Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return 1978**

Doc 94-4603

For Privacy Act Notice, see page 3 of Instructions | For the year January 1–December 31, 1978, or other tax year beginning , 1978, ending , 19

Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial)	Last name	Your social security number
	James E. and Rosalynn	Carter	
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	The White House		
	City, town or post office, State and ZIP code		Your occupation
	Washington, D.C. 20500		President

Do you want $1 to go to the Presidential Election Campaign Fund? X Yes ___ No
If joint return, does your spouse want $1 to go to this fund? X Yes ___ No
Note: Checking Yes will not increase your tax or reduce your refund.

Spouse's occupation

Filing Status

Check only one box.

1 ___ Single
2 X Married filing joint return (even if only one had income)
3 ___ Married filing separate return. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶
4 ___ Unmarried head of household. Enter qualifying name ▶ See page 6 of Instructions.
5 ___ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 6 of Instructions.

Exemptions

Always check the box labeled Yourself. Check other boxes if they apply.

6a X Yourself ___ 65 or over ___ Blind
b X Spouse ___ 65 or over ___ Blind

Enter number of boxes checked on 6a and b ▶ 2

c First names of your dependent children who lived with you ▶ Amy

Enter number of children listed ▶ 1

d Other dependents: (1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $750 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶

Add numbers entered in boxes above ▶ 3

7 Total number of exemptions claimed

Income

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

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

Please attach check or money order here.

8	Wages, salaries, tips, and other employee compensation	8	250,000 00
9	Interest income (If over $400, attach Schedule B)	9	13,440 16
10a	Dividends (If over $400, attach Schedule B) 11,566 70 , 10b Exclusion 100 00		
10c	Subtract line 10b from line 10a	10c	11,466 70
11	State and local income tax refunds (does not apply unless refund is for year you itemized deductions)	11	11,959 51
12	Alimony received	12	
13	Business income or (loss) (attach Schedule C)	13	
14	Capital gain or (loss) (attach Schedule D)	14	3,860 82
15	Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions)	15	
16	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	16	
17	Fully taxable pensions and annuities not reported on Schedule E	17	28,065 43
18	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	18	
19	Farm income or (loss) (attach Schedule F)	19	
20	Other income (state nature and source—see page 10 of Instructions) ▶ Schedule	20	4,534 00
21	Total income. Add lines 8, 9, and 10c through 20 ▶	21	267,195 70

Adjustments to Income

22	Moving expense (attach Form 3903)	22		
23	Employee business expenses (attach Form 2106)	23	13,165 80	
24	Payments to an IRA (see page 10 of Instructions)	24		
25	Payments to a Keogh (H.R. 10) retirement plan	25		
26	Interest penalty due to early withdrawal of savings	26		
27	Alimony paid (see page 10 of Instructions)	27		
28	Total adjustments. Add lines 22 through 27 ▶		28	13,165 80

Adjusted Gross Income

29	Subtract line 28 from line 21	29	254,029 90
30	Disability income exclusion (attach Form 2440)	30	
31	Adjusted gross income. Subtract line 30 from line 29. If this line is less than $8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions ▶	31	254,029 90

Tax Computation	32 Amount from line 31		32	254,029 96
	33 If you do not itemize deductions, enter zero. If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41		33	56,841 42
	Caution: If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ [ ] and see page 11 of the Instructions. Also see page 11 of the Instructions if: • *You are married filing a separate return and your spouse itemizes deductions, OR* • *You file Form 4563, OR* • *You are a dual status alien.*			
	34 Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I. Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • *The amount on line 34 is more than $20,000 ($40,000 if you checked Filing Status Box 2 or 5), OR* • *You have more exemptions than those covered in the Tax Table for your filing status, OR* • *You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726.* Otherwise, you MUST use the Tax Tables to find your tax.		34	197,188 54
	35 Tax. Enter tax here and check if from [ ] Tax Tables or [X] Schedule TC		35	89,805 70
	36 Additional taxes. (See page 11 of Instructions.) Enter total and check if from [ ] Form 4970, [ ] Form 4972, [ ] Form 5544, [ ] Form 5405, or [ ] Section 72(m)(5) penalty tax		36	
	37 Total. Add lines 35 and 36 ▶		37	89,805 70
Credits	38 Credit for contributions to candidates for public office	38		
	39 Credit for the elderly (*attach Schedules R&RP*)	39		
	40 Credit for child and dependent care expenses (*attach Form 2441*)	40		
	41 Investment credit (*attach Form 3468*)	41		
	42 Foreign tax credit (*attach Form 1116*)	42		
	43 Work Incentive (WIN) Credit (*attach Form 4874*)	43		
	44 New jobs credit (*attach Form 5884*)	44		
	45 Residential energy credits (*see page 12 of Instructions, attach Form 5695*)	45		
	46 Total credits. Add lines 38 through 45		46	-0-
	47 Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) ▶		47	89,805 70
Other Taxes	48 Self employment tax (*attach Schedule SE*)		48	1,433 [illegible]
	49 Minimum tax. Check here ▶ [ ] and attach Form 4625		49	
	50 Tax from recomputing prior-year investment credit (*attach Form 4255*)		50	
	51 Social security (FICA) tax on tip income not reported to employer (*attach Form 4137*)		51	
	52 Uncollected employee FICA and RRTA tax on tips (*from Form W-2*)		52	
	53 Tax on an IRA (*attach Form 5329*)		53	
	54 Total tax. Add lines 47 through 53 ▶		54	91,239 [illegible]
Payments Attach Forms W-2, W-2G, and W-2P to front.	55 Total Federal income tax withheld	55 67,148 40		
	56 1978 estimated tax payments and credit from 1977 return	56		
	57 Earned income credit. If line 31 is under $8,000, see page 2 of Instructions. If eligible, enter child's name ▶	57		
	58 Amount paid with Form 4868	58 40,000 00		
	59 Excess FICA and RRTA tax withheld (two or more employers)	59		
	60 Credit for Federal tax on special fuels and oils (*attach Form 4136*)	60		
	61 Regulated Investment Company credit (*attach Form 2439*)	61		
	62 Total. Add lines 55 through 61 ▶		62	107,148 40
Refund or Due	63 If line 62 is larger than line 54, enter amount OVERPAID ▶		63	
	64 Amount of line 63 to be REFUNDED TO YOU ▶		64	15,909 [illegible]
	65 Amount of line 63 to be credited on 1979 estimated tax ▶	65		
	66 If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order ▶ (Check ▶ [ ] if Form 2210 (2210F) is attached. See page 11 of instructions.) ▶ $		66	

