

This worksheet has been set up to show some of the features of Lotus. The example used is the 1984 tax forms. The worksheet is protected to show how protection makes entering of data less error prone.

The schedules and forms included are:

1040 Front side	PAGE1	1040 Schedule G	SCHEDG
1040 Back side	PAGE2	1040 Schedule W	SCHEDW
1040 Schedule A	SCHEDA	Form 2119	2119
1040 Schedule B	SCHEDB	Form 3903	3903
1040 Schedule D	SCHEDD1/SCHEDD2	Form 5695	5695

This is primarily a demonstration of the capabilities of Lotus, there is no guarantee that the results are correct. If you actually use the form for your taxes, you should verify the results.

A contribution of \$3.00 for all the creation time would be appreciated!
 Send to: Phil Sickel, P.O. Box 350, Wadena, MN 56482 (218-631-1000) Thank you!

Tax Tables:

Schedule X single	TAXX	Schedule Y married separate
Schedule Y married joint	TAXY	Schedule Z tax table
Standard deduction	DEDUCT	

Note: Calculations are to the nearest dollar t dollar. "-" is an auton

A keyboard macro has been defined to print out the completed forms.

Simply type ALT-P and the forms are printed. Donot submit f

The sales tax is figured using the Pennsylvanin the Minnesota sales tax tables. If you are from Prom MN an

just replace the figure, or update the table. Move ND tabl

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m 1040 Page 1 Individual Income Tax Return

- - - - -

- Filing | 1 Single
- Status | 2 Married filing joint return
- | 3 Married filing separate returns
- | 4 Head of household
- | 5 Qualifying widow(er)
- | Enter 1 - 5

- - - - -

Exemptions: 6e Total exemptions claimed.

- - - - -

Income | 7 Wages, salaries, tips, etc.

	8 Interest income				
	9 a Dividends.>			o, 9 b Exclusion.>	
	c Line 9a - line 9b.				
	10 Refunds of State and local taxes.				
	11 Alimony Received.				
	12 Business income or (loss) Schedule C.				
	13 Capital gain or (loss) Schedule D.				
	14 40% capital gain not on line 13.				
	15 Supplemental gains or losses Form 4797.				
	16 Taxable pensions, IRA, annuities not on 17. 16				
	17 a Total other pension and annuity. 17a				
	b Taxable amount of 17a.				
	18 Rents, etc. Schedule E.				
	19 Farm income or (loss) Schedule F.				
	20 a Unemployment Compensation.			20a	
	b Taxable amount of 20a.				
	21 a Soc.Sec. benefits.(see pg.10 of inst.) ee pg.10)			21a	
	b Taxable amount, wksht.(pg.11 of inst.)				
	22 Other income(state nature & source pg.1 ure/source e pg.11)				
	-				
	23 Total income. Add amounts on line 7 - 22. *23				
-	-	-	-	-	-
Adjust-	24 Moving expense Form 3903 or 3903F. 24			3F. 24-	
ments	25 Employee business exp. Form 2106. 25			6. 25-	
to Income	26 a IRA deduction. (wksht pg.12)			26a	
	b 1985 IRA pymts. incl.in 26a. d. in 26a.				0
	27 Payments to Keogh(H.R.10)			27	
	28 Penalty on early withdrwl.savings.			s. 28	
	29 Alimony paid 29				
	30 Deduction married couple(both wrkng).			kng)30	
	31 Total adustments. Add lines 23 - 30. lines 24 - 30.				
-	-	-	-	-	-
l gross income.					
Income					
=	=	=	=	=	=
m 1040 Page 2					
-	-	-	-	-	-
Tax	33 Amount of line 32 (adjusted gross income). 33				
Comput-	34 a Itemized deductions.				
ation	b Allowable charitable contributions.				

