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16250 Bircher Ave.  
Granada Hills, Ca.  
91344

Jan. 24, 1978

004876

Mr. Donald A. Purdy, Jr.

I have had xerox's made of my tax returns and am enclosing the copies for the years 1967 to 1976.

I and my wife have looked in the various places where we normally keep our important papers and we could not find the tax returns for the years 1962 to 1966.

We have moved four times since we left Dallas in 1966. It is possible that we disposed of them in the process of moving from one place to another. We probably never anticipated any further use for them.

Should there be any other documents that I have in my possession and you are in need of them during the course of your investigation I will be happy to mail them to you.

Sincerely,  
Samuel R. Ruby

**Return for Individual  
Retirement Savings Arrangement**  
(Under Sections 408 or 409 of the Internal Revenue Code)  
▶ Attach to Form 1040.

**1976**  
Only This Side of Form is  
Open to Public Inspection

If you have established a retirement savings arrangement you must complete Part I and Part II and attach this form to your individual income tax return, Form 1040. In addition: (1) if you claim a deduction on your Form 1040 for contributions to your retirement savings arrangement, complete Part III; (2) if you have made contributions in excess of your allowable limitation for this year or prior years, complete Part IV; (3) if you are not yet age 59½ when you receive a distribution from your retirement savings arrangement which is not due to a disability, a rollover contribution to another plan or retirement savings arrangement, or the transfer of an amount to a former spouse under a divorce decree, you must complete Part V; (4) if you are 70½ or older on the last day of the year, see instructions to determine if you are required to complete Part VI.

Name SAMUEL D. RUBY  
Address (Number and street) 16250 BIRCHER ST  
City or town, State and ZIP code GRANADA HILLS CA

If you are not required to file a Form 1040 check here ☐

**Part I Individual and Retirement Savings Information**

**1 Type of individual retirement savings arrangement:**

- (a) ☐ Individual retirement account  
(b) ☐ Individual retirement annuity  
(c) ☐ Individual retirement bonds

**2 Were you during any part of the year an active participant in a qualified pension, profit-sharing or stock bonus plan, including a qualified Keogh (HR 10) plan, or were you covered under a section 403(b) annuity or custodial account or under a government retirement plan other than the Social Security or Railroad Retirement Acts? (Volunteer firemen and military reservists see specific instructions for line 2)**

☐ Yes ☒ No

If "Yes," you are not allowed a deduction for your 1976 contributions to your individual retirement arrangement.

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. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Your signature

Date

Preparer's signature (other than taxpayer)

95-2941449  
Preparer's identification number  
(see General Instruction B)

Date

Preparer's address and ZIP code

13717 VANOWEN ST VAN NUYS CA 91405

Form **5329**

**Part II**

Attach Copy B of Form 5498 here ▶

Your Social Security Number . . . . . ▶

JFK Act 6 (3)

- 3 If filed by surviving spouse or beneficiary of an individual who created this retirement savings arrangement check here ▶ ☐  
and enter name and social security number of individual for whom the arrangement was established ▶ .....

- 4 Indicate your age as of the end of the year (If you checked item 3 do not complete this item):

- (a) ☐ Under age 59½  
(b) ☐ Age 59½ to 70½  
(c) ☐ Over age 70½ (if you check item (c) complete Part VI below)

- 5 (a) If, during the year, you received a distribution of your entire account from a qualified pension, profit-sharing or stock bonus plan, because either (i) you terminated employment or (ii) your employer terminated the plan, and you transferred (rolled over) such distribution to your arrangement, check here . . . . . ☐

- (b) If you checked (a) did you transfer the entire amount of the distribution (less any amounts you contributed to the qualified plan—see instructions) to your arrangement within 60 days of receipt of such distribution (or 12/31/76 if (a)(ii) applies and you received such distribution prior to 11/2/76)? . . . . . ☐ Yes ☐ No

- (c) If (b) was "Yes," complete lines (i) through (iii) below:

- (i) Date of transfer to arrangement . . . . .  
(ii) Date distribution was made to you from the plan . . . . .  
(iii) Name of trustee or insurance company to which the transfer was made (If bonds were purchased state "Bonds") ▶.....

Month	Day	Year

- (d) (i) If within one taxable year, you received a distribution of your entire account from your employer's qualified pension, profit-sharing or stock bonus plan because the plan was terminated by your employer did you:

- (A) receive such amount on or after July 4, 1974 but prior to January 1, 1976,  
(B) transfer such amount, reduced by the amount of the income tax paid on the distribution on your 1974 or 1975 income tax return, to an arrangement and  
(C) file a claim for refund of such tax paid? (Check "Yes" only if (A), (B) and (C) ALL apply.) . . . . . ☐ Yes ☐ No

- (ii) If (d)(i) is "Yes," and you have received such refund or credit for such tax paid enter:

- (A) Date refund or credit received . . . . .  
(B) Date refund or amount of credit was contributed to your retirement savings arrangement . . . . .

Month	Day	Year

Note: See Definition C in the Instructions concerning rollover contributions.

- 6 If, during the year, you transferred any funds from one retirement savings arrangement to another retirement savings arrangement, enter the date of transfer here . . . . .

Month	Day	Year

Caution: Such a transfer may be a taxable distribution.

- 7 If, during the tax year covered by this form, you have entered into a prohibited transaction under section 4975 or borrowed any amount from your retirement savings arrangement or pledged any part of your arrangement as security for a loan, check here . . . . . ☐

Note: See instructions for the tax consequences of such transactions.

**Part III Computation of Allowable Deduction**

(If you have entered into a prohibited transaction under section 4975, do not complete Part III or Part IV for the retirement savings arrangement with which you entered into such prohibited transaction.)

- 8 Wages, tips and other compensation from Form 1040 (if a joint return do not include compensation of spouse) (See definition B in the instructions for the meaning of compensation.) . . . . .  
9 15% of line 8 or \$1,500, whichever is lesser (if you are 70½ or over or answered "Yes" to line 2, enter zero) . . . . .  
10 Amount paid by you or on your behalf under all your retirement savings arrangements (do not include any amounts which were considered as "rollover contributions," see lines 5 and 6, or the purchase price of any individual retirement bonds redeemed within 12 months of their date of purchase (see instructions) or life insurance portion of your endowment premium as reported on Form 5498 box 6) . . . . .

- 11 Allowable deduction, lesser of line 9 or line 10 (enter here and on Form 1040, line 40a) . . . . . ▶

**Part IV Tax on Excess Contributions**

- 12 Tax on excess contributions (see Part IV of the Specific Instructions if Part III, line 10 exceeds line 11). Enter tax from worksheet here and on Form 1040, line 61 . . . . . ▶

**Part V Tax on Premature Distributions**

- 13 Tax on premature distributions (see Part V of the Specific Instructions if you received a distribution from your retirement savings arrangement before you have attained age 59½). Enter tax from worksheet here and on Form 1040, line 57. . . . . ▶

**Part VI Tax on Undistributed Retirement Accounts and Annuities**

(See Instructions before completing this Part.)

- 14 Tax based on current year distribution method, see worksheet in Instructions . . . . .  
15 Tax based on aggregate distribution methods, see worksheet in Instructions . . . . .  
16 Tax due, lesser of line 14 or 15, enter here and on Form 1040, in your total for line 62. On the dotted line to the left of the line 62 entry space write "4974 tax," and show the amount . . . . . ▶



Form 1040

Department of the Treasury—Internal Revenue Service

## U.S. Individual Income Tax Return

1976

This space for IRS use only

For the year January 1–December 31, 1976, or other taxable year beginning

, 1976 ending

, 19

Please print or type	Name (If joint return, give first names and initials of both) <b>SAMUEL + PHYLIS</b>	Last name <b>Ruby</b>	Your social security number <b>JFK Act 6 (3)</b>
	Present home address (Number and street, including apartment number, or rural route) <b>16250 BIRCHER ST</b>		Spouse's social security no. <b>JFK Act 6 (3)</b>
	City, town or post office, State and ZIP code <b>GRANADA HILLS CA</b>		For Privacy Act Notification, see page 5 of Instructions.
Filing Status	1 <input type="checkbox"/> Single (Check only ONE box)		Occu- pation
	2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income)		Yours <input checked="" type="checkbox"/> S/E
	3 <input type="checkbox"/> Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here		Spouse's <input checked="" type="checkbox"/> S/E
	4 <input type="checkbox"/> Unmarried Head of Household. See page 7 of instructions to see if you qualify		
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died <input type="checkbox"/> 19 ). See page 7 of Instructions.		
Exemptions	6a Regular <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse Enter number of boxes checked <input type="checkbox"/> 2		
	b First names of your dependent children who lived with you <b>ELISA</b> Enter number <input type="checkbox"/> 2		
	c Number of other dependents (from line 7) <input type="checkbox"/> 4		
	d Total (add lines 6a, b, and c) <input type="checkbox"/> 4		
	e Age 65 or older. <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse Enter number of boxes checked <input type="checkbox"/> 4		
f TOTAL (add lines 6d and e) <input type="checkbox"/> 4			

7 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 furnished for dependent's support
					By YOU. If 100% write ALL. \$
					By OTHERS including dependent. \$

## 8 Presidential Election Campaign Fund

Do you wish to designate \$1 of your taxes for this fund? ☒ Yes ☐ No  
If joint return, does your spouse wish to designate \$1? ☒ Yes ☐ No

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

Income	9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 6 of Instructions.)	9	-0-
	10a Dividends (See pages 9 and 16 of Instructions) 10b less exclusion Balance	10c	-0-
	11 Interest income. { If \$400 or less, enter total without listing in Schedule B } { If over \$400, enter total and list in Part II of Schedule B }	11	5195
	12 Income other than wages, dividends, and interest (from line 37)	12	2546
	13 Total (add lines 9, 10c, 11 and 12)	13	7741
	14 Adjustments to income (such as moving expense, etc. from line 42)	14	-6-
	15a Subtract line 14 from line 13	15a	7741
	b Disability income exclusion (sick pay) (attach Form 2440)	15b	-0-
	c Adjusted gross income. Subtract line 15b from line 15a, then complete Part III on back. (If less than \$8,000, see page 2 of Instructions on "Earned Income Credit.")	15c	7741
	Tax, Payments and Credits	16 Tax, check if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule X, Y or Z <input type="checkbox"/> Schedule D <input type="checkbox"/> Schedule G <input type="checkbox"/> Form 2555 OR <input type="checkbox"/> Form 4726	16
17a Multiply \$35.00 by the number of exemptions on line 6d 17b Enter 2% of line 47 but not more than \$180 (\$90 if box 3 is checked)		17a	140
18 Balance. Subtract line 17c from line 16 and enter difference (but not less than zero)		18	0
19 Credits (from line 54)		19	0
20 Balance. Subtract line 19 from line 18 and enter difference (but not less than zero)		20	0
21 Other taxes (from line 62)		21	280
22 Total (add lines 20 and 21)		22	280
23a Total Federal income tax withheld. (attach Forms W-2, or W-2P to front)		23a	602
b 1976 estimated tax payments (include amount allowed as credit from 1975 return)		23b	
c Earned income credit. (from page 2 of Instructions)		23c	
Due or Refund	d Amount paid with Form 4868	23d	
	e Other payments (from line 66)	23e	
	24 TOTAL (add lines 23a through e)	24	602
	25 If line 22 is larger than line 24, enter BALANCE DUE IRS (Check here <input type="checkbox"/> , if Form 2210 or Form 2210F is attached. See page 10 of instructions.)	25	
Sign here	26 If line 24 is larger than line 22, enter amount OVERPAID	26	322
	27 Amount of line 26 to be REFUNDED TO YOU	27	222
	28 Amount of line 26 to be credited on 1977 estimated tax	28	1000

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.

Signature	Date	Preparer's signature (and employer's name, if any)	Date
Spouse's signature (if filing jointly, BOTH must sign even if only one had income)		95-2941449	
Identifying number (see instructions)		Address (and ZIP code)	

**Part I** Income other than Wages, Dividends and Interest

29	Business income or (loss) (attach Schedule C)	29	
30a	Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	30a	3546
b	50% of capital gain distributions (not reported on Schedule D—see page 10 of Instructions)	30b	1000
31	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	31	
32a	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	32a	
b	Fully taxable pensions and annuities (not reported on Schedule E—see page 10 of Instructions)	32b	
33	Farm income or (loss) (attach Schedule F)	33	
34	State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see page 10 of Instructions)	34	
35	Alimony received	35	
36	Other (state nature and source—see page 11 of Instructions)	36	
37	Total (add lines 29 through 36). Enter here and on line 12	37	2546

**Part II** Adjustments to Income

38	Moving expense (attach Form 3903)	38	
39	Employee business expense (attach Form 2106)	39	
40a	Payments to an individual retirement arrangement from attached Form 5329, Part III	40a	
b	Payments to a Keogh (H.R. 10) retirement plan	40b	
41	Forfeited interest penalty for premature withdrawal (see page 12 of Instructions)	41	
42	Total (add lines 38 through 41). Enter here and on line 14	42	

**Part III** Tax Computation

43	Adjusted gross income (from line 15c). If you have unearned income and can be claimed as a dependent on your parent's return, check here <input type="checkbox"/> and see page 9 of Instructions	43	7741
44a	If you itemize deductions, check here <input type="checkbox"/> , and enter total from Schedule A, line 40, and attach Schedule A		
b	Standard deduction—If you do not itemize deductions, check here <input type="checkbox"/> , and: If you checked the box on line 2 or 5, enter the greater of \$2,100 OR 16% of line 43—but not more than \$2,800 1 or 4, enter the greater of \$1,700 OR 16% of line 43—but not more than \$2,400 3, enter the greater of \$1,050 OR 16% of line 43—but not more than \$1,400	44	5686
45	Subtract line 44 from line 43 and enter difference (but not less than zero)	45	2055
46	Multiply total number of exemptions claimed on line 6f by \$750	46	3000
47	Taxable income. Subtract line 46 from line 45 and enter difference (but not less than zero)	47	0

- If line 47 is \$20,000 or less and you did not average your income on Schedule G, or figure your tax on Form 2555, Exemption of Income Earned Abroad, find your tax in Tax Table. Enter tax on line 16 and check appropriate box.
- If line 47 is more than \$20,000, figure your tax on the amount on line 47 by using Tax Rate Schedule X, Y, Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, tax from Form 2555 or maximum tax from Form 4726. Enter tax on line 16 and check appropriate box.

**Part IV** Credits

48	Credit for the elderly (attach Schedules R & RP)	48	
49	Credit for child care expenses (attach Form 2441)	49	
50	Investment credit (attach Form 3468)	50	
51	Foreign tax credit (attach Form 1116)	51	
52	Contributions to candidates for public office credit (see page 12 of Instructions)	52	
53	Work Incentive (WIN) Credit (attach Form 4874)	53	
54	Total (add lines 48 through 53). Enter here and on line 19	54	

**Part V** Other Taxes

55	Tax from recomputing prior-year investment credit (attach Form 4255)	55	
56	Minimum tax. Check here <input type="checkbox"/> , and attach Form 4625	56	
57	Tax on premature distributions from attached Form 5329, Part V	57	
58	Self-employment tax (attach Schedule SE)	58	280
59	Social security tax on tip income not reported to employer (attach Form 4137)	59	
60	Uncollected employee social security tax on tips (from Forms W-2)	60	
61	Excess contribution tax from attached Form 5329, Part IV	61	
62	Total (add lines 55 through 61). Enter here and on line 21	62	280

**Part VI** Other Payments

63	Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 13 of Instructions)	63	
64	Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	64	
65	Credit from a Regulated Investment Company (attach Form 2439)	65	
66	Total (add lines 63 through 65). Enter here and on line 23e	66	

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

1976

Department of the Treasury  
Internal Revenue Service

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

Name(s) as shown on Form 1040

S + P. Ruby

Your social security number

JFK Act 6 (3)

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

### Medical and Dental Expenses (not compensated by insurance or otherwise) (See page 13 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 15c, 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 15c, 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 34

### Taxes (See page 13 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 35

### Interest Expense (See page 14 of Instructions.)

- 18 Home mortgage
- 19 Other (itemize) ▶

- 20 Total (add lines 18 and 19). Enter here and on line 36

### Contributions (See page 15 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 15 of instructions for required statement)
- 23 Carryover from prior years
- 24 Total contributions (add lines 21a through 23). Enter here and on line 37

### Casualty or Theft Loss(es) (See page 15 of Instructions.)

Note: If you had more than one loss, omit lines 25 through 28 and see page 15 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 38

### Miscellaneous Deductions (See page 15 of Instructions.)

- 30 Alimony paid
- 31 Union dues
- 32 Other (itemize) ▶

- 33 Total (add lines 30 through 32). Enter here and on line 39

### Summary of Itemized Deductions

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



**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or (Loss) From Business or Profession**  
**(Sole Proprietorship)**

Partnerships, Joint Ventures, etc., Must File Form 1065.