Please Sign Here

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

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

Paid Preparer's Information

Preparer's signature ▶ [illegible] | Preparer's social security no. | Check if self-employed ▶ [ ]

Firm's name (or yours if self-employed) ▶ Perry, Chambliss, Sheppard & Thompson | E.I. No. ▶

Address and ZIP code ▶ Americus, Georgia 31709 | Date ▶ [illegible]

Schedules A&B—Itemized Deductions AND Interest and Dividend Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

94 4003

1978

Name(s) as shown on Form 1040: James E. and Ronalynn Carter

Your social security number:

Schedule A—Itemized Deductions (Schedule B is on back)

Medical and Dental Expenses (not paid by insurance or otherwise) (See page 15 of Instructions.)

1 One-half (but not more than $150) of insurance premiums you paid for medical care. (Be sure to include in line 10 below) ▶	150	00
2 Medicine and drugs		
3 Enter 1% of Form 1040, line 31		
4 Subtract line 3 from line 2. If line 3 is more than line 2, enter zero		
5 Balance of insurance premiums for medical care not entered on line 1		
6 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 Form 1040, line 31		
9 Subtract line 8 from line 7. If line 8 is more than line 7, enter zero		
10 Total medical and dental expenses (add lines 1 and 9). Enter here and on line 33 ▶	150	00

Taxes (See page 15 of Instructions.)

11 State and local income	12,050	38
12 Real estate	291	71
13 State and local gasoline (see gas tax tables)	-0-	
14 General sales (see sales tax tables)	454	00
15 Personal property	25	50
16 Other (itemize) ▶		
C. H. Kirbo, Trustee	614	34
17 Total taxes (add lines 11 through 16). Enter here and on line 34 ▶	13,435	93

Interest Expense (See page 16 of Instructions.)

18 a Home mortgage		
b Credit and charge cards		
19 Other (itemize) ▶		
20 Total interest expense (add lines 18a through 19). Enter here and on line 35 ▶		

Contributions (See page 17 of Instructions.)

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence	18,636	82
b Other cash contributions (show who you gave to and how much you gave) ▶		
22 Other than cash (see page 17 of instructions for required statement)		
23 Carryover from prior years		
24 Total contributions (add lines 21a through 23). Enter here and on line 36 ▶	18,636	82

Casualty or Theft Loss(s) (See page 17 of Instructions.)

25 Loss before insurance reimbursement		
26 Insurance reimbursement		
27 Subtract line 26 from line 25. If line 26 is more than line 25, enter zero		
28 Enter $100 or amount on line 27, whichever is smaller		
29 Total casualty or theft loss(es) (subtract line 28 from line 27). Enter here and on line 37 ▶		

Miscellaneous Deductions (See page 17 of Instructions.)

30 Union dues		
31 Other (itemize) ▶		
Fees and Expenses of Personal Assets Trust	2,429	48
Professional Services	25,273	68
Political Contribution	100	00
Dues	15	50
32 Total miscellaneous deductions (add lines 30 and 31). Enter here and on line 34 ▶	27,818	67

Total Itemized Deductions (See page 18 of Instructions.)

33 Total medical and dental—from line 10	150	00
34 Total taxes—from line 17	13,435	93
35 Total interest—from line 20		
36 Total contributions—from line 24	18,636	82
37 Total casualty or theft loss(es)—from line 29		
38 Total miscellaneous—from line 32	27,818	67
39 Total deductions (add lines 33 through 38) ▶	60,041	42
40 If you checked Form 1040, Filing Status Box 2 or 5, enter $3,200; 1 or 4, enter $2,300; 3, enter $1,600	3,200	00
41 Subtract line 40 from line 39. Enter here and on Form 1040, line 33. (If line 40 is more than line 39, enter zero and see "You Must Itemize Deductions" on page 11 of the Instructions.) ▶	56,841	42

Schedule B—Interest and Dividend Income

94-4603

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

James E. And Rosalynn Carter

Your social security number

Part I Interest Income

1 If you received more than $400 in interest, Complete Part I. Please see page 8 of the instructions to find out what interest to report. Then answer the questions in Part III, below. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, please see page 18 of the instructions.

Name of payer	Amount	
Citizens Bank of Americus	2,543	98
Union First Nat'l Bank	8,113	97
John W. Carter	1,720	34
Internal Revenue Service	873	36
White House Credit Union	117	16
John Hancock Life Ins. Co.	70	85

2 Total interest income. Enter here and on Form 1040, line 9 . . . . . 13,440 16

Part II Dividend Income

3 If you received more than $400 in gross dividends (including capital gain distributions) and other distributions on stock, complete Part II. Please see page 9 of the instructions. Write (H), (W), (J), for stock held by husband, wife, or jointly. Then answer the questions in Part III, below. If you received dividends as a nominee for another, please see page 18 of the instructions.

Name of payer	Amount	
C. H. Kirbo, Trustee	11,566	70

4 Total of line 3 . . . . . 11,566 70

5 Capital gain distributions. Enter here and on Schedule D, line 7. See Note below . . .

6 Nontaxable distributions . . . . . .

7 Total (add lines 5 and 6) . . . . . .

8 Dividends before exclusion (subtract line 7 from line 4). Enter here and on Form 1040, line 10a 11,566 70

Note: *If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter the taxable part of capital gain distributions on Form 1040, line 15.*

Part III Foreign Accounts and Foreign Trusts

If you are required to list interest in Part I or dividends in Part II, OR if you had a foreign account or were a grantor of, or a transferor to a foreign trust, you must answer both questions in Part III. Please see page 18 of the instructions.