	35 Line 33 - 34a or 34b whichever applies.	
	36 1000 * number of exemptions.	
	37 Taxable Income. Line 35 - line 36.	
	Tax from tables. Check one. Or	-
	Tax from Schedule G. Check one.	-
	38 Tax - Minimum of above amounts amounts.	
	39 Additional taxes.	
	40 Total taxes. Line 38 + line 39.	
-	-	-
Credits	41 Credit child/dep.care. For dep.care. Form Form 2441	1 41
	42 Credit for elderly. Form R&RRP. 42	42
	43 Energy Credit. Form 5695. Form 5695.	43
	44 Political contributions.	44
	45 Add lines 41 - 44. Personal credits. sonal credits dits.	
	46 Subtract line 45 from 40.	
	47 Foreign tax credit. Form 1116	47
	48 General Business Credit. Note:	48
	Form 3800. Form 3468. Form 5884. Form 6478.	
	49 Add lines 47 - 48. Business credits.	
	50 Subtract line 49 from 46 but not minus.	
-	-	-
Other	51 Self-employment. Schedule SE.	
Taxes	52 Alternative tax. Form 6251.	
	53 Recapture of investment credit. Form 4255. 53	
	54 FICA on tips. Form 4137.	
	55 Tax on IRA. Form 5329.	
	56 Total tax. Add lines 50 - 55.	
-	-	-
Payments	57 Total Federal income tax withheld. 57	
	58 Estimated payments from 1983.	58
	59 Earned income credit.	59
	60 Amount paid with Form 4868.	60
	61 Excess FICA & RRTA tax withheld.	61
	62 Credit for Federal Fuels tax.	62
	63 Investment Company. Form 2439.	63
	64 Total. Add lines 57 - 63.	
-	-	-
Refund or	65 If line 64 > line 56, enter amount OVERPAID.65	
Amount	66 Amount of line 65 to be REFUNDED TO YOU.	
You Owe	67 Amount of 65 applied to 1985.	67

|68 If line 56 > line 64, enter amount YOU OWE. 68 |

=	=	=	=	=	=
Schedule A	Itemized deductions				
-	-	-	-	-	-
Medical and Dental Expenses	1 Medicines and drugs.			1	0
	2 Other medical and dental expenses:				
	a Drs, dentists, hosp, ins, etc				2a
	b Transportation.				2b
	c Other(list)				
	-				2c
	3 Add lines 1 - 2c.				3-
	4 5% Form 1040 line 33.				4-
	5 Subtract line 4 from 3 or 0.				
-	-	-	-	-	-
Taxes	6 State and local income.				6
	7 Real Estate.				7
	8 a General sales.				-8a
	b General sales on motor vehicles. 10b			es. 8b	
	9 Other(list)				
	-				9
	10 Add lines 6 - 9.				
-	-	-	-	-	-
Interest Expenses	11 a Home mortgage paid to fin. inst. 11a				
	b Home mortgage paid to individuals.				
	Show that persons name and address.				
	-				11b
	12 Credit cards and charge accounts. 12				
	13 Other (list).				
	-				13
	14 Add lines 11a - 13.				
-	-	-	-	-	-
Contributions	15 a Cash contributions.(If >=3000 to any				
	one organization, use line 17b. line 15b.				15a
	b Cash contributions >=3000 to any one				
	organization. Show to whom and amount.				
					15b
	16 Other than cash.				16
	17 Carryover from prior years.				17
	18 Add lines 15a - 17.				
-	-	-	-	-	-

Casualty and Theft	19 Total casualty and theft loss(es). attach Form 4684	-	-	-	-	-	-
Miscel- laneous Deduction	20 Union and professional dues. 21 Tax return preparation fee. 22 Other (list). - - 23 Add lines 20 - 22.	-	-	-	-	-	20 21 22
Summary of Itemized Deduction	24 Add lines 5, 10, 14, 18, 19, and 23. 25 If filing status = 2 or 5 then 3400, If s 1 or 4 then 2300, if 3 then 1700. 26 Subtract line 25 from 24. To 1040 line 24e. To 1040 line 34a.	-	-	-	-	-	-
=	=	=	=	=	=	=	=
Schedule B	Interest and Dividend Income	-	-	-	-	-	-
Part I Interest Income	Interest income from other than All-Savers Cert. 1 Interest income from seller-financed mortgages. Show name of payee. - 2 Other interest income (list name of payer). - - - - - - - - - - 3 Add lines 1 and 2.	-	-	-	-	-	-
Part II Dividend Income	Dividend income \$400. or more incl. capital gains. Name of payer	-	-	-	-	-	-

20 Combine lines 8 and 19.

21 If gain enter smaller of line 19 or 20.

21-|

22 60% of line 21.

23 Line 20 - line 22. Enter here and 1040 line 13.

24 If line 20 shows a loss enter one of:

a If line 8 is zero or gain, 50% of line 20

b If line 19 is zero or gain, line 20

c If line 8 & 9 are loss, line 8 + 50% line 19

25 Enter here and as loss on Form 1040 line 13, min of:

a The amount on line 24

b \$3,000 (\$1,500 if married and filing seperate).Or

c Taxable income as adjusted(this test not included)

Part IV compuComputation

Part V These These Parts IV, V and VI are not provided for in this section.

Part VI Reconcillation of Forms 1099-B with Tax Return.

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Schedule G | Income Averaging

- - - - - - -

Step 1 Figure your income for 1981-1983

- - - - - - -

1 1040 line 34.

- - - - - - -

2 1040 line 37.

- - - - - - -

3 1040 line 37.

- - - - - - -

ie 1981 - 1983.

5 Add lines 1 - 4.

- - - - - - -

Step 2 Figure your averageable income

- - - - - - -

6 Divide the amount on line 5 by three(3).

7 Multiply line 6 by 140%.(1.4)

8 Taxable income 1984 (1040 line 37).

9 Premature or excess distribution.

10 Subtract line 9 from 8.

11 If you are filling seperate returns - see inst

12 Subtract line 11 from 10.

13 Amount from line 7 above.

14 Averageable income. Subtract line 13 from 12.

- - - - -

IF LINE 18 IS \$3000 OR LESS DO NOT COMPLETE THIS FORM

- - - - -

Step 3 Figure your tax

- - - - -

4 by 25% (.25)

it from line 7.

17 Add lines 15 and 16.

18 Write amount from line 11.

ines 17 and 18.

Tax on line 19.

Tax on line 17.

21-|

Tax on line 16.

22-|

ine 22 from 21.

23-|

ly line 23 by 3.

ed if line 9 is 0.

25-|

ed if line 9 is 0.

26-|

ine 26 from 25.

4 and 27 - Tax

chedule G box

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Schedule W Deduction for Married Couple when both work |

- - - - -

1 Wages, salaries, etc, from line 7 of 1040. 1 |

2 Net profit from Schedule C, F, or K-1. 2 |

3 Combine lines 1 and 2. 3 |

4 Adjustments from 1040 lines 24, 25, 26. 4 |

5 Line 3 - line 4. 5 |

6 Smaller of 5a or 5b but not more than \$30,000.

7 Percentage to use for deduction - 10%.

o 1040 line 30.