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

**1976**

Name of proprietor

*S & P Ruby*

JFK Act 6 (3)

- A** Principal business activity (see Schedule C Instructions) ▶ *SERVICE* ; product ▶ *SNACK BAR*  
**B** Business name ▶ *WOODLEY BISTRO COFFEE SHOP* **C** Employer identification number ▶ *95-2651578*  
**D** Business address (number and street) ▶ *16055 VENTURA BLVD*  
City, State and ZIP code ▶ *ENCINO CA 91316* **G**  
**E** Indicate method of accounting: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other ▶  
**F** Were you required to file Form W-3 or Form 1096 for 1976 (see Schedule C Instructions)?  
If "Yes," where filed ▶  
**G** Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1976?  
**H** Method of inventory valuation ▶ Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) ▶

<b>Income</b>	<b>1</b> Gross receipts or sales \$..... Less: returns and allowances \$..... Balance ▶	<b>1</b>	
	<b>2</b> Less: Cost of goods sold and/or operations (Schedule C-1, line 8)	<b>2</b>	
	<b>3</b> Gross profit	<b>3</b>	
	<b>4</b> Other income (attach schedule)	<b>4</b>	
	<b>5</b> Total income (add lines 3 and 4)	<b>5</b>	
<b>Deductions</b>	<b>6</b> Depreciation (explain in Schedule C-3)	<b>6</b>	
	<b>7</b> Taxes on business and business property (explain in Schedule C-2)	<b>7</b>	
	<b>8</b> Rent on business property	<b>8</b>	
	<b>9</b> Repairs (explain in Schedule C-2)	<b>9</b>	
	<b>10</b> Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)	<b>10</b>	
	<b>11</b> Insurance	<b>11</b>	
	<b>12</b> Legal and professional fees	<b>12</b>	
	<b>13</b> Commissions	<b>13</b>	
	<b>14</b> Amortization (attach statement)	<b>14</b>	
	<b>15 (a)</b> Pension and profit-sharing plans (see Schedule C Instructions)	<b>15(a)</b>	
	<b>(b)</b> Employee benefit programs (see Schedule C Instructions)	<b>(b)</b>	
	<b>16</b> Interest on business indebtedness	<b>16</b>	
	<b>17</b> Bad debts arising from sales or services	<b>17</b>	
	<b>18</b> Depletion	<b>18</b>	
	<b>19</b> Other business expenses (specify):		
(a) .....			
(b) .....			
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			
<b>(k)</b> Total other business expenses (add lines 19(a) through 19(j))	<b>19(k)</b>		
<b>20</b> Total deductions (add lines 6 through 19(k))	<b>20</b>		

**21** Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 29. **ALSO** enter on Schedule SE, line 5(a). **21** *3546*

**SCHEDULE C-1.—Cost of Goods Sold and/or Operations** (See Schedule C Instructions for Line 2)

<b>1</b> Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	<b>1</b>	
<b>2</b> Purchases \$..... Less: cost of items withdrawn for personal use \$..... Balance ▶	<b>2</b>	
<b>3</b> Cost of labor (do not include salary paid to yourself)	<b>3</b>	
<b>4</b> Materials and supplies	<b>4</b>	
<b>5</b> Other costs (attach schedule)	<b>5</b>	
<b>6</b> Total of lines 1 through 5	<b>6</b>	
<b>7</b> Less: Inventory at end of year	<b>7</b>	
<b>8</b> Cost of goods sold and/or operations. Enter here and on line 2 above	<b>8</b>	

Did you claim a deduction for expenses of an office in your home? ☐ Yes ☐ No

**SCHEDULE C-2.—Explanation of Lines 7 and 9**

[illegible]**SCHEDULE C-3.—Depreciation** (See Schedule C Instructions for Line 6)

If you need more space, use Form 4562.

[illegible]**SCHEDULE C-4.—Expense Account Information** (See Schedule C Instructions for Schedule C-4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$25,000, or for yourself if your expense account allowance plus line 21, page 1, is less than \$25,000.

Name	Expense account	Salaries and Wages	
Owner . . . . .			
1 . . . . .			
2 . . . . .			
3 . . . . .			
4 . . . . .			
5 . . . . .			

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☐ No (3) Employees' families at conventions or meetings? ☐ Yes ☐ No

(2) Living accommodations (except employees on business)? ☐ Yes ☐ No (4) Employee or family vacations not reported on Form W-2? ☐ Yes ☐ No

Department of the Treasury  
Internal Revenue Service

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

1976

Name(s) as shown on Form 1040

**Social security number**

JFK Act 6 (3)

**D**

[illegible]

## Part II

[illegible]

### Part III

14	Combine lines 5 and 13, and enter the net gain or (loss) here . . . . .	14		
15	If line 14 shows a gain—			
a	Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part IV for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 . . . . .	15a		
b	Subtract line 15a from line 14. Enter here and on Form 1040, line 30a . . . . .	15b		
16	If line 14 shows a loss—			
a	Enter one of the following amounts:			
(i)	If line 5 is zero or a net gain, enter 50% of line 14;			
(ii)	If line 13 is zero or a net gain, enter line 14; or,			
(iii)	If line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 . . . . .	16a		
b	Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:			
(i)	The amount on line 16a;			
(ii)	\$1,000 (\$500 if married and filing a separate return); or,			
(iii)	Taxable income, as adjusted (see Instruction J) . . . . .	16b	SEE 4.798	1000

218-056-1

**Part IV** Computation of Alternative Tax (See Instruction S to See if the Alternative Tax Will Benefit You)

17 Enter amount from Form 1040, line 47 . . . . .	17		
18 Enter amount from line 15a (or Form 4798, Part IV, line 8(a)) . . . . .	18		
19 Subtract line 18 from line 17 (if line 18 exceeds line 17, do not complete the rest of this part. The Alternative Tax will not benefit you) . . . . .	19		
<b>Note:</b> If line 18 does not exceed \$25,000 (\$12,500 if married filing separately), omit lines 20 through 23 and enter zero on line 24.			
20 Enter \$25,000 (\$12,500 if married filing separately) . . . . .	20		
21 Add lines 19 and 20 . . . . .	21		
22 Tax on amount on line 17* . . . . .	22		
23 Tax on amount on line 21* . . . . .	23		
24 Subtract line 23 from line 22 . . . . .	24		
25 Tax on amount on line 19* . . . . .	25		
26 Enter 50% of line 18 but not more than \$12,500 (\$6,250 if married filing separately) . . . . .	26		
27 Alternative Tax—add lines 24, 25, and 26. If smaller than the tax figured on the amount on Form 1040, line 47, enter this alternative tax on Form 1040, line 16. Also check the Schedule D box on Form 1040, line 16 . . . . .	27		

\*If the amount on which the tax is to be computed is \$20,000 or less use the Tax Table; if more than \$20,000 use Tax Rate Schedule X, Y, or Z.

<b>Note:</b> Enter your capital loss carryovers from 1976 to 1977:	Pre-1970	Post-1969
	Short-term (from Form 4798, Part II or Part V) . . . . . Long-term (from Form 4798, Part II or Part V) . . . . .	0 7958



# Computation of Social Security Self-Employment Tax

**1976**

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

○ If you had wages, including tips, of \$15,300 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)

Social security number of self-employed person ▶

JFK Act 6 (3)

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

○ 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 54 (cash method), or line 72 (accrual method)  
b Farm partnerships

2 Net earnings from farm self-employment (add lines 1a and b)

### FARM OPTIONAL METHOD

3 If gross profits from farming 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

<sup>1</sup> Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 70 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE.

4 Enter here and on line 12a, the amount on line 2, or line 3 if you elect the farm optional method

## Part II Computation of Net Earnings from NONFARM Self-Employment

a Schedule C, line 21. (Enter combined amount if more than one business.)  
b Partnerships, joint ventures, etc. (other than farming)  
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, check here ☐ and enter zero on this line  
d Service with a foreign government or international organization (See Form 1040 in instructions for line 36.) Specify  
e Other

### REGULAR METHOD

5 Net profit or (loss) from:

6 Total (add lines 5a through e)

7 Enter adjustments if any (attach statement)

8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)  
If line 8 is \$1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit 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,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1973, 1974, and 1975. The nonfarm optional method can only be used for 5 taxable years.

### NONFARM OPTIONAL METHOD

9 a Maximum amount reportable, under both optional methods combined (farm and nonfarm)  
b Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero)  
c Balance (subtract line 9b from line 9a)

10 Enter two-thirds of gross nonfarm profits<sup>2</sup> or \$1,600, whichever is smaller

11 Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller

<sup>2</sup> 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 14) 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)  
b From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)

13 Total net earnings or (loss) from self-employment reported on line 12. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.)

14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1976 is

15 a Total "FICA" wages and "RRTA" compensation  
b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA

c Total of lines 15a and b

16 Balance (subtract line 15c from line 14)

17 Self-employment income—line 13 or 16, whichever is smaller

18 Self-employment tax. (If line 17 is \$15,300.00, enter \$1,208.70; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 58

Form 4798

Department of the Treasury  
Internal Revenue Service**Capital Loss Carryover**  
(Computations of Capital Loss Carryovers and Summary of Capital  
Gains and Losses if Pre-1970 Capital Losses are Carried to 1976.)  
▶ Attach to Form 1040.

1976

Name(s) as shown on Form 1040

S. + P. Ruby

Social Security Number

JFK Act 6 (3)

**Note:** Complete Only Page 1 of This Form to Compute Your Capital Loss Carryover if Your 1975 Schedule D (Form 1040), lines 4(a) and 12(a), DO NOT SHOW A LOSS.**Part I** **Post-1969 Capital Loss Carryovers to 1976** (Complete this part if the amount on your 1975 Schedule D (Form 1040), line 16(a), is larger than the loss deducted on your 1975 Form 1040, line 29a.)**Section A.—Short-term Capital Loss Carryover**

1 Enter loss shown on your 1975 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7 . . . . .	1		
2 Enter gain shown on your 1975 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero . . . . .	2		
3 Reduce any loss on line 1 to the extent of any gain on line 2 . . . . .	3		
4 Enter amount shown on your 1975 Form 1040, line 29a . . . . .	4		
5 Enter smaller of line 3 or 4 . . . . .	5		
6 Excess of amount on line 3 over amount on line 5 . . . . .	6		

**Note:** The amount on line 6 is your short-term capital loss carryover from 1975 to 1976 that is attributable to years beginning after 1969. Enter this amount on your 1976 Schedule D (Form 1040), line 4.**Section B.—Long-term Capital Loss Carryover**

7 Line 4 less line 5 (Note: If you ignored lines 2 through 6, enter amount from your 1975 Form 1040, line 29a) . . . . .	7		
8 Enter loss from your 1975 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12 . . . . .	8		
9 Enter gain shown on your 1975 Schedule D (Form 1040), line 5. If that line is blank or shows a loss, enter a zero . . . . .	9		
10 Reduce any loss on line 8 to the extent of any gain on line 9 . . . . .	10		
11 Multiply amount on line 7 by 2 . . . . .	11		
12 Excess of amount on line 10 over amount on line 11 . . . . .	12		

**Note:** The amount on line 12 is your long-term capital loss carryover from 1975 to 1976 that is attributable to years beginning after 1969. Enter this amount on your 1976 Schedule D (Form 1040), line 12.**Part II** **Post-1969 Capital Loss Carryovers from 1976 to 1977** (Complete this part if the amount on your 1976 Schedule D (Form 1040), line 16a, is larger than the loss deducted on your 1976 Form 1040, line 30a.)**Section A.—Short-term Capital Loss Carryover**

1 Enter loss shown on your 1976 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7 . . . . .	1		
2 Enter gain shown on your 1976 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero . . . . .	2		
3 Reduce any loss on line 1 to the extent of any gain on line 2 . . . . .	3		
4 Enter amount shown on your 1976 Form 1040, line 30a . . . . .	4		
5 Enter smaller of line 3 or 4 . . . . .	5		
6 Excess of amount on line 3 over amount on line 5 . . . . .	6		

**Note:** The amount on line 6 is your short-term capital loss carryover from 1976 to 1977 that is attributable to years beginning after 1969. Enter this amount in the space provided on page 2 of your 1976 Schedule D (Form 1040).**Section B.—Long-term Capital Loss Carryover**

7 Line 4 less line 5 (Note: If you ignored lines 2 through 6, enter amount from your 1976 Form 1040, line 30a) . . . . .	7		
8 Enter loss from your 1976 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12 . . . . .	8		
9 Enter gain shown on your 1976 Schedule D (Form 1040), line 5. If that line is blank or shows a loss, enter a zero . . . . .	9		
10 Reduce any loss on line 8 to the extent of any gain on line 9 . . . . .	10		
11 Multiply amount on line 7 by 2 . . . . .	11		
12 Excess of amount on line 10 over amount on line 11 . . . . .	12		

**Note:** The amount on line 12 is your long-term capital loss carryover from 1976 to 1977 that is attributable to years beginning after 1969. Enter this amount in the space provided on page 2 of your 1976 Schedule D (Form 1040).

Form 4798 (1976)

**Do Not Complete the Rest of This Form if You Do Not Have a  
Pre-1970 Capital Loss Carryover to 1976 (See Instruction A).**

**Instructions****A. Who Should File.**

If your 1975 Schedule D (Form 1040), lines 4(a) and 12(a) show a loss: (1) use Part III, below, to determine your capital loss carryover to 1976; (2) complete your 1976 Schedule D (Form 1040), lines 1 through 13 to report capital gains and losses for the current year and any post-1969 capital loss carryovers; and (3) complete Part IV to figure your net capital gain or (loss) for 1976 and the capital loss limitation if necessary. Use Part V to figure capital loss carryover from 1976 to 1977 for pre-1970 losses or a combination of pre-1970 and post-1969 losses.

**B. Part IV, Line 19 or 33.**—If there is a gain and a loss on the lines mentioned in the instructions for Part IV, line 19 or 33, enter the gain reduced by the amount of the loss. If the loss exceeds the gain enter a zero. If there is a gain and no loss, just enter the gain.

**C. Part IV, Line 22 or 36.**—If there is a loss and a gain on the lines mentioned in the instructions for Part IV, line 22 or 36, enter the loss reduced by the amount of the gain. If the gain exceeds the loss enter a zero. If there is a loss and no gain, just enter the loss.

**D. Married Taxpayers Filing Separate Returns.**—If you are married and filing a separate return the limitation for Part IV, lines 9(b)(ii) and 27(b) is \$500, increased by amounts attributable to pre-1970 short-term capital loss components, but the combined total may not exceed \$1,000. If there is a loss in Part IV, line 2, complete Part IV, Section E. If there is a loss in Part IV, line 5, complete Part IV, Section D, lines 14 through 22 (assuming all the lines in Section D were not otherwise required to be completed) ignoring the note under line 14.

**E. Additional Information.**—For information about capital assets, investment interest expense deduction adjustment, alternative tax, etc., see the instructions for Schedule D (Form 1040).

**Part III**

**Pre-1970 and Post-1969 Capital Loss Carryovers to 1976** (Complete this part if the amount on your 1975 Schedule D (Form 1040), line 16(a) or line 33, is larger than the loss deducted on your 1975 Form 1040, line 29a.)