	Yes	No
A Did you, at any time during the taxable year, have an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (see page 18 of instructions)? . . .		X
B Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? . If "Yes," you may be required to file Forms 3520,		X

SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

(Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040.)

1973

Name(s) as shown on Form 1040: James E. and Rosalynn Carter

Your social security number: 94-4603

Part I Short-term Capital Gains and Losses—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis, as adjusted (see instructions page 10)	f. Gain or (loss) from all sales during entire tax year (d less e)		g. Enter gain or (loss) from sales after 10/31/76	
1								
C. H. Kirbo, Trustee								

2 Enter your share of net short term gain or (loss) from partnerships and fiduciaries	2	3,860	82
3 Enter net gain or (loss), combine lines 1 and 2	3	3,860	82
4 Short-term capital loss carryover attributable to years beginning after 1969 (see instructions page 10)	4	( )	
5 Net short term gain or (loss), combine lines 3 and 4, column (f)	5	3,860	82

Part II Long-term Capital Gains and Losses—Assets Held More Than One Year

6								

7 Capital gain distributions	7		
8 Enter gain, if applicable, from Form 4797, line 6(a)(1) (see instructions page 10)	8		
9 Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	9		
10 Enter your share of net long-term gain from small business corporations (Subchapter S)	10		
11 Net gain or (loss), combine lines 6 through 10	11		
12 Long-term capital loss carryover attributable to years beginning after 1969 (see instructions page 10)	12	( )	
13 Net long-term gain or (loss), combine lines 11 and 12, column (g)	13		

NOTE: If you have capital loss carryovers from years beginning after 1972, do not complete Parts III, IV, or VI. See Form 4797 instead.

Part III Computation of Capital Gain Deduction
(Complete this part only if line 14 shows a gain)

14 Combine lines 5 and 13, column (f), and enter here. If result is zero or a loss, do not complete the rest of this part. Instead skip to Part IV, line 24 on page 2	14	3,860	82
15 Enter line 13, column (f) or line 14, whichever is smaller. If zero or a loss, enter zero and skip to line 23	15	-0-	
16 If line 11, column (g) is a gain, combine lines 7 and 11, column (g), and enter here. If this line or line 11, column (g) shows a loss or zero, enter a zero and skip to line 20	16	-0-	
17 Enter line 11, column (g) or line 16, whichever is smaller	17		
18 Enter line 15 or line 17, whichever is smaller	18	-0-	
19 Enter 60% of amount on line 18	19	-0-	
20 Subtract line 18 from line 15	20	-0-	
21 Enter 50% of amount on line 20	21	-0-	
22 Add line 19 and line 21. This is your capital gain deduction	22	-0-	
23 Subtract line 22 from line 14. Enter this amount on Form 1040, line 14	23	3,860	82

SCHEDULE E
(Form 1040)
Department of the Treasury
Internal Revenue Service

Supplemental Income Schedule

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

1978

94-4503

Name(s) as shown on Form 1040: James E. and Rosalynn Carter

Your social security number:

Part I Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 17. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a separate sheet listing each one with the appropriate data and enter combined total of taxable portions on line 5.

1 Name of payer ▶
2 Did your employer contribute part of the cost? ☐ Yes ☐ No
If "Yes," is your contribution recoverable within 3 years of the annuity starting date? ☐ Yes ☐ No
If "Yes," show: Your contribution ▶ $, Contribution recovered in prior years ▶ 2 / 3 / 4
3 Amount received this year
4 Amount excludable this year
5 Taxable portion (subtract line 4 from line 3) | 5

Part II Rent and Royalty Income. If you need more space, use Form 4831.
Have you claimed expenses connected with your vacation home (or other dwelling unit) rented to others (see instructions)? ☐ Yes ☐ No
If "Yes," did you or a member of your family occupy the vacation home (or other dwelling unit) for more than 14 days during the taxable year? ☐ Yes ☐ No

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.—explain below)		
Broadman Press		20,719.65				
6 Totals						
7 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))					7	
8 Net rental income or (loss) (from Form 4831)					8	
9 Net farm rental profit or (loss) (from Form 4835)					9	
10 Total rent and royalty income or (loss) (add lines 7, 8, and 9)					10	20,719 65

Part III Income or Losses from—

	(a) Name	(b) Employer identification number	(c) Your share of gross farming or fishing income (see instructions)	(d) Loss	(e) Income	
Partnerships	Charles H. Kirbo, Trustee				24,787	36
	Less - Investment Interest Allowable			73,572.44		
	11 Add amounts in columns (d) and (e)			73,572.44	24,787	36
	12 Column (e), line 11, less column (d), line 11				12	(48,785 08)
	13 Additional first year depreciation				13	
	14 Total partnership income or (loss). Combine lines 12 and 13				14	(48,785 08)
Estates or Trusts						
	15 Add amounts in columns (d) and (e)				15	
	16 Total estate or trust income or (loss). Column (e), line 15, less column (d), line 15				16	
Small Bus. Corps.						
	17 Add amounts in columns (d) and (e)				17	
	18 Total small business corporation income or (loss). (Column (e), line 17, less column (d), line 17				18	
19 TOTAL (add lines 5, 10, 14, 16, and 18). Enter here and on Form 1040, line 18 ▶					19	(28,065 63)

Explanation of Column (e), Part II

Item	Amount

Item	Amount	Item	Amount

Schedule for Depreciation Claimed in Part II above. If you need more space use Form 4562.

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) ▶						
2 Totals						

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

▷ Each self-employed person must file a Schedule SE. ▷ Attach to Form 1040.
▷ See instructions for Schedule SE (Form 1040).

94-4603

1978

○ If you had wages, including tips, of $17,700 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule (unless you are eligible for the Earned Income Credit). See instructions.

○ If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD): James E. Carter, Jr.

Social security number of self-employed person ▷

○ If you have only farm income complete Parts I and III. ○ If you have only nonfarm income complete Parts II and III.
○ If you have both farm and nonfarm income complete Parts I, II, and III.

Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the OPTIONAL METHOD, line 3, instead of using the Regular Method, line 2, if your gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

REGULAR METHOD 1 Net profit or (loss) from:	a Schedule F, line 56 (cash method), or line 76 (accrual method)	1a		
	b Farm partnerships	1b		
2 Net earnings from farm self-employment (add lines 1a and b)		2		
FARM OPTIONAL METHOD 3 If gross profits from farming[1] are:	a Not more than $2,400, enter two-thirds of the gross profits			
	b More than $2,400 and the net farm profit is less than $1,600, enter $1,600	3		
4 Enter here and on line 12a the amount on line 2, or line 3 if you elect the farm optional method		4		

[1] Gross profits from farming are the total gross profits from Schedule F, line 32 (cash method), or line 74 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 3) as explained in instructions for Schedule SE.

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD 5 Net profit or (loss) from:	a Schedule C, line 31. (Enter combined amount if more than one business.)	5a		
	b Partnerships, joint ventures, etc. (other than farming)	5b	1,994	39
	c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361 and have not revoked that exemption, check here ▷ [ ] and enter zero on this line	5c		
	d Service with a foreign government or international organization	5d		
	e Other—Specify ▷ Royalties	5e	20,719	65
6 Total (add lines 5a through e)		6	21,814	04
7 Enter adjustments if any (attach statement, see page 27 of instructions)		7		
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)		8	21,814	04
If line 8 is $1,600 or more OR if you do not elect to use the Nonfarm Optional Method, skip lines 9 through 11 and enter amount from line 8 on line 12b, Part III.				
Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than $1,600 and less than two-thirds of your gross nonfarm profits (of line 6) and you had net earnings from self-employment of $400 or more for at least 2 of the 3 taxable years 1975, 1976, and 1977. The nonfarm optional method can only be used for 5 tax years.				SE
NONFARM OPTIONAL METHOD				
9 a Maximum amount reportable, under both optional methods combined (farm and nonfarm)		9a	$1,600	00
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero)		9b		
c Balance (subtract line 9b from line 9a)		9c		
10 Enter two-thirds of gross nonfarm profits[1] or $1,600, whichever is smaller		10		
11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller		11		

[1] Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 1(a)) as explained in instructions for Schedule SE. Also, include gross profits from services reported on line 5c, d, and e, as adjusted by line 7.

Part III Computation of Social Security Self-Employment Tax

12 Net earnings or (loss): a From farming (from line 4)		12a		
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)		12b	21,814	04
13 Total net earnings or (loss) from self-employment reported on lines 12a and 12b (If line 13 is less than $400, you are not subject to self-employment tax. Do not fill in rest of schedule.)		13	21,814	04
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1978 is		14	$17,700	00
15 a Total "FICA" wages (from Forms W-2) and "FICA" compensation	15a -0-			
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA	15b -0-			
c Add lines 15a and b		15c	-0-	
16 Balance (subtract line 15c from line 14)		16	17,700	00
17 Self-employment income—line 13 or 16, whichever is smaller		17	17,700	00
18 Self-employment tax. (If line 17 is $17,700, enter $1,433.70; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48		18	1,433	70

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94-4603

SCHEDULE TC
(Form 1040)
Department of the Treasury
Internal Revenue Service

Tax Computation Schedule

▶ Attach to Form 1040.

1978

Name(s) as shown on Form 1040: James E. and Rosalynn Carter

Your social security number:

Part I Computation of Tax for Taxpayers Who Cannot Use the Tax Tables

Use this part to figure your tax if:

- Your income on Form 1040, line 34, is more than $20,000 and you checked Filing Status Box 1, 3, or 4 on Form 1040.
- Your income on Form 1040, line 34, is more than $40,000 and you checked Filing Status Box 2 or 5 on Form 1040.
- You had more exemptions than were covered in the Tax Table for your filing status.
- You figure your tax using the alternative tax computation on Schedule D (Capital Gains and Losses), Schedule G (Income Averaging), or Form 4726 (Maximum Tax on Personal Service Income).

1 Enter the amount from Form 1040, line 34			1	197,188	54
2 Multiply $750 by the total number of exemptions claimed on Form 1040, line 7			2	2,250	00
3 Taxable Income. Subtract line 2 from line 1. (Figure your tax on this amount by using the Tax Rate Schedules or one of the other methods listed on line 4.)			3	194,938	54
4 Income Tax. Enter tax and check if from: [ ] Tax Rate Schedule X, Y, or Z, [ ] Schedule D, [ ] Schedule G, or [X] Form 4726			4	89,985	70
General Tax Credit					
5 Multiply $35 by the total number of exemptions claimed on Form 1040, line 7. *(If you are married filing a separate return, skip lines 6 through 9 and enter the amount from line 5 on line 10.)*	5	105	00		
6 Enter the amount from line 3, above	6	194,938	54		
7 Enter { $3,200 if you are married filing a joint return or a qualifying widow(er); $2,200 if you are single or an unmarried head of household }	7	3,200	00		
8 Subtract line 7 from line 6	8	191,738	54		
9 Enter 2% of line 8 (but do not enter more than $180)	9	180	00		
10 General tax credit. Enter the amount from line 5 or line 9, whichever is larger				10	180 00
11 Tax. Subtract line 10 from line 4. (If $0 or less, enter $0.) Enter this amount on Form 1040, line 35 ▶				11	89,805 70

Part II Computation for Certain Taxpayers Who Must Itemize Deductions

If you are included in one of the groups below, you MUST itemize. If you must itemize and the amount on Schedule A (Form 1040), line 40, is more than your itemized deductions on Schedule A, line 39, you must complete Part II before figuring your tax.

You MUST itemize your deductions if:

A. You can be claimed as a dependent on your parent's return and had interest, dividends, or other unearned income of $750 or more and less than $2,200 of earned income if single (less than $1,600 if married filing a separate return).

Note: *If your earned income is more than your itemized deductions on Schedule A, line 39, enter your earned income in Part II, line 3, of this schedule, unless you are married filing a separate return and your spouse itemizes deductions. Generally, your earned income is the total of any amounts on Form 1040, lines 8, 13, and 19. See page 11 of the Instructions for Form 1040 for more details.*

B. You are married filing a separate return and your spouse itemizes deductions. (There is an exception to this rule. You don't have to itemize if your spouse must itemize only because he or she is described in A and enters earned income instead of itemized deductions on Part II, line 3, of this schedule. If this is the case, don't complete Part II. Go back to Form 1040, line 33, and enter $0. Then go to Form 1040, line 34.)

C. You file Form 4563 to exclude income from sources in U.S. possessions. (Please see Form 4563, and Publication 570, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1978, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you don't have to itemize if at the end of 1978, you were married to a U.S. resident or citizen and file a joint return reporting your combined worldwide income.

1 Enter the amount from Form 1040, line 31				1	
2 Enter the amount from Schedule A, line 40	2				
3 Enter the amount from Schedule A, line 39	3				
Caution: *If you can be claimed as a dependent on your parent's return, see the Note above. Be sure you check the box below line 33 of Form 1040.*					
4 Subtract line 3 from line 2				4	
5 Add lines 1 and 4. Enter here and on Form 1040, line 34. (Leave Form 1040, line 33 blank. Disregard the instruction to subtract line 33 from line 32. Follow the rest of the instructions for Form 1040, line 34.) ▶				5	

Form **2106**
Department of the Treasury
Internal Revenue Service

Employee Business Expenses

(Please use Form 3903 to figure moving expense deduction.)

▶ Attach to Form 1040.

1978

Your name	Social security number	Occupation in which expenses were incurred
James E. and Rosalynn Carter		President

Employer's name	Employer's address
United States Government	Washington, D.C.

Instructions

Use this form to show the total amount of business expenses you had as an employee in 1978. Include all business expenses:

(a) You paid as an employee;

(b) You charged to your employer (for example, with credit cards);

(c) For which you received an advance, allowance, or reimbursement.

The following publications give detailed information on business expenses you can deduct as an employee:

Publication 463, *Travel, Entertainment, and Gift Expenses;*

Publication 529, *Miscellaneous Deductions and Credits;*

Publication 587, *Business Use of Your Home;*

Publication 508, *Tax Information on Educational Expenses.*

Part I—Travel, transportation (but not commuting to and from work), meals and lodging, and some other business expenses can be deducted even if you do not itemize your deductions on Schedule A (Form 1040).

If you use your own car for your work, you can deduct what it cost you for business use. You may figure your cost using actual expenses (gas, oil, repairs, depreciation, etc.) or a standard mileage rate.

The mileage rate is 17 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to the mileage rate amount the business portion of automobile interest and State and local taxes (except gasoline tax), parking fees, and tolls. For cars fully depreciated under the straight line method, the mileage rate is 10 cents a mile for all business mileage. Your car will not be considered fully depreciated if you use only the mileage rate method to figure the cost of your car's business use for the entire period you own it. (Publication 463)

Your meals and lodging costs can be deducted if you were temporarily away on business from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need sleep or rest. (Publication 463)

An outside salesperson (one who does all selling away from the employer's place of business) who had business expenses other than those listed on lines 1, 2, and 3, such as selling expenses, stationery, and postage should list such expenses on line 4. A driver-salesperson whose main duties are service and delivery (for example, delivery of bread or milk) is not considered an outside salesperson. (Publication 463)

Other business expenses must be listed and their amount entered on line 5, Part I only if your employer paid (reimbursed) the expenses and you did not list them on line 1, 2, or 3. List only the amount of the expense that your employer paid (reimbursed). If the expense was larger than the amount of reimbursement, list the difference in Part II. (Publication 463)

Part II—Other business expenses not paid by your employer can only be deducted if you itemize your deductions on Schedule A (Form 1040). Examples of these expenses are union or professional dues, tools, uniforms, materials, and telephone calls, that your employer did not pay for. (Publication 529)

Expenses for business use of part of your home can only be deducted if that part is used exclusively and continuously in connection with your work and for the convenience of your employer. (Publication 587)

Part III—Give information on educational expenses in this part. Generally, you can deduct expenses for education that helps you maintain or improve your skills in your present job. You can also deduct costs of education required by your employer, the law, or regulations to keep your present salary or job. You cannot deduct expenses for study that helps you meet minimum requirements for your job, or helps you get a new job. (Publication 508)

PART I.—Employee Business Expenses Deductible in Computing Adjusted Gross Income on Form 1040, Line 31

1 Fares for airplane, boat, bus, taxicab, train, etc.		
2 Meals and lodging		
3 Car expenses (from Part IV)		
4 Outside salesperson's expenses (see Part I instructions above) ▶		
5 Other (see Part I instructions above) ▶ Meals 519.38; Gifts 264.37; Staff Party and Receptions 12,110.94; Misc. Expenses of Office 271.11		
6 Add lines 1 through 5		
7 Employer's payments for above expenses (other than amounts included on Form W-2)	13,165	80
8 Excess expenses (subtract line 7 from line 6). Enter here and include on Form 1040, line 23		
9 Excess payments (subtract line 6 from line 7). Enter here and include on Form 1040, line 20	13,165	80

PART II.—Employee Business Expenses that are only Deductible if You Itemize Deductions on Schedule A (Form 1040)

1 Business expenses other than those included above (specify) ▶	
2 Total	

If you itemize your deductions, deduct under Miscellaneous Deductions, Schedule A (Form 1040).

PART III.—Additional Information to be Furnished When Claiming a Deduction for Educational Expenses

1 Name of educational institution or activity ▶

2 Address ▶

3 Was this education needed to meet the minimum requirements for your job? [ ] Yes [ ] No

4 Will this study program qualify you for a new job? [ ] Yes [ ] No

5 If your answer to question 3 or 4 is "No," state your reason for getting the additional education and show the relationship between the courses taken and your job during the period. (If more space is needed, attach a statement) ▶

6 List the principal subjects studied, or describe your educational activity ▶

Form 2210
Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals

64 - 4603

1978

➤ Attach to Form 1040. ➤ See Instructions on back.

Name(s) as shown on Form 1040: James E. and Rosalynn Carter

Social security number:

PART I How to Figure Your Underpayment (Complete lines 1 through 16)

If you meet any of the exceptions to the underpayment penalty for ALL four periods, skip lines 1 through 16 and go directly to line 17.

1 1978 tax (from Form 1040, line 54)	
2 Earned income credit (from Form 1040, line 57)	
3 Tax credit for special fuels and oils (from Form 1040, line 60)	
4 Minimum tax (from Form 1040, line 49)	
5 Social security (FICA) tax on unreported tip income (from Form 1040, line 51)	
6 Uncollected employee FICA and RRTA tax on tips (from Form 1040, line 52)	
7 Tax on an IRA (from Form 5329, Part I or III included on Form 1040, line 53)	
8 Refundable business energy credit (from Schedule B (Form 3468) included on Form 1040, line 62)	
9 Total (add lines 2 through 8)	
10 Balance (subtract line 9 from line 1)	
11 Enter 80% of the amount shown on line 10	

	Payment Due Dates			
	(a) Apr. 15, 1978	(b) June 15, 1978	(c) Sept. 15, 1978	(d) Jan. 15, 1979
12 Divide amount on line 11 by the number of payments required for the year. Enter the result in appropriate columns				
13 Amounts paid on estimated tax and tax withheld				
14 Overpayment (on line 16) from previous period				
15 Total (add lines 13 and 14)				
16 Underpayment (subtract line 15 from line 12) OR Overpayment (subtract line 12 from line 15)				

PART II Exceptions to the Penalty

(Farmers and fishermen see Instruction E for special exception)

	(a)	(b)	(c)	(d)
17 Total amount paid and withheld from January 1 through the payment due date shown	16,787.10	33,574.20	50,361.30	67,148.40
	25% of 1977 tax	50% of 1977 tax	75% of 1977 tax	100% of 1977 tax
18 Exception 1.—1977 tax ➤ $ 48,152.12	12,038.03	24,076.06	36,114.09	48,152.12
19 Exception 2.—Tax on 1977 income using 1978 rates and exemptions (attach computation)	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
20 Exception 3.—Tax on annualized 1978 income (see worksheet on back)	Enter 22% of tax	Enter 44% of tax	Enter 66% of tax	Not applicable
21 Exception 4.—Tax on 1978 income over 3, 5, and 8 month periods (attach computation)	Enter 22% of tax	Enter 44% of tax	Enter 66% of tax	

PART III How to Figure the Penalty

(Complete lines 22 through 26)

22 Amount of underpayment (from line 16)				
23 Date of payment or April 15, 1979, whichever is earlier				
24 Number of days from due date of payment to the date on line 23				
25 $\frac{\text{Number of days on line 24}}{365} \times 6\% \times$ amount on line 22				

26 Penalty (add amounts on line 25). Check the box below line 66 on Form 1040 and show this amount in the space provided. Then increase the "Balance Due" or decrease the amount "Overpaid" accordingly

Form **4625** Department of the Treasury Internal Revenue Service

Computation of Minimum Tax—Individuals

▶ Attach to Form 1040
(Please see instructions on back)

94-4003

1978

Name(s) as shown on Form 1040: James E. and Rosalynn Carter

Your social security number:

1 Tax Preference Items. File this form if the total of tax preference items (line 2) is more than $10,000 ($5,000 if married filing separately) even though you owe no minimum tax, OR if you have any minimum tax liability deferred from a previous taxable year until this year. If this is a short-period return, see instructions for line 8. Caution: See Limitations on Amounts Treated as Tax Preference Items in Certain Cases in instructions.			
(a) Adjusted itemized deductions			
(b) Accelerated depreciation on real property:			
(1) Low-income rental housing under section 167(k)			
(2) Other real property		636	91
(c) Accelerated depreciation on personal property subject to a lease		10,186	43
(d) Amortization of certified pollution control facilities			
(e) Amortization of railroad rolling stock			
(f) Amortization of on-the-job training facilities			
(g) Amortization of child care facilities			
(h) Reserves for losses on bad debts of financial institutions			
(i) Stock options			
(j) Depletion			
(k) Capital gains			
(l) Intangible drilling costs			
2 Total tax preference items. Add lines 1(a) through 1(l)		10,823	34
3 Amount from Form 1040, line 47*	89,805	70	
4 Tax from recomputing prior-year investment credit			
5 Tax from recomputing prior-year Work Incentive (WIN) credit			
6 Tax on premature redemption of Individual Retirement Bond(s)			
7 Add lines 3 through 6	89,805	70	
8 Enter the larger of: (a) one-half of the amount on line 7, or (b) $10,000 ($5,000 if married filing separately)		44,902	85
9 Subtract line 8 from line 2 (If line 8 is more than line 2, enter zero)			
10 Multiply amount on line 9 by 15% and enter here			
11 Enter any 1978 net operating loss carryover to 1979 (attach statement showing computation)			
12 Multiply amount on line 11 by 15% and enter here			
13 Deferred minimum tax. Enter the smaller of amount on line 10 or line 12			
14 Minimum Tax. Subtract line 13 from line 10			
15 Enter minimum tax deferred from previous year(s) until this year (attach statement showing computation)			
16 Total minimum tax. Add lines 14 and 15			
17 Excess tax credits. See instructions for line 17 before completing this section. If Form 1040, line 47 is more than zero, this section will not apply; skip lines 17(a) through 18 and enter the amount from line 16 on line 19.			
(a) Credit for the elderly			
(b) Credit for political contributions			
(c) Credit for child care expenses			
(d) Residential energy credits			
18 Add lines 17(a) through 17(d)			
19 Subtract line 18 from line 16. Enter here and on Form 1040, line 49			

*Do not include any tax imposed under sec. 402(e) (ordinary income portion of lump sum distributions) or any partial tax under sec. 667 (accumulation distribution by trusts), or any penalty tax under sec. 72(m)(5).

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

Maximum Tax on Personal Service Income

► Attach to Form 1040 (or Form 1041).

94-43 03 **1978**

Name(s) as shown on Form 1040 (or Form 1041): James E. and Rosalynn Carter

Identifying number:

Do not complete this form if—(a) Taxable income or personal service taxable income is:
$40,200 or less, and on Form 1040, you checked box 1 or box 4,
$55,200 or less, and on Form 1040, you checked box 2 or box 5,
$26,000 or less and this is an Estate or Trust return (Form 1041);
(b) You elected income averaging; or
(c) On Form 1040, you checked box 3.

A—Personal Service Income		B—Deductions Against Personal Service Income	
Salary and Expense Allowance	250,000.00	Employee Business Expenses (2106)	13,165.80
Royalties	20,719.65		
Total personal service income	270,719.65	Total deductions against personal service income	13,165.80

1 Personal service net income—Subtract total amount in column B from total amount in column A		1	257,553.85
2 Enter your adjusted gross income (see instructions)		2	254,029.96
3 Divide the amount on line 1 by the amount on line 2. Enter percentage result here, but not more than 100%. Round to nearest 4 numbers (see instructions)		3	100.00
4 Enter your taxable income (see instructions)		4	194,938.54
5 Multiply the amount on line 4 by the percentage on line 3		5	194,938.54
6 Enter the total of your 1978 tax preference items (see instructions)		6	10,823.34
7 Personal service taxable income. Subtract line 6 from line 5 (see instructions)		7	184,115.20
8 If: on Form 1040, you checked box 1 or box 4, enter $40,200; on Form 1040, you checked box 2 or box 5, enter $55,200; Estate or Trust, enter $26,000		8	55,200.00
9 Subtract line 8 from line 7 (if zero or less, do not complete rest of form)		9	128,915.20
10 Enter 50% of line 9		10	64,457.60
11 Tax on amount on line 4	11 105,279.59		
12 Tax on amount on line 7	12 97,811.49		
13 Subtract line 12 from line 11		13	7,468.10
14 If the amount on line 8 is: $40,200, enter $13,290 ($12,240 if unmarried head of household); $55,200, enter $18,060; $26,000, enter $9,030		14	18,060.00
15 Add lines 10, 13, and 14. This is your maximum tax (see instructions)		15	89,985.70
Computation of Alternative Tax			
16 Amount from line 4		16	
17 Enter amount reportable on Schedule D (Form 1040), line 26 or Schedule D (Form 1041), line 20*		17	
18 Subtract line 17 from line 16		18	
Note: If Schedule D (Form 1040), line 15; Form 4798, line 7, or Schedule D (Form 1041), line 17(e) or 31 is not more than $50,000, skip lines 19 through 23.			
19 Enter amount reportable on Schedule D (Form 1040), line 28 or Schedule D (Form 1041), line 22		19	
20 Add lines 18 and 19		20	
21 Enter amount from line 11		21	
22 Tax on amount on line 20		22	
23 Subtract line 22 from line 21		23	
24 Tax on amount on line 18. Caution: If line 7 is more than line 18, enter instead, amount on line 12 less 50% of the excess of line 7 over line 18		24	
25 Subtract line 24 from line 11		25	
26 Subtract line 25 from line 15		26	
27 Enter 25% of Schedule D (Form 1040), line 15; Form 4798, line 7, or Schedule D (Form 1041), line 17(e) or 31, but not more than $12,500		27	
28 Add lines 23 (if applicable), 26 and 27		28	

*If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 17 the amount from Form 1040, line 15

263-165-1

Form 4952
Department of the Treasury
Internal Revenue Service

Investment Interest Expense Deduction

▷ See instructions on back.
▷ Attach to return.

94-4603

1978

Name(s) as shown on return: James E. and Rosalynn Carter

Identifying number

Identify taxpayer . . . . . ▷ [X] Individual [ ] Estate [ ] Trust

Part I Interest on Investment Indebtedness Incurred Prior to December 17, 1969

Note: Use part I only if you incurred investment interest attributable to the period prior to December 17, 1969, as well as on or after that date.

1 Enter investment interest expense from all sources incurred prior to December 17, 1969 and paid in 1978	-0-
2 Total net investment income from all sources	72,085.80
3 Net investment income allocable to the period prior to December 17, 1969: $\frac{\text{Line 1}}{\text{Line 1 + Line 7 + Line 15 + Line 28}} \times$ Line 2	-0-
4 Subtract line 3 from line 2—Enter here and on line 10(a)	72,085.80

Part II Interest on Investment Indebtedness Incurred After September 10, 1975

5 Enter investment interest expense from all sources incurred after September 10, 1975		51,464.68
6 Carryover—Enter amount from 1977 Form 4952, line 16		
7 Total investment interest expense (add lines 5 and 6)		51,464.68
8 (a) Individuals enter $10,000 ($5,000 if married filing separately)	10,000.00	
(b) Additional limitation (see instructions for line 8)		
9 Estates enter $10,000, trusts enter zero		
10 (a) Total net investment income on line 4 (see instructions) 72,085.80		
(b) $\frac{\text{Line 7}}{\text{Line 7 + Line 15 + Line 28}} \times$ Line 10(a)	60,424.39	
11 Excess expenses from "net lease property" (see General Instructions 2(b) and 3(d))		
12 Limitation on deduction (add lines 8(a), (b), 9, 10(b) and 11)		60,424.39
13 Allowable investment interest deduction—Enter the smaller of line 7 or line 12 (see General Instruction 5)		51,464.68
14 Disallowed investment interest to be carried over to 1979. (If line 7 is more than line 12, enter difference)		-0-

