5	05	on	
025	1	01	and	077	0	00	bracket	
026	ST+4	35-55 04	bracket	078	x	-35	increment	
027	GSB9	23 09	increments	079	ST-0	35-45 00		
028	2	02		080	RCL2	36 02		
029	ST+4	35-55 04		081	%	55		
030	4	04		082	ST+3	35-55 03		
031	ST07	35 07		083	RCL0	36 00		
032	GSB9	23 09		084	X>0?	16-44		
033	9	09		085	RTN	24		
034	ST+4	35-55 04		086	RCL2	36 02	Back	
035	GSB9	23 09		087	%	55	out	
036	5	05		088	RCL3	36 03	excess	
037	ST07	35 07		089	+	-55		
038	GSB9	23 09		090	R/S	51		
039	2	02		091	*LBLB	21 12		
040	STx4	35-35 04		092	ST00	35 00		
041	6	06		093	0	00	Start of	
042	ST07	35 07		094	ST02	35 02	tax rate	
043	GSB9	23 09		095	ST03	35 03	clear tax reg.	
044	3	03		096	ST07	35 07		
045	6	06		097	4	04	Tax bracket	
046	ST+4	35-55 04		098	ST04	35 04	increment	
047	GSB9	23 09		099	GSB8	23 08		
048	1	01		100	.	-62		
049	1	01		101	8	08	Tax rate	
050	4	04		102	ST07	35 07	increment	
051	ST+4	35-55 04		103	5	05		
052	5	05		104	ST04	35 04		

# Program Listings

105	GSB8	23 08		157	1	01	Start of tax rate
106	GSB8	23 08	Repeat changes	158	8	08	
107	2	02	to rate	159	ST02	35 02	
108	STx4	35-35 04	and	160	0	00	Clear tax register
109	GSB8	23 08	bracket	161	ST03	35 03	
110	2	02	increments	162	ST07	35 07	
111	STx4	35-35 04		163	1	01	Bracket increment
112	GSB8	23 08		164	ST04	35 04	
113	GSB8	23 08		165	GSB8	23 08	
114	GSB8	23 08		166	2	02	Rate increment
115	GSB8	23 08		167	ST07	35 07	
116	5	05		168	GSB8	23 08	
117	0	00		169	2	02	
118	ST04	35 04		170	ST04	35 04	Repeat changes
119	GSB8	23 08		171	GSB8	23 08	to
120	GSB8	23 08		172	GSB8	23 08	rate
121	GSB8	23 08		173	GSB8	23 08	and
122	GSB8	23 08		174	GSB8	23 08	bracket
123	GSB8	23 08		175	5	05	increments
124	GSB8	23 08		176	ST04	35 04	
125	2	02		177	GSB8	23 08	
126	STx4	35-35 04		178	2	02	
127	GSB8	23 08		179	STx4	35-35 04	
128	GSB8	23 08		180	GSB8	23 08	
129	GSB8	23 08		181	2	02	
130	GSB8	23 08		182	5	05	
131	GSB8	23 08		183	ST04	35 04	
132	GSB8	23 08		184	GSB8	23 08	
133	9	09		185	3	03	
134	9	09		186	ST07	35 07	
135	STx4	35-35 04		187	GSB8	23 08	
136	*LBL8	21 08		188	2	02	
137	RCL7	36 07	Compute	189	ST07	35 07	
138	ST+2	35-55 02	tax	190	GSB8	23 08	
139	RCL4	36 04	on	191	GSB8	23 08	
140	EEX	-23	bracket	192	GSB8	23 08	
141	4	04	increment	193	2	02	
142	x	-35		194	STx4	35-35 04	
143	ST-0	35-45 00		195	GSB8	23 08	
144	RCL2	36 02		196	4	04	
145	%	55		197	ST07	35 07	
146	ST+3	35-55 03		198	GSB8	23 08	
147	RCL0	36 00		199	GSB8	23 08	
148	X>0?	16-44		200	GSB8	23 08	
149	RTN	24	Back	201	GSB8	23 08	Repeat changes
150	RCL2	36 02	out	202	GSB8	23 08	
151	%	55	excess	203	GSB8	23 08	
152	RCL3	36 03		204	1	01	
153	+	-55		205	ST07	35 07	
154	R/S	51		206	9	09	
155	*LBL0	21 13		207	9	09	
156	ST00	35 00		208	STx4	35-35 04	

# Program Listings

## **<sup>46</sup> REGISTERS, STATUS, FLAGS, ASSIGNMENTS**

## 1979 CORPORATE TAX RATE SCHEDULE

This program calculates corporate income tax without need to refer to the tax table.

Operating limits:

0 - \$2,575,000

Example:

If taxable income is \$100,100, calculate the income tax and top bracket rate.

Keystrokes:

100100 [A]  
[B]

Display:

26796.00  
46.00

# User Instructions

# Program Listings

# <sup>50</sup> REGISTERS, STATUS, FLAGS, ASSIGNMENTS

DATA REGISTERS			STATUS			
			SIZE	TOT. REG.	USER MODE	
			ENG	FIX <u>2</u>	SCI _____	ON _____ OFF _____
			DEG	RAD _____	GRAD _____	
				FLAGS		
			#	INIT S/C	SET INDICATES	CLEAR INDICATES
0	taxable income	50				
1	not used					
2	not used					
3	not used					
4	bracket increment					
5	tax rate	55				
6	not used					
7	rate increment					
8	tax					
9	not used					
		60				
A - E, I and secondary not used						
15		65				
20		70				
25		75				
30		80				
35		85				
				ASSIGNMENTS		
				FUNCTION	KEY	FUNCTION
40		90				
45		95				

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## **1979 TAXES**

- 1979 ALTERNATIVE MINIMUM TAX — JOINT RETURNS**
- 1979 MAXIMUM TAX — JOINT RETURNS**
- 1979 SINGLE TAXPAYERS INCOME AVERAGING, TAX TABLE A, AND SCHEDULE X**
- 1979 MARRIED INDIVIDUALS INCOME AVERAGING, TAX TABLES B AND C, TAX RATE SCHEDULE Y**
- 1979 HEAD OF HOUSEHOLD INCOME AVERAGING, TAX TABLE D AND TAX RATE SCHEDULE Z**
- 1979 NEW JOBS CREDIT**
- 1979 ESTATES AND TRUSTS TAX RATE SCHEDULE, STATE DEATH TAXES CREDIT TABLE, ESTATE AND GIFT TAX TABLE**
- 1979 CORPORATE TAX RATE SCHEDULE**



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ADDENDUM

(67/97)

Due to the fact that a tax form changed after our printing, the following program modifications are required for program #1: 1979 Alternative Minimum Tax - Joint Returns.

1. Between steps "013" and "014", insert a "STO I" instruction.
2. Between steps "107" and "108", insert the following instructions: "RCL A", "RCL I", "-", "STO A".
3. Delete steps "161" and "165".
4. Between steps "166" and "167", insert the following instructions: "X<0?", "0".
5. Between steps "175" and "176", insert the following instructions: "X<0?", "0".

SOLUTION (Page 2)

Keystrokes:	Display:
4300 [A]	126.00 (Income Tax)
	900.00 (Line 3)
42500 [B]	42500
90000 [B]	20350.00 (Total Taxes)
185000 [D]	12750.00 (Minimum Tax)
	7474.00 (Alternate Minimum Tax)
[E]	14.00 (Top Bracket Rate, %)

00097-90252