1 Enter loss shown on your 1975 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 20—then go to line 21 . . . . .	1	(1741)	
2 Enter gain shown on your 1975 Schedule D (Form 1040), line 13. If that line is blank or shows a loss enter a zero . . . . .	2	0	
3 Reduce loss on line 1 to the extent of any gain on line 2 . . . . .	3	(1741)	
<b>Note: If line 4(a) on your 1975 Schedule D (Form 1040) is blank, IGNORE lines 4 through 11, enter a zero on line 12—then go to line 13.</b>			
4 Combine lines 3 and 11 on your 1975 Schedule D (Form 1040). Enter the gain; if zero or a loss, enter a zero . . . . .	4	5105	
<b>Note: If line 4 is zero IGNORE lines 5 through 11, enter on line 12 the loss from your 1975 Schedule D (Form 1040), line 4(a)—then go to line 13.</b>			
5 Enter any gain from your 1975 Schedule D (Form 1040), line 3 . . . . .	5	0	
6 Enter smaller of line 4 or 5 . . . . .	6	0	
7 Enter excess of gain on line 4 over line 6 . . . . .	7	5105	
8 Enter loss from your 1975 Schedule D (Form 1040), line 12(a); otherwise, enter a zero . . . . .	8	13322	
9 Reduce any gain on line 7 to the extent of any loss on line 8 . . . . .	9	0	
10 Enter loss from your 1975 Schedule D (Form 1040), line 4(a); otherwise enter a zero . . . . .	10	0	
11 Add the gains on lines 6 and 9 . . . . .	11	0	
12 Reduce the loss on line 10 to the extent of any gain on line 11 . . . . .	12	0	
13 Pre-1970 short-term capital loss (Enter smaller of line 3 or 12) . . . . .	13	(1741)	
14 Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13) . . . . .	14	0	
15 Enter any loss from line 13, above . . . . .	15	(1741)	
16 Enter loss deducted on your 1975 Form 1040, line 29a . . . . .	16	1000	
17 Pre-1970 short-term loss carryover to 1976 (excess of line 15 over line 16—if line 15 does not exceed line 16, enter zero). Enter here and in Part IV, line 2 . . . . .	17	(741)	
18 Enter any loss from line 14, above . . . . .	18	0	
19 Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero . . . . .	19	0	
20 Post-1969 short-term loss carryover to 1976 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero). Enter here and on your 1976 Schedule D (Form 1040), line 4 . . . . .	20	0	
21 If you were required to complete Part IV of your 1975 Schedule D (Form 1040), enter any loss from your 1975 Schedule D (Form 1040), line 30; otherwise, enter zero . . . . .	21	8217	
22 Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero. ( <b>Note: If you ignored lines 2 through 20 above, enter amount from your 1975 Form 1040, line 29a</b> ) . . . . .	22	0	
23 Pre-1970 long-term loss carryover to 1976 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and in Part IV, line 5 . . . . .	23	(8217)	
24 If you were required to complete Part IV of your 1975 Schedule D (Form 1040), enter any loss from your 1975 Schedule D (Form 1040), line 31. However, if Part IV was not required, enter any loss from your 1975 Schedule D (Form 1040), line 13 . . . . .	24	5839	
25 Enter excess of line 22 over line 21 . . . . . × 2 (If line 22 does not exceed line 21, enter zero.) . . . . .	25	0	
26 Post-1969 long-term loss carryover to 1976 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on your 1976 Schedule D (Form 1040), line 12 . . . . .	26	(5839)	

**Part IV Capital Gains and Losses****Section A.—Short-term Capital Gains and Losses**

1 Amount from 1976 Schedule D (Form 1040), line 5	1	(741)
2 Amount from Part III, line 17	2	
3 Net short-term gain or (loss), combine lines 1 and 2	3	(741)

**Section B.—Long-term Capital Gains and Losses**

4 Amount from 1976 Schedule D (Form 1040), line 13	4	(484)
5 Amount from Part III, line 23	5	(8217)
6 Net long-term gain or (loss), combine lines 4 and 5	6	(8701)

**Section C.—Summary of Sections A and B**

7 Combine lines 3 and 6 and enter the net gain or (loss) here	7	(9442)
8 If line 7 shows a gain—		
(a) Enter 50% of line 6 or 50% of line 7, whichever is smaller (see Schedule D (Form 1040), Part IV, for computation of alternative tax). Enter zero if there is a loss or no entry on line 6	8(a)	
(b) Subtract line 8(a) from line 7. Enter here and on Form 1040, line 30a	(b)	
9 If line 7 shows a loss—		
If losses are shown on BOTH lines 5 and 6, omit lines 9(a) and (b) and go to Section D. Otherwise,		
(a) Enter one of the following amounts:		
(i) If line 3 is zero or a net gain, enter 50% of line 7;		
(ii) If line 6 is zero or a net gain, enter amount from line 7; or		
(iii) If line 3 and line 6 are net losses, enter amount on line 3 added to 50% of amount on line 6		
(b) Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:	9(a)	
(i) The amount on line 9(a);		
(ii) \$1,000 (married taxpayers filing separate returns see Instruction D); or		
(iii) Taxable income, as adjusted (see Instruction J in Instructions for Schedule D (Form 1040))	(b)	(1000)

**Section D.—Capital Loss Limitation—Where Losses Are Shown on Both Lines 5 AND 6 of Part IV**

10 Enter loss from line 3; if line 3 is zero or a gain, enter a zero	10	
11 Enter loss from line 6	11	
12 Enter gain, if any, from line 3; if line 3 is zero or a loss, enter a zero	12	
13 Reduce loss on line 11 to the extent of the gain, if any, on line 12	13	
14 Combine amounts on 1976 Schedule D (Form 1040), lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero	14	
<b>Note: If the entry on line 14 is zero, OMIT lines 15 through 21 and enter on line 22 the loss shown on line 5.</b>		
15 Enter gain, if any, from 1976 Schedule D (Form 1040), line 11	15	
16 Enter smaller of amount on line 14 or line 15	16	
17 Enter excess of gain on line 14 over amount on line 16	17	
18 Enter loss from line 2; if line 2 is blank, enter a zero	18	
19 Reduce gain, if any, on line 17 to the extent of loss, if any, on line 18 (see Instruction B)	19	
20 Enter loss from line 5	20	
21 Add the gain(s) on line(s) 16 and 19	21	
22 Reduce the loss on line 20 to the extent of the gain, if any, on line 21 (see Instruction C)	22	
23 Enter smaller of amount on line 22 or line 13 (if line 22 is zero, enter a zero)	23	
24 Subtract amount on line 23 from the loss on line 13	24	
25 Enter 50% of the amount on line 24	25	
26 Add lines 10, 23, and 25	26	
27 Enter here and enter as a (loss) on Form 1040, line 30a, the smallest of:	27	
(a) Amount on line 26;		
(b) \$1,000 (Married taxpayers filing separate returns see Instruction D); or		
(c) Taxable income, as adjusted (see Instruction J in Instructions for Schedule D (Form 1040))		

NAME

S + P Ruby

CALENDAR YEAR 19

76

ADDRESS

SOC. SEC. NO.

JFK Act 6 (3)

## DEDUCTION SCHEDULE

MEDICAL		STATE	FEDERAL	CONTRIBUTIONS		STATE	FEDERAL
2 MEDICINE/DRUGS				21a CASH CONTRIBUTIONS			
3 LESS 1% A.G.I. (Line 18 - 1040)				21b PARTNERSHIP SHARE			
4 NET MED/DRUGS				GIRL/BOY SCOUTS			
5 H & A INS. (1/2 + EXCESS)			1405	HEART FUND/CANCER FUND			1000
6a DR.				RED CROSS/UNITED FUND			
DR.				XMAS & EASTER SEALS			
DR.				MISC. ORGANIZED CHARITIES			
DR.			548	POLITICAL CONTRIBUTIONS			
DR.				CHURCHES			
DR.							
DR.							
DR.							
DR.							
6b HOSPITAL				22 OTHER THAN CASH			
PROSTHETIC APPLIANCES				23 CARRY OVER FROM PRIOR YRS.			
HEARING AID				24 TOTAL CONTRIBUTIONS		100	100
6c AMBULANCE				CASUALTY OR THEFT (LOSS(ES))			
LABORATORIES				25 LOSS BEFORE ADJUSTMENT			
TRAVEL FOR MED. 1000			70	26 INSURANCE REIMBURSEMENT			
				27			
MEDICARE INS.				28 (\$100 LIMITATION PER CAS.)			
GLASSES				29 TOT. CAS. OR THEFT LOSS		0	0
7 MEDICAL EXPENSES			2023	MISCELLANEOUS DEDUCTIONS			
LESS REIMBURSED BY INS.				30 ALIMONY			
8 LESS 3% ADJ. GROSS INC.			232	31 UNION/PROFESSIONAL DUES			
9			1791	32 INCOME TAX PREPARATION			
I + 1/2 (TO \$150) OF H & A INS.			150	UNIFORMS/PROTEC. CLOTHING			
10 TOTAL MEDICAL DED.		1941	1941	SMALL TOOLS AND SUPPLIES			
TAXES				LAUNDRY AND CLEANING			
11 STATE & LOCAL INCOME			0	AUTO USE/DAMAGE			
12 REAL ESTATE			924	INVEST. COUNSEL & PUBS. (Sched)			
13 STATE & LOCAL GASOLINE			48	EMPLOYMENT AGENCY FEES			
14 GENERAL SALES TAX			139	SAFE DEPOSIT BOX			
15a PERSONAL PROPERTY				TEL. REQ. IN BUSINESS			
15b PERSONAL PROPERTY AUTO			22	POLITICAL CONTRIBUTIONS			
16 SALES TAX AUTO			0				
				33 TOTAL MISC. DED.		0	0
				SUMMARY OF ITEMIZED DED.		STATE	FEDERAL
17 TOTAL TAXES		1128	1128	34 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)			
INTEREST (TO WHOM PAID)				35 TOTAL TAXES (From Line 17)			
18 MORTGAGE			2482	36 TOTAL INTEREST (Line 20)			
				37 TOTAL CONTR. (Line 24)			
19 INSTALLMENT LOANS			35	38 CAS. & THEFT LOSS(ES) (Line 29)			
				39 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 33)			
				40 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 44		5686	5686
				REMARKS			
20 TOTAL INTEREST		2517	2517				

NAME SAP Ruby

I.D. NO.  
OR  
SOC. SEC. NO

JFK Act 6 (3)

CALENDAR YEAR 19 76

ADDRESS \_\_\_\_\_

FISCAL YEAR ENDING \_\_\_\_\_

19 \_\_\_\_\_

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY	
BUSINESS NAME	EMPLOYERS NO.
BUSINESS ADDRESS	
TOTAL RECEIPTS	15947
INVENTORY AT BEGINNING OF YEAR	0
MERCHANDISE PURCHASED	8856
LABOR	
TOTAL	8856
INVENTORY AT END OF YEAR	2400
GROSS PROFIT	6456
GROSS INCOME	9491
OTHER BUSINESS DEDUCTIONS	
ADVERTISING	208
AUTO AND TRUCK EXPENSE	900
BAD DEBTS	
CASH SHORT	
COMMISSIONS	
DELIVERY	
DEPRECIATION ( SCHEDULE ATTACHED )	106
DUES AND SUBSCRIPTIONS	
ENTERTAINMENT AND PROMOTIONAL	
INSURANCE	637
INTEREST	419
JANITOR SERVICE	
LAUNDRY	
LEGAL AND ACCOUNTING	50
MAINTENANCE	
OFFICE SUPPLIES AND EXPENSE	
RENT	1608
REPAIRS	13
SALARIES AND WAGES	
SALARIES OFFICERS	
SUPPLIES	1551
TAXES AND LICENSES	284
TAXES - PAYROLL	
TELEPHONE	169
TRAVEL	
UTILITIES	
NET PROFIT (OR ( LOSS ) - FEDERAL RETURN	5945
NET PROFIT OR LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. )	3546

I.D. NO. \_\_\_\_\_  
OR  
SOC. SEC. NO. \_\_\_\_\_

Act 6

CALENDAR YEAR 19 2018  
FISCAL YEAR ENDING \_\_\_\_\_

19

## KIND OF PROPERTY

[illegible]

## Add 20% Additional Depreciation on Items Purchased THIS Year.

TOTAL DEPRECIATION THIS YEAR

## DATE SOLD

[illegible]





INDIVIDUAL  
CALIFORNIA  
INCOME TAX

TAXABLE YEAR  
**1976**

PLACE PREADDRESSED LABEL HERE, if available. (Correct name and address, if necessary)  
Enter social security number(s) only if incorrect or not shown on label.

Check ☒ Calendar Year  
One: ☐ Fiscal Year Ending 1977

NAME (If joint return, give first names and initials of both)

LAST NAME

**SAMUEL & PHYLLIS**

**Ruby**

PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route)

**16250 BIRCHER ST**

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

**GRANADA HILLS CA**

FOR PRIVACY NOTIFICATION  
SEE PAGE 2 OF INSTRUCTIONS

JFK Act 6 (3)

OCCU-  
PATION

Yours

**S/E**

Spouse's

**S/E**

FILING STATUS

EXEMPTION CREDITS

- 1 ☐ Single (Check Only One)  
2 ☒ Married filing joint return (even if only one had income)  
3 ☐ Separate return of married person—Enter spouse's social security number and full name here  
4 ☐ Head of Household—Enter name of qualifying individual  
5 ☐ Widow(er) with dependent child (Year spouse died 197\_\_)

- 6 Personal { If line 1 or 3 checked, enter \$25 }  
                  { If line 2, 4 or 5 checked, enter \$50 }  
7 Dependents —  
Do not list the person who qualifies you as head of household  
**ELISA**  
**THOMAS**  
Total Number ☒ **2** x \$8 = 7 16 00  
8 Blind (see instructions) Number of blind exemptions \_\_\_\_\_ x \$8 = 8 00  
9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 9 16 00

- 10 Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this }  
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540))  
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540))  
13 Income other than wages, dividends and interest (from line 48)  
14 Total (add lines 10, 11, 12 and 13)  
15 Adjustments to income (from line 55)  
16 Adjusted gross income (subtract line 15 from line 14)

10 8  
11 6  
12 5195  
13 2546  
14 7741  
15 0  
16 7741

- If you do NOT itemize deductions AND line 16 is under \$15,000, find tax in Tax Table and enter on line 19.  
• If you itemize deductions OR line 16 is \$15,000 or more, complete lines 17 and 18.

- 17 Deductions: Itemized (from line 63) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)  
18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19  
19 Tax from (check one) ☐ Tax Table ☒ Tax Rate Schedule ☐ Income Averaging Schedule (G or G-1)  
20 Total exemption credits (from line 9, above)  
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)  
22 Other credits (from line 68—including Special Low Income Tax Credit)  
23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)  
24 Other taxes (from line 71)  
25 Total tax liability (add lines 23 and 24)

17 5686  
18 2055  
19 23  
20 66  
21 -0-  
22 -0-  
23 -0-  
24 -0-  
25 -0-

- 26 Total California income tax withheld (attach W-2 or W-2P to face of this return)  
27 Renter's credit—if you lived in rented property on March 1, 1976, complete Part 1 on page 2  
28 1976 California estimated tax payments  
29 Excess California SDI tax withheld (see instructions)  
30 Total Credits

26 0  
27 0  
28 0  
29 0  
30 -0-

- 31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero.  
Mail return to:

FRANCHISE TAX BOARD  
SACRAMENTO, CA 95867

PAY IN FULL →

31 -0-

- 32 If line 25 is smaller than line 30, enter amount OVERPAID  
33 Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks.  
Mail return to:

FRANCHISE TAX BOARD  
P.O. BOX 13-540  
SACRAMENTO, CA 95813

Do not write in these spaces  
P  
E  
M  
A  
R

- 34 Amount of line 32 to be credited on your 1977 ESTIMATED TAX

34

If you do NOT want State income tax forms and instructions mailed to you next year, check here ☐ See Instructions, Page 9

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 ☐ Your signature

Date

☐ Preparer's signature (other than taxpayer)

Date

HERE

**PART I - Renter's Credit - All questions must be answered**

- 35 Did you, on March 1, 1976, live in rented property which was your principal residence? ☐ Yes ☒ No If no, you may not claim this credit
- 36 Was the property you rented exempt from property tax? ☐ Yes ☒ No If yes, you may not claim this credit
- 37 Did you live with any other person who claimed you as a dependent for income tax purposes? ☐ Yes ☒ No If yes, you may not claim this credit
- 38 Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? ☐ Yes ☒ No If yes, see page 3 of instructions

**PART II - Other Income**

- 39 Business income (or loss) (attach Schedule C(540)) ☐ 39 3546
- 40 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) ☐ 40 (1000)
- 41 Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) ☐ 41
- 42 Pensions and annuities ☐ 42
- 43 Rents and royalties ☐ 43
- 44 Partnerships ☐ 44
- 45 Estates and trusts ☐ 45
- 46 Farm income (or loss) (attach Schedule F(540)) ☐ 46
- 47 Miscellaneous income ☐ 47
- (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) 47a
- (b) Alimony 47b
- (c) Other (state nature and source) 47c
- Enter total of lines 47(a), 47(b), and 47(c) ☐ 47
- 48 Total (add lines 39 thru 47). Enter here and on line 13. ☐ 48 2546

**PART III - Adjustments to Income**

- 49 "Sick pay," if included in line 10 (see instructions - attach Form FTB 3805T) ☐ 49
- 50 Moving expenses (see instructions - attach Form FTB 3805U) ☐ 50
- 51 Employee business expenses (See instructions - attach Form FTB 3805N) ☐ 51
- 52 Military exclusion (see instructions) ☐ 52
- 53(a) Payments to an individual retirement arrangement (attach FTB 3805P) 53a
- (b) Payments to a Keogh (H.R. 10) retirement plan 53b
- (c) Payments to a self-employed "Defined Benefit Plan" 53c
- Enter total of lines 53(a), 53(b), and 53(c) ☐ 53
- 54 Forfeited interest penalty (see instructions) ☐ 54
- 55 Total adjustments (add lines 49 thru 54). Enter here and on line 15 ☐ 55