Part III Interest on Investment Indebtedness Incurred Prior to September 11, 1975, but after December 16, 1969

15 Enter investment interest expense from all sources incurred prior to September 11, 1975, but after December 16, 1969		22,107.76
16 Individuals enter $25,000 ($12,500 if married filing separately)	25,000.00	
17 Estates enter $25,000, trust enter zero		
18 Net investment income (subtract line 10(b) from line 10(a))	21,661.41	
19 Excess expenses from "net lease property" (see General Instructions 2(b) and 3(d))		
20 Excess net long term capital gain over net short term capital loss (see instructions)		
21 Tentative limitation (add lines 16 through 20)		46,661.41
22 Enter capital gain from line 20. (Limit such gain to extent line 15 is more than lines 16 through 19)		-0-
Note: For adjustment of such gain on Schedule D, see Schedule D instructions for certain filers.		
23 Enter excess, if any, of interest on line 15 over amount on line 21		-0-
24 Additional deduction (50% of line 23)		-0-
25 Limitation on deduction (add lines 21 and 24)		46,661.41
26 Allowable investment interest deduction—Enter the smaller of line 15 or line 25 (see General Instruction 5)		22,107.76
27 Disallowed investment interest to be carried over to 1979. (If line 15 is more than line 25, enter difference)		-0-

Part IV Investment Interest Expense Carryover From Prior Years—Incurred Prior to September 11, 1975

28 Carryover—Enter amounts from 1977 Form 4952, lines 32 and 41		
29 Enter amount reportable on line 18 (see $25,000*)		
30 Enter the larger of amount on line 15 or $25,000*		
31 Excess, if any, of amount on line 29 over line 30		
32 Enter 50% of line 31		
33 Interest deduction limitation (enter the smaller of line 28 or line 32) (see General Instruction 5)		
34 Interest carryover from prior years disallowed in 1978 (excess, if any, of line 28 over line 33)		
35 Enter the capital gain deduction from your 1978 Schedule D or 1978 Form 4798		
36 Interest carryover to 1979 (subtract line 35 from line 34)		

*$12,500, if married filing separately, zero, if a trust

JAMES E. AND ROSALYNN CARTER

YEAR 1978

OTHER INCOME:

Transportation Furnished to Family Members	$4,534.00

Form 4868
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

941970

Note: *File this form with the Internal Revenue Service Center where you are required to file your income tax return and pay the amount shown on line 6 below. This is not an extension of time for payment of tax. The law requires that a penalty be charged for late payment of tax unless you show reasonable cause for not paying the tax when due. (See Instruction F.)*

Please Print or Type	Name (If joint return, give first names and initials of both)	Last name	Your social security number
	James E. and Rosalynn	Carter	
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.
	The White House		
	City, town or post office, State and ZIP code		
	Washington, D. C. 20500		

An automatic 2-month extension of time until June 15, 1979, is requested in which to file Form 1040 for the calendar year 1978 (or if a fiscal year return until ....., 19....., for the tax year beginning ....., 1978, and ending ....., 1979).

1 Total tax you expect to owe for 1978 (see Instruction C)		107,148.40
2 Federal income tax withheld	67,148.40	
3 1978 Estimated tax payments (include 1977 overpayment allowed as a credit)		
4 Other payments (see Instruction C)		
5 Total (add lines 2, 3, and 4)		
6 BALANCE DUE (subtract line 5 from line 1). Pay in full with this form ▶		40,000.00

Signature and Verification

If Prepared by Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

James E. Carter — 4-11-79
Your signature — Date

Rosalynn Carter — 4-11-79
Spouse's signature (if filing jointly, BOTH must sign even if only one had income) — Date

If Prepared by Someone Other Than Taxpayer.—Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. That I am authorized to prepare this form, and that I am:

[ ] A member in good standing of the bar of the highest court of (specify jurisdiction) .....

[ ] A certified public accountant duly qualified to practice in (specify jurisdiction) .....

[ ] A person enrolled to practice before the Internal Revenue Service.

[ ] A duly authorized agent holding a power of attorney. (The power of attorney need not be filed with this form unless required.)

[ ] A person standing in close personal or business relationship to the taxpayer who is unable to sign this form because of illness, absence, or other good cause. My relationship to the taxpayer and the reason why the taxpayer is unable to sign this form are .....

James E. Carter
Signature of preparer other than taxpayer — Date

See instructions on back.

Form 4868 (6-79)

94-4603

1 Control number	222	2 Employer's State number

3 Employer's name, address, and ZIP code	4 Sick pay ☐ Correction ☐ Void ☐	Make No Entry Here	
DEPUTY ASST COMPTROLLER FOR FINANCE BUREAU OF GOVT FINANCIAL OPERATIONS US DEPT OF TREASURY TREASURY ANNEX #1 WASHINGTON DC 20226	7 Employer's identification number		
10 Employee's social security number	11 Federal income tax withheld: 67,148.40	12 Wages, tips, other compensation: 250,000.00	13 FICA tax withheld	14 Total FICA wages
15 Employee's name (first, middle, last) JIMMY CARTER	16 Pension plan coverage? Yes/No: NO	17	18 FICA tips
	20 State income tax withheld	21 State wages, tips, etc.	22 Name of State
THE WHITE HOUSE WASHINGTON DC 20500 19 Employee's address and ZIP code	23 Local income tax withheld	24 Local wages, tips, etc.	25 Name of locality
Wage and Tax Statement	**1973**	Copy B To be filed with employee's FEDERAL tax return	

Form W-2 This information is being furnished to the Internal Revenue Service. Department of the Treasury—Internal Revenue Service

BEST COPY AVAILABLE