= = = = = = =

Form 2119 Sale or Exchange of Principal Residence

- - - - -

1 Date former residence sold

2 Date new residence occupied

- - - - -

Part I. - Gain and Adjusted Sales Price

-	-	-	-	-	-	-
3	Selling price of Residence					
4	Commissions and other expenses of sale					
5	Amount realized (subtract line 4 from 3)					
6	Basis of residence sold					6
7	Gain on sale (subtract line 6 from 5)					7
8	Fixing-up expenses					
9	Adjusted sales price (subtract line 8 from 5)					
-	-	-	-	-	-	
Part II. - Gain to be Postponed and Adjusted Basis of New Residence						
-	-	-	-	-	-	
10	Cost of new residence					
11	Gain taxable this year					
12	Gain to be postponed (subtract line 11 from 7)					
13	Adj. basis of new res. (subtract line 12 from 10)					
-	-	-	-	-	-	
Part III. - 55 or over Exclusion, Gain to be Reported & Adj Basis						
-	-	-	-	-	-	
14	a-f Check on qualification - enter 1 if ok					
15	Enter the smaller of line 7 or \$125,000 (\$62,500 if married filing a separate return)					
16	Part of gain include (subtract line 15 from 7)					
17	Cost of new residence. If no new residence enter 0.					
18	Gain taxable this year					
19	Gain to be postponed (subtract line 18 from 16)					
20	Adj. basis of new res. (subtract line 19 from 17)					
=	=	=	=	=	=	=
Form 3903 Moving Expense Adjustment						
-	-	-	-	-	-	
1	Transportation expenses in moving household goods				goods.	
2	Travel, meal, and lodging expense in moving				g.	
3	Travel, meal, and lodging exp.				3	0
4	Temporary living expenses on new lease				4	0
5	Add lines 3 and 4. Enter smaller of line 5 or \$1,500.				5-	0
6	Add lines 3 and 4. Enter smaller of line 5 or \$1,500.				6-	
7	Add lines 3 and 4. Enter smaller of line 5 or \$1,500.				7	
8	Expense of purchase or new lease on new lease.				8	
9	Add lines 6, 7 and 8. Enter smaller of line 9 or \$3,000.				9-	
10	Enter smaller line 9 or \$3,000. Enter \$3,000.					
11	Add lines 1,2 and 10. Enter 10. To 1040 line 24.					

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Form 5695 Residential Energy Credit

- - - - - -
Part I. - Fill in your energy conservation costs

- - - - - -
1 Was your residence completed before April 20, 1977? - Must be Yes

- 2 a Insulation
 - b Storm windows or doors
 - c Caulking or weatherstripping
 - d Replacement burner for existin furnace
 - e An automatic flue control
 - f An automatic ignition system
 - g A thermostat with an automatic setback
 - h A meter that shows the cost of energy used

- 3 Total lines 2a - 2h
- 4 Amount from nontaxable geverment grants
- 5 Subtract line 4 from line 3
- 6 Maximum amount of cost on which credit can be figured
- 7 Enter total costs from years 1979 - 1983
- 8 Subtract line 7 from line 6
- 9 Enter total federal grants 1981 - 1983
- 10 Subtract line 9 from line 8. If <= 0 quit this part.
- 11 Enter smaller of line 5 or 10
- 12 Enter 15% of line 11 and include in line 23 below

- - - - - -
Part II. - Fill in your renewable energy source costs

- - - - - -
13a Solar 013b Geothermæ 013c Wind 0
14 Enter amount from nontaxable government grants ants.
15 Subtract line 14 from line 13 ne 13d.
16 Maximum amount of cost on which credit can be figured

- 3. Forms 5695.
- 18 Subtract line 17 from line 16 ne 16.
- 19 Federal grants 1981 - 1983 83.
- 20 Subtract line 19 from 18. If <= 0 quit this part s part.
- 21 Enter smaller of line 15 or line 20 20.
- 22 Enter 40% of line 21 and include in line 23 below 3 below.

- - - - - -
Part III. - Fill in this part to figure the limitation imitation.

- - - - - -

an \$10 enter 0. r 0.
 24 Enter energy credit carryover yover.
 25 Add lines 23 and 24 d 24.
 26 Enter the amount of tax from Form 1040, line 40 ne 40.
 1040, enter here.
 28 Subtract line 27 from line 26
 29 Residential energy credit. Smaller of line 25 or 28.
 Enter on Form 1040, line 47

- - - - -
 Part IV. - Fill in this part to figure carryover to 1985
 - - - - -
 30 Enter amount from Part III, line 25
 31 Enter amount from Part III, line 29
 32 Credit carryover to 1984. Sr to 1985
 = = = = =

Tax Table X

	0	2300	3400	4400	6500	8500
	0	0	121	241	535	835
	0%	11%	12%	14%	15%	16%
=	=	=	=	=	=	=

Tax Table Y - Joint returns

	0	3400	5500	7600	11900	16000
	0	0	231	483	1085	1741
	0%	11%	12%	14%	16%	18%
=	=	=	=	=	=	=

Tax Table Y - Separate returns

	0	1700	2750	3800	5950	8000
	0.0	0.0	115.5	241.5	542.5	870.5
	0%	11%	12%	14%	16%	18%
=	=	=	=	=	=	=

Tax Table Z

	0	2300	4400	6500	8700	11800
	0	0	231	483	791	1318
	0%	11%	12%	14%	17%	18%
=	=	=	=	=	=	=

Standard Deduction

	0	1	2	3	4	5
	0	2300	3400	1700	2300	3400
=	=	=	=	=	=	=

	0	1000	8001	10001	12001	14001
	0	86	101	115	129	142
	0	86	101	115	129	142
	0	99	118	136	152	168
	0	99	118	136	152	168
	0	99	118	136	152	168
	0	99	118	136	152	168
	0	99	118	136	152	168
=	=	=	=	=	=	=

Key Definitions - These are the automatic keys:
 Alt - P Print out the forms

***** Alt P Print Routine

/ppca Get to print on printer - clear c
 rpage1~ set for page 1 of 1040
 gpca Print it and page eject then cle
 rpage2~ set for page 2 of 1040
 gpca Print it and page eject then cle
 rscheda~ set for schedule a
 gpca Print it and page eject then cle
 rschedb~ set for schedule b
 gpca Print it and page eject then cle

00)Thanks

TAXYS
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 gpca Print it and page eject then cle
 rschedg~ set for schedule g
 gpca Print it and page eject then cle
 rschedw~ set for schedule w
 gpca Print it and page eject then cle
 r2119~ set for form 2119
 gpca Print it and page eject then cle
 r3903~ set for form 3903
 gpca Print it and page eject then cle
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	2497	3465	4790	6274	9772	15168
	22%	25%	28%	33%	38%	42%
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	1,248.5	1,732.5	2,395.0	3,137.0	4,886.0	7,584.0
	22%	25%	28%	33%	38%	42%
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16001	18001	20001	22001	24001	26001
154	166	177	188	198	208
154	166	177	188	198	208
183	198	212	226	240	253
183	198	212	226	240	253
183	198	212	226	240	253
183	198	212	226	240	253
183	198	212	226	240	253

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34100	41500	55300	81800
7507	10319	16115	28835
38%	42%	48%	50%
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85600	109400	162400
25920	36630	62600
45%	49%	50%
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42800	54700	81200
12,960.0	18,315.0	31,300.0
45%	49%	50%
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=	=	=====
60600	81800	108300
17374	26914	39634
45%	48%	50%
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	28001	30001	32001	34001	36001	38001
	218	228	238	247	256	265
	218	228	238	247	256	265
	266	279	291	303	315	327
	266	279	291	303	315	327
	266	279	291	303	315	327
	266	279	291	303	315	327
	266	279	291	303	315	327
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40001	45001	50001	55001	60001	65001
278	291	304	317	330	343
278	291	304	317	330	343
343	359	375	391	407	423
343	359	375	391	407	423
343	359	375	391	407	423
343	359	375	391	407	423
343	359	375	391	407	423

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	70001	75001	80001	85001	90001	95001
	356	369	382	395	408	421
	356	369	382	395	408	421
	439	455	471	487	503	519
	439	455	471	487	503	519
	439	455	471	487	503	519
	439	455	471	487	503	519
	439	455	471	487	503	519
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