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An Interactive Income Tax Preparation System

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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

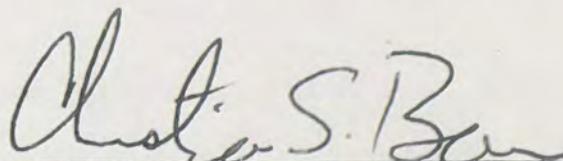
AN INTERACTIVE INCOME TAX PREPARATION SYSTEM

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

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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

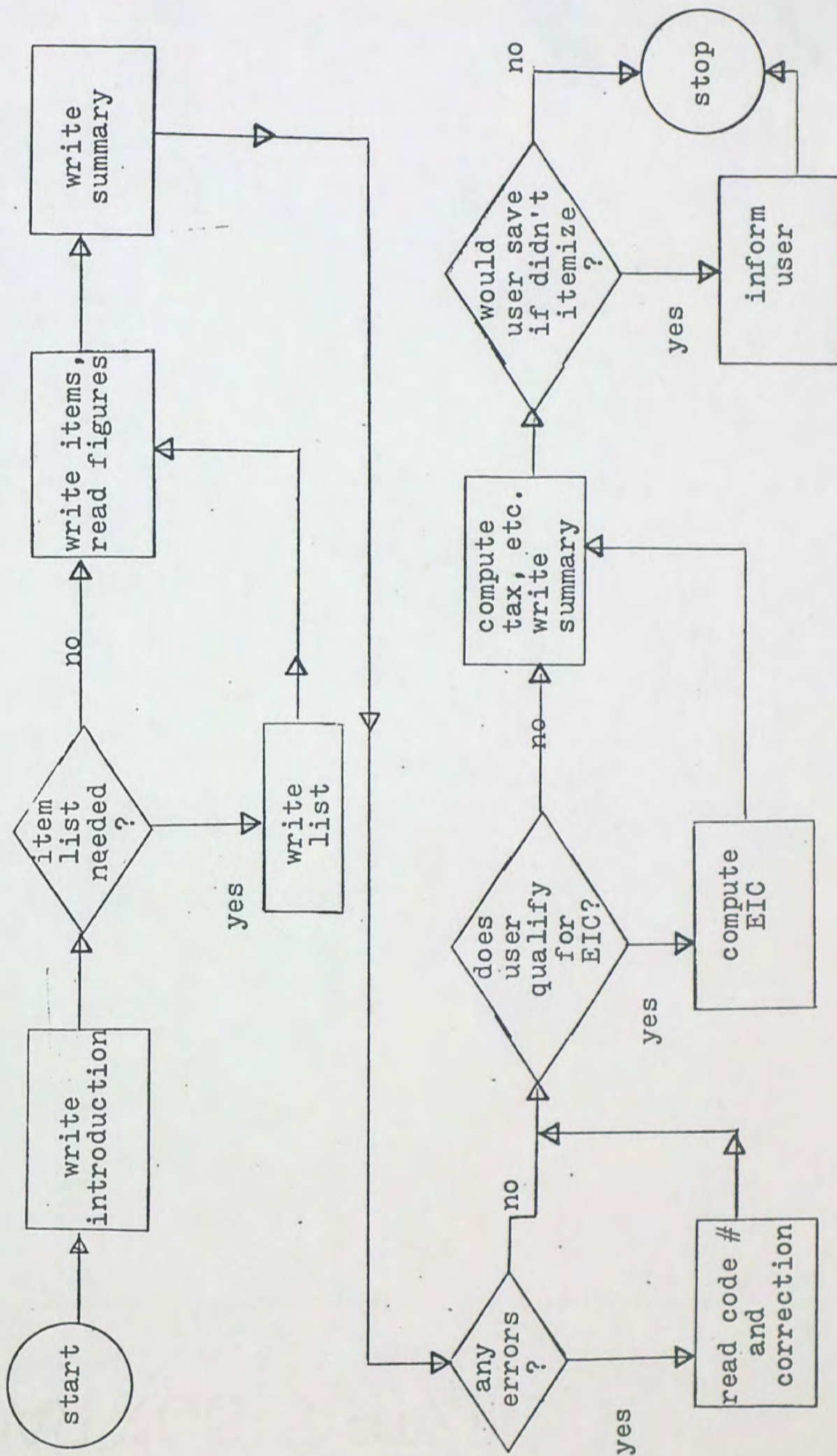


Figure 1. Flowchart for interactive income tax preparation system.

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 3 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 not 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:

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

$$(\text{base tax}) + (\text{percentage}) \times (\text{difference})$$

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 Individual Income Tax Return 1975

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.
Occu- tion
Yours
Spouse's

Requested by Census Bureau for Revenue Sharing
A In what city, town, village, etc., do you live?
B Do you live within the legal limits of the city, town, etc.?
C In what county and State do you live?
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 Enter number of boxes checked
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 Enter number of boxes checked
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? Do you wish to designate \$1? If joint return, does your spouse wish to designate \$1?
9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2, if unavailable, see page 3 of Instructions.)

Income
10a Dividends (See pages 7 and 14 of Instructions) \$ 10b Less exclusion \$ Balance
(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]
12 Income other than wages, dividends, and interest (from line 36)
13 Total (add lines 9, 10c, 11, and 12)
14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 42)
15 Subtract line 14 from line 13 (Adjusted Gross Income) (If less than \$8,000, see page 8 of In- structions on "Earned Income Credit.")

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		
Tax, Payments and Credits	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	
Balance Due or Refund	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

Preparer's signature (other than taxpayer)

Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Address (and ZIP Code)

APPENDIX A, Continued: FORM 1040, PAGE 2

Form 1040 (1975)

Page 2

Other Dependents	(a) NAME	(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	45
46	Multiply total number of exemptions claimed on line 7, by \$750	46
47	Taxable income. Subtract line 46 from line 45	47

(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		
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	

A

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
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TOTAL INTEREST	650.00
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TOTAL CONTRIBUTION	45.00
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CASUALTY OR THEFT LOSS	0.00
------------------------	------

total MISCELLANEOUS	0.00
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TOTAL ITEMIZED DEDUCTIONS	1193.00
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\$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
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AMOUNT PAID WITH FORM 6868	0.00
----------------------------	------

OTHER PAYMENTS	0.00
----------------	------

TOTAL TAX PAID	1260.00
----------------	---------

AMOUNT OVERPAID

603.18

APPENDIX C: PROGRAM LISTING

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DIMENSION X(45)
INTEGER D1(24,3)/500,1000,1500,2000,4000,6000,8000,10000,12000,14000,16000,18000,20000,22000,26000,32000,38000,44000,50000,60000,70000,80000,90000,100000,0,70,145,225,310,690,1110,1590,2090,2630,3200,000110
1000,80000,90000,100000,0,70,145,225,310,690,1110,1590,2090,2630,3200,000120
110,3830,4510,5230,5990,7590,10290,13290,16590,20190,26390,32790,3900,000130
1390,46190,14,15,16,17,19,21,24,25,27,29,31,34,36,38,40,45,50,55,60,00000140
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)/0,70,145,225,310,690,1110,1590,12090,2630,3210,00000220
10,3830,4510,5230,5990,7590,10290,13290,16590,20190,26390,32790, 00000230
139390,46190/
DATA(D3(I,3),I=1,24)/14,15,16,17,19,22,25,28,32,36,39,42,45,48,50,00000240
153,55,58,60,62,64,66,68,69/
DATA(D4(I,1),I=1,32)/1000,2000,4000,6000,8000,10000,12000,14000, 00000260
116000,18000,20000,22000,24000,26000,28000,32000,36000,38000,40000,00000270
144000,50000,52000,64000,70000,76000,80000,88000,100000,120000, 00000280
1140000,160000,180000/
DATA(D4(I,2),I=1,32)/0,140,300,660,1040,1480,1940,2440,2980,3540,4000,00000300
1160,4800,5500,6220,6980,7800,9480,11280,12240,13260,15340,18640,19000,00000310
1760,26720,30260,33920,36400,41440,49120,62320,75720,89320/ 000000320
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/ 00000340
INTEGER D2(24,3)/1000,2000,3000,4000,8000,12000,16000,20000, 00000350
124000,28000,32000,36000,4000,44000,48000,52000,64000,76000,88000,00000360
1100000,120000,140000,16000,180000,0,140,290,450,620, 00000370
11380,2260,3260,4380,5660,7100,8660,10340,12140,14060,18060, 00000380
124420,31020,37980,45180,57580,70380,83580,97180,14,15,16,17,19, 00000390
122,25,28,32,36,39,42,45,48,50,53,55,58,60,62,64,66,68,69/ 00000400
CHARACTER ANS*3
INTEGER G(14)/22,25,28,31,35,38,41,45,48,51,55,58,61,64/ 00000410
00000420
00000430

```


APPENDIX C - Continued

```

INTEGER B(18,4)/30,40,50,59,68,76,84,92,100,108,116,124,      00000440
1132,140,147,154,161,168,40,51,62,72,81,90,99,108,116,124,132,140,100000450
148,155,162,169,176,183,44,56,68,79,89,99,109,118,127,136,145,154, 00000460
1162,170,178,186,194,201,44,56,68,79,89,100,110,120,130,140,150,15000000470
1,159,168,177,186,195,204,213/      00000480
WRITE(6,99)      00000490
FORMAT('0','INTERACTIVE INCOME TAX PREPARATION SYSTEM',' ', 'BY      00000500
1KAREN W. EHLERT')      00000510
WRITE(6,97)      00000520
FORMAT('0','THIS SYSTEM COMPUTES YOUR 1975 INCOME TAX,',' ', 'USING00000530
1 ITEMIZED DEDUCTIONS. IT REFERENCES FORM 1040,',' ', 'SCHEDULE A, 00000540
1AND THE TAX PREPARATION BOOKLET PUBLISHED BY ',' ', 'THE IRS TO HEL00000550
1P YOU IN PREPARING YOUR RETURN. ',' ', 'IT MAY BE HELPFUL FOR YOU 00000560
1 TO HAVE THEM AVAILABLE.')
```

99

```

WRITE(6,550)
FORMAT(' ','DO YOU NEED A LIST OF THE ITEMS WHICH THIS SYSTEM ASK00000590
IS FOR?')
```

550

```

READ(4,500) ANS
IF(ANS.EQ.'NO') GO TO 560
WRITE(6,551)
FORMAT(' ','YOU WILL NEED FIGURES FOR THE FOLLOWING ITEMS, IF APP
1LICABLE:')
```

551

```

WRITE(6,105)
WRITE(6,106)
WRITE(6,107)
```


APPENDIX C - Continued

WRITE(6,108)
 WRITE(6,109)
 WRITE(6,110)
 WRITE(6,111)
 WRITE(6,112)
 WRITE(6,113)
 WRITE(6,114)
 WRITE(6,115)
 WRITE(6,116)
 WRITE(6,117)
 WRITE(6,118)
 WRITE(6,119)
 WRITE(6,120)
 WRITE(6,121)
 WRITE(6,123)
 WRITE(6,124)
 WRITE(6,125)
 WRITE(6,126)
 WRITE(6,127)
 WRITE(6,128)
 WRITE(6,129)
 WRITE(6,130)
 WRITE(6,131)
 WRITE(6,132)
 WRITE(6,133)
 WRITE(6,134)
 WRITE(6,135)
 WRITE(6,136)
 WRITE(6,137)
 WRITE(6,98)

560
 98

FORMAT(' ', 'NOW ENTER YOUR FIGURES AS THE SYSTEM ASKS FOR THEM.
 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.')

00000690
 00000700
 00000710
 00000720
 00000730
 00000740
 00000750
 00000760
 00000770
 00000780
 00000790
 00000800
 00000810
 00000820
 00000830
 00000840
 00000850
 00000860
 00000870
 00000880
 00000890
 00000900
 00000910
 00000920
 00000930
 00000940
 00000950
 00000960
 00000970
 00000980
 00000990
 00001000
 00001010
 00001020

APPENDIX C - Continued

WRITE(6,105)	00001030
READ(4,*)X(1)	00001040
WRITE(6,106)	00001050
READ(4,*)X(2)	00001060
WRITE(6,107)	00001070
READ(4,*)X(3)	00001080
WRITE(6,108)	00001090
READ(4,*)X(4)	00001100
WRITE(6,109)	00001110
READ(4,*)X(5)	00001120
WRITE(6,111)	00001130
WRITE(6,112)	00001140
READ(4,*)X(6)	00001150
WRITE(6,113)	00001160
WRITE(6,114)	00001170
READ(4,*)X(7)	00001180
WRITE(6,115)	00001190
WRITE(6,116)	00001200
READ(4,*)X(8)	00001210
WRITE(6,117)	00001220
READ(4,*)X(9)	00001230
WRITE(6,118)	00001240
READ(4,*)X(27)	00001250
WRITE(6,119)	00001260
READ(4,*)X(10)	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)
WRITE(6,144)
READ(4,*)X(29)
WRITE(6,146)
WRITE(6,147)
WRITE(6,149) X(26)
WRITE(6,150) X(28)
WRITE(6,182) X(29)
WRITE(6,151) X(1)
WRITE(6,152) X(2)
WRITE(6,153) X(3)
WRITE(6,154) X(4)
WRITE(6,155) X(5)
WRITE(6,156) X(6)
WRITE(6,157) X(7)
WRITE(6,158) X(8)
WRITE(6,159) X(9)
WRITE(6,160) X(27)
WRITE(6,161) X(10)
WRITE(6,162) X(11)
WRITE(6,163) X(12)
WRITE(6,164) X(13)
WRITE(6,165) X(14)
WRITE(6,166) X(15)
WRITE(6,167) X(16)
```

```
00001620
00001630
00001640
00001650
00001660
00001670
00001680
00001690
00001700
00001710
00001720
00001730
00001740
00001750
00001760
00001770
00001780
00001790
00001800
00001810
00001820
00001830
00001840
00001850
00001860
```


APPENDIX C - Continued

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

34

136	FORMAT(' ', 'MISCELLANEOUS DEDUCTIONS')	00002460
137	FORMAT(' ', 'ALIMONY, UNION DUES, EXPENSES FOR CHILD CARE', 1 ' ', 'EXPENSES FOR DEPENDENT CARE SERVICES'))	00002470 00002480
127	FORMAT(' ', 'NONBUSINESS MILES DRIVEN LAST YEAR. (IF YOU HAVE', 1 'MORE THAN ONE CAR, GIVE TOTAL MILEAGE.', 1 'LINDERS OR LESS', 1 'USE HALF ITS MILEAGE IN YOUR FIGURING.))	00002490 CY00002500 00002510
141	FORMAT('0', 'ENTER YOUR FILING STATUS CODE NUMBER: ', 1 'INGLE', 1 'IED FILING SEPARATE RETURNS', 1 'OLD', 1 'FORMAT('0', 'ENTER TOTAL NUMBER OF PERSONAL EXEMPTIONS ', 1 'L TO YOU+SPOUSE +OTHER DEPENDENTS'))	00002520 S00002520 00002530 MARR00002530 00002540 HOUSEH00002540 00002550 00002560 00002570
143	FORMAT('0', 'ENTER NUMBER OF OTHER EXEMPTIONS CLAIMED ', 1 'OR SPOUSE IS(ARE) OVER 65 OR BLIND'))	00002580 00002590
146	FORMAT(' ', '///', ' ', 'HERE IS A SUMMARY OF THE INFORMATION YOU HAVE 1 FURNISHED:'))	00002600 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

```


APPENDIX C - Continued

36

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

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=FIX(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,NR)*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.

```


APPENDIX C - Continued

653	IF(XL7.LE.4000)GO TO 654	00003980
	EIC=XL8-(XL7-4000.)*.1	00003990
	IF(EIC.LE.0.) EIC=0.	00004000
	GO TO 655	00004010
654	EIC=XL8	00004020
655	CONTINUE	00004030
190	FORMAT('0',,IN ORDER TO COMPUTE EARNED INCOME CREDIT, PLEASE ENTER	0000004040
	1 ALL "SICK PAY"/,',(FROM FORM 1040, PAGE 2, LINE 37),')	00004050
191	FORMAT('0',,ALSO, ENTER NET EARNINGS FROM SELF-EMPLOYMENT ,/,',(	0000004060
	IFROM SCHEDULE SE, LINE 13),')	00004070
C	COMPUTE TOTAL TAXES	00004080
	X(38)=X(15)+X(36)+X(37)+X(18)+X(17)+X(19)	00004090
	X(39)=X(20)+X(21)	00004100
	X(40)=X(35)+X(38)+X(39)+X(22)+X(23)+X(24)	00004110
	X(41)=X(32)-X(40)-750.*(X(28)+X(29))	00004120
C	X(41) IS TAXABLE INCOME	00004130
C	NOW COMPUTE INCOME TAX FROM TABLES	00004140
	IF(X(26).LE.1) GO TO 700	00004150
	IF(X(26).LE.2) GO TO 701	00004160
	IF(X(26).LE.3) GO TO 702	00004170
	IF(X(26).LE.4) GO TO 703	00004180
701	IF(X(41).GT.200000) GO TO 704	00004190
	IF(X(41).LE.1000) GO TO 705	00004200
	I=2	00004210
706	IF(X(41).LE.D2(I,1)) GO TO 707	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	00004230 00004240 00004250 00004260 00004270
704	TAX=110980+.7*(X(41)-200000) GO TO 800	00004280 00004290
705	TAX=.14*X(41) GO TO 800	00004300 00004310
700	IF(X(41).GT.100000)GO TO 708 IF(X(41).LE.500) GO TO 705 I=2	00004320 00004330 00004340
710	IF(X(41).LE.D1(I,1))GO TO 711 I=I+1 GO TO 710	00004350 00004360 00004370
711	DIFF=X(41)-D1(I-1,1) TAX=D1(I,2)+D1(I,3)*DIFF GO TO 800	00004380 00004390 00004400
708	TAX=53090+.7*(X(41)-100000) GO TO 800	00004410 00004420
702	IF(X(41).GT.100000)GO TO 712 IF(X(41).LE.500)GO TO 705 I=2	00004430 00004440 00004450
713	IF(X(41).LE.D3(I,1))GO TO 714 I=I+1 GO TO 713	00004460 00004470 00004480
714	DIFF=X(41)-D3(I-1,1) TAX=D3(I,2)+D3(I,3)*DIFF*.01 GO TO 800	00004490 00004500 00004510
712	TAX=55490+.7*(X(41)-100000.) GO TO 800	00004520 00004530
703	IF(X(41).GT.180000)GO TO 715 IF(X(41).LT.1000)GO TO 705 I=2	00004540 00004550 00004560

APPENDIX C - Continued

716	IF(X(41).LE.D4(I,1))GO TO 717	00004570
	I=I+1	00004580
	GO TO 716	00004590
717	DIFF=X(41)-D4(I-1,1)	00004600
	TAX=D4(I,2)+D4(I,3)*DIFF*.01	00004610
	GO TO 800	00004620
715	TAX=103120+.7*(X(41)-180000)	00004630
800	BAL=TAX-30.*X(28)	00004640
	TOTAL=BAL-X(7)+X(8)	00004650
	TXPD=X(9)+X(27)+EIC+X(10)+X(11)	00004660
	IF(TXPD.GT.TOTAL)GO TO 670	00004670
	BALDU=TOTAL-TXPD+.005	00004680
	GO TO 672	00004690
670	OVPD=TXPD-TOTAL+.005	00004700
672	WRITE(6,671)	00004710
671	FORMAT(' ',//,' ',15X,'SUMMARY',//,' ',FILING STATUS,)	00004720
	IF(X(26).LE.1)GO TO 680	00004730
	IF(X(26).LE.2) GO TO 681	00004740
	IF(X(26).LE.3)GO TO 682	00004750
	IF(X(26).LE.4)GO TO 683	00004760
	IF(X(26).LE.5)GO TO 684	00004770
680	WRITE(6,780)	00004780
780	FORMAT(' ',T3,'SINGLE(TAX IS FROM SCHEDULE X),')	00004790
	GO TO 1000	00004800
681	WRITE(6,781)	00004810

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(,0,ADJUSTED GROSS INCOME,T55,F9.2//,ITEMIZED DEDUCTIONS:,,5X,MEDICAL,T45,F9.2/,5X,TAXES:GAS(FROM TABLES),T35000050301,F9.2/,11X,SALES(FROM TABLES),T35,F9.2/,11X,OTHER SALES TA000050401X,T35,F9.2/,11X,REAL ESTATE,T35,F9.2/,11X,PERSONAL PROPERT1TY,T35,F9.2/,11X,OTHER,T35,F9.2)	00005000
	WRITE(6,3001) X(38)	00005010
3001	FORMAT(,+,TOTAL TAXES DEDUCTION,T45,F9.2)	00005020
	WRITE(6,787) X(39),X(22),X(23),X(24),X(40)	00005030
787	FORMAT(,+,5X,TOTAL INTEREST,T45,F9.2/,5X,TOTAL CONTRIBUTION000051001,T45,F9.2/,5X,CASUALTY OR THEFT LOSS,T45,F9.2/,5X,TOTAL MISCELLANEOUS,T46,F9.2/,TOTAL ITEMIZED DEDUCTIONS,T55,F9.2)	00005040
	PDED=750*XT	00005050
	WRITE(6,3000) PDED	00005060
3000	FORMAT(,+, \$750 DEDUCTION FOR EACH EXEMPTION,T55,F9.2)	00005070
	WRITE(6,788) X(41),TAX,X(44),X(45),X(8),TOTAL,X(9),X(27),EIC	00005080
		00005090
		00005100
		00005110
		00005120
		00005130
		00005140
		00005150
		00005160

APPENDIX C - Continued

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788  FORMAT(' ', ' ', 'TAXABLE INCOME(GROSS-DEDUCTIONS', T55, F9.2//', 'T000005170
    1AX FROM TAX RATE SCHEDULE', T45, F9.2//', ',-$30 FOR EACH PERSONAL EX000005180
    1EMPTION', 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.')
```

2001 GO TO 2010

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 7¢	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¢	6.58¢	7¢	7.5¢	8¢	8.5¢		9¢	5¢	6¢	6.58¢	7¢	7.5¢	8¢	8.5¢	9¢
Under 3,000.....	\$8	\$10	\$11	\$12	\$12	\$13	\$14	\$15	10,000 to 10,999.....	\$43	\$52	\$56	\$61	\$65	\$69	\$74	\$78
3,000 to 3,499.....	13	16	17	19	20	22	23	24	11,000 to 11,999.....	48	57	62	67	71	76	81	86
3,500 to 3,999.....	16	19	20	22	23	25	26	28	12,000 to 12,999.....	52	62	67	72	77	83	88	93
4,000 to 4,499.....	18	21	23	25	26	28	30	32	13,000 to 13,999.....	56	67	73	78	84	89	95	100
4,500 to 4,999.....	20	24	26	28	29	31	33	35	14,000 to 14,999.....	60	72	78	84	90	96	102	108
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	115
5,500 to 5,999.....	24	29	31	33	35	38	40	43	16,000 to 16,999.....	68	82	89	95	102	109	116	123
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	130
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	138
7,000 to 7,499.....	30	36	39	42	45	48	51	54	19,000 to 19,999.....	81	97	105	113	121	129	137	145
7,500 to 7,999.....	32	38	42	45	48	51	54	58	20,000 miles*.....	83	99	107	116	124	132	141	149
8,000 to 8,499.....	34	41	44	48	51	55	58	61	*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.								
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									

APPENDIX D, Continued

PARTIAL SALES TAX TABLES*

1975 Optional State Sales Tax Tables

Income 1	Alabama 2					Arizona 3					Arkansas 2					California 4				
	Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)				
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Under \$3,000	\$51	\$61	\$73	\$79	\$79	\$51	\$67	\$70	\$84	\$84	\$38	\$45	\$54	\$58	\$59	\$51	\$61	\$68	\$68	\$68
\$3,000-\$3,999	62	76	90	98	100	63	82	86	100	101	47	56	67	73	74	66	78	87	87	87
\$4,000-\$4,999	72	90	105	116	118	73	95	101	114	118	54	66	78	86	88	80	93	104	104	104
\$5,000-\$5,999	82	102	119	132	136	82	107	115	127	134	61	76	88	98	101	93	107	120	120	120
\$6,000-\$6,999	90	114	132	147	152	91	118	127	139	149	67	85	98	110	114	106	121	135	136	136
\$7,000-\$7,999	98	125	144	161	168	99	128	139	150	163	73	93	108	121	126	118	134	149	152	152
\$8,000-\$8,999	106	136	156	175	183	107	138	151	161	176	79	101	117	131	137	130	147	163	167	167
\$9,000-\$9,999	113	146	167	188	198	114	147	162	171	189	84	109	125	141	148	141	159	176	181	181
\$10,000-\$10,999	120	156	178	201	212	121	156	172	189	201	89	116	133	151	158	152	171	189	195	195
\$11,000-\$11,999	127	165	188	213	226	128	165	182	199	213	94	123	141	160	168	163	183	202	209	209
\$12,000-\$12,999	133	174	198	225	239	134	174	192	217	231	99	130	149	169	178	174	194	214	222	222
\$13,000-\$13,999	139	183	208	236	252	140	182	201	225	249	104	137	156	178	188	184	205	226	235	235
\$14,000-\$14,999	145	192	218	247	265	146	190	210	233	261	109	144	163	186	198	194	216	238	248	248
\$15,000-\$15,999	151	201	227	258	277	152	197	219	241	272	113	151	170	194	207	204	227	249	260	260
\$16,000-\$16,999	157	209	236	269	289	158	204	228	252	283	117	157	177	202	216	214	238	260	272	272
\$17,000-\$17,999	162	217	245	280	301	164	211	237	262	294	121	163	184	210	225	224	248	271	284	284
\$18,000-\$18,999	167	225	253	290	313	169	218	245	274	305	125	169	190	218	234	233	258	282	296	296
\$19,000-\$19,999	172	233	261	300	324	174	225	253	283	315	129	175	196	226	242	242	268	293	308	308

Income 1	Colorado 3					Connecticut					District of Columbia					Florida					Georgia 2					Hawaii				
	Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)				
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
Under \$3,000	\$35	\$48	\$49	\$59	\$60	\$43	\$50	\$59	\$59	\$59	\$41	\$50	\$62	\$67	\$67	\$30	\$40	\$44	\$44	\$44	\$40	\$49	\$59	\$65	\$65	\$69	\$87	\$91	\$101	\$101
\$3,000-\$3,999	44	58	61	71	73	57	66	76	76	76	49	63	77	83	83	40	51	56	56	56	50	61	72	80	80	85	105	111	123	123
\$4,000-\$4,999	51	68	72	82	85	71	81	93	93	93	56	74	89	98	99	50	62	68	68	68	58	72	85	94	94	99	120	129	143	144
\$5,000-\$5,999	58	76	82	91	97	84	95	108	108	108	62	85	101	112	114	59	72	79	79	79	65	82	96	106	107	112	135	145	161	163
\$6,000-\$6,999	64	84	91	100	107	97	109	123	123	123	68	95	112	124	128	68	81	89	89	89	72	91	106	118	120	123	148	159	178	181
\$7,000-\$7,999	70	92	100	109	117	123	110	123	137	137	74	104	122	136	141	76	90	99	100	100	79	100	116	129	133	134	160	173	193	198
\$8,000-\$8,999	76	99	108	117	127	133	123	136	151	151	79	113	132	148	154	84	99	109	110	110	85	109	125	140	145	145	172	186	208	215
\$9,000-\$9,999	81	106	116	124	136	143	135	149	164	165	84	122	141	159	166	92	108	118	120	120	91	117	134	150	157	155	183	199	222	230
\$10,000-\$10,999	86	112	124	131	145	153	147	162	177	180	89	131	150	170	178	100	116	127	130	130	96	125	143	159	168	165	193	211	236	245
\$11,000-\$11,999	91	118	132	138	154	163	159	174	190	194	93	139	159	180	190	108	124	136	140	140	102	133	151	169	179	174	203	222	249	260
\$12,000-\$12,999	96	124	139	145	162	172	171	186	203	208	97	147	167	190	201	116	132	145	150	150	107	140	159	178	190	183	213	233	261	274
\$13,000-\$13,999	101	130	146	151	170	181	183	198	215	222	101	155	175	200	212	124	140	154	159	159	112	147	167	187	200	192	222	244	273	287
\$14,000-\$14,999	106	136	153	157	178	190	195	210	227	236	105	162	183	210	223	132	148	162	168	168	117	154	174	196	210	200	231	254	285	300
\$15,000-\$15,999	110	141	160	163	186	198	206	222	239	250	109	169	191	219	234	140	155	170	177	177	122	161	181	204	220	208	240	264	296	313
\$16,000-\$16,999	114	146	167	169	194	206	217	234	251	264	113	176	198	228	245	147	162	178	185	185	127	168	188	212	230	216	248	274	307	326
\$17,000-\$17,999	118	151	173	175	201	214	228	246	262	277	117	183	205	237	255	154	169	186	195	195	132	174	195	220	240	224	256	284	318	338
\$18,000-\$18,999	122	156	179	181	208	222	239	257	273	290	121	190	212	246	265	161	176	194	204	204	136	180	202	228	250	232	264	293	329	350
\$19,000-\$19,999	126	161	185	186	215	230	250	268	284	303	124	197	219	254	274	168	183	201	213	213	140	186	208	235	259	239	272	302	339	362

*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—

Married Taxpayers Filing Joint Returns and Qualifying Widows and Widowers (See page 5)

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+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

Use this schedule if you checked the box on Form 1040, line 3—

Married Taxpayers Filing Separate Returns

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+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

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

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