**PART IV - Itemized Deductions**

- o Attach Schedule A(540) and enter sub-totals on lines 56 thru 62, below
- 56 Total deductible medical and dental expenses (from Schedule A(540), line 10) ☐ 56 1941
- 57 Total taxes (from Schedule A(540), line 17) ☐ 57 1128
- 58 Total interest expense (from Schedule A(540), line 20) ☐ 58 2517
- 59 Total contributions (from Schedule A(540), line 24) ☐ 59 100
- 60 Total casualty loss (from Schedule A(540), line 29) ☐ 60 0
- 61 Total miscellaneous deductions (from Schedule A(540), line 33) ☐ 61 0
- 62 Total child care and adoption expenses (from Schedule A(540), line 37) ☐ 62 0
- 63 Total itemized deductions (add lines 56 thru 62). Enter here and on line 17 ☐ 63 5686

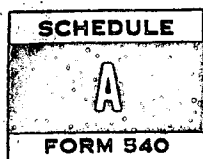
**PART V - Other Credits - SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW**

- 64 "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) ☐ 64
- 65 Retirement income credit (attach Schedule R(540)) ☐ 65
- 66 Special low income tax credit (see special instructions) ☐ 66
- 67 Solar energy tax credit (see special instructions) ☐ 67
- 68 TOTAL (add lines 64 thru 67). Enter here and on line 22 ☐ 68

**PART VI - Other Taxes**

- 69 Tax on preference income (see instructions - attach Schedule P(540)) ☐ 69
- 70 Tax on premature distributions from attached Form FTB 3805P ☐ 70
- 71 Total (add lines 69 and 70) enter here and on line 24 ☐ 71

**PART VII - Reconciliation to Federal Return - If adjusted gross income on Federal Return is different from line 16, page 1, explain below.**



# CALIFORNIA ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

S & P Ruby

Social Security Number

JFK Act 6 (3)

USE ONLY IF YOU DO NOT USE THE TAX TABLE OR TAKE THE STANDARD DEDUCTION

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than \$150) of insurance premiums for medical care.
2. Medicine and drugs.
3. Enter 1% of line 16, Form 540.
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. Other medical and dental expenses:
  - (a) Doctors, dentists, nurses, etc.
  - (b) Hospitals
  - (c) Other (itemize)

SC H

7. Total—(Add lines 4, 5, 6a, b, and c).
8. Enter 3% of line 16, Form 540.
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero).
10. Total—(Add lines 1 and 9. Enter here and on Form 540, line 56).

1941

## Taxes

11. Auto license—Excess of registration and weight fees (see instructions).
12. Real estate.
13. State and local gasoline.
14. General Sales.
15. Personal property (Boat and Aircraft).
16. Other (itemize).

SC H

17. Total taxes—(Add lines 11 thru 16. Enter here and on Form 540, line 57).

1178

## Interest Expense

18. Home mortgage.
19. Other (itemize).

SC H

20. Total—(Add lines 18 and 19. Enter here and on Form 540, line 58).

2517

## Contributions

- 21(a). Cash contributions for which you have receipts, canceled checks, etc.
- (b). Other cash contributions. List donees and amounts.
22. Other than cash.—See instructions for required statement.
23. Carryover from 1974 & subsequent years — See instructions.
24. Total— (Add lines 21a thru 23. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, line 59).

SC H

180

## Casualty or Theft Loss(es)

NOTE: If you had more than one loss, omit lines 25 through 28—See 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 Form 540, line 60).

0

## Miscellaneous Deductions

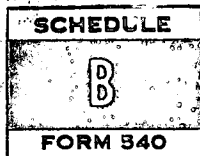
30. Alimony paid to:
31. Employment Education Expense.
32. Union dues.
- Other (itemize)
33. Total (Add lines 30 through 32. Enter here and on Form 540, line 61).

0

## Child Care and Adoption Expense

34. Child care expenses — Attach Form 3805X.
35. Total adoption expense . . . . .  
Less 3% of line 16, Form 540 . . . . .
36. Net adoption expenses—See instructions for maximum limitations . . . . .
37. Total child care and adoption expenses (add lines 34 and 36. Enter here and on Form 540, line 62).

0



CALIFORNIA  
DIVIDEND AND INTEREST INCOME  
Attach to Form 540



Name as shown on Form 540

S & P RUBY

JFK Act 6 (3)

PART I—DIVIDEND INCOME

B

**Line 1—Gross Dividends and Other Distributions on Stock**—If gross dividends and other distributions (including capital gain dividends) on stock were \$400 or less, do not complete this part; but enter gross dividends (including capital gain distribu-

tions), less nontaxable portion, if any, on Form 540, page 1. Do NOT deduct the \$100 federal exclusion.

"Capital gain dividends" are treated as ordinary dividends for State income tax purposes and not as capital gains as permitted under the federal law.

1. Gross dividends and other distributions on stock—List payers and amounts—Write (H), (W), (J), for stock held by husband, wife, jointly.

2. Total dividends

3. Nontaxable distributions

4. Taxable dividends—Subtract line 3 from line 2. Enter here and on line 11, form 540

PART II—INTEREST INCOME

Interest on bonds, debentures, loans, notes, tax refunds and all types of savings accounts including banks, credit unions and postal savings is taxable.

Interest on the following obligations is exempt from tax:

(a) Bonds and other obligations (other than tax refunds) of the United States, the District of Columbia and territories of the United States. (Interest on Philippine Islands obligations issued on or after March 24, 1934 is not exempt.)

(b) Bonds (but not other obligations) of California and its political subdivisions issued after November 4, 1902.

(c) Interest on bonds of Alaska and Hawaii issued prior to their achieving statehood.

**Note:** If total taxable interest income was \$400 or less, do not complete this part; but enter the total amount of interest received on Form 540, page 1.

1. Interest income—List payers and amounts.

NOTE ON WOODLEY BISTRO

UAC

TRANS WORLD

WORLD

4959

17

11

191

17

2. Total Interest Income. Enter here and on line 12, Form 540

5195



CALIFORNIA

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION  
(Sole Proprietorships)

TAXABLE
1976
YEAR

Attach this schedule to your income tax return, Form 540 or 540NR

Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR

S. & P. Ruby

JFK Act 6 (3)

A. Name and Address of Business

B. Federal Employer I.D. No.

WOODLEY BISTRO COFFEE SHOP, 16055 VENTURA BLVD ENCINO CA 91436 95-2651578

C. Principal business activity (i.e., retail-hardware; wholesale-tobacco; services-legal; etc.) SERVICE - SNACK BAR

D. Indicate method of accounting: ☐ cash; ☒ accrual; ☐ other

E. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ YES ☐ NO

F. Method of inventory valuation ☒ COST

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?

☐ YES ☐ NO If "Yes," attach explanation.

	Balance
1 Gross receipts, sales, or fees \$	
2 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
3 Purchases \$	
4 Cost of labor (do not include salary paid to yourself)	
5 Materials and supplies	
6 Other costs (explain in Schedule C-2 or attach Schedule)	
7 Total of lines 2 thru 6	
8 Inventory at end of this year	
9 Cost of goods sold (subtract line 8 from line 7)	
10 Gross profit (subtract line 9 from line 1)	
11 Other income (attach schedule)	
12 Total Income (add lines 10 and 11)	
OTHER BUSINESS DEDUCTIONS	
13 Depreciation (explain in Schedule C-1 or attach Schedule)	
14 Taxes on business and business property (explain in Schedule C-2 or attach Schedule)	
15 Rent on business property	
16 Repairs (explain in Schedule C-2 or attach Schedule)	
17 Salaries and wages not included on line 4 (exclude any paid to yourself)	
18 Insurance	
19 Legal and professional fees	
20 Commissions	
21 Amortization (attach statement)	
22 Retirement plans, etc. (other than your share, see instructions)	
23 Interest on business indebtedness	
24 Bad debts arising from sales or services (Not applicable if reporting on cash basis)	
25 Depletion (attach schedule)	
26 Other business expenses (explain in Schedule C-2 or attach Schedule)	
27 Total of lines 13 thru 26	5077
28 Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR	3546

Schedule C-1 Depreciation Claimed on line 13.	Group and guideline class or description of property		Date Acquired	Cost or other basis	Depreciation allowed (or allowable) in prior years	Method of computing depreciation	Life or Rate	Depreciation for this year
								106
Schedule C-2 Explanation of Lines 6, 14, 16, and 26.	LINE NO.	EXPLANATION		AMOUNT	LINE NO.	EXPLANATION		AMOUNT

JFK Act 6 (3)

## D

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

Please print or type	Name (If joint return, give first names and initials of both)	Last name	Your social security number	For Privacy Act Notification, see page 2 of Instructions.
	SAMUEL & PHYLLIS RUBY		JFK Act 6 (3)	
	Present home address (Number and street, including apartment number, or rural route)		JFK Act 6 (3)	
16250 BIRCHER ST				For IRS use only
City, town or post office, State and ZIP code			Occupation	
GRANADA HILLS CA			Yours: S/E	
			Spouse's: S/E	

Requested by  
Census Bureau  
for Revenue  
Sharing

A In what city, town, village, etc., do you live?  
LOS ANGELES

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

C In what county and State do you live?  
LOS ANGELES CA

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

Filing Status	1 <input type="checkbox"/> Single (check only ONE box)	Exemptions	6a Regular <input checked="" type="checkbox"/> Yourself <input checked="" type="checkbox"/> Spouse	Enter number of boxes checked	2
	2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income)		b First names of your dependent children who lived with you	ELISA THOMAS	2
	3 <input type="checkbox"/> Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here		c Number of other dependents (from line 27)		4
	4 <input type="checkbox"/> Unmarried Head of Household (See page 5 of Instructions)		d Total (add lines 6a, b, and c)		4
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died 19 )		e Age 65 or over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Enter number of boxes checked

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

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

Income	9 Wages, salaries, tips, and other employee compensation	9	-0-
	10a Dividends (See pages 7 and 14 of Instructions) \$ 17	10b Less exclusion \$ 17	Balance
	11 Interest income	11	95
	12 Income other than wages, dividends, and interest (from line 36)	12	8872
	13 Total (add lines 9, 10c, 11, and 12)	13	8967
	14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 42)	14	325
15 Subtract line 14 from line 13 (Adjusted Gross Income)	15	8592	

- 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.

Tax, Payments and Credits	16a Tax, check if from:	Tax Tables	<input checked="" type="checkbox"/> Tax Rate Schedule X, Y, or Z	16a	-0-
		Schedule D	Schedule G OR Form 4726	b	120
	b Credit for personal exemptions (multiply line 6d by \$30)			c	-6-
	c Balance (subtract line 16b from line 16a)			17	
	17 Credits (from line 54)			18	-0-
	18 Balance (subtract line 17 from line 16c)			19	598
19 Other taxes (from line 63)			20	598	
20 Total (add lines 18 and 19)					
21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front)	21a	-0-			
b 1975 estimated tax payments (include amount allowed as credit from 1974 return)	b	800			
c Earned income credit	c				
d Amount paid with Form 4868	d				
e Other payments (from line 67)	e				
22 Total (add lines 21a through e)	22	800			

Balance Due or Refund	23 If line 20 is larger than line 22, enter BALANCE DUE IRS	23	
	(Check here <input type="checkbox"/> if Form 2210, Form 2210F, or statement is attached. See page 8 of Instructions.)		
	24 If line 22 is larger than line 20, enter amount OVERPAID	24	202
	25 Amount of line 24 to be REFUNDED TO YOU	25	202
26 Amount of line 24 to be credited on 1976 estimated tax.	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)	JFK Act 6 (3)
	Spouse's signature (if filing jointly, BOTH must sign even if only one had income)		Address (ar)	

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	7559
29a Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29a	(1000)
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	2313
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)	35	
36 Total (add lines 28 through 35). Enter here and on line 12	36	8872

**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	375
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	375

**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	8592
44 (a) If you itemize deductions, check here <input type="checkbox"/> and enter total from Schedule A, line 41 and attach Schedule A		
(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	44	5735
45 Subtract line 44 from line 43	45	2857
46 Multiply total number of exemptions claimed on line 7, by \$750	46	3000
47 Taxable income. Subtract line 46 from line 45	47	0

(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.

Part IV Credits	Part V Other Taxes		
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	NOT USED	0
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	(H) 408 (W) 190	598
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		598

**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	



# Schedules A & B—Itemized Deductions AND (Form 1040) Dividend and Interest Income

Department of the Treasury  
Internal Revenue Service

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

1975

Name(s) as shown on Form 1040

SAMUEL & PHYLLIS RURY

JFK Act 6 (3)

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

### 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	1521

### 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	1207

### 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	2857

### 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	150

### Casualty or Theft Loss(es) (See page 13 of Instructions.)

Note: If you had more than one loss, omit lines 25 through 28 and see page 13 of Instructions for guidance.

25 Loss before insurance reimbursement	
26 Insurance reimbursement	
27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero)	
28 Enter \$100 or amount on line 27, whichever is smaller	
29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 39	

### Miscellaneous Deductions (See page 13 of Instructions.)

30 Alimony paid	
31 Union dues	
32 Expenses for child and dependent care services (attach Form 2441)	
33 Other (itemize) ▶	
34 Total (add lines 30 through 33). Enter here and on line 40	

### Summary of Itemized Deductions

A

35 Total medical and dental—line 10	1521
36 Total taxes—line 17	1207
37 Total interest—line 20	2857
38 Total contributions—line 24	150
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	5735

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or (Loss) From Business or Profession**

(Sole Proprietorship)

Partnerships, Joint Ventures, etc., Must File Form 1065.

► Attach to Form 1040. ► See Instructions for Schedule C (Form 1040).

**1975**

Name(s) as shown on Form 1040

**SAMUEL & PHYLLIS RUBY**

Social security number

JFK Act 6 (3)

A Principal business activity (see Schedule C Instructions) ►

**SERVICE**

product ►

**SNACK BAR**

B Business name ►

**WOODLEY BISTRO COFFEE SHOP**

Employer identification number ►

**95-2651578**

D Business address (number and street) ►

**16055 VENTURA BLVD**

City, State and ZIP code ►

**ENCINO CA 91316**

E Indicate method of accounting: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other ►

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

F Were you required to file Form W-3 or Form 1096 for 1975? (see Schedule C Instructions)

If "Yes," where filed ►

G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1975?

H Method of inventory valuation ►

Was there any substantial change in

the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)

		Balance ►	
Income	1 Gross receipts or sales \$		1
	2 Less: Cost of goods sold and/or operations (Schedule C-1, line 8)		2
	3 Gross profit		3
	4 Other income (attach schedule)		4
	5 Total income (add lines 3 and 4)		5
Deductions	6 Depreciation (explain in Schedule C-3)		6
	7 Taxes on business and business property (explain in Schedule C-2)		7
	8 Rent on business property		8
	9 Repairs (explain in Schedule C-2)		9
	10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		10
	11 Insurance		11
	12 Legal and professional fees		12
	13 Commissions		13
	14 Amortization (attach statement)		14
	15 (a) Pension and profit-sharing plans (see Schedule C Instructions)		15(a)
	(b) Employee benefit programs (see Schedule C Instructions)		(b)
	16 Interest on business indebtedness		16
	17 Bad debts arising from sales or services		17
	18 Depletion		18
	19 Other business expenses (specify):		
	(a)		
	(b)		
	(c)		
	(d)		
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			
(k) Total other business expenses (add lines 19(a) through 19(j))		19(k)	
20 Total deductions (add lines 6 through 19(k))	<b>TOTAL</b>	20	

SC H (H) 5159  
(W) 2400

21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a)

**21 7559**

**SCHEDULE C-1.—Cost of Goods Sold and/or Operations** (See Schedule C Instructions for Line 2)

		Balance ►	
1	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)		1
2	Purchases \$		2
3	Cost of labor (do not include salary paid to yourself)		3
4	Materials and supplies		4
5	Other costs (attach schedule)		5
6	Total of lines 1 through 5		6
7	Less: Inventory at end of year		7
8	Cost of goods sold and/or operations. Enter here and on line 2 above		8

[illegible]

**Note:** If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. (See Publication 534.)

[illegible]

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$25,000, or for yourself if your expense account allowance plus line 21, page 1, is less than \$25,000.

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☒ No (3) Employees' families at conventions or meetings? ☐ Yes ☒ No

(2) Living accommodations (except employees on business)? ☐ Yes ☒ No (4) Employee or family vacations not reported on Form W-2? ☐ Yes ☒ No

Department of the Treasury  
Internal Revenue Service

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

# 1975

Social security number

JFK Act 6 (3)

**P**

### Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

### Part III Summary of Parts I and II

14	Combine the amounts shown on lines 5 and 13, and enter the net gain or (loss) here . . . . .	14	15797
15	<b>If line 14 shows a gain—</b>	15(a)	
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 . . . . .	(b)	
16	<b>If line 14 shows a loss—</b>		
	► If losses are shown on BOTH lines 12(a) and 13, omit lines 16(a) and (b) and go to Part IV (see Instruction J).		
	► Otherwise,		
	(a) Enter one of the following amounts:	16(a)	
	(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;		
	(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,		
	(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 . . . . .		
	(b) Enter here and enter as a (loss) on Form 1040, line 29a, the smallest of:		
	(i) The amount on line 16(a);		
	(ii) \$1,000 (\$500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction N for a higher limit not to exceed \$1,000); or,		
	(iii) Taxable income, as adjusted (see Instruction M) . . . . .	(b)	1000

**Part IV Capital Loss Limitation—Where Losses Are Shown on Both Lines 12(a) AND 13**

17 Enter loss from line 5; if line 5 is zero or a gain, enter a zero . . . . .	17	(1741)
18 Enter loss from line 13 . . . . .	18	(19056)
19 Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero . . . . .	19	0
20 Reduce loss on line 18 to the extent of the gain, if any, on line 19 . . . . .	20	(19056)
21 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero . . . . .	21	5105
<b>Note:</b> If the entry on line 21 is zero, OMIT lines 22 through 28, and enter on line 29 the loss shown on line 12(a).		
22 Enter gain, if any, from line 11 . . . . .	22	5105
23 Enter smaller of amount on line 21 or line 22 . . . . .	23	5105
24 Enter excess of gain on line 21 over amount on line 23 . . . . .	24	0
25 Enter loss from line 4(a); if line 4(a) is blank, enter a zero . . . . .	25	0
26 Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 (see Instruction K) . . . . .	26	0
27 Enter loss from line 12(a) . . . . .	27	(13322)
28 Add the gain(s) on line(s) 23 and 26 . . . . .	28	5105
29 Reduce the loss on line 27 to the extent of the gain, if any, on line 28 (see Instruction L) . . . . .	29	(8217)
30 Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero) . . . . .	30	(8217)
31 Subtract amount on line 30 from the loss on line 20 . . . . .	31	(5839)
32 Enter 50% of the amount on line 31 . . . . .	32	(2920)
33 Add lines 17, 30, and 32 . . . . .	33	(12878)
34 Enter here and enter as a (loss) on Form 1040, line 29a, the smallest of: (a) Amount on line 33; (b) \$1,000 (\$500 if married and filing a separate return—see Instruction N for a higher limit not to exceed \$1,000); or, (c) Taxable Income, as adjusted (see Instruction M) . . . . .	34	(1000)

**Part V Complete Part V if You are Married Filing a Separate Return and Losses are Shown on Lines 4(a) and 14 (See Instruction N)**

35 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero . . . . .	35	
<b>Note:</b> If the entry on line 35 is zero, OMIT lines 36 through 42, and enter on line 43 the loss shown on line 4(a).		
36 Enter gain, if any, from line 3 . . . . .	36	
37 Enter smaller of amount on line 35 or line 36 . . . . .	37	
38 Enter excess of gain on line 35 over amount on line 37 . . . . .	38	
39 Enter loss from line 12(a); if line 12(a) is blank, enter a zero . . . . .	39	
40 Reduce the gain, if any, on line 38 to the extent of the loss, if any, on line 39 (see Instruction K) . . . . .	40	
41 Enter loss from line 4(a) . . . . .	41	
42 Add the gain(s) on line(s) 37 and 40 . . . . .	42	
43 Reduce the loss on line 41 to the extent of the gain, if any, on line 42 (see Instruction L) . . . . .	43	

**Part VI Computation of Alternative Tax (See Instruction W to See if the Alternative Tax Will Benefit You)**

44 Enter amount from Form 1040, line 47 . . . . .	44	
45 Enter amount from line 15(a) . . . . .	45	
46 Subtract amount on line 45 from amount on line 44 (but not less than zero) . . . . .	46	
47 Enter smaller of amount on line 13 or line 14 . . . . .	47	
If line 47 does not exceed \$50,000 (\$25,000 if married filing separately), check here <input type="checkbox"/> and omit lines 48 through 54.		
48 Enter your share of certain long-term gains from partnerships, fiduciaries, and small business corporations referred to as "certain subsection (d) gains" (see Instruction W) . . . . .	48	
49 Enter amount from line 48 or \$50,000 (\$25,000 if married filing separately), whichever is larger . . . . .	49	
If line 49 is equal to or greater than line 47, check here <input type="checkbox"/> and omit lines 50 through 54.		
50 Multiply amount on line 49 by 50% . . . . .	50	
51 Add amounts on lines 46 and 50 . . . . .	51	
52 Tax on line 44 or 45, whichever is greater (use Tax Rate Schedule in instructions) . . . . .	52	
53 Tax on the amount on line 51 (use Tax Rate Schedule in instructions) . . . . .	53	
54 Subtract amount on line 53 from amount on line 52 . . . . .	54	
55 Tax on the amount on line 46 (use Tax Rate Schedule in instructions) . . . . .	55	
56 If the block on line 47 or 49 is checked, enter 50% of line 45; otherwise enter 25% of line 49 . . . . .	56	
57 Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax figured on the amount on Form 1040, line 47, enter this alternative tax on Form 1040, line 16a . . . . .	57	

**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 Earned Income Credit Instructions on page 8 and Instructions for Schedule SE (Form 1040).

**1975**

- If you had wages, including tips, of \$14,100 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)**

**Social security number of self-employed person**

JFK Act 6 (3)

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) **SNACK BAR**

- 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 54 (cash method), or line 74 (accrual method)

(b) Farm partnerships

**2** Net earnings from farm self-employment (add lines 1(a) and (b))

**FARM OPTIONAL METHOD**

**3** If gross profits from farming 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

<sup>1</sup> Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE.

**4** Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method

**Part II Computation of Net Earnings from NONFARM Self-Employment**

**REGULAR METHOD**

**5** Net profit or (loss) from:

(a) Schedule C, line 21. (Enter combined amount if more than one business.)

(b) Partnerships, joint ventures, etc. (other than farming)

(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, check here ☐ and enter zero on this line

(d) Service with a foreign government or international organization

(e) Other (See Form 1040 instructions for line 35.) Specify

**6** Total (add lines 5(a) through (e))

**7** Enter adjustments if any (attach statement)

**8** Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)

If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), 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,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1972, 1973, and 1974. The nonfarm optional method can only be used for 5 taxable years.

**NONFARM OPTIONAL METHOD**

**9** (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm)

(b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.)

(c) Balance (subtract line 9(b) from line 9(a))

**10** Enter two-thirds of gross nonfarm profits<sup>2</sup> or \$1,600, whichever is smaller

**11** Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller

<sup>2</sup> 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 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (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)

(b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)

**13** Total net earnings or (loss) from self-employment reported on line 12. (If Line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.)

**14** The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1975 is

**15** (a) Total "FICA" wages and "RRTA" compensation

(b) Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA

(c) Total of lines 15(a) and (b)

**16** Balance (subtract line 15(c) from line 14)

**17** Self-employment income—line 13 or 16, whichever is smaller

**18** Self-employment tax. (If line 17 is \$14,100.00, enter \$1,113.90; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 59

**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 Earned Income Credit Instructions on page 8 and Instructions for Schedule SE (Form 1040).

**1975**

- If you had wages, including tips, of \$14,100 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)**

*PHYLLIS RUBY*

**Social security number of self-employed person ▶**

JFK Act 6 (3)

**Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶** *SNACK BAR*

- 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 54 (cash method), or line 74 (accrual method)

(b) Farm partnerships

**2** Net earnings from farm self-employment (add lines 1(a) and (b))

**FARM OPTIONAL METHOD**

**3** If gross profits from farming<sup>1</sup> 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

<sup>1</sup> Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE.

**4** Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method

**Part II Computation of Net Earnings from NONFARM Self-Employment**

**REGULAR METHOD**

**5** Net profit or (loss) from:

(a) Schedule C, line 21. (Enter combined amount if more than one business.)

(b) Partnerships, joint ventures, etc. (other than farming)

(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, check here ☐ and enter zero on this line

(d) Service with a foreign government or international organization

(e) Other (See Form 1040 instructions for line 35.) Specify ▶

**6** Total (add lines 5(a) through (e))

**7** Enter adjustments if any (attach statement)

**8** Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)

If line 8 is \$1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), 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,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1972, 1973, and 1974. The nonfarm optional method can only be used for 5 taxable years.

**NONFARM OPTIONAL METHOD**

**9** (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm)

(b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.)

(c) Balance (subtract line 9(b) from line 9(a))

**10** Enter two-thirds of gross nonfarm profits<sup>2</sup> or \$1,600, whichever is smaller

**11** Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller

<sup>2</sup> 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 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (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)

(b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)

**13** Total net earnings or (loss) from self-employment reported on line 12. (If Line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.)

**14** The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1975 is

**15** (a) Total "FICA" wages and "RRTA" compensation

(b) Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA

(c) Total of lines 15(a) and (b)

**16** Balance (subtract line 15(c) from line 14)

**17** Self-employment income—line 13 or 16, whichever is smaller

**18** Self-employment tax. (If line 17 is \$14,100.00, enter \$1,113.90; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 59

# Supplemental Schedule of Gains and Losses

Sales, Exchanges and Involuntary Conversions under  
Sections 1231, 1245, 1250, 1251, and 1252

**1975**

To be filed with Form 1040, 1041, 1065, 1120, etc.—See Separate Instructions

Name(s) as shown on return

**SAMUEL & PHYLLIS RUBY**

JFK Act 6 (3)

**Part I**

Sales or Exchanges of Property Used in Trade or Business, and Involuntary Conversions  
(Section 1231)

**SECTION A.—Involuntary Conversions Due to Casualty and Theft (See Instruction E)**

a. Kind of property (if necessary, attach additional descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or (loss) (d plus e less f)
1						

2 Combine the amounts on line 1. Enter here, and on the appropriate line as follows . . . . .

(a) For all except partnership returns:

- (1) If line 2 is zero or a gain, enter such amount in column g, line 3.
- (2) If line 2 is a loss, enter the loss on line 5.

(b) For partnership returns: Enter the amount shown on line 2 above, on Schedule K (Form 1065), line 6.

**SECTION B.—Sales or Exchanges of Property Used in Trade or Business and Certain Involuntary Conversions (Not Reportable in Section A) (See Instruction E)**

3	LINE 22					5105

4 Combine the amounts on line 3. Enter here, and on the appropriate line as follows . . . . .

(a) For all except partnership returns:

- (1) If line 4 is a gain, enter such gain as a long-term capital gain on Schedule D (Form 1040, 1120, etc.) that is being filed. See instruction E.
- (2) If line 4 is zero or a loss, enter such amount on line 6.

(b) For partnership returns: Enter the amount shown on line 4 above, on Schedule K (Form 1065), line 7.

**Part II. Ordinary Gains and Losses**

a. Kind of property (if necessary, attach additional descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or (loss) (d plus e less f)
5 Amount, if any, from line 2(a)(2)						
6 Amount, if any, from line 4(a)(2)						
7 Gain, if any, from page 2, line 21						2313
8						

9 Combine amounts on lines 5 through 8. Enter here, and on the appropriate line as follows . . . . .

(a) For all except individual returns: Enter the gain or (loss) shown on line 9, on the line provided for on the return (Form 1120, etc.) being filed. See instruction F for specific line reference.

(b) For individual returns:

- (1) If the gain or (loss) on line 9, includes losses which are to be treated as an itemized deduction on Schedule A (Form 1040) (see instruction F), enter the total of such loss(es) here and include on Schedule A (Form 1040), line 29—identify as "loss from Form 4797, line 9(b)(1)"
- (2) Redetermine the gain or (loss) on line 9, excluding the loss (if any) entered on line 9(b)(1). Enter here and on Form 1040, line 30

2313  
2313



**Part III****Gain From Disposition of Property Under Sections 1245, 1250, 1251, 1252—Assets Held More than Six Months (See Separate Instructions)**

Disregard lines 18 and 19 if there are no dispositions of farm property or farmland, or if this form is filed by a partnership.

10 Description of sections 1245, 1250, 1251, and 1252 property:				Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A)	WOODLEY BISTRO COFFEE SHOP			2/1/74	9/2/75
(B)					
(C)					
(D)					
(E)					
Relate lines 10(A) through 10(E) to these columns ▶ ▶ ▶ ▶	Property (A)	Property (B)	Property (C)	Property (D)	Property (E)
11 Gross sales price . . . . .	INSTALLMENT SALE				
12 Cost or other basis and expense of sale . . . . .					
13 Depreciation allowed (or allowable) . . . . .					
14 Adjusted basis, line 12 less line 13 . . . . .					
15 Total gain, line 11 less line 14 . . . . .					
<b>16 If section 1245 property:</b>					
(a) Depreciation allowed (or allowable) after applicable date (see instructions) . . . . .					
(b) Enter smaller of line 15 or 16(a) . . . . .					
<b>17 If section 1250 property:</b>					
(a) Enter additional depreciation after 12/31/63 and before 1/1/70 . . . . .					
(b) Enter additional depreciation after 12/31/69 . . . . .					
(c) Enter smaller of line 15 or 17(b) . . . . .					
(d) Line 17(c) times applicable percentage (see instruction G.4) . . . . .					
(e) Enter any excess of line 15 over line 17(b) . . . . .					
(f) Enter smaller of line 17(a) or 17(e) . . . . .					
(g) Line 17(f) times applicable percentage (see instruction G.4) . . . . .					
(h) Add lines 17(d) and 17(g) . . . . .					
<b>18 If section 1251 property:</b>					
(a) If farmland, enter soil, water, and land clearing expenses for current year and the four preceding years . . . . .					
(b) If farm property other than land, subtract line 16(b) from line 15; OR, if farmland, enter smaller of line 15 or 18(a) (see instruction G.5) . . . . .					
(c) Excess deductions account (see instruction G.5) . . . . .					
(d) Enter smaller of line 18(b) or 18(c) . . . . .					
<b>19 If section 1252 property:</b>					
(a) Enter soil, water, and land clearing expenses made after 12/31/69 . . . . .					
(b) Enter amount from line 18(d), if none enter a zero . . . . .					
(c) Enter any excess of line 19(a) over line 19(b) . . . . .					
(d) Line 19(c) times applicable percentage (see instruction G.5) . . . . .					
(e) Line 15 less line 19(b) . . . . .					
(f) Enter smaller of line 19(d) or 19(e) . . . . .					

**Summary of Part III Gains (Complete Property columns (A) through (E) through line 19(f) before going to line 20)**

20 Total gains for all properties (add columns (A) through (E), line 15) . . . . .	7418
21 Add columns (A) through (E), lines 16(b), 17(h), 18(d), and 19(f). Enter here and on line 7 . . . . .	2313
22 Subtract line 21 from line 20. Enter here and in appropriate Section in Part I (see instructions E and G.2) . . . . .	5105

# Capital Loss Carryover

► (From 1974 to 1975)  
► Attach to Form 1040.

**1975**

Name(s) as shown on Form 1040

**SAMUEL & PHYLLIS RUBY**

Social Security Number

JFK Act 6 (3)

**A. Who Should File.**—You will need to complete either Part I or Part II of this form if you have a capital loss to carry over to 1975.

You will have a capital loss to carry to 1975 if the amount on your 1974 Schedule D (Form 1040), line 16(a), or line 33, is **LARGER THAN** the loss deducted on your 1974 Form 1040, line 29.

**B. How to Compute Carryover.**—If you have a capital loss carryover, complete either Part I or Part II of this form, but do not complete both.

1. Complete only Part I if lines 4(a) and 12(a) on your 1974 Schedule D (Form 1040) **DO NOT SHOW A LOSS.**

2. Complete only Part II if either (or both) line 4(a) or line 12(a) on your 1974 Schedule D (Form 1040) shows a loss.

## Part I Post-1969 Capital Loss Carryovers

### Section A.—Short-term Capital Loss Carryover

1 Enter loss shown on your 1974 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7 . . . . .	<b>1</b>	
2 Enter gain shown on your 1974 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero . . . . .	<b>2</b>	
3 Reduce any loss on line 1 to the extent of any gain on line 2 . . . . .	<b>3</b>	
4 Enter amount shown on your 1974 Form 1040, line 29 . . . . .	<b>4</b>	
5 Enter smaller of line 3 or 4 . . . . .	<b>5</b>	
6 Excess of amount on line 3 over amount on line 5 . . . . .	<b>6</b>	

**Note:** The amount on line 6 is your short-term capital loss carryover from 1974 to 1975 that is attributable to years beginning after 1969. Enter this amount on your 1975 Schedule D (Form 1040), line 4(b).

### Section B.—Long-term Capital Loss Carryover

7 Line 4 less line 5 (Note: If you ignored lines 2 through 6, enter amount from your 1974 Form 1040, line 29) . . . . .	<b>7</b>	<b>— 0 —</b>
8 Enter loss from your 1974 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12 . . . . .	<b>8</b>	
9 Enter gain shown on your 1974 Schedule D (Form 1040), line 5. If that line is blank or shows a loss, enter a zero . . . . .	<b>9</b>	
10 Reduce any loss on line 8 to the extent of any gain on line 9 . . . . .	<b>10</b>	
11 Multiply amount on line 7 by 2 . . . . .	<b>11</b>	
12 Excess of amount on line 10 over amount on line 11 . . . . .	<b>12</b>	

**Note:** The amount on line 12 is your long-term capital loss carryover from 1974 to 1975 that is attributable to years beginning after 1969. Enter this amount on your 1975 Schedule D (Form 1040), line 12(b).

**Part II Pre-1970 and Post-1969 Capital Loss Carryovers****Section A.—Short-term Capital Losses Identified**

1 Enter loss shown on your 1974 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 20—then go to line 21 . . . . .	1	(2741)
2 Enter gain shown on your 1974 Schedule D (Form 1040), line 13. If that line is blank or shows a loss enter a zero . . . . .	2	-0-
3 Reduce loss on line 1 to the extent of any gain on line 2 . . . . .	3	(2741)
<b>Note: If line 4(a) on your 1974 Schedule D (Form 1040) is blank, IGNORE lines 4 through 11, enter a zero on line 12—then go to line 13.</b>		
4 Combine lines 3 and 11 on your 1974 Schedule D (Form 1040). Enter the gain; or if zero or a loss, enter a zero . . . . .	4	-0-
<b>Note: If line 4 is zero IGNORE lines 5 through 11, enter on line 12 the loss from your 1974 Schedule D (Form 1040), line 4(a)—then go to line 13.</b>		
5 Enter any gain from your 1974 Schedule D (Form 1040), line 3 . . . . .	5	-0-
6 Enter smaller of line 4 or 5 . . . . .	6	-0-
7 Enter excess of gain on line 4 over line 6 . . . . .	7	-0-
8 Enter loss from your 1974 Schedule D (Form 1040), line 12(a); otherwise, enter a zero . . . . .	8	(13322)
9 Reduce any gain on line 7 to the extent of any loss on line 8 . . . . .	9	(13322)
10 Enter loss from your 1974 Schedule D (Form 1040), line 4(a); otherwise enter a zero . . . . .	10	-0-
11 Add the gains on lines 6 and 9 . . . . .	11	-0-
12 Reduce the loss on line 10 to the extent of any gain on line 11 . . . . .	12	-0-
13 Pre-1970 short-term capital loss (Enter smaller of line 3 or 12) . . . . .	13	-0-
14 Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13) . . . . .	14	(5741)

**Section B.—Computation of Capital Loss Carryovers to 1975**

15 Enter any loss from line 13, above . . . . .	15	-0-
16 Enter loss deducted on your 1974 Form 1040, line 29 . . . . .	16	1000
17 Loss carryover to 1975 (excess of line 15 over line 16—if line 15 does not exceed line 16, enter zero). Enter here and on your 1975 Schedule D (Form 1040), line 4(a) . . . . .	17	1000
18 Enter any loss from line 14, above . . . . .	18	(2741)
19 Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero . . . . .	19	1000
20 Loss carryover to 1975 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero). Enter here and on your 1975 Schedule D (Form 1040), line 4(b) . . . . .	20	(1741)
21 If you were required to complete Part IV of your 1974 Schedule D (Form 1040), enter any loss from your 1974 Schedule D (Form 1040), line 30; otherwise, enter zero . . . . .	21	(13322)
22 Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero. ( <b>Note: If you ignored lines 2 through 20 above, enter amount from your 1974 Form 1040, line 29.</b> ) . . . . .	22	-0-
23 Loss carryover to 1975 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and on 1975 Schedule D (Form 1040), line 12(a) . . . . .	23	(13322)
24 If you were required to complete Part IV of your 1974 Schedule D (Form 1040), enter any loss from your 1974 Schedule D (Form 1040), line 31. However, if Part IV was not required, enter any loss from your 1974 Schedule D (Form 1040), line 13 . . . . .	24	(5839)
25 Enter excess of line 22 over line 21 . . . . . x 2 (if line 22 does not exceed line 21, enter zero.) . . . . .	25	-0-
26 Loss carryover to 1975 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on your 1975 Schedule D (Form 1040), line 12(b) . . . . .	26	(5839)

CALENDAR YEAR 19 75

ADDRESS

JFK Act 6 (3)

SOC. SEC. NO.

MEDICAL		STATE	FEDERAL	CONTRIBUTIONS		STATE	FEDERAL
2 MEDICINE/DRUGS				21a CASH CONTRIBUTIONS			
3 LESS 1% A.G.I. (Line 18 - 1040)				21b PARTNERSHIP SHARE			
4 NET MED/DRUGS				GIRL/BOY SCOUTS			
5 H & A INS. (½ + EXCESS)			682	HEART FUND/CANCER FUND			
6a DR.				RED CROSS/UNITED FUND			150
DR.				XMAS & EASTER SEALS			
DR.				MISC. ORGANIZED CHARITIES			
DR.			877	CHURCHES			
DR.							
DR.							
DR.							
DR.							
DR.							
				22 OTHER THAN CASH			
				23 CARRY OVER FROM PRIOR YRS			
6b HOSPITAL				24 TOTAL CONTRIBUTIONS	150		150
PROSTHETIC APPLIANCES				CASUALTY OR THEFT (LOSS(ES))			
HEARING AID				25 LOSS BEFORE ADJUSTMENT			
				26 INSURANCE REIMBURSEMENT			
				27			
6c AMBULANCE				28 (\$100 LIMITATION PER CAS.)			
LABORATORIES				29 TOT. CAS. OR THEFT LOSS			
TRAVEL FOR MED.	1000		70	MISCELLANEOUS DEDUCTIONS			
				30 ALIMONY			
MEDICARE INS.				31 UNION/PROFESSIONAL DUES			
GLASSES				32 CHILD & DEP. CARE (Form 2441)			
7 MEDICAL EXPENSES	1629	1629		33 INCOME TAX PREPARATION			
LESS REIMBURSED BY INS.				UNIFORMS/PROTEC. CLOTHING			
8 LESS 3% ADJ. GROSS INC.	270	258		SMALL TOOLS AND SUPPLIES			
9	1359	1371		LAUNDRY AND CLEANING			
I+½ (TO \$150) OF H & A INS.	150	150		AUTO USE/DAMAGE			
10 TOTAL MEDICAL DED.	1509	1521		INVEST. COUNSEL & PUBS. (Sched			
TAXES				EMPLOYMENT AGENCY FEES			
11 STATE & LOCAL INCOME	-0-	932		SAFE DEPOSIT BOX			
12 REAL ESTATE		48		TEL. REQ. IN BUSINESS			
13 STATE & LOCAL GASOLINE		205		POLITICAL CONTRIBUTIONS			
14 GENERAL SALES TAX							
15a PERSONAL PROPERTY							
15b PERSONAL PROPERTY AUTO		22					
16 SALES TAX AUTO		-0-		34 TOTAL MISC. DED.			
				SUMMARY OF ITEMIZED DED.	STATE	FEDERAL	
17 TOTAL TAXES	1207	1207		35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)			
INTEREST (TO WHOM PAID)				36 TOTAL TAXES (From Line 17)			
18 MORTGAGE		2519		37 TOTAL INTEREST (Line 20)			
				38 TOTAL CONTR. (Line 24)			
19 INSTALLMENT LOANS				39 CAS. & THEFT LOSS(ES) (Line 29)			
MISC		50		40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)			
TRANSWORLD		186					
SBA		7					
FEDCO		100		41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5723	5735	
				REMARKS			
20 TOTAL INTEREST	2857	2857					

NAME SAMUEL & PHYLLIS RUBY I.D. NO. \_\_\_\_\_CALENDAR YEAR 19 25ADDRESS \_\_\_\_\_  
JFK Act 6 (3)

SOC. SEC. NO. \_\_\_\_\_

FISCAL YEAR ENDING \_\_\_\_\_

19 \_\_\_\_\_

## SCHEDULE OF PROFIT ( OR LOSS ) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY		EMPLOYERS NO.	
BUSINESS NAME			
BUSINESS ADDRESS			
TOTAL RECEIPTS		800	48929
INVENTORY AT BEGINNING OF YEAR		24031	
MERCHANDISE PURCHASED			
TOTAL		24831	24831
LESS INVENTORY AT END OF YEAR		-0-	24093
GROSS PROFIT			
GROSS INCOME			24093
OTHER BUSINESS DEDUCTIONS			
ADVERTISING		99	
AUTO AND TRUCK EXPENSE		1800	
BAD DEBTS			
COMMISSIONS			
DELIVERY			
DEPRECIATION ( SCHEDULE BELOW )		974	
DUES AND SUBSCRIPTIONS		126	
ENTERTAINMENT AND PROMOTIONAL			
INSURANCE		285	
INTEREST		1107	
JANITOR AND HAULING			
LEGAL AND ACCOUNTING		150	
OFFICE SUPPLIES AND EXPENSE			
RENT		4151	
REPAIRS AND MAINTENANCE		625	
SALARIES AND WAGES		5632	
SUPPLIES			
TAXES AND LICENSES		240	
TAXES PAYROLL		575	
TELEPHONE AND UTILITIES		168	
LINEN CONTRACT LABOR		158	
		444	
			16534
			7559
NET PROFIT OR ( LOSS ) FEDERAL RETURN			
NET PROFIT OR ( LOSS ) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF. (H) 5159 (W) 2400			

## SCHEDULE OF DEPRECIATION

NO.	KIND AND LOCATION OF PROPERTY	DATE ACQUIRED	METH.	YEARS OR %	COST OR OTHER BASIS	PRIOR DEPREC.	DEPRECIATION THIS YEAR
	EQUIPMENT	2/1/74	S.L.	7YR	10228	1339	974
	GOODWILL	2/1/74			35000	-0-	-0-

19 25

COFFEESHOP  
2/1/74

DATE SOLD \_\_\_\_\_

SEC. 1250

\$

48152

100

•

68300

\$

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

100

**Abstract**

2313

[illegible]

100

2916

42915

238

43153

CA

\$ 2313

\$22834

\$ 683072

9

3682

%

1

20148

— 0 —

— 6 —

— 0 —

20148

6. *Chlorophyll *a** and *Chlorophyll *b** were determined by the method of Arar and Collins (1971).

2313

505

ORDINARY INCOME

## SCHEDULE



INDIVIDUAL  
CALIFORNIA  
INCOME TAX

TAXABLE YEAR  
**1975**

PLACE PREADDRESSED LABEL HERE, if available. (Correct name and address, if necessary).  
Enter social security number(s) only if incorrect or not shown on label.

Check ☒ Calendar Year  
One: ☐ Fiscal Year Ending 1976

NAME (If joint return, give first names and initials of both) LAST NAME  
**SAMUEL & PHYLLIS RUBY**  
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route)  
**16250 BIRCHER ST**  
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE  
**GRANADA HILLS CA**

FOR FEDERAL PRIVACY ACT NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS

JFK Act 6 (3)

OCCUPATION Yours **J/E**  
Spouse's **J/E**

FILING STATUS—Check Only One:

- 1 ☐ Single  
2 ☒ Married filing joint return (even if only one had income)  
3 ☐ Separate return of married person—Enter spouse's social security number and full name here  
4 ☐ Head of Household—Enter name of qualifying individual  
5 ☐ Widow(er) with dependent child (Year spouse died 197\_\_\_)

EXEMPTION CREDITS

- 6 Personal { If line 1 or 3 checked, enter \$25 }  
7 Dependents — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.  
**ELISA THOMAS**  
Total Number **2** × \$8 • 7 **16** 00  
8 Blind (refer to instructions) Number of blind exemptions **2** × \$8 • 8 **16** 00  
9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 **66** 00

- 10 Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 6 }  
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540))  
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540))  
13 Income other than wages, dividends and interest (from line 48)  
14 Total (add lines 10, 11, 12 and 13)  
15 Adjustments to income (from line 55)  
16 Adjusted gross income (subtract line 15 from line 14)  
• If line 1 or 3 is checked and line 16 is \$4,000 or less, enter zero tax on line 23.  
• If line 2, 4, or 5 is checked and line 16 is \$8,000 or less, enter zero tax on line 23. { Do not complete lines 17 thru 22 }  
• If you do NOT itemize deductions AND line 16 is under \$15,000, find tax in Tax Table and enter on line 19.  
• If you itemize deductions OR line 16 is \$15,000 or more, complete lines 17 and 18.  
17 Deductions: Itemized (from line 62) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)  
18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19  
19 Tax from (check one) Tax Table ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐  
20 Total exemption credits (from line 9, above)  
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)  
22 Other credits (from line 65)  
23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)  
24 Tax on preference income (see instructions—attach Schedule P(540))  
25 Total tax liability (add lines 23 and 24)

- 26 Total California income tax withheld (attach W-2 or W-2P to face of this return)  
27 Renter's credit—if you lived in rented property on March 1, 1975, complete Part 1 on page 2  
28 1975 California estimated tax payments  
29 Excess California SDI tax withheld (attach Form DE 1964 to face of this return)  
30 Total prepayment credits (add lines 26 thru 29)

- 31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero.  
Pay in full and mail with return to: **FRANCHISE TAX BOARD SACRAMENTO, CA 95867** PAY IN FULL →  
32 If line 25 is smaller than line 30, enter amount OVERPAID  
33 Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks. Mail return to: **FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813**  
34 Amount of line 32 to be credited on your 1976 ESTIMATED TAX

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN Your signature Date

HERE Spouse's signature—if filing a joint return Date

Preparer's signature (other than taxpayer) Address (and Zip code)

JFK Act 6 (3)

**PART I — Renter's Credit — All questions must be answered**

- 35 Did you, on March 1, 1975, live in rented property which was your principal residence? ☐ Yes ☒ No If no, you may not claim this credit
- 36 Was the property you rented exempt from property tax? ☐ Yes ☐ No If yes, you may not claim this credit
- 37 Did you live with any other person who claimed you as a dependent for income tax purposes? ☐ Yes ☐ No If yes, you may not claim this credit
- 38 Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? ☐ Yes ☐ No If yes, see page 6 of instructions

**PART II — Other Income**

- 39 Business income (or loss) (attach Schedule C(540)) 39
- 40 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) 40
- 41 Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) 41
- 42 Pensions and annuities 42
- 43 Rents and royalties } **ATTACH SCHEDULE E FORM (540)** 43
- 44 Partnerships } 44
- 45 Estates and trusts } 45
- 46 Farm income (or loss) (attach Schedule F(540)) 46
- 47 Miscellaneous income 47
- (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) 47a
- (b) Alimony 47b
- (c) Other (state nature and source) 47c
- Enter total of lines 47(a), 47(b), and 47(c) 47
- 48 Total (add lines 39 thru 47). Enter here and on line 13 48

**PART III — Adjustments to Income**

- 49 "Sick pay," if included in line 10 (see instructions — attach statement) 49
- 50 Moving expenses (see instructions — attach statement) 50
- 51 Employee business expenses (see instructions — attach statement) 51
- 52 Military exclusion (see instructions) 52
- 53 Payment as a self-employed person to a retirement plan, etc. (see instructions) 53
- 54 Forfeited interest penalty (see instructions) 54
- 55 Total adjustments (add lines 49 thru 54). Enter here and on line 15 55

**PART IV — Itemized Deductions —**

- Attach Schedule A(540) and enter sub-totals on lines 56 thru 61, below
- 56 Total deductible medical and dental expenses (from Schedule A(540), line 10) 56
- 57 Total child adoption expenses (from Schedule A(540), line 13) 57
- 58 Total taxes (from Schedule A(540), line 20) 58
- 59 Total interest expense (from Schedule A(540), line 23) 59
- 60 Total contributions (from Schedule A(540), line 28) 60
- 61 Total miscellaneous deductions (from Schedule A(540), line 39) 61
- 62 Total itemized deductions (add lines 56 thru 61). Enter here and on line 17 62

**PART V — Other Credits — SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW.**

- 63 "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) 63
- 64 Retirement income credit (attach Schedule R(540)) 64
- 65 TOTAL (add lines 63 and 64). Enter here and on line 22 65

**PART VI — Reconciliation to Federal Return — If adjusted gross income on Federal Return is different from line 16, page 1, explain below.**

DIVERX 17

IRA 375





# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

**SAMUEL & PHYLLIS RUBY**

Social Security Number

JFK Act 6 (3)

If your adjusted gross income is \$8,000 or less and your filing status is "Married, Filing Jointly," "Head of Household," or "Widower With Dependent Child," or \$4,000 or less and your filing status is "Single," or "Married, Filing Separately," do not itemize, enter zero on Form 540, line 23, and check the tax table box. **A**

USE ONLY IF YOU DO NOT USE THE TAX TABLE OR TAKE THE STANDARD DEDUCTION

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than \$150) of insurance premiums for medical care

2. Medicine and drugs

3. Enter 1% of line 16, Form 540

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. Other medical and dental expenses:

(a) Doctors, dentists, nurses, etc.

(b) Hospitals

(c) Other (itemize)

7. Total—(Add lines 4, 5, 6a, b, and c)

8. Enter 3% of line 16, Form 540

9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)

10. Total—(Add lines 1 and 9. Enter here and on Form 540, line 56) **SCH** **1509**

### Child Adoption Expense

11. Total expenses paid or incurred—Attach itemized list

12. Enter 3% of line 16, Form 540

13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, line 57)

### Taxes

14. Real estate

15. State and local gasoline

16. General Sales

17. Auto license—Excess of registration and weight fees (see instructions)

18. Personal property (Boat and Aircraft)

19. Other (itemize) **SCH**

20. Total taxes—(Add lines 14 thru 19. Enter here and on Form 540, line 58) **1207**

### Interest Expense

21. Home mortgage

22. Other (itemize) **SCH**

23. Total—(Add lines 21 and 22. Enter here and on Form 540, line 59) **2857**

### Contributions

24. Cash contributions for which you have receipts, canceled checks, etc.

25. Other cash contributions. List donees and amounts **SCH**

26. Other than cash.—See instructions for required statement

27. Carryover from 1974—See instructions

28. Total—(Add lines 24, 25, 26, and 27. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, line 60) **150**

### Miscellaneous Deductions

**Casualty or Theft Losses**—See instructions

NOTE: If you had more than one loss, omit lines 29 through 33 and follow instructions for guidance.

29. Loss before insurance reimbursement

30. Insurance reimbursement

31. Subtract line 30 from line 29. Enter difference (if line 30 is greater than line 29, enter zero)

32. Enter \$100 or amount on line 31, whichever is smaller

33. Casualty or theft loss (line 31 less line 32)

34. Alimony paid

35. Child care—See instructions

36. Union dues

37. Employment education expense—See instructions

38. Other—(itemize)

39. Total—Add lines 33, 34, 35, 36, 37, and 38. (Enter here and on Form 540, line 61)



CALIFORNIA

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION  
(Sole Proprietorships)

TAXABLE
19 <u>25</u>
YEAR

Attach this schedule to your income tax return, Form 540 or 540NR

Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR

Social Security Number

JFK Act 6 (3)

A. Name and Address of Business

B. Federal Employer I.D. No.

C. Principal business activity (i.e., retail-hardware; wholesale-tobacco; services-legal; etc.)

D. Indicate method of accounting: ☐ cash; ☒ accrual; ☐ other

E. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ YES ☐ NO

F. Method of inventory valuation ☒ COST ☐ LIFO ☐ FIFO

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?

☐ YES ☐ NO If "Yes," attach explanation.

1	Gross receipts, sales, or fees \$	Less returns and allowances \$	Balance
2	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)		
3	Purchases \$ Less cost of items withdrawn for personal use \$		
4	Cost of labor (do not include salary paid to yourself)		
5	Materials and supplies		
6	Other costs (explain in Schedule C-2 or attach Schedule)		
7	Total of lines 2 thru 6		
8	Inventory at end of this year		
9	Cost of goods sold (subtract line 8 from line 7)		
10	Gross profit (subtract line 9 from line 1)		
11	Other income (attach schedule)		
12	Total Income (add lines 10 and 11)		
OTHER BUSINESS DEDUCTIONS			
13	Depreciation (explain in Schedule C-1 or attach Schedule)		
14	Taxes on business and business property (explain in Schedule C-2 or attach Schedule)		
15	Rent on business property		
16	Repairs (explain in Schedule C-2 or attach Schedule)		
17	Salaries and wages not included on line 4 (exclude any paid to yourself)		
18	Insurance		
19	Legal and professional fees		
20	Commissions		
21	Amortization (attach statement)		
22	Retirement plans, etc. (other than your share, see instructions)		
23	Interest on business indebtedness		
24	Bad debts arising from sales or services (Not applicable if reporting on cash basis)		
25	Depletion (attach schedule)		
26	Other business expenses (explain in Schedule C-2 or attach Schedule)		
27	Total of lines 13 thru 26		
28	Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR		

Schedule C-1 Depreciation Claimed on line 13.	Group and guideline class or description of property	Date Acquired	Cost or other basis	Depreciation allowed (or allowable) in prior years	Method of computing depreciation	Life or Rate	Depreciation for this year
Schedule C-2 Explanation of Lines 6, 14, 16, and 26.	LINE NO.	EXPLANATION	AMOUNT	LINE NO.	EXPLANATION	AMOUNT	



CALIFORNIA

CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR SAMUEL & PHYLLIS RUBY Social Security Number JFK Act 6 (3)

PART I—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	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1. 1974 LOSS CARRYOVER (20,360) USED 1974 1000-					
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					

PART II—Assets Held More Than One Year But Not More Than Five Years

5.					
6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)					5105
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7					5105

PART III—Assets Held More Than Five Years

9.					
10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy)					
11. Enter your share of net gain or loss from partnerships and fiduciaries					
12. Net gain or loss, combine lines 9, 10 and 11					

PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4			
14. Enter 65% of the amount on line 8	3318		
15. Enter 50% of the amount on line 12	(19360)		
16. Enter unused capital loss carryover from preceding taxable years (attach computation)		(16042)	
17. Combine the amounts shown on lines 13, 14, 15 and 16			
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR			
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:			
(a) amount on lines 17;			
(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or			
(c) \$1,000 (\$500 in the case of a husband or wife filing a separate return)			(1000)



CALIFORNIA

SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

(Attach to Form 540, 540NR, 541 or 565)

TAXABLE
19 <u>75</u>
YEAR

Name as shown on Tax Return

Identifying number as shown on return

SAMUEL & PHYLLIS RUBY

JFK Act 6 (3)

D-1

PART I Gain From Disposition of Property Under Sections 18211, 18212-18, 18219, 18220

Lines 9 and 10 should be omitted if there are no dispositions of farm property or farm land; or, if this form is filed by a partnership.

1. Description of Sections 18211, 18212-18, 18219, and 18220 property.	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) <u>WOODLEY BISTRO COFFEE SHOP</u>	<u>2/1/74</u>	<u>9/2/75</u>
(B)		
(C)		
(D)		

Correlate lines 1(A) through 1(D) with these columns →	Property (A)	Property (B)	Property (C)	Property (D)
2. Gross sales price				
3. Cost or other basis and expense of sale				
4. Depreciation allowed (or allowable)				
5. Adjusted basis, line 3 less line 4				
6. Total gain, subtract line 5 from line 2				
7. If Section 18211 property:				
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3)				
(b) Line 6 or line 7(a), whichever is smaller				
8. If Section 18212-18 property:				
(a) Enter additional depreciation after 12-31-63 and before 1-1-71				
(b) Enter additional depreciation after 12-31-70				
(c) Enter line 6 or line 8(b), whichever is smaller				
(d) Line 8(c) times applicable percentage (Instruction D-4)				
(e) Enter excess, if any, of line 6 over line 8(b)				
(f) Enter line 8(a) or line 8(e), whichever is smaller				
(g) Line 8(f) times applicable percentage (Instruction D-4)				
(h) Add line 8(d) and line 8(g)				
9. If Section 18220 property:				
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years				
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), whichever is smaller (see Instruction D-5)				
(c) Excess deductions account (see Instruction D-5)				
(d) Enter line 9(b) or line 9(c), whichever is smaller				
10. If Section 18219 property:				
(a) Soil and water conservation expenses made after 12-31-69				
(b) Enter amount from line 9(d), if any; otherwise, enter a zero				
(c) Enter excess, if any, of line 10(a) over 10(b)				
(d) Line 10(c) times applicable percentage (Instruction D-5)				
(e) Line 6 less line 10(b)				
(f) Enter smaller of line 10(d) or line 10(e)				

SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)				
11. Enter amounts from line 6	<u>7418</u>			
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f)	<u>2313</u>			
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2)	<u>5105</u>			
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III				<u>2313</u>

**PART II Sales or Exchanges of Property Used in Trade or Business and/or Involuntary Conversions**  
(Section 18181-82) see Instruction E**Section A—INVOLUNTARY CONVERSIONS DUE TO CASUALTY AND THEFT**

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain (or loss) (d. plus e. less f.)
15.						

16. Combine the amounts on line 15, enter here and also on the appropriate line as follows

(a) For all returns, except partnership returns: (1) If line 16 is zero or a gain, enter amount of each gain or loss, above, in column (g) of applicable Section B-1, B-2 or B-3; (2) If line 16 is a loss, enter such amount on line 25 of Part III.

(b) For partnership returns: Enter gain(s) and loss(es) in Schedule K (Form 565). See Instruction E.

**Section B—SALES OR EXCHANGES OF PROPERTY USED IN TRADE OR BUSINESS AND CERTAIN INVOLUNTARY CONVERSIONS**  
(Not Reportable in Section A)**Section B-1 Property Held One Year or Less**

17.						

18. Combine the amounts on line 17, enter here

**Section B-2 Property Held More Than One Year But Not More Than Five Years**

19.	LINE 17					5105

20. Combine the amounts on line 19, enter here

**Section B-3 Property Held More Than Five Years**

21.						

22. Combine the amounts on line 21, enter here

23. Combine the amounts on lines 18, 20 and 22; enter here and also on the appropriate line as follows

(a) For all returns, except partnership returns: (1) If line 23 is a gain, enter the amounts from lines 18, 20 and 22, on lines 2, 6 and 10, respectively, of the Schedule D (Form 540), or if filing Form 541, enter amounts from lines 18, 20 and 22, on lines 2, 7 and 11, respectively, of the Schedule D (Form 541). (2) If line 23 is a loss, enter such amount on line 26 of Part III.

(b) For partnership returns: Enter amounts on lines 18, 20 and 22, in Schedule K(565)—see Instruction E.

**PART III Ordinary Gains and Losses**

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements and expense of sale	g. Gain (or loss) (d. plus e. less f.)
24. Gain, if any, from line 14						2313
25. Loss, if any, from line 16						
26. Loss, if any, from line 23						
27.						

28. Combine lines 24 through 27, enter here and also on the appropriate line as follows

(a) For fiduciary and partnership returns: Enter the gain (or loss) shown on line 28 on the line provided for on the return being filed—see Instruction F for specific line reference.

(b) For individual returns:

(1) If the gain (or loss) on line 28 includes losses which are to be treated as an itemized deduction on Schedule A (Form 540 or 540NR) (see Instruction F), enter the total of such loss(es) here and on Schedule A (Form 540 or 540NR)—Identify as loss from line 28(b)(1), Schedule D-1 (Form 540)

(2) Redetermine the gain (or loss) on line 28, excluding the loss (if any) entered on line 28(b)(1). Enter here and on page 2 of Form 540 or Form 540NR, under "Other Income"

2313

## DEDUCTION SCHEDULE

MEDICAL		STATE	FEDERAL	CONTRIBUTIONS		STATE	FEDERAL
2 MEDICINE/DRUGS				21a CASH CONTRIBUTIONS			
3 LESS 1% A.G.I. (Line 18 - 1040)				21b PARTNERSHIP SHARE			
4 NET MED/DRUGS				GIRL/BOY SCOUTS			
5 H & A INS. (1/2 + EXCESS)			682	HEART FUND/CANCER FUND			
6a DR.				RED CROSS/UNITED FUND			150
DR.				XMAS & EASTER SEALS			
DR.				MISC. ORGANIZED CHARITIES			
DR.			877	CHURCHES			
DR.							
DR.							
DR.							
DR.							
DR.							
6b HOSPITAL				22 OTHER THAN CASH			
PROSTHETIC APPLIANCES				23 CARRY OVER FROM PRIOR YRS.			
HEARING AID				24 TOTAL CONTRIBUTIONS	150		150
6c AMBULANCE				CASUALTY OR THEFT (LOSS(ES))			
LABORATORIES				25 LOSS BEFORE ADJUSTMENT			
TRAVEL FOR MED. 1000			70	26 INSURANCE REIMBURSEMENT			
				27			
MEDICARE INS.				28 (\$100 LIMITATION PER CAS.)			
GLASSES				29 TOT. CAS. OR THEFT LOSS			
7 MEDICAL EXPENSES	1629		1629	MISCELLANEOUS DEDUCTIONS			
LESS REIMBURSED BY INS.				30 ALIMONY			
8 LESS 3% ADJ. GROSS INC.	270		258	31 UNION/PROFESSIONAL DUES			
9	1359		1371	32 CHILD & DEP. CARE (Form 2441)			
1 + 1/2 (TO \$150) OF H & A INS.	150		150	33 INCOME TAX PREPARATION			
10 TOTAL MEDICAL DED.	1509		1521	UNIFORMS/PROTEC. CLOTHING			
TAXES				SMALL TOOLS AND SUPPLIES			
11 STATE & LOCAL INCOME	0		0	LAUNDRY AND CLEANING			
12 REAL ESTATE			932	AUTO USE/DAMAGE			
13 STATE & LOCAL GASOLINE			48	INVEST. COUNSEL & PUBS. (Sched			
14 GENERAL SALES TAX			205	EMPLOYMENT AGENCY FEES			
15a PERSONAL PROPERTY				SAFE DEPOSIT BOX			
15b PERSONAL PROPERTY AUTO			22	TEL. REQ. IN BUSINESS			
16 SALES TAX AUTO			0	POLITICAL CONTRIBUTIONS			
				34 TOTAL MISC. DED.			
17 TOTAL TAXES	1207		1207	SUMMARY OF ITEMIZED DED.			
INTEREST (TO WHOM PAID)				35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)			
18 MORTGAGE			2514	36 TOTAL TAXES (From LINE 17)			
				37 TOTAL INTEREST (Line 20)			
19 INSTALLMENT LOANS MISC			50	38 TOTAL CONTR. (Line 24)			
TRANSWORLD			186	39 CAS. & THEFT LOSS(ES) (Line 29)			
SBA			7	40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)			
FEDCO			100	41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5723		5735
				REMARKS			
20 TOTAL INTEREST	2857		2857				

NAME **SAMUEL & PHYLLIS RUBY**

CALENDAR YEAR 19 **75**

ADDRESS JFK Act 6 (3)

I.D. NO. \_\_\_\_\_  
OR  
SOC. SEC. NO. \_\_\_\_\_ FISCAL YEAR ENDING \_\_\_\_\_ 19 \_\_\_\_\_

**SCHEDULE OF PROFIT ( OR LOSS ) FROM BUSINESS OR PROFESSION**

PRINCIPAL BUSINESS ACTIVITY		EMPLOYERS NO.
BUSINESS NAME		
BUSINESS ADDRESS		
TOTAL RECEIPTS	800	48924
INVENTORY AT BEGINNING OF YEAR	24031	
MERCHANDISE PURCHASED		
	24831	
TOTAL	-0-	24831
LESS INVENTORY AT END OF YEAR		24093
GROSS PROFIT		
		24093
GROSS INCOME		
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	99	
AUTO AND TRUCK EXPENSE	1800	
BAD DEBTS		
COMMISSIONS		
DELIVERY		
DEPRECIATION ( SCHEDULE BELOW )	974	
DUES AND SUBSCRIPTIONS	126	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	285	
INTEREST	1107	
JANITOR AND HAULING		
LEGAL AND ACCOUNTING	150	
OFFICE SUPPLIES AND EXPENSE		
RENT	4151	
REPAIRS AND MAINTENANCE	625	
SALARIES AND WAGES	5632	
SUPPLIES		
TAXES AND LICENSES	240	
TAXES PAYROLL	575	
TELEPHONE AND UTILITIES	168	
<b>LINEN</b>	158	
<b>CONTRACT LABOR</b>	444	
		16534
		7559
NET PROFIT OR ( LOSS ) FEDERAL RETURN		
NET PROFIT OR ( LOSS ) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF.		(H) 5159 (W) 2400

**SCHEDULE OF DEPRECIATION**

NO.	KIND AND LOCATION OF PROPERTY	DATE ACQUIRED	METH.	YEARS OR %	COST OR OTHER BASIS	PRIOR DEPREC.	DEPRECIATION THIS YEAR
	EQUIPMENT	2/1/74	S.L.	7YR	10228	1339	974
	GOODWILL	2/1/74			35000	-0-	-0-





1040

US

Department of the Treasury—Internal Revenue Service  
Individual Income Tax Return

1974

For the year January 1–December 31, 1974, or other taxable year beginning 1974, ending 19

Please print or type	Name (If joint return, give first names and initials of both) <b>SAMUEL &amp; PHYLLIS</b> Last name <b>RUBY</b>	COUNTY OF RESIDENCE <b>LA</b>	Your social security number
	Present home address (Number and street, including apartment number, or rural route) <b>16250 BIRCHER ST</b>		JFK Act 6 (3)
	City, town or post office, State and ZIP code <b>GRANADA HILLS CA</b>	Occupation Yours <b>S/E</b> Spouse's <b>S/E</b>	

## Filing Status (check only one)

- 1 ☐ Single
- 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 instructions on page 5)
- 5 ☐ Widow(er) with dependent child (Year spouse died 19 )

## Exemptions

- Regular / 65 or over / Blind
- 6a Yourself ☒ ☐ ☐ Enter number of boxes checked **2**
- b Spouse ☒ ☐ ☐
- c First names of your dependent children who lived with you **ELISA**  
**THOMAS** Enter number **2**
- d Number of other dependents (from line 27) **4**
- 7 Total exemptions claimed **4**

## 8 Presidential Election Campaign Fund

- Do you wish to designate \$1 of your taxes for this fund? ☒ Yes ☐ No
- If joint return, does your spouse wish to designate \$1? ☒ Yes ☐ No
- Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

## Income

- 9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see instructions on page 3.) **9**
- 10a Dividends (See instructions on pages 6 and 13) **136** 10b Less exclusion **136** Balance **10c** **-0-**
- (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. If over \$400, enter total and list in Part II of Schedule B.] **11**
- 12 Income other than wages, dividends, and interest (from line 38) **12** **8934**
- 13 Total (add lines 9, 10c, 11, and 12) **13** **8934**
- 14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 43) **14**
- 15 Subtract line 14 from line 13 (adjusted gross income) **15** **8934**

- If you do not itemize deductions and line 15 is under \$10,000, find tax in Tables and enter on line 16.
- If you itemize deductions or line 15 is \$10,000 or more, go to line 44 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 instructions on page 7.

## Tax, Payments and Credits

- 16 Tax, check if from: ☐ Tax Tables 1–12 ☒ Tax Rate Schedule X, Y, or Z **16** **48**
- ☐ Schedule D ☐ Schedule G ☐ Form 4726 **17** **48**
- 17 Total credits (from line 54) **18** **-0-**
- 18 Income tax (subtract line 17 from line 16) **19** **785**
- 19 Other taxes (from line 61) **20** **785**
- 20 Total (add lines 18 and 19)
- 21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front) **21a**
- b 1974 estimated tax payments (include amount allowed as credit from 1973 return) **b**
- c Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return **c**
- d Other payments (from line 65) **d**
- 22 Total (add lines 21a, b, c, and d) **22** **-0-**

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.

## Balance Due or Refund

- 23 If line 20 is larger than line 22, enter BALANCE DUE IRS **23** **785**
- (Check here ☐ if Form 2210, Form 2210F, or statement is attached. See instructions on page 7.)
- 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 1975 estimated tax. **26**

If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

## 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 he has any knowledge.
- Your signature **Copy** Date
- Spouse's signature (If filing jointly, BOTH must sign even if only one had income)
- Preparer's signature (other than preparer) Date
- JFK Act 6 (3)
- Address (and ZIP Code) **33717 VANOWEN STREET**  
**MAN NUYS, CA. 91403**  
**367-34-8729**

16-83229-1

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 6d

**Part I Income other than Wages, Dividends, and Interest**

28 Business income or (loss) (attach Schedule C)	28	9934	
29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29	1000	1
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30		
31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31		
32 Farm income or (loss) (attach Schedule F)	32		
33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	33		
34 50% of capital gain distributions (not reported on Schedule D—see instructions on page 8)	34		
35 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8)	35		
36 Alimony received	36		
37 Other (state nature and source—see instructions on page 8)	37		
38 Total (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12	38	8934	

**Part II Adjustments to Income**

39 "Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.)	39		
40 Moving expense (attach Form 3903)	40		
41 Employee business expense (attach Form 2106 or statement)	41		
42 Payments as a self-employed person to a retirement plan, etc.—see instructions on page 9	42		
43 Total adjustments (add lines 39, 40, 41, and 42). Enter here and on line 14	43		

**Part III Tax Computation (Do not use this part if you use Tax Tables 1-12 to find your tax.)**

44 Adjusted gross income (from line 15)	44	8934	
45 (a) If you itemize deductions, check here <input type="checkbox"/> and enter total from Schedule A, line 41 and attach Schedule A	45	5590	
(b) If you do not itemize deductions, check here <input type="checkbox"/> and enter 15% of line 44, but do NOT enter more than \$2,000. (\$1,000 if line 3 checked)			
46 Subtract line 45 from line 44	46	3344	
47 Multiply total number of exemptions claimed on line 7, by \$750	47	3000	
48 Taxable income. Subtract line 47 from line 46	48	344	

(Figure your tax on the amount on line 48 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 16.

**Part IV Credits**

49 Retirement income credit (attach Schedule R)	49		
50 Investment credit (attach Form 3468)	50	48	
51 Foreign tax credit (attach Form 1116)	51		
52 Credit for contributions to candidates for public office—see instructions on page 9	52		
53 Work Incentive (WIN) credit (attach Form 4874)	53		
54 Total credits (add lines 49, 50, 51, 52, and 53). Enter here and on line 17	54	48	

**Part V Other Taxes**

55 Self-employment tax (attach Schedule SE) (+) 595 (W) 190	55	785	
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56		
57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57		
58 Minimum tax. Check here <input type="checkbox"/> if Form 4625 is attached	58		
59 Social security tax on tip income not reported to employer (attach Form 4137)	59		
60 Uncollected employee social security tax on tips (from Forms W-2)	60		
61 Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19	61	785	

**Part VI Other Payments**

62 Excess FICA tax withheld (two or more employers—see instructions on page 9)	62		
63 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	63		
64 Credit from a Regulated Investment Company (attach Form 2439)	64		
65 Total (add lines 62, 63, and 64). Enter here and on line 21d	65		

Foreign Accounts Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ☐ Yes ☐ No

If "Yes," attach Form 4683. (For definitions, see Form 4683.)

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

(Form 1040)  
Department of the Treasury  
Internal Revenue Service

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

1974

Name(s) as shown on Form 1040

SAMUEL & PHYLLIS RUBY

Your social security number

JFK Act 6 (3)

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

### Medical and Dental Expenses (not compensated by insurance or otherwise) (See instructions on page 10.)

- 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.) ▶

SLH

- 7 Total (add lines 4, 5, 6a, b, and c)
- 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

1386

### Taxes (See instructions on page 10.)

- 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) ▶

SLH

- 17 Total (add lines 11, 12, 13, 14, 15, and 16). Enter here and on line 36

1062

### Interest Expense (See instructions on page 11.)

- 18 Home mortgage
- 19 Other (Itemize) ▶

SLH

- 20 Total (add lines 18 and 19). Enter here and on line 37

2992

### Contributions (See instructions on page 11 for examples.)

- 21 a Cash contributions for which you have receipts, cancelled checks, etc.
- b Other cash contributions. List donees and amounts. ▶

SLH

- 22 Other than cash (see instructions on page 11 for required statement)
- 23 Carryover from prior years
- 24 Total contributions (add lines 21a, b, 22, and 23). Enter here and on line 38

150

### Casualty or Theft Loss(es) (See instructions on page 12.) Note: If you had more than one loss, omit lines 25 through 28 and see instructions on page 12 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 instructions on page 12.)

- 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, 31, 32, and 33). Enter here and on line 40

### Summary of Itemized Deductions

A

- 35 Total medical and dental—line 10
- 36 Total taxes—line 17
- 37 Total interest—line 20
- 38 Total contributions—line 24
- 39 Casualty or theft loss(es)—line 29
- 40 Total miscellaneous—line 34

1386  
1062  
2992  
150

- 41 Total deductions (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45

5390

# Profit or (Loss) From Business or Profession

(Sole Proprietorship)

Partnerships, Joint Ventures, etc., Must File Form 1065.

1974

40)  
of the Treasury  
Revenue Service

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

Name(s) as shown on Form 1040

SAM & PHYLLIS RUBY

Social security number

JFK Act 6 (3)

- A Principal business activity (see Schedule C Instructions) ▶ SERVICE ; product ▶ SNACK BAR  
 B Business name ▶ WOODLEY BISTRO COFFEESHOP C Employer identification number ▶ 95-2651578  
 D Business address (number and street) ▶ 16055 VENTURA BLVD  
 City, State and ZIP code ▶ ENCINO CA 91316  
 E Indicate method of accounting: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other ▶  
 F Were you required to file Form W-3, or Form 1096 for 1974? (See Schedule C Instructions.)  
 If "Yes," where filed ▶  
 G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1974?  
 H Method of inventory valuation ▶ COST Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) ☒

Income		Deductions	
1	Gross receipts or sales \$	Less: returns and allowances \$	Balance ▶
2	Less: Cost of goods sold and/or operations (Schedule C-1, line 8)		
3	Gross profit		
4	Other income (attach schedule)		
5	Total income (add lines 3 and 4)		
6	Depreciation (explain in Schedule C-3)		
7	Taxes on business and business property (explain in Schedule C-2)		
8	Rent on business property		
9	Repairs (explain in Schedule C-2)		
10	Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		
11	Insurance		
12	Legal and professional fees		
13	Commissions		
14	Amortization (attach statement)		
15	(a) Pension and profit-sharing plans (see Schedule C Instructions)		
15	(b) Employee benefit programs (see Schedule C Instructions)		
16	Interest on business indebtedness		
17	Bad debts arising from sales or services		
18	Depletion		
19	Other business expenses (specify):		
	(a)		
	(b)		
	(c)		
	(d)		
	(e)		
	(f)		
	(g)		
	(h)	(W) 2400	
	(i)	(H) 7534	
	(j)		
	(k)	Total other business expenses (add lines 19(a) through 19(j)) SC H	
20	Total deductions (add lines 6 through 19)		

21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a)

9934

## SCHEDULE C-1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Line 2)

1	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
2	Purchases \$	Less: cost of items withdrawn for personal use \$
3	Cost of labor (do not include salary paid to yourself)	
4	Materials and supplies	
5	Other costs (attach schedule)	
6	Total of lines 1 through 5	
7	Less: Inventory at end of year	
8	Cost of goods sold and/or operations. Enter here and on line 2 above	

**SCHEDULE C-2.—Explanation of Lines 7 and 9**[illegible]

**SCHEDULE C-3.—Depreciation** (See Schedule C Instructions for Line 6) If you need more space, you may use Form 4562.

**Note:** If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. (See Publication 534.)

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

[illegible]**SCHEDULE C-4.—Expense Account Information** (See Schedule C Instructions for Schedule C-4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$25,000, or for yourself if your expense account allowance plus line 21, page 1, is less than \$25,000.

Name	Expense account	Salaries and Wages	
Owner			
1			
2			
3			
4			
5			

**Did you claim a deduction for expenses connected with:**

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☒ No (3) Employees' families at conventions or meetings? ☐ Yes ☒ No

(2) Living accommodations (except employees on business)? ☐ Yes ☒ No (4) Employee or family vacations not reported on Form W-2? ☐ Yes ☒ No

**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).

**1974**

Name(s) as shown on Form 1040

**SAM & PHYLLIS RUBY**

Social security number

JFK Act 6 (3)

**Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months**

**D**

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	e. Cost or other basis, as adjusted (see instruction D) and expense of sale	f. Gain or (loss) (d less e)
1 <b>LOAN TO SUMMIT EAGLE CORPORATION</b>					<b>(1000)</b>

- 2 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries . . . . . 2
- 3 Enter net gain or (loss), combine lines 1 and 2 . . . . . 3 **(1000)**
- 4(a) Short-term capital loss component carryover from years beginning before 1970 (see Instruction G) . . . . . 4(a) **( )**
- (b) Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction G) . . . . . (b) **(1741)**
- 5 Net short-term gain or (loss), combine lines 3, 4(a) and (b) . . . . . 5 **(2741)**

**Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months**

6 <b>100 CHIEFTAIN DEXEL</b>	<b>11/21/73</b>	<b>6/10/74</b>	<b>653</b>	<b>1382</b>	<b>(729)</b>
<b>100 CHIEFTAIN DEXEL</b>	<b>11/21/73</b>	<b>6/19/74</b>	<b>678</b>	<b>1382</b>	<b>(704)</b>
<b>100 TESORO PET</b>	<b>5/22/72</b>	<b>7/16/74</b>	<b>1622</b>	<b>2847-</b>	<b>(1225)</b>
<b>100 UNITROPE</b>	<b>5/15/72</b>	<b>9/19/74</b>	<b>358</b>	<b>1532</b>	<b>(1174)</b>
<b>100 R.C.A.</b>	<b>2/2/73</b>	<b>9/23/74</b>	<b>1055-</b>	<b>3062</b>	<b>(2007)</b>

- 7 Capital gain distributions . . . . . 7
- 8 Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A) . . . . . 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 **(5839)**
- 12(a) Long-term capital loss component carryover from years beginning before 1970 (see Instruction G) . . . . . 12(a) **(13322)**
- (b) Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction G) . . . . . (b) **( )**
- 13 Net long-term gain or (loss), combine lines 11, 12(a) and (b) . . . . . 13 **(19161)**

**Part III Summary of Parts I and II**

- 14 Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here . . . . . 14 **(21901)**
- 15 If line 14 shows a gain—  
(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13. . . . . 15(a) **( )**  
(b) Subtract line 15(a) from line 14. Enter here and on Form 1040, line 29 . . . . . (b) **( )**
- 16 If line 14 shows a loss—  
▶ If losses are shown on BOTH lines 12(a) and 13, omit lines 16(a) and (b) and go to Part IV. See Instruction H.  
▶ Otherwise,  
(a) Enter one of the following amounts:  
(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;  
(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,  
(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 . . . . . 16(a) **(1983)**  
(b) Enter here and enter as a (loss) on Form 1040, line 29, the smallest of:  
(i) The amount on line 16(a);  
(ii) \$1,000 (\$500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction L for a higher limit not to exceed \$1,000); or,  
(iii) Taxable income, as adjusted (see Instruction K) . . . . . (b) **(1000)**

**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).

**1974**

- If you had wages, including tips, of \$13,200 or more that were subject to social security taxes, do not fill in this form.
- 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)**

PHYLLIS RUBY

**Social security number of self-employed person ▶**

JFK Act 6 (3)

**Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶** SNACK BAR

- 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**

A farmer may elect to compute net farm earnings using the **OPTIONAL METHOD**, line 3, instead of using the **Regular Method**, line 2, if his 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 54 (cash method), or line 74 (accrual method).
- (b) Farm partnerships

**2** Net earnings from farm self-employment (add lines 1(a) and (b))

**FARM OPTIONAL METHOD**

**3** If gross profits

from farming<sup>1</sup> 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

<sup>1</sup> Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE.

**4** Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method

**Part II Computation of Net Earnings from NONFARM Self-Employment**

**REGULAR METHOD**

**5** Net profit or (loss) from:

- (a) Schedule C, line 21. (Enter combined amount if more than one business.)
- (b) Partnerships, joint ventures, etc. (other than farming)
- (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, check here ☐ and enter zero on this line
- (d) Service with a foreign government or international organization
- (e) Other (See Form 1040 instructions for line 37.) Specify ▶

**6** Total (add lines 5(a), (b), (c), (d), and (e))

**7** Enter adjustments if any (attach statement)

**8** Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)

If line 8 is \$1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), 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,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1971, 1972, and 1973. The nonfarm optional method can only be used for 5 taxable years.

<sup>2</sup> 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 15) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7.

**NONFARM OPTIONAL METHOD**

**9** (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm)

(b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.)

(c) Balance (subtract line 9(b) from line 9(a))

**10** Enter two-thirds of gross nonfarm profits<sup>2</sup> or \$1,600, whichever is smaller

**11** Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller

**Part III Computation of Social Security Self-Employment Tax**

**12** Net earnings or (loss): (a) From farming (from line 4)

(b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)

**13** Total net earnings or (loss) from self-employment reported on line 12. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of form.)

**14** The largest amount of combined wages and self-employment earnings subject to social security tax for 1974 is

**15** (a) Total "FICA" wages as indicