
Retrospective Theses and Dissertations

1976

An Interactive Income Tax Preparation System

Karen W. Ehlert
University of Central Florida



Part of the [Engineering Commons](#)

Find similar works at: <https://stars.library.ucf.edu/rtd>

University of Central Florida Libraries <http://library.ucf.edu>

This Masters Thesis (Open Access) is brought to you for free and open access by STARS. It has been accepted for inclusion in Retrospective Theses and Dissertations by an authorized administrator of STARS. For more information, please contact STARS@ucf.edu.

STARS Citation

Ehlert, Karen W., "An Interactive Income Tax Preparation System" (1976). *Retrospective Theses and Dissertations*. 214.

<https://stars.library.ucf.edu/rtd/214>



AN INTERACTIVE INCOME TAX PREPARATION SYSTEM

BY

KAREN W. EHLERT

B.S., STETSON UNIVERSITY, 1965

RESEARCH REPORT

Submitted in partial fulfillment of the requirements
for the degree of Master of Science
in the Graduate Studies Program
of the College of Engineering
Florida Technological University

Orlando, Florida
1976

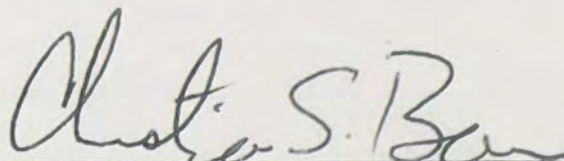
AN INTERACTIVE INCOME TAX PREPARATION SYSTEM

BY

KAREN W. EHLERT

ABSTRACT

The system described in this research report computes 1975 Federal income tax for those who itemize deductions. The system user calls the program, written in FORTRAN IV, from a computer terminal, and then types answers to questions asked by the program. The user is given the opportunity to make corrections in the answers, and then the system calculates and prints out information necessary the complete IRS Form 1040 and Schedule A. The paper contains a description of the system, an explanation of the program, recommendations for future revision, and suggestions for expansion of the system. Four appendices contain IRS Form 1040 and Schedule A, sample cases, a complete program listing, and the gas tax and sales tax tables and tax rate schedules X, Y, and Z in which the tax is found.



Director of Research Report

TABLE OF CONTENTS

LIST OF TABLES	iv
I. INTRODUCTION	1
II. USE OF THE INTERACTIVE SYSTEM	3
III. PROGRAM EXPLANATION	7
APPENDIX A: IRS FORM 1040 AND SCHEDULE A	16
APPENDIX B: SAMPLE CASES	22
APPENDIX C: PROGRAM LISTING	26
APPENDIX D: GAS AND SALES TAX TABLES AND TAX RATE SCHEDULES X, Y, AND Z	45
BIBLIOGRAPHY	49

LIST OF TABLES

1. VARIABLE NAMES AND DEFINITIONS 12

2. EXPLANATION OF PROGRAM LISTING WITH LINE
NUMBERS 14

I. INTRODUCTION

The interactive income tax preparation system described herein is a program stored on a disk accessible through any of F. T. U.'s computer terminals located on campus. The system is designed for the taxpayer who wishes to itemize deductions; it calculates, based on information provided by the user, the user's 1975 Federal income tax.

Income tax returns vary greatly in their complexity but this system could serve nearly all taxpayers, with different degrees of completeness. The individual must, before using this system, complete on his own any special forms that might be necessary for such items as sick pay, moving expenses, etc. However, once the computed information is gathered by the user, it can be entered into the system. The system completely calculates all figures necessary for completing Form 1040, and Schedule A (for itemizing deductions), once the necessary groundwork has been done by the user.

The system is also useful to the taxpayer who is uncertain whether or not to itemize deductions.. In some cases itemizing deductions can result in a higher tax than taking the standard deduction would have, and so provision has been made in the program to determine if the user would

benefit from taking the standard deduction and to inform him if this is the case.

The system might also be useful after a taxpayer has completed Form 1040, to verify calculations. The numerous computations involved in tax return preparation make errors probable, and a check using this system could save the taxpayer an unnecessary or inconvenient mistake.

This paper contains a description of the use of the interactive system, and a program explanation consisting of a flowchart, list of variables, and a list of the purposes of the program steps, line-by-line. Four appendices contain: Form 1040 and Schedule A, terminal printouts of two sample cases, a complete program listing, and the tables for gas tax deductions, sales tax deductions, and tax rates schedules X, Y, and Z, which are those used to compute the tax.

II. USE OF THE INTERACTIVE SYSTEM

The person who wishes to use this system to prepare an income tax return should have any pertinent financial records, especially the information from W-2 forms and any tax-deductible items. Of course, sample cases may be invented right at the terminal. In any case, Form 1040, in appendix A, is useful for reference.

After the user enters the user i.d. and password, three computer directives must be typed:

```
reuse f(ft04f001)
reuse f(ft06f001) da(*)
wat5 irstax
```

These identify the terminal as the input/output device to be used by the program, and direct the compilation of the program.

The computer will type an introductory paragraph, and then ask if the user wishes to have a list of the items which the user needs to supply. If the answer is "yes", the following list is typed:

```
wages, tips, salaries, and other employee
  compensation
income from dividends
dividend exclusion
interest income
```


adjustments to income
(see Form 1040, page 2, part 2)

credits
(see Form 1040, page 2, part 4)

other taxes
(see Form 1040, page 2, part 5)

total Federal income tax withheld, as per W-2
form

1975 estimated tax payments

amount paid with form 4868
(application for extension of time to file
tax return)

other payments
(see form 1040, page 2, part 6)

insurance premiums for medical care

cost of medicine and drugs

other medical and dental expenses
(doctors, dentists, hospitals, glasses, etc.)

real estate taxes

nonbusiness miles driven last year (if you have
more than one car, give total mileage. If a
car has four cylinders or less, use half its
mileage in your figuring.)

sales tax paid in purchase of car, boat, or
mobile home

personal property tax

any other taxes paid

home mortgage interest expense

other interest expense

total contributions: cash, other, and carryover
from previous years

total casualty or theft loss (for each loss,

subtract any insurance reimbursement, then you must subtract \$100 from your loss to obtain the amount that can be deducted.)

miscellaneous deductions
(alimony, union dues, expenses for child care, expenses for dependent care services)

If the user answers "no", or after the above listing is typed, the items are then requested one at a time. The user may round off to the nearest whole dollar (as is allowed by the IRS) or not, and must enter "0" if the item is not applicable. The user is also asked the number of personal exemptions and other exemptions claimed, and the filing status (single, married filing joint return, married filing separate returns, unmarried head of household, or widow(er) with dependent child).

The computer then lists all the information supplied by the user, together with a code number for each item. If the user wishes to make a correction, he enters first the code number and then the correct information.

When all corrections have been made, computation begins. If taxable income is less than \$8000, the taxpayer may be eligible for earned income credit. Eligibility requirements include the maintenance of a household for the entire year for one's self and a dependent child, so that question is asked. Also necessary for the computation of earned income credit is the amount earned from self-employment and any sick pay exclusion.

The program then prints a summary of its calculations,

and, if the tax would have been less had the user not itemized deductions, a message is printed to that effect.

Two sample summaries are given in appendix B; one illustrates the earned income credit, and the other is an example of a much higher income with more deductions.

III. PROGRAM EXPLANATION

The computer program is written in FORTRAN IV, and is also accessible through a computer terminal; thus, editing it to revise it from year to year can be done easily. The complete program listing is contained in appendix A. The steps in the program proceed as described in the previous chapters: the question and answer section, the summary and correction section, the computation, and the final summary. The computation follows closely the steps that a manual preparation of a tax return would take using Form 1040 and Schedule A (in appendix A). Figure 1 describes in flowchart form the main steps of the program.

The actual computation involved in preparing Form 1040 is straightforward addition and subtraction, except for computing the medical deduction and earned income credit and finding the gas tax deduction, sales tax deduction, and income tax from tables. The algorithm for computing medical deduction is clearly defined in Schedule A, lines 1 through 10 (in appendix A) so it need not be detailed here. Earned income credit is a refundable credit to which a taxpayer is entitled if earned income is less than \$8000. Requirements for eligibility include (1) maintaining a home for the entire year for one's self and a dependent child, and (2) filing

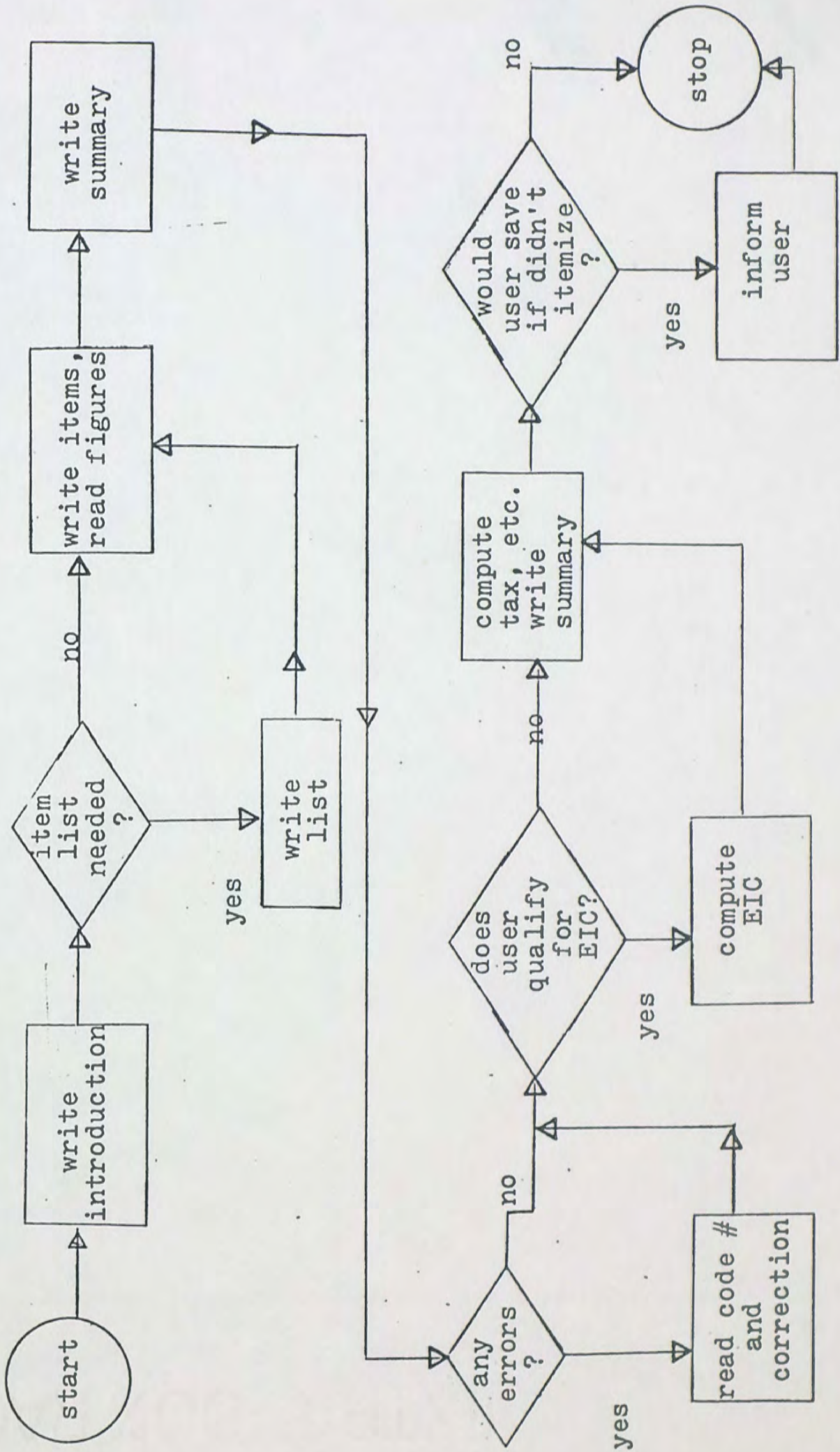


Figure 1. Flowchart for interactive income tax preparation system.

joint return if married. The procedure for computing this credit follows the worksheet shown below:¹

1	Amount of wages, salaries, tips	_____
2	Sick pay exclusion	_____
3	Subtract line 2 from line 1	_____
4	Net earnings from self-employment	_____
5	Earned income (add lines 4 and 4. However if line 4 is a loss, subtract line 4 from line 3.)	_____
6	Adjusted gross income	
7	Amount from line 5 or line 6, whichever is larger	_____
8	Enter 10% of line 5 but npt more than \$400 If line 7 is \$4000 or less, do not complete the rest of this worksheet but enter the amount from line 8 on Form 1040, line 21c.	_____
9	Amount from line 7	_____
10	Limitation base	<u>4,000</u>
11	Subtract line 10 from line 9	_____
12	Enter 10% of line 11	_____
13	Earned income credit (subtract line 12 from line 8). Enter here and on Form 1040, line 21c.	_____

The sales tax deduction is based on income and family size, and so the table is entered into the program as a two-dimensional array. The column selection is determined

¹U.S., Department of the Treasury, Internal Revenue Service, 1975 Instructions for Form 1040 and for Schedules A, B, C, D, E, F, R, and SE (Washington, D.C.: Government Printing Office, 1975), p. 8.

by the number of personal exemptions, and the row selection by adjusted gross income:

The gasoline tax deduction (found in the gasoline tax table shown in appendix D) is based on the tax rate for one's home state, which is 8¢ in Florida, and the number of non-business miles driven, which is entered by the user as a variable. For values from 10,000 to 20,000 miles, the deduction is a linear function of the mileage (divided by 1000 and truncated to an integer S , $GTAX = 6.5 \times S + 4.7$, also truncated). However the first half of the table is not strictly linear. So the method used to find the deduction where mileage is less than 10,000 miles is a table look-up.

The tax rate schedules X, Y, and Z are shown in appendix D. There are actually four sets of data, and these are initialized in the program in arrays D1, D2, D3, and D4. The arrays contain three columns: (1) the upper dollar figure for one's tax bracket, (2) the base tax for that bracket, and (3) the percentage by which the difference between income and the lower dollar figure for that bracket is multiplied, the result to be added to the figure in the second column. This sounds more complicated than it actually is. If income falls between $D(I-1,1)$ and $D(I,1)$, then the tax is:

$$D(I,2) + .01 \times D(I,3) \times (\text{income} - D(I-1,1))$$

(base tax) + (percentage) x (difference)

For the purpose of further explaining the program and

making future changes feasible, table 1, on the next page, contains a list of the variables used in the program and their meaning. Immediately following table 1 is table 2, which is a detailed description of the program listing.

At the time of this writing, the Senate had passed a major tax revision bill, and the bill was in conference committee where differences between it and the House tax bill were being worked out.²

Major features of the Senate bill which would affect this system, together with the changes necessary in the program, are:

(1) A refundable credit for insulating a house, replacing electric heat with a heat pump, or installing solar or geothermal heat. This credit would probably come after earned income credit on Form 1040. Its computation could follow that for earned income credit (after line 4070) and it would also be added into total taxes paid (line 4660).

(2) A refundable tax credit for child care expenses of 20% of the cost (up to \$400 for one child and \$800 for two or more). Like the previous item, this is counted as taxes paid, and would be added to TXPD in line 4460.

(3) The ten pages of tax tables (not included in this system) are replaced by two pages of tables for persons

²"Senate Approves Tax 'Reform' Bill," Sentinel Star, 7 August 1976, pp. 1-A, 11-A.

TABLE 1

VARIABLE NAMES AND DEFINITIONS

Variable Name	Definition
x(1)*	Income from wages, tips, etc.
x(2)*	Income from dividends
x(3)*	Dividend exclusion
x(4)*	Interest income
x(5)*	Other income
x(6)*	Adjustments to income
x(7)*	Credits
x(8)*	Other taxes
x(9)*	Total tax withheld
x(10)*	Amount paid with form 4868
x(11)*	Other payments
x(12)*	Medical insurance
x(13)*	Medicine and drugs
x(14)*	Other medical expenses
x(15)*	Real estate taxes
x(16)*	Total mileage driven in 1975
x(17)*	Additional sales tax
x(18)*	Personal property tax
x(19)*	Any other taxes paid
x(20)*	Mortgage interest
x(21)*	Other interest
x(22)*	Contributions
x(23)*	Losses
x(24)*	Miscellaneous deductions
x(26)*	Filing status code number
x(27)*	1975 estimated tax payments
x(28)*	Number of personal exemptions
x(29)*	Number of other exemptions
x(30)	Dividend balance = $x(2) - x(3)$
x(31)	Total income = $x(1) + x(30) + x(4) + x(5)$
x(32)	Adjusted gross income = $x(31) - x(16)$
x(33)	One-half of insurance premiums or \$150, whichever is less
x(34)	Line 4, Schedule A = $x(13) - .01(x(32))$
x(35)	Total medical deduction
x(36)	Gas tax deduction
x(37)	Sales tax deduction
GTAX	Used in computing x(36)
STAX	Used in computing x(37)

*Value is supplied by the user. All others are calculated by the computer.

TABLE 1 - Continued

Variable Name	Definition
x(38)	Total tax deduction= $x(15)+x(36)+x(37)+x(18)+x(17)+x(19)$
x(39)	Total interest expense deduction= $x(20)+x(21)$
x(40)	Total deductions= $x(39)+x(38)+x(22)+x(23)+x(24)$
XT	Total exemptions= $x(28)+x(29)$
PDDED	Personal deductions= $750 \times XT$
x(41)	Taxable income= $x(32)-x(40)-PDDED$
EIC	Earned income credit
x(42)*	Sick pay, used in computing EIC
x(43)*	Net earnings from self-employment, used in computing EIC
x(44)	Credit for personal exemptions= $30 \times x(28)$
TAX	Tax from schedule X, Y, of Z
x(45)	Balance= $TAX-x(44)$
BAL	Same as x(45)
TXPD	Total 1975 income taxes paid= $x(9)+x(27)+EIC+x(10)+x(11)$
TOTAL	Total 1975 income taxes due= $x(45)-x(7)+x(8)$
BALDU	Balance due= $TOTAL-TXPD$
OVPD	Overpaid= $TXPD-TOTAL$

*Value is supplied by the user. All others are calculated by the computer program.

TABLE 2

EXPLANATION OF PROGRAM LISTING
WITH LINE NUMBERS

Line numbers*	Function
110	Dimensions x(45)
120-410	Initializes D1,D2,D3,D4, the tax rate Schedules
420	Defines character variable for answer "yes" or "no"
430	Initializes gas tax deduction array for 10,000 to 20,000 miles
440-480	Initializes sales tax deduction array
490-970	Prints explanatory paragraph, asks if user wants list, prints list
980-1640	Requests data from user, reads figures supplied
1650-1940	Writes summary of figures supplied and code numbers
1950-2040	Asks if corrections necessary; reads code numbers and corrected figures
2050-2090	Reminds user to list dividends and/or interest in Schedule B if over \$400
2100-2980	Format statements
2990-3000	Computes adjusted gross income
3030-3180	Computes medical deduction
3210-3410	Computes gas tax deduction
3420-3730	Computes sales tax deduction
3750-4070	Computes earned income credit
4090	Computes total taxes deduction
4100	Computes total interest deduction
4110	Computes itemized deductions total
4120	Computes taxable income-
4150-4630	Computes tax from tables
4640	Computes tax minus \$30 credit for each exemption
4650	Computes total taxes due
4660	Computes total taxes paid
4710-5310	Write final summary
5320-5540	Determines if itemizing causes higher tax, informs user if so

*Line numbers reference program listing in appendix C.

with taxable incomes up to \$20,000, and 90% of taxpayers can use them. If this means that those who itemize can use them (previously itemizers have had to use tax rate Schedules X, Y, and Z), then the arrays D1, D2, D3, and D4 must be replaced, and new algorithms developed for finding the tax (replacing lines 4150-4630).

If this last change does, in fact, become law, then a revision of this system would serve far more taxpayers than the existing one. Another possibility for expansion of this system is to allow the user to state that he does not wish to itemize. If his adjusted gross income is more than \$15,000, he can use tax rate Schedules X, Y, and Z even if he does not itemize deductions. Thus after subtracting the standard deduction (which is based on filing status) in place of the total itemized deduction, the program could proceed as it presently exists. However, this method would not be applicable to those who do not itemize and whose gross income is less than \$15,000, as they must use the tax tables.

1040 **US** Department of the Treasury—Internal Revenue Service **1975**
Individual Income Tax Return

For the year January 1–December 31, 1975, or other taxable year beginning 1975, ending 19

Name (If joint return, give first names and initials of both) Last name
 Present home address (Number and street, including apartment number, or rural route)
 City, town or post office, State and ZIP code

Your social security number
 Spouse's social security no.
 Occupation: Yours Spouse's
 For Privacy Act Notification, see page 2 of Instructions.
 For IRS use only

Requested by Census Bureau for Revenue Sharing

A In what city, town, village, etc., do you live?
 Yes No Don't know

B Do you live within the legal limits of the city, town, etc.?
 Yes No Don't know

C In what county and State do you live?
 County State

D In what township do you live? (See page 4.)

Filing Status

1 Single (check only ONE box)
2 Married filing joint return (even if only one had income)
3 Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here
4 Unmarried Head of Household (See page 5 of Instructions)
5 Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 5 of Instructions.

6a Regular Yourself Spouse
b First names of your dependent children who lived with you
 Enter number
c Number of other dependents (from line 27)
d Total (add lines 6a, b, and c)
e Age 65 or over Yourself Spouse
 Blind Yourself Spouse
7 Total (add lines 6d and e)

8 Presidential Election Campaign Fund
 Do you wish to designate \$1 of your taxes for this fund? Yes No Yes
 If joint return, does your spouse wish to designate \$1? Yes No Yes

Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2, if unavailable, see page 3 of Instructions.) **9**

10a Dividends (See pages 7 and 14 of Instructions) \$ **10c**
 (If gross dividends and other distributions are over \$400, list in Part I of Schedule B.)
11 Interest income. [If \$400 or less, enter total without listing in Schedule B] **11**
 [If over \$400, enter total and list in Part II of Schedule B]
12 Income other than wages, dividends, and interest (from line 36) **12**
13 Total (add lines 9, 10c, 11, and 12) **13**
14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 42) **14**
15 Subtract line 14 from line 13 (Adjusted Gross Income) (If less than \$8,000, see page 8 of Instructions on "Earned Income Credit.") **15**

Form 1040 (1975) (Rev. 1-75)

FORM 1040, PAGE 1, Continued

- If you do not itemize deductions and line 15 is under \$15,000, find tax in Tables and enter on line 16a.
- If you itemize deductions or line 15 is \$15,000 or more, go to line 43 to figure tax.
- CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here and see page 7 of Instructions.

16a Tax, check if from:	Tax Tables		Tax Rate Schedule X, Y, or Z		16a
	Schedule D	Schedule G	OR	Form 4726	
b Credit for personal exemptions (multiply line 6d by \$30)					b
c Balance (subtract line 16b from line 16a)					c
17 Credits (from line 54)					17
18 Balance (subtract line 17 from line 16c)					18
19 Other taxes (from line 63)					19
20 Total (add lines 18 and 19)					20
21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front)					Pay amount on line 23 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.
b 1975 estimated tax payments (include amount allowed as credit from 1974 return)					
c Earned income credit					
d Amount paid with Form 4868					
e Other payments (from line 67)					
22 Total (add lines 21a through e)					22
23 If line 20 is larger than line 22, enter BALANCE DUE IRS (Check here <input type="checkbox"/> , if Form 2210, Form 2210F, or statement is attached. See page 8 of Instructions.)					23
24 If line 22 is larger than line 20, enter amount OVERPAID					24
25 Amount of line 24 to be REFUNDED TO YOU					25
26 Amount of line 24 to be credited on 1976 estimated tax. <input type="checkbox"/> 26					If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

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.

Sign here Your signature Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income) Address (and ZIP Code) Date

Preparer's signature (other than taxpayer) Date

Please attach Check or Money Order here!

APPENDIX A, Continued: FORM 1040, PAGE 2

(a) NAME Dependents Other	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of \$750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				\$	\$

27 Total number of dependents listed in column (a). Enter here and on line 6c ▶

Part I Income other than Wages, Dividends, and Interest

28 Business income or (loss) (attach Schedule C)	28
29a Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29a
29b 50% of capital gain distributions (not reported on Schedule D—see page 9 of Instructions)	29b
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30
31a Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31a
31b Fully taxable pensions and annuities (not reported on Schedule E—see page 9 of Instructions)	31b
32 Farm income or (loss) (attach Schedule F)	32
33 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see page 9 of Instructions)	33
34 Alimony received	34
35 Other (state nature and source—See page 9 of Instructions) ▶	
36 Total (add lines 28 through 35). Enter here and on line 12	35
	36

Part II Adjustments to Income

37 "Sick pay." (attach Form 2440 or other required statement)	37
38 Moving expense (attach Form 3903)	38
39 Employee business expense (attach Form 2106 or statement)	39
40a Payments to a Keogh (H.R. 10) retirement plan	40a
40b Payments to an individual retirement arrangement from attached Form 5329, Part III	40b
41 Forfeited interest penalty for premature withdrawal—see page 10 of Instructions	41
42 Total (add lines 37 through 41). Enter here and on line 14	42

Part III Tax Computation (Do not use this part if you use the Tax Tables to find your tax.)

43	Adjusted gross income (from line 15)		43
44	(a) If you itemize deductions, check here <input type="checkbox"/> and enter total from Schedule A, line 41 and attach Schedule A		44
	(b) If you do not itemize deductions and line 15 is \$15,000 or more, check here <input type="checkbox"/> and: if box on line 2 or 5 is checked, enter 16% of line 15 but not more than \$2,600; if box on line 1 or 4 is checked, enter \$2,300; if box on line 3 is checked, enter \$1,300		45
45	Subtract line 44 from line 43		46
46	Multiply total number of exemptions claimed on line 7, by \$750		47
47	Taxable income. Subtract line 46 from line 45		

(Figure your tax on the amount on line 47 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16a.

48	Retirement income credit (attach Schedule R)		48
49	Investment credit (attach Form 3468)		49
50	Foreign tax credit (attach Form 1116)		50
51	Contributions to candidates for public office credit—see page 10 of Instructions		51
52	Work Incentive (WIN) credit (attach Form 4874)		52
53	Purchase of new principal residence credit (attach Form 5405)		53
54	Total (add lines 48 through 53). Enter here and on line 17		54

55	Tax from recomputing prior-year investment credit (attach Form 4255)		55
56	Tax from recomputing prior-year Work Incentive (WIN) credit (attach Schedule)		56
57	Minimum tax. Check here <input type="checkbox"/> , if Form 4625 is attached		57
58	Tax on premature distributions from attached Form 5329, Part V		58
59	Self-employment tax (attach Schedule SE)		59
60	Social security tax on tip income not reported to employer (attach Form 4137)		60
61	Uncollected employee social security tax on tips (from Forms W-2)		61
62	Excess contribution tax from attached Form 5329, Part IV		62
63	Total (add lines 55 through 62). Enter here and on line 19		63

Part VI Other Payments			
64	Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 10 of Instructions)		64
65	Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)		65
66	Credit from a Regulated Investment Company (attach Form 2439)		66
67	Total (add lines 64 through 66). Enter here and on line 21e		67

Medical and Dental Expenses (not compensated by insurance or otherwise) (See page 11 of Instructions.)

1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)		
2 Medicine and drugs		
3 Enter 1% of line 15, Form 1040		
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero)		
5 Enter balance of insurance premiums for medical care not entered on line 1		
6 Enter other medical and dental expenses:		
a Doctors, dentists, nurses, etc.		
b Hospitals		
c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶		
.....		
.....		
.....		
.....		
.....		
7 Total (add lines 4 through 6c)		
8 Enter 3% of line 15, Form 1040		
9 Subtract line 8 from line 7 (if less than zero, enter zero)		
10 Total (add lines 1 and 9). Enter here and on line 35 ▶		

Taxes (See page 11 of Instructions.)

11 State and local income		
12 Real estate		
13 State and local gasoline (see gas tax tables)		
14 General sales (see sales tax tables)		
15 Personal property		
16 Other (itemize) ▶		
.....		
.....		
17 Total (add lines 11 through 16). Enter here and on line 36 ▶		

Interest Expense (See page 12 of Instructions.)

18 Home mortgage		
19 Other (itemize) ▶		
.....		
.....		
.....		
20 Total (add lines 18 and 19). Enter here and on line 37 ▶		

APPENDIX A -
Continued
 SCHEDULE A

SCHEDULE A,
Continued

Contributions (See page 12 of Instructions for examples.)		
21 a	Cash contributions for which you have receipts, cancelled checks or other written evidence	
b	Other cash contributions. List donees and amounts. ▶	

22	Other than cash (see page 12 of instructions for required statement)	
23	Carryover from prior years	
24	Total contributions (add lines 21a through 23). Enter here and on line 38 . . . ▶	
Casualty or Theft Loss(es) (See page 13 of Instructions.)		
Note: If you had more than one loss, omit lines 25 through 28 and see page 13 of Instructions for guidance.		
25	Loss before insurance reimbursement	
26	Insurance reimbursement	
27	Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)	
28	Enter \$100 or amount on line 27, whichever is smaller	
29	Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 39 ▶	
Miscellaneous Deductions (See page 13 of Instructions.)		
30	Alimony paid	
31	Union dues	
32	Expenses for child and dependent care services (attach Form 2441)	
33	Other (itemize) ▶	

34	Total (add lines 30 through 33). Enter here and on line 40 ▶	
Summary of Itemized Deductions		
A		
35	Total medical and dental—line 10	
36	Total taxes—line 17	
37	Total interest—line 20	
38	Total contributions—line 24	
39	Casualty or theft loss(es)—line 29	
40	Total miscellaneous—line 34	
41	Total deductions (add lines 35 through 40). Enter here and on Form 1040, line 44 ▶	

APPENDIX B: SAMPLE CASES

CASE 1, HYPOTHETICAL INFORMATION ENTERED INTO THE SYSTEM

ITEM	AMOUNT	CODE #
FILING STATUS	4.	26
PERSONAL EXEMPTIONS	3.	28
NUMBER OF OTHER EXEMPTIONS	0.	29
INCOME FROM WAGES	8000.00	1
INCOME FROM DIVIDENDS	0.00	2
DIVIDEND EXCLUSION	0.00	3
INTEREST INCOME	0.00	4
OTHER INCOME	0.00	5
ADJUSTMENTS TO INCOME	100.00	6
CREDITS	0.00	7
OTHER TAXES	0.00	8
TOTAL TAX WITHHELD	1250.00	9
ESTIMATED TAX PAYMENTS	0.00	27
AMOUNT PAID WITH FORM 4868	0.00	10
OTHER PAYMENTS	0.00	11
MEDICAL INSURANCE	220.00	12
MEDICINE AND DRUGS	75.00	13
OTHER MEDICAL EXPENSES	100.00	14
REAL ESTATE TAXES	250.00	15
MILES driven in 1975	7000.00	16
ADDITIONAL SALES TAX	0.00	17
PERSONAL PROPERTY tax	0.00	18
ANY OTHER taxes	0.00	19
MORTGAGE INTEREST	600.00	20
OTHER INTEREST	50.00	21
TOTAL CONTRIBUTIONS	45.00	22
LOSSES	0.00	23
MISCELLANEOUS DEDUCTIONS	0.00	24

SAMPLE CASE 1, Continued

FINAL SUMMARY OF CALCULATIONS

SUMMARY

FILING STATUS

MARRIED FILING JOINT RETURN(TAX IS FROM SCH y0

EXEMPTION:

PERSONAL	6.
OTHER	0.
TOTAL	6.

ADJUSTED GROSS INCOME 50250.00

ITEMIZED DEDUCTIONS:

MEDICAL		150.00
TAXES: GAS(FROM TABLES)	167.00	
SALES(FROM TABLES)	332.52	
OTHER SALES TAX	120.00	
REAL ESTATE	1200.00	
PERSONAL PROPERTY	0.00	
OTHER	0.00	

TOTAL TAXES DEDUCTION 1819.52

TOTAL INTEREST 2150.00

TOTAL CONTRIBUTION 250.00

CASUALTY OR THEFT LOSS 0.00

TOTAL MISCELLANEOUS 2400.00

TOTAL ITEMIZED DEDUCTIONS 6769.52

\$750 DEDUCTION FOR EACH EXEMPTION 4500.00

TAXABLE INCOME(GROSS-DEDUCTIONS 38980.48

TAX FROM TAX RATE SCHEDULE 11681.22

-\$30 FOR EACH PERSONAL EXEMPTION 180.00

BALANCE 11501.22

OTHER TAXES 0.00

=TOTAL TAX FOR 1975 11451.21

TOTAL INCOME TAX WITHHELD 9500.00

ESTIMATED TAX PAYMENTS 3500.00

EARNED INCOME CREDIT 0.00

AMOUNT PAID WITH FORM 6868 0.00

OTHER PAYMENTS 0.00

TOTAL TAX PAID 13000.00

AMOUNT OVERPAID

1548.79

APPENDIX B, Continued

CASE 2, HYPOTHETICAL INFORMATION ENTERED INTO THE SYSTEM

HERE IS A SUMMARY OF THE INFORMATION YOU HAVE FURNISHED:

item	amount	CODE #
FILING STATUS	2.	26
PERSONAL EXEMPTIONS	6.	28
NUMBER OF OTHER EXEMPTIONS	0.	29
INCOME FROM WAGES	50000.00	1
INCOME from DIVIDENDS	750.00	2
DIVIDEND EXCLUSION	400.00	3
INTEREST INCOME	150.00	4
OTHER INCOME	0.00	5
ADJUSTMENTS TO INCOME	250.00	6
CREDITS	50.00	7
OTHER TAXES	0.00	8
TOTAL TAX WITHHELD	9500.00	9
ESTIMATED TAX PAYMENTS	3500.00	27
AMOUNT PAID WITH FORM 4868	0.00	10
OTHER PAYMENTS	0.00	11
MEDICAL INSURANCE	500.00	12
MEDICINE AND DRUGS	150.00	13
OTHER MEDICAL EXPENSES	250.00	14
REAL ESTATE TAXES	1200.00	15
MILES DRIVEN IN 1975	25000.00	16
ADDITIONAL SALES TAX	120.00	17
PERSONAL PROPERTY TAX	0.00	18
ANY OTHER TAXES	0.00	19
MORTGAGE INTEREST	2000.00	20
OTHER INTEREST	150.00	21
TOTAL CONTRIBUTIONS	250.00	22
LOSSES	0.00	23
MISCELLANEOUS DEDUCTIONS	2400.00	24

SAMPLE CASE 2, Continued

FINAL SUMMARY OF CALCULATIONS

SUMMARY

FILING STATUS

UNMARRIED HEAD OF HOUSEHOLD(TAX IS FROM SCHED Z)

EXEMPTION:

PERSONAL	3.
other	0.
TOTAL	3.

ADJUSTED GROSS INCOME 7900.00

ITEMIZED DEDUCTIONS:

MEDICAL 110.00

TAXES: GAS(FROM TABLES) 48.00

SALES(FROM TABLES) 90.00

OTHER SALES TAX 0.00

REAL ESTATE 250.00

PERSONAL PROPERTY 0.00

OTHER 0.00

TOTAL TAXES DEDUCTION 388.00

TOTAL INTEREST 650.00

TOTAL CONTRIBUTION 45.00

CASUALTY OR THEFT LOSS 0.00

total MISCELLANEOUS 0.00

TOTAL ITEMIZED DEDUCTIONS 1193.00

\$750 DEDUCTION FOR EACH EXEMPTION 2250.00

TAXABLE INCOME(GROSS-DEDUCTIONS) 4457.00

TAX FROM tax RATE SCHEDULE 746.83

-\$30 for EACH PERSONAL EXEMPTION 90.00

BALANCE 656.83

OTHER TAXES 0.00

=TOTAL TAX FOR 1975 656.83

TOTAL INCOME tax WITHHELD 1250.00

ESTIMATED TAX PAYMENTS 0.00

EARNED INCOME CREDIT 10.00

AMOUNT PAID WITH FORM 6868 0.00

OTHER PAYMENTS 0.00

TOTAL TAX PAID 1260.00

AMOUNT OVERPAID

603.18

APPENDIX C: PROGRAM LISTING

```

DIMENSION X(45)
INTEGER D1(24,3)/500,1000,1500,2000,4000,6000,8000,10000,12000,14000000110
1000,16000,18000,20000,22000,26000,32000,38000,44000,50000,60000,70000001130
1000,80000,90000,100000,0,70,145,225,310,690,1110,1590,2090,2630,32000001140
110,3830,4510,5230,5990,7590,10290,13290,16590,20190,26390,32790,39000001150
1390,46190,14,15,16,17,19,21,24,25,27,29,31,34,36,38,40,45,50,55,60000001160
1,62,64,66,68,69/
INTEGER D3(24,3),D4(32,3)
DATA(D3(I,1),I=1,24)/500,1000,1500,2000,4000,6000,8000,10000,
112000,14000,16000,18000,20000,22000,26000,32000,38000,44000,50000,00000200
160000,70000,80000,90000,100000/
DATA(D3(I,2),I=1,24)/0,70,145,225,310,690,1110,1590,12090,2630,32100000220
10,3830,4510,5230,5990,7590,10290,13290,16590,20190,26390,32790,
139390,46190/
DATA(D3(I,3),I=1,24)/14,15,16,17,19,22,25,28,32,36,39,42,45,48,50,00000250
153,55,58,60,62,64,66,68,69/
DATA(D4(I,1),I=1,32)/1000,2000,4000,6000,8000,10000,12000,14000,
116000,18000,20000,22000,24000,26000,28000,32000,36000,38000,40000,00000280
144000,50000,52000,64000,70000,76000,80000,88000,100000,120000,
1140000,160000,180000/
DATA(D4(I,2),I=1,32)/0,140,300,660,1040,1480,1940,2440,2980,3540,400000310
1160,4800,5500,6220,6980,7800,9480,11280,12240,13260,15340,18640,1900000320
1760,26720,30260,33920,36400,41440,49120,62320,75720,89320/
DATA(D4(I,3),I=1,32)/14,16,18,19,22,23,25,27,28,31,32,35,36,38,41,00000330
142, 45,48,51,52,55,56,58,59,61,62,63,64,66,67,68,69/
INTEGER D2(24,3)/1000,2000,3000,4000,8000,12000,16000,20000,
124000,28000,32000,36000,40000,44000,48000,52000,64000,76000,88000,00000370
1100000,120000,140000,160000,180000,0,140,290,450,620,
11380,2260,3260,4380,5660,7100,8660,10340,12140,14060,18060,
124420,31020,37980,45180,57580,70380,83580,97180,14,15,16,17,19,
122,25,28,32,36,39,42,45,48,50,53,55,58,60,62,64,66,68,69/
CHARACTER ANS*3
INTEGER G(14)/22,25,28,31,35,38,41,45,48,51,55,58,61,64/

```

APPENDIX C - Continued

```

INTEGER B(18,4)/30,40,50,59,68,76,84,92,100,108,116,124,      000000440
1132,140,147,154,161,168,40,51,62,72,81,90,99,108,116,124,132,140,1000000450
148,155,162,169,176,183,44,56,68,79,89,99,109,118,127,136,145,154, 000000460
1162,170,178,186,194,201,44,56,68,79,89,100,110,120,130,140,150,150000000470
1,159,168,177,186,195,204,213/      000000480
WRITE(6,99)      000000490
FORMAT('0','INTERACTIVE INCOME TAX PREPARATION SYSTEM',' ', 'BY      000000500
KAREN W. EHLERT')      000000510
WRITE(6,97)      000000520
FORMAT('0','THIS SYSTEM COMPUTES YOUR 1975 INCOME TAX,',' ', 'USING000000530
1 ITEMIZED DEDUCTIONS. IT REFERENCES FORM 1040,',' ', 'SCHEDULE A, 000000540
1AND THE TAX PREPARATION BOOKLET PUBLISHED BY ',' ', 'THE IRS TO HEL000000550
1P YOU IN PREPARING YOUR RETURN. ',' ', 'IT MAY BE HELPFUL FOR YOU 000000560
1 TO HAVE THEM AVAILABLE.')
```

99

```

WRITE(6,550)      000000570
FORMAT(' ','DO YOU NEED A LIST OF THE ITEMS WHICH THIS SYSTEM ASK000000590
IS FOR?')      000000600
READ(4,500) ANS      000000610
IF(ANS.EQ.'NO') GO TO 560      000000620
WRITE(6,551)      000000630
FORMAT(' ','YOU WILL NEED FIGURES FOR THE FOLLOWING ITEMS, IF APP      000000640
LICABLE:')
```

551

```

WRITE(6,105)      000000650
WRITE(6,106)      000000660
WRITE(6,107)      000000670
WRITE(6,107)      000000680
```


APPENDIX C - Continued

```
WRITE(6,108) 00000690
WRITE(6,109) 00000700
WRITE(6,110) 00000710
WRITE(6,111) 00000720
WRITE(6,112) 00000730
WRITE(6,113) 00000740
WRITE(6,114) 00000750
WRITE(6,115) 00000760
WRITE(6,116) 00000770
WRITE(6,117) 00000780
WRITE(6,118) 00000790
WRITE(6,119) 00000800
WRITE(6,120) 00000810
WRITE(6,121) 00000820
WRITE(6,123) 00000830
WRITE(6,124) 00000840
WRITE(6,125) 00000850
WRITE(6,126) 00000860
WRITE(6,127) 00000870
WRITE(6,128) 00000880
WRITE(6,129) 00000890
WRITE(6,130) 00000900
WRITE(6,131) 00000910
WRITE(6,132) 00000920
WRITE(6,133) 00000930
WRITE(6,134) 00000940
WRITE(6,135) 00000950
WRITE(6,136) 00000960
WRITE(6,137) 00000970
WRITE(6,98) 00000980
560 FORMAT(' ', 'NOW ENTER YOUR FIGURES AS THE SYSTEM ASKS FOR THEM.
98 1// ' 'DO NOT USE A DOLLAR SIGN. YOU MAY ROUND OFF TO THE NEAREST
1// ' 'WHOLE DOLLAR OR USE THE EXACT AMOUNT. ENTER ZERO IF THE
1// ' 'ITEM IS NOT APPLICABLE.')
```

APPENDIX C - Continued

WRITE(6,105)
READ(4,*)X(1)
WRITE(6,106)
READ(4,*)X(2)
WRITE(6,107)
READ(4,*) X(3)
WRITE(6,108)
READ(4,*)X(4)
WRITE(6,109)
READ(4,*)X(5)
WRITE(6,111)
WRITE(6,112)
READ(4,*)X(6)
WRITE(6,113)
WRITE(6,114)
READ(4,*) X(7)
WRITE(6,115)
WRITE(6,116)
READ(4,*)X(8)
WRITE(6,117)
READ(4,*) X(9)
WRITE(6,118)
READ(4,*)X(27)
WRITE(6,119)
READ(4,*)X(10)

00001030
00001040
00001050
00001060
00001070
00001080
00001090
00001100
00001110
00001120
00001130
00001140
00001150
00001160
00001170
00001180
00001190
00001200
00001210
00001220
00001230
00001240
00001250
00001260
00001270

APPENDIX C - Continued

WRITE(6,120)
WRITE(6,121)
READ(4,*)X(11)
WRITE(6,123)
READ(4,*)X(12)
WRITE(6,124)
READ(4,*)X(13)
WRITE(6,125)
READ(4,*)X(14)
WRITE(6,126)
READ(4,*)X(15)
WRITE(6,127)
READ(4,*)X(16)
WRITE(6,128)
READ(4,*)X(17)
WRITE(6,129)
READ(4,*) X(18)
WRITE(6,130)
READ(4,*)X(19)
WRITE(6,131)
READ(4,*)X(20)
WRITE(6,132)
READ(4,*)X(21)
WRITE(6,133)
READ(4,*)X(22)
WRITE(6,134)
WRITE(6,135)
READ(4,*)X(23)
WRITE(6,136)
WRITE(6,137)
READ(4,*)X(24)
WRITE(6,141)
READ(4,*)X(26)
WRITE(6,143)

00001280
00001290
00001300
00001310
00001320
00001330
00001340
00001350
00001360
00001370
00001380
00001390
00001400
00001410
00001420
00001430
00001440
00001450
00001460
00001470
00001480
00001490
00001500
00001510
00001520
00001530
00001540
00001550
00001560
00001570
00001580
00001590
00001600
00001610

APPENDIX C - Continued

READ(4,*)X(28)	00001620
WRITE(6,144)	00001630
READ(4,*)X(29)	00001640
WRITE(6,146)	00001650
WRITE(6,147)	00001660
WRITE(6,149) X(26)	00001670
WRITE(6,150) X(28)	00001680
WRITE(6,182) X(29)	00001690
WRITE(6,151) X(1)	00001700
WRITE(6,152) X(2)	00001710
WRITE(6,153) X(3)	00001720
WRITE(6,154) X(4)	00001730
WRITE(6,155) X(5)	00001740
WRITE(6,156) X(6)	00001750
WRITE(6,157) X(7)	00001760
WRITE(6,158) X(8)	00001770
WRITE(6,159) X(9)	00001780
WRITE(6,160) X(27)	00001790
WRITE(6,161) X(10)	00001800
WRITE(6,162) X(11)	00001810
WRITE(6,163) X(12)	00001820
WRITE(6,164) X(13)	00001830
WRITE(6,165) X(14)	00001840
WRITE(6,166) X(15)	00001850
WRITE(6,167) X(16)	00001860

APPENDIX C - Continued

```

WRITE(6,168) X(17)
WRITE(6,169) X(18)
WRITE(6,170) X(19)
WRITE(6,171) X(20)
WRITE(6,172) X(21)
WRITE(6,173) X(22)
WRITE(6,174) X(23)
WRITE(6,175) X(24)
WRITE(6,177)
304 READ(4,500) ANS
IF(ANS.EQ.'NO') GO TO 300
WRITE(6,179)
READ(4,*) NC
WRITE(6,181)
READ(4,*) X(NC)
WRITE(6,184)
GO TO 304
CONTINUE
300 X(30)=X(2)-X(3)
IF(X(2).LT.400.) GO TO 305
WRITE(6,185)
305 IF(X(4).LT.400.)GO TO 306
WRITE(6,186)
105 FORMAT(' ','WAGES, SALARIES, TIPS, AND OTHER EMPLOYEE COMPENSATION
1')
106 FORMAT(' ','INCOME FROM DIVIDENDS')
107 FORMAT(' ','DIVIDEND EXCLUSION')
108 FORMAT(' ','INTEREST INCOME')
109 FORMAT(' ','INCOME OTHER THAN WAGES, DIVIDENDS, AND INTEREST')
110 FORMAT(' ','(SEE FORM 1040, PAGE 2, PART 1)')
111 FORMAT(' ','ADJUSTMENTS TO INCOME')
112 FORMAT(' ','(SEE FORM 1040, PAGE 2, PART 2)')
113 FORMAT(' ','CREDITS')
114 FORMAT(' ','(SEE FORM 1040, PAGE 2, PART 4)')
00001870
00001880
00001890
00001900
00001910
00001920
00001930
00001940
00001950
00001960
00001970
00001980
00001990
00002000
00002010
00002020
00002030
00002040
00002050
00002060
00002070
00002080
00002090
00002100
00002110
00002120
00002130
00002140
00002150
00002160
00002170
00002180
00002190
00002200

```

APPENDIX C - Continued

115 FORMAT(' ','OTHER TAXES') 00002210
 116 FORMAT('+','(SEE FORM 1040, PAGE 2, PART 5)') 00002220
 117 FORMAT(' ','TOTAL FEDERAL INCOME TAX WITHHELD, AS PER W-2 FORM') 00002230
 118 FORMAT(' ','1975 ESTIMATED TAX PAYMENTS') 00002240
 119 FORMAT(' ','AMOUNT PAID WITH FORM 4868',' ','(APPLICATION FOR EXTENSION OF TIME TO FILE TAX RETURN)') 00002250
 120 FORMAT(' ','OTHER PAYMENTS') 00002260
 121 FORMAT('+','SEE FORM 1040, PAGE 2, PART 6)') 00002270
 123 FORMAT(' ','INSURANCE PREMIUMS FOR MEDICAL CARE') 00002280
 124 FORMAT(' ','COST OF MEDICINE AND DRUGS') 00002290
 125 FORMAT(' ','OTHER MEDICAL AND DENTAL EXPENSES',' ','10X','(DOCTORS, IDENTISTS,HOSPITALS, GLASSES,ETC.)') 00002300
 126 FORMAT(' ','REAL ESTATE TAXES') 00002310
 128 FORMAT(' ','SALES TAX PAID IN PURCHASE OF CAR, BOAT, OR MOBILE HOME') 00002320
 129 FORMAT(' ','PERSONAL PROPERTY TAX') 00002330
 130 FORMAT(' ','ANY OTHER TAXES PAID') 00002340
 131 FORMAT(' ','HOME MORTGAGE INTEREST EXPENSE') 00002350
 132 FORMAT(' ','OTHER INTEREST EXPENSE') 00002360
 133 FORMAT(' ','TOTAL CONTRIBUTIONS:CASH, OTHER, AND CARRYOVER',' ','FROM PREVIOUS YEARS') 00002370
 134 FORMAT(' ','TOTAL CASUALTY OR THEFT LOSS') 00002380
 135 FORMAT(' ','(FOR EACH LOSS, SUBTRACT ANY INSURANCE REIMBURSEMENT, THEN YOU MUST SUBTRACT \$100 FROM YOUR LOSS TO OBTAIN THE AMOUNT THAT CAN BE DEDUCTED.)') 00002390
 00002400
 00002410
 00002420
 00002430
 00002440
 00002450

APPENDIX C - Continued

```

136 FORMAT( , , MISCELLANEOUS DEDUCTIONS, ) 00002460
137 FORMAT( , , (ALIMONY, UNION DUES, EXPENSES FOR CHILD CARE, / 00002470
1 , , EXPENSES FOR DEPENDENT CARE SERVICES), ) 00002480
127 FORMAT( , , NONBUSINESS MILES DRIVEN LAST YEAR. (IF YOU HAVE, / , , 00002490
1 MORE THAN ONE CAR, GIVE TOTAL MILEAGE, / , , IF A CAR HAS FOUR CY 00002500
1 LINDERS OR LESS, / , , USE HALF ITS MILEAGE IN YOUR FIGURING, ) ) 00002510
141 FORMAT( , , ENTER YOUR FILING STATUS CODE NUMBER: / , , 10X, 11 - S 00002520
1 SINGLE, / , , 10X, 12 - MARRIED FILING JOINT RETURN, / , , 10X, 13 - MARR 00002530
1 IED FILING SEPARATE RETURNS, / , , 10X, 14 - UNMARRIED HEAD OF HOUSEH 00002540
1 OLD, / , , 10X, 15 - WIDOW(ER) WITH DEPENDENT CHILD, / ) 00002550
143 FORMAT( , , ENTER TOTAL NUMBER OF PERSONAL EXEMPTIONS, / , , , EQUA 00002560
1 L TO YOU+SPOUSE +OTHER DEPENDENTS, ) 00002570
144 FORMAT( , , ENTER NUMBER OF OTHER EXEMPTIONS CLAIMED, / , , , IF YOU 00002580
1 OR SPOUSE IS(ARE) OVER 65 OR BLIND, ) 00002590
146 FORMAT( , , / / / , , , HERE IS A SUMMARY OF THE INFORMATION YOU HAVE 00002600
1 FURNISHED: / / / ) 00002610
147 FORMAT( , , 15X, ITEM, 21X, AMOUNT, 9X, CODE #, ) 00002620
149 FORMAT( , , FILING STATUS, 29X, F2.0, 15X, 26, ) 00002630
150 FORMAT( , , PERSONAL EXEMPTIONS, 22X, F3.0, 15X, 28, ) 00002640
151 FORMAT( , , INCOME FROM WAGES, 20X, F9.2, 14X, 1, ) 00002650
152 FORMAT( , , INCOME FROM DIVIDENDS, 15X, F9.2, 14X, 2, ) 00002660
153 FORMAT( , , DIVIDEND EXCLUSION, 19X, F9.2, 14X, 3, ) 00002670
154 FORMAT( , , INTEREST INCOME, 22X, F9.2, 14X, 4, ) 00002680
155 FORMAT( , , OTHER INCOME, 25X, F9.2, 14X, 5, ) 00002690
156 FORMAT( , , ADJUSTMENTS TO INCOME, 16X, F9.2, 14X, 6, ) 00002700
157 FORMAT( , , CREDITS, 30X, F9.2, 14X, 7, ) 00002710
158 FORMAT( , , OTHER TAXES, 26X, F9.2, 14X, 8, ) 00002720
159 FORMAT( , , TOTAL TAX WITHHELD, 19X, F9.2, 14X, 9, ) 00002730
160 FORMAT( , , ESTIMATED TAX PAYMENTS, 15X, F9.2, 14X, 27, ) 00002740
161 FORMAT( , , AMOUNT PAID WITH FORM 4868, 11X, F9.2, 14X, 10, ) 00002750
162 FORMAT( , , OTHER PAYMENTS, 23X, F9.2, 14X, 11, ) 00002760
163 FORMAT( , , MEDICAL INSURANCE, 20X, F9.2, 14X, 12, ) 00002770
164 FORMAT( , , MEDICINE AND DRUGS, 19X, F9.2, 14X, 13, ) 00002780
165 FORMAT( , , OTHER MEDICAL EXPENSES, 15X, F9.2, 14X, 14, ) 00002790

```

APPENDIX C - Continued

```

166 FORMAT(' ', 'REAL ESTATE TAXES', 20X, F9.2, 14X, '15')
167 FORMAT(' ', 'MILES DRIVEN IN 1975', 17X, F9.2, 14X, '16')
168 FORMAT(' ', 'ADDITIONAL SALES TAX', 17X, F9.2, 14X, '17')
169 FORMAT(' ', 'PERSONAL PROPERTY TAX', 16X, F9.2, 14X, '18')
170 FORMAT(' ', 'ANY OTHER TAXES', 22X, F9.2, 14X, '19')
171 FORMAT(' ', 'MORTGAGE INTEREST', 20X, F9.2, 14X, '20')
172 FORMAT(' ', 'OTHER INTEREST', 23X, F9.2, 14X, '21')
173 FORMAT(' ', 'TOTAL CONTRIBUTIONS', 18X, F9.2, 14X, '22')
174 FORMAT(' ', 'LOSSES', 31X, F9.2, 14X, '23')
175 FORMAT(' ', 'MISCELLANEOUS DEDUCTIONS', 13X, F9.2, 14X, '24')
182 FORMAT(' ', 'NUMBER OF OTHER EXEMPTIONS', 16X, F2.0, 15X, '29')
177 FORMAT('//', 'DO YOU WISH TO MAKE ANY CHANGES?')
179 FORMAT(' ', 'ENTER THE CODE NUMBER OF THE ITEM TO BE CHANGED')
181 FORMAT('0', 'ENTER THE CORRECT FIGURE')
184 FORMAT('0', 'DO YOU WISH TO MAKE ANY MORE CHANGES?')
185 FORMAT('0', 'NOTE: YOUR GROSS DIVIDENDS ARE OVER $400. LIST IN
1PART 1 OF SCHEDULE B.')
186 FORMAT(' ', 'NOTE: YOUR INTEREST INCOME IS OVER $400. LIST IN
1PART 2 OF SCHEDULE B.')
306 X(31)=X(1)+X(30)+X(4)+X(5)
X(32)=X(31)-X(6)
C NOW COMPUTE ITEMIZED DEDUCTIONS
CMEDICAL DEDUCTION
IF((X(12)/2.).LT.150.) GO TO 310
X(33)=150
00002800
00002810
00002820
00002830
00002840
00002850
00002860
00002870
00002880
00002890
00002900
00002910
00002920
00002930
00002940
00002950
00002960
00002970
00002980
00002990
00003000
00003010
00003020
00003030
00003040

```


APPENDIX C - Continued

310	GO TO 311	00003050
311	X(33)=X(12)/2. DIFF=-.01*X(32)+X(13) IF(DIFF.LT.0.)GO TO 312 X(34)=DIFF GO TO 313 X(34)=0. CONTINUE DIFF=X(34)+X(12)-X(33)+X(14)-.03*X(32) IF(DIFF.LT.0.)GO TO 314 X(35)=DIFF+X(33) GO TO 315 X(35)=X(33) CONTINUE	00003060 00003070 00003080 00003090 00003100 00003110 00003120 00003130 00003140 00003150 00003160 00003170 00003180 00003190 00003200 00003210 00003220 00003230 00003240 00003250 00003260 00003270 00003280 00003290 00003300 00003310 00003320 00003330 00003340 00003350 00003360 00003370 00003380
314	GAS TAX DEDUCTION	
315	X(16) IS MILES DRIVEN	
C	GTAX=0	
C	TERM=X(16)	
330	IF(TERM.LT.3000)GO TO 320 IF(TERM.GT.9999)GO TO 321 GI=TERM/500 IG=IFIX(GI)-5 GTAX=G(IG)+GTAX GO TO 350 GTAX=13+GTAX GO TO 350 S=IFIX(TERM/1000.) IF(S.GE.20)GO TO 322 NADD=IFIX(S*6.5+4.7) GTAX=GTAX+NADD GO TO 350 T=TERM/20000 IT=IFIX(T) GTAX=IT*132	
320		
321		
322		

APPENDIX C - Continued

```

350 TERM=TERM-IT*20000
    IF (TERM.GT.0.)GO TO 330
    CONTINUE
    X(36)=GTAX
C   DETERMINE FAMILY SIZE FOR COLUMN SELECTION
    IF (X(28).GT.2.) GO TO 401
    NB=1
    GO TO 405
401 IF (X(28).GT.4) GO TO 402
    NB=2
    GO TO 405
402 IF (X(28).GT.5.) GO TO 403
    NB=3
    GO TO 405
403 NB=4
405 CONTINUE
    DX=X(32)/1000.
    ID=IFIX(DX)
    IF (ID.GE.100)GO TO 420
    IF (ID.GT.19) GO TO 410
    IF (ID.LT.3) GO TO 411
    NA=ID-1
    GO TO 412
420 STAX=B(18,NA)*2.1
    GO TO 413

```

```

00003390
00003400
00003410
00003420
00003430
00003440
00003450
00003460
00003470
00003480
00003490
00003500
00003510
00003520
00003530
00003540
00003550
00003560
00003570
00003580
00003590
00003600
00003610
00003620
00003630

```

APPENDIX C - Continued

```

411 NA=1
412 STAX=B(NA,NR)
GO TO 413
410 STAX=B(18,NR)
IF(ID.GT.49) GO TO 414
STAX=(ID-19)*.02*STAX+STAX
GO TO 413
414 STAX=STAX+(ID-19)*.02*STAX+(ID-49)*.01*STAX
413 CONTINUE
X(37)=STAX
C COMPUTE EARNED INCOME CREDIT
EIC=0.
IF(X(32).GE.8000) GO TO 655
IF(X(26).EQ.3)GO TO 655
WRITE(6,192)
192 FORMAT(' ','HAVE YOU MAINTAINED A HOME FOR YOURSELF ',/, ',AND AT
1 LEAST ONE CHILD WHOM YOU CLAIM AS A DEPENDENT?')
READ(4,500) ANS
IF(ANS.EQ.'NO')GO TO 655
500 FORMAT(A3)
WRITE(6,190)
READ(4,*) X(42)
WRITE(6,191)
READ(4,*) X(43)
EI=X(1)-X(42)+X(43)
IF(X(32).GT.EI)GO TO 650
XL7=EI
GO TO 651
650 XL7=X(32)
651 TEN=.10*EI
IF(TEN.GT.400.) GO TO 652
XL8=TEN
GO TO 653
652 XL8=400.

```

```

653 IF (XL7.LE.4000) GO TO 654
    EIC=XL8-(XL7-4000.)*.1
    IF (EIC.LE.0.) EIC=0.
    GO TO 655
654 EIC=XL8
655 CONTINUE
190 FORMAT('0',,IN ORDER TO COMPUTE EARNED INCOME CREDIT, PLEASE ENTER
191 1 ALL "SICK PAY"/,',(FROM FORM 1040, PAGE 2, LINE 37)')
    FORMAT('0',,ALSO, ENTER NET EARNINGS FROM SELF-EMPLOYMENT /, ',',(
    IFROM SCHEDULE SE, LINE 13)')
C COMPUTE TOTAL TAXES
    X(38)=X(15)+X(36)+X(37)+X(18)+X(17)+X(19)
    X(39)=X(20)+X(21)
    X(40)=X(35)+X(38)+X(39)+X(22)+X(23)+X(24)
    X(41)=X(32)-X(40)-750.*(X(28)+X(29))
C X(41) IS TAXABLE INCOME
C NOW COMPUTE INCOME TAX FROM TABLES
    IF (X(26).LE.1) GO TO 700
    IF (X(26).LE.2) GO TO 701
    IF (X(26).LE.3) GO TO 702
    IF (X(26).LE.4) GO TO 703
    IF (X(41).GT.200000) GO TO 704
    IF (X(41).LE.1000) GO TO 705
    I=2
706 IF (X(41).LE.D2(I,1)) GO TO 707

```

```

00003980
00003990
00004000
00004010
00004020
00004030
00004040
00004050
00004060
00004070
00004080
00004090
00004100
00004110
00004120
00004130
00004140
00004150
00004160
00004170
00004180
00004190
00004200
00004210
00004220

```

APPENDIX C - Continued

```

707 I=I+1
GO TO 706
DIFF=X(41)-D2(I-1,1)
TAX=D2(I,2)+D2(I,3)*DIFF*.01
GO TO 800
704 TAX=110980+.7*(X(41)-200000)
GO TO 800
705 TAX=.14*X(41)
GO TO 800
700 IF(X(41).GT.100000)GO TO 708
IF(X(41).LE.500) GO TO 705
I=2
710 IF(X(41).LE.D1(I,1))GO TO 711
I=I+1
GO TO 710
711 DIFF=X(41)-D1(I-1,1)
TAX=D1(I,2)+D1(I,3)*DIFF
GO TO 800
708 TAX=53090+.7*(X(41)-100000)
GO TO 800
702 IF(X(41).GT.100000)GO TO 712
IF(X(41).LE.500)GO TO 705
I=2
713 IF(X(41).LE.D3(I,1))GO TO 714
I=I+1
GO TO 713
714 DIFF=X(41)-D3(I-1,1)
TAX=D3(I,2)+D3(I,3)*DIFF*.01
GO TO 800
712 TAX=55490+.7*(X(41)-100000.)
GO TO 800
703 IF(X(41).GT.180000)GO TO 715
IF(X(41).LT.1000)GO TO 705
I=2

```

```

00004230
00004240
00004250
00004260
00004270
00004280
00004290
00004300
00004310
00004320
00004330
00004340
00004350
00004360
00004370
00004380
00004390
00004400
00004410
00004420
00004430
00004440
00004450
00004460
00004470
00004480
00004490
00004500
00004510
00004520
00004530
00004540
00004550
00004560

```

```

716 IF(X(41).LE.D4(I,1))GO TO 717
    I=I+1
    GO TO 716
717 DIFF=X(41)-D4(I-1,1)
    TAX=D4(I,2)+D4(I,3)*DIFF*.01
    GO TO 800
715 TAX=103120+.7*(X(41)-180000)
800 BAL=TAX-30.*X(28)
    TOTAL=BAL-X(7)+X(8)
    TXPD=X(9)+X(27)+EIC+X(10)+X(11)
        IF(TXPD.GT.TOTAL)GO TO 670
    BALDU=TOTAL-TXPD+.005
    GO TO 672
670 OVPD=TXPD-TOTAL+.005
672 WRITE(6,671)
671 FORMAT(' ','//',' ',15X,'SUMMARY',//',' ',FILING STATUS')
    IF(X(26).LE.1)GO TO 680
    IF(X(26).LE.2) GO TO 681
    IF(X(26).LE.3)GO TO 682
    IF(X(26).LE.4)GO TO 683
    IF(X(26).LE.5)GO TO 684
    WRITE(6,780)
780 FORMAT(' ','+',T3,'SINGLE(TAX IS FROM SCHEDULE X)')
    GO TO 1000
681 WRITE(6,781)

```

APPENDIX C- Continued

```

781  FORMAT(,+,T3,MARRIED FILING JOINT RETURN(TAX IS FROM SCH Y),) 00004820
GO TO 1000 00004830
682  WRITE(6,782) 00004840
782  FORMAT(,+,T3,MARRIED FILING SEPARATELY (TAX IS FROM SCHED Y),) 00004850
GO TO 1000 00004860
683  WRITE(6,783) 00004870
783  FORMAT(,+,T3,UNMARRIED HEAD OF HOUSEHOLD(TAX IS FROM SCHED Z),) 00004880
GO TO 1000 00004890
684  WRITE(6,784) 00004900
784  FORMAT(,+,T3,WIDOW(ER) WITH DEPENDENT CHILD (TAX FROM SCHEDULE
1 Y),) 00004910
1000 X(44)=30.*X(28) 00004920
TAX=TAX+.005 00004930
X(45)=TAX-X(44) 00004940
XT=X(28)+X(29) 00004950
WRITE(6,785) X(28),X(29),XT 00004960
785  FORMAT(,+,EXEMPTION: /, ,5X,PERSONAL,T25,F3.0/, ,5X,OTHER,
1,T25,F3.0/, ,5X,TOTAL,T25,F3.0) 00004970
WRITE(6,786) X(32),X(35),X(36),X(37),X(17),X(15),X(18),X(19) 00004980
786  FORMAT(,+,ADJUSTED GROSS INCOME,T55,F9.2//, ,ITEMIZED DEDUCTI00005020
IONS: /, ,5X,MEDICAL,T45,F9.2/ ,5X,TAXES:GAS(FROM TABLES),T3500005030
1,F9.2/ ,11X,SALES(FROM TABLES),T35,F9.2/ ,11X,OTHER SALES TA00005040
1X,T35,F9.2/ ,11X,REAL ESTATE,T35,F9.2/ ,11X,PERSONAL PROPER00005050
1TY,T35,F9.2/ ,11X,OTHER,T35,F9.2) 00005060
WRITE(6,3001) X(38) 00005070
3001  FORMAT(,+,TOTAL TAXES DEDUCTION,T45,F9.2) 00005080
WRITE(6,787) X(39),X(22),X(23),X(24),X(40) 00005090
787  FORMAT(,+,5X,TOTAL INTEREST,T45,F9.2/ ,5X,TOTAL CONTRIBUTION00005100
1,T45,F9.2/ ,5X,CASUALTY OR THEFT LOSS,T45,F9.2/ ,5X,TOTAL 00005110
1MISCELLANEOUS,T46,F9.2/ ,TOTAL ITEMIZED DEDUCTIONS,T55,F9.2) 00005120
PDED=750*XT 00005130
WRITE(6,3000)PDED 00005140
3000  FORMAT(,+, $750 DEDUCTION FOR EACH EXEMPTION,T55,F9.2) 00005150
WRITE(6,788) X(41),TAX,X(44),X(45),X(8),TOTAL,X(9),X(27),EIC 00005160

```

APPENDIX C - Continued

```

788  FORMAT(' ', ' ', 'TAXABLE INCOME(GROSS-DEDUCTIONS', T55, F9.2//', ' ', T000005170
    TAX FROM TAX RATE SCHEDULE', T45, F9.2//', ' ', -$30 FOR EACH PERSONAL EX000005180
    EMPTION', T45, F9.2//', 'BALANCE', T45, F9.2//', 'OTHER TAXES', T45, F9.000005190
    12//', '=TOTAL TAX FOR 1975', T55, F9.2//', 'TOTAL INCOME TAX WITHHE000005200
    1LD', T55, F9.2//', 'ESTIMATED TAX PAYMENTS', T45, F9.2//', 'EARNED INC000005210
    1OME CREDIT', T45, F9.2)
    WRITE(6, 789) X(10), X(11), TXPD
    FORMAT(' ', 'AMOUNT PAID WITH FORM 6868', T45, F9.2//', 'OTHER PAYMEN000005240
    1TS', T45, F9.2//', 'TOTAL TAX PAID', T55, F9.2////)
    IF(TXPD.GT.TOTAL) GO TO 790
    WRITE(6, 791) BALDU
    FORMAT('0', 'BALANCE DUE IRS', T36, F9.2////)
    GO TO 2000
    WRITE(6, 792) OVPD
    FORMAT('0', 'AMOUNT OVERPAID', T36, F9.2////)
    2000  IF(X(26).LE.1)GO TO 2001
    IF(X(26).LE.2) GO TO 2002
    IF(X(26).LE.3) GO TO 2003
    IF(X(26).LE.4) GO TO 2001
    IF(X(32).LE.11875.AND.X(40).GT.1900) GO TO 2010
    IF(ABS(X(32)-14062.5).LT.2187.5.AND.X(40).GT.(X(32)*.15))GO TO 201000005370
    10
    IF(X(32).GE.16250.AND.X(40).GT.2600)GO TO 2010
    WRITE(6, 2050)
    2050  FORMAT('0', 'NOTE:YOU WILL PROBABLY SAVE MONEY BY TAKING THE

```


APPENDIX C - Continued

```
1 STANDARD DEDUCTION INSTEAD OF ITEMIZING DEDUCTIONS. )
GO TO 2010
2001 IF(X(32).LE.(10000).AND.X(40).GT.1600) GO TO 2010
      IF(ABS(X(32)-12187.5).LT.1287.5.AND.X(40).GT.X(32)*.16) GO TO
1 2010
      IF(X(32).GE.14375.AND.X(40).GT.2300)GO TO 2010
      WRITE(6,2050)
      GO TO 2010
2003 IF(X(32).LE.5937.5.AND.X(40).GT.950)GO TO 2010
      IF(ABS(X(32)-7031.25).LT.1093.75.AND.X(40).GT.(X(32)*.5*.15))
1 GO TO 2010
      IF(X(32).GE.8125.AND.X(40).GT.1300) GO TO 2010
      WRITE(6,2050)
2010 STOP
```

00005420
00005430
00005440
00005450
00005460
00005470
00005480
00005490
00005500
00005510
00005520
00005530
00005540
00005550

APPENDIX D: GAS AND SALES TAX TABLES
AND TAX RATE SCHEDULES X, Y, AND Z

GASOLINE TAX TABLE*

The following list shows the tax rate on a gallon of gasoline in each State based on information available on September 1, 1975. Find the rate for your State. Then use the table below to find how much tax you deduct for the number of miles you drove your car. If your car had 4 cylinders or less, deduct half the table amount. If the rate for your State changed during 1975, find your deduction for the miles you drove at each rate, and add the two amounts. If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.

Alabama 7¢	Georgia 7.5¢	Maine 9¢	Montana 2¢	Ohio 7¢	Tennessee 7¢
Alaska 8¢	Hawaii 5¢	Maryland 9¢	(after June 30, 7.75¢)	Oklahoma 6.58¢	Texas 5¢
Arizona 8¢	(after May 1, 8.5¢)	Massachusetts 7.5¢	Nebraska 3 8.5¢	Oregon 7¢	Utah 7¢
Arkansas 8.5¢	Idaho 8.5¢	(after June 30, 8.5¢)	Nevada 6¢	Pennsylvania 9¢	Vermont 9¢
California 7¢	Illinois 7.5¢	Michigan 9¢	New Hampshire 9¢	Rhode Island 1 8¢	Virginia 9¢
Colorado 7¢	Indiana 8¢	Minnesota 7¢	New Jersey 8¢	(after May 31, 10¢)	Washington 9¢
Connecticut 1 10¢	Iowa 7¢	(after May-31, 9¢)	New Mexico 7¢	South Carolina 8¢	West Virginia 8.5¢
Delaware 9¢	Kansas 7¢	Mississippi 9¢	New York 8¢	South Dakota 7¢	Wisconsin 7¢
Dist. of Columbia 8¢	Kentucky 9¢	Missouri 7¢	North Carolina 9¢	(after March 30, 8¢)	Wyoming 7¢
Florida 8¢	Louisiana 8¢		North Dakota 7¢		

1 Connecticut, Rhode Island—for 10¢ rate use 2 X 5¢ rate
2 Montana—for gasoline taxed at 7.75¢ use the average of the 7.5¢ and 8¢ table amounts for the miles driven
3 Nebraska—for gasoline taxed at the special rate of 5.5¢ use the average of the 5¢ and 6¢ table amounts for the miles driven
4 Oregon—pending referendum petition

Nonbusiness Miles Driven	Tax Rate								Nonbusiness Miles Driven	Tax Rate							
	5¢	6¢	5.58¢	7¢	7.5¢	8¢	8.5¢	9¢		5¢	6¢	5.58¢	7¢	7.5¢	8¢	8.5¢	9¢
Under 3,000	\$8	\$10	\$11	\$12	\$12	\$13	\$14	\$15									
3,000 to 3,499	13	16	17	19	20	22	23	24	10,000 to 10,999	\$43	\$52	\$55	\$61	\$65	\$69	\$74	
3,500 to 3,999	16	19	20	22	23	25	26	28	11,000 to 11,999	48	57	62	67	71	76	81	
4,000 to 4,499	18	21	23	25	26	28	30	32	12,000 to 12,999	52	62	67	72	77	83	88	
4,500 to 4,999	20	24	26	28	29	31	33	35	13,000 to 13,999	56	67	73	78	84	89	95	
									14,000 to 14,999	60	72	78	84	90	96	102	
5,000 to 5,499	22	26	28	30	33	35	37	39	15,000 to 15,999	64	77	83	90	96	102	109	
5,500 to 5,999	24	29	31	33	36	38	40	43	16,000 to 16,999	68	82	89	95	102	109	116	
6,000 to 6,499	26	31	34	36	39	41	44	47	17,000 to 17,999	72	87	94	101	108	116	123	
6,500 to 6,999	28	33	36	39	42	45	47	50	18,000 to 18,999	76	92	99	107	115	122	130	
7,000 to 7,499	30	36	39	42	45	48	51	54	19,000 to 19,999	81	97	105	113	121	129	138	
7,500 to 7,999	32	38	42	45	48	51	54	58	20,000 miles*	83	99	107	116	124	132	141	
8,000 to 8,499	34	41	44	48	51	55	58	61									
8,500 to 8,999	36	43	47	51	54	58	61	65									
9,000 to 9,499	38	46	50	53	57	61	65	69									
9,500 to 9,999	40	48	52	56	60	64	69	73									

*For over 20,000 miles, use table amounts for total miles driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

APPENDIX D, Continued

PARTIAL SALES TAX TABLES*

1975 Optional State Sales Tax Tables

If you itemize your deductions on Schedule A, you can use these tables to determine the general sales tax to enter on line 14. If your records show that you paid more than the amount shown you can deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont and West Virginia where the deduction is allowed at the three percent general sales tax rate.

If your income was more than \$19,999 but less than \$100,000, compute your deduction as follows:

Step 1—For the first \$19,999, find the amount for your family size in the table for your State.

Step 2—For each \$1,000 or fraction of it of income over \$19,999 but less than \$50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each \$1,000 or fraction of it of income over \$49,999, but less than \$100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was \$100,000 or more, your deduction is 210 percent of the amount determined in Step 1, above.

Income 1	Alabama 2					Arizona 3					Arkansas 2					California 4					
	1	2	3&4	5	Over	1	2	3	4	5	Over	1	2	3&4	5	Over	1	2	3&4	5	Over
Under \$3,000	\$51	\$61	\$73	\$79	\$79	\$51	\$67	\$70	\$84	\$84	\$85	\$38	\$45	\$54	\$58	\$59	\$51	\$61	\$68	\$68	\$68
\$3,000-\$3,999	62	76	90	98	100	63	82	86	100	101	105	47	56	67	73	74	66	78	87	87	87
\$4,000-\$4,999	72	90	105	116	118	73	95	101	114	118	123	54	66	78	86	88	80	93	104	104	104
\$5,000-\$5,999	82	102	119	132	136	82	107	115	127	134	140	61	76	88	98	101	93	107	120	120	120
\$6,000-\$6,999	90	114	132	147	152	91	118	127	139	149	156	67	85	98	110	114	106	121	135	136	136
\$7,000-\$7,999	98	125	144	161	168	99	128	139	150	163	171	73	93	108	121	126	118	134	149	152	152
\$8,000-\$8,999	106	136	156	175	183	107	138	151	161	176	185	79	101	117	131	137	130	147	163	167	167
\$9,000-\$9,999	113	146	167	188	198	114	147	162	171	189	199	84	109	125	141	148	141	159	176	181	181
\$10,000-\$10,999	120	156	178	201	212	121	156	172	180	201	212	89	116	133	151	158	152	171	189	195	195
\$11,000-\$11,999	127	165	188	213	226	128	165	182	189	213	225	94	123	141	160	168	163	183	202	209	209
\$12,000-\$12,999	133	174	198	225	239	134	174	192	197	224	237	99	130	149	169	178	174	194	214	222	222
\$13,000-\$13,999	139	183	208	236	252	140	182	201	205	235	249	104	137	156	178	188	184	205	226	235	235
\$14,000-\$14,999	145	192	218	247	265	146	190	210	213	246	261	109	144	163	186	198	194	216	238	248	248
\$15,000-\$15,999	151	201	227	258	277	152	197	219	221	256	272	113	151	170	194	207	204	227	249	260	260
\$16,000-\$16,999	157	209	236	269	289	158	204	228	229	266	283	117	157	177	202	216	214	238	260	272	272
\$17,000-\$17,999	162	217	245	280	301	164	211	237	237	276	294	121	163	184	210	225	224	248	271	284	284
\$18,000-\$18,999	167	225	253	290	313	169	218	245	245	286	305	125	169	190	218	234	233	258	282	296	296
\$19,000-\$19,999	172	233	261	300	324	174	225	253	253	295	315	129	175	196	226	242	242	268	293	308	308

*IRS, Instructions for Form 1040, p. 37.

APPENDIX D, Continued

1975 TAX RATE SCHEDULES*

SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers If you are a married person living apart from your spouse, see page 5 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.			
Use this schedule if you checked the box on Form 1040, line 2 or 5—		Use this schedule if you checked the box on Form 1040, line 3—	
Married Taxpayers Filing Joint Returns and Qualifying Widows and Widowers (See page 5)		Married Taxpayers Filing Separate Returns	
If the amount on Form 1040, line 47, is:	Enter on Form 1040, line 16a:	If the amount on Form 1040, line 47, is:	Enter on Form 1040, line 16a:
Not over \$1,000...14% of the amount on line 47.		Not over \$500...14% of the amount on line 47.	
Over—	But not over—	of the amount over—	
\$1,000	\$2,000	\$140+15%	\$1,000
\$2,000	\$3,000	\$290+16%	\$2,000
\$3,000	\$4,000	\$450+17%	\$3,000
\$4,000	\$8,000	\$620+19%	\$4,000
\$8,000	\$12,000	\$1,380+22%	\$8,000
\$12,000	\$16,000	\$2,260+25%	\$12,000
\$16,000	\$20,000	\$3,260+28%	\$16,000
\$20,000	\$24,000	\$4,380+32%	\$20,000
\$24,000	\$28,000	\$5,660+36%	\$24,000
\$28,000	\$32,000	\$7,100+39%	\$28,000
\$32,000	\$36,000	\$8,660+42%	\$32,000
\$36,000	\$40,000	\$10,340+45%	\$36,000
\$40,000	\$44,000	\$12,140+48%	\$40,000
\$44,000	\$52,000	\$14,060+50%	\$44,000
\$52,000	\$64,000	\$18,060+53%	\$52,000
\$64,000	\$76,000	\$24,420+55%	\$64,000
\$76,000	\$88,000	\$31,020+58%	\$76,000
\$88,000	\$100,000	\$37,980+60%	\$88,000
\$100,000	\$120,000	\$45,180+62%	\$100,000
\$120,000	\$140,000	\$57,580+64%	\$120,000
\$140,000	\$160,000	\$70,380+66%	\$140,000
\$160,000	\$180,000	\$83,580+68%	\$160,000
\$180,000	\$200,000	\$97,180+69%	\$180,000
\$200,000	.....	\$110,980+70%	\$200,000
Over—	But not over—	of the amount over—	
\$500	\$1,000	\$70+15%	\$500
\$1,000	\$1,500	\$145+16%	\$1,000
\$1,500	\$2,000	\$225+17%	\$1,500
\$2,000	\$4,000	\$310+19%	\$2,000
\$4,000	\$6,000	\$690+22%	\$4,000
\$6,000	\$8,000	\$1,130+25%	\$6,000
\$8,000	\$10,000	\$1,630+28%	\$8,000
\$10,000	\$12,000	\$2,190+32%	\$10,000
\$12,000	\$14,000	\$2,830+36%	\$12,000
\$14,000	\$16,000	\$3,550+39%	\$14,000
\$16,000	\$18,000	\$4,330+42%	\$16,000
\$18,000	\$20,000	\$5,170+45%	\$18,000
\$20,000	\$22,000	\$6,070+48%	\$20,000
\$22,000	\$26,000	\$7,030+50%	\$22,000
\$26,000	\$32,000	\$9,030+53%	\$26,000
\$32,000	\$38,000	\$12,210+55%	\$32,000
\$38,000	\$44,000	\$15,510+58%	\$38,000
\$44,000	\$50,000	\$18,990+60%	\$44,000
\$50,000	\$60,000	\$22,590+62%	\$50,000
\$60,000	\$70,000	\$28,790+64%	\$60,000
\$70,000	\$80,000	\$35,190+66%	\$70,000
\$80,000	\$90,000	\$41,790+68%	\$80,000
\$90,000	\$100,000	\$48,590+69%	\$90,000
\$100,000	.....	\$55,490+70%	\$100,000

*IRS, Instructions for Form 1040, p. 35.

TAX RATE SCHEDULES, Continued**SCHEDULE X—Single Taxpayers
Not Qualifying for Rates in Sched-
ule Y or Z**Use this schedule if you checked the box on Form
1040, line 1—If the amount on
Form 1040,
line 47, is:Enter on
Form 1040,
line 16a:

Not over \$500...14% of the amount on line 47.

Over—	But not over—		of the amount over—
\$500	\$1,000	\$70+15%	\$500
\$1,000	\$1,500	\$145+16%	\$1,000
\$1,500	\$2,000	\$225+17%	\$1,500
\$2,000	\$4,000	\$310+19%	\$2,000
\$4,000	\$6,000	\$690+21%	\$4,000
\$6,000	\$8,000	\$1,110+24%	\$6,000
\$8,000	\$10,000	\$1,590+25%	\$8,000
\$10,000	\$12,000	\$2,090+27%	\$10,000
\$12,000	\$14,000	\$2,630+29%	\$12,000
\$14,000	\$16,000	\$3,210+31%	\$14,000
\$16,000	\$18,000	\$3,830+34%	\$16,000
\$18,000	\$20,000	\$4,510+36%	\$18,000
\$20,000	\$22,000	\$5,230+38%	\$20,000
\$22,000	\$26,000	\$5,990+40%	\$22,000
\$26,000	\$32,000	\$7,590+45%	\$26,000
\$32,000	\$38,000	\$10,290+50%	\$32,000
\$38,000	\$44,000	\$13,290+55%	\$38,000
\$44,000	\$50,000	\$16,590+60%	\$44,000
\$50,000	\$60,000	\$20,190+62%	\$50,000
\$60,000	\$70,000	\$26,390+64%	\$60,000
\$70,000	\$80,000	\$32,790+66%	\$70,000
\$80,000	\$90,000	\$39,390+68%	\$80,000
\$90,000	\$100,000	\$46,190+69%	\$90,000
\$100,000	.....	\$53,090+70%	\$100,000

**SCHEDULE Z—Unmarried (or legal-
ly separated) Taxpayers Who Qualify
as Heads of Household (See page 5)**Use this schedule if you checked the box on Form
1040, line 4—If the amount on
Form 1040,
line 47, is:Enter on
Form 1040,
line 16a:

Not over \$1,000...14% of the amount on line 47.

Over—	But not over—		of the amount over—
\$1,000	\$2,000	\$140+16%	\$1,000
\$2,000	\$4,000	\$300+18%	\$2,000
\$4,000	\$6,000	\$660+19%	\$4,000
\$6,000	\$8,000	\$1,040+22%	\$6,000
\$8,000	\$10,000	\$1,480+23%	\$8,000
\$10,000	\$12,000	\$1,940+25%	\$10,000
\$12,000	\$14,000	\$2,440+27%	\$12,000
\$14,000	\$16,000	\$2,980+28%	\$14,000
\$16,000	\$18,000	\$3,540+31%	\$16,000
\$18,000	\$20,000	\$4,160+32%	\$18,000
\$20,000	\$22,000	\$4,800+35%	\$20,000
\$22,000	\$24,000	\$5,500+36%	\$22,000
\$24,000	\$26,000	\$6,220+38%	\$24,000
\$26,000	\$28,000	\$6,980+41%	\$26,000
\$28,000	\$32,000	\$7,800+42%	\$28,000
\$32,000	\$36,000	\$9,480+45%	\$32,000
\$36,000	\$38,000	\$11,280+48%	\$36,000
\$38,000	\$40,000	\$12,240+51%	\$38,000
\$40,000	\$44,000	\$13,260+52%	\$40,000
\$44,000	\$50,000	\$15,340+55%	\$44,000
\$50,000	\$52,000	\$18,640+56%	\$50,000
\$52,000	\$64,000	\$19,760+58%	\$52,000
\$64,000	\$70,000	\$26,720+59%	\$64,000
\$70,000	\$76,000	\$30,260+61%	\$70,000
\$76,000	\$80,000	\$33,920+62%	\$76,000
\$80,000	\$88,000	\$36,400+63%	\$80,000
\$88,000	\$100,000	\$41,440+64%	\$88,000
\$100,000	\$120,000	\$49,120+66%	\$100,000
\$120,000	\$140,000	\$62,320+67%	\$120,000
\$140,000	\$160,000	\$75,720+68%	\$140,000
\$160,000	\$180,000	\$89,320+69%	\$160,000
\$180,000	.....	\$103,120+70%	\$180,000

BIBLIOGRAPHY

Cress, Paul; Dirksen, Paul; and Graham, Wesley J. FORTTRAN IV with WATFOR and WATFIV. Englewood Cliffs, N.J. : Prentice-Hall, Inc., 1970.

"Senate Approves Tax 'Reform' Bill." Sentinel-Star, 7 August 1976, pp. A-1, A-11.

U.S., Department of the Treasury, Internal Revenue Service 1975 Instructions for Form 1040 and Schedules A, B, C, D, E, F, R, and SE. Washington, D.C.: Government Printing Office, 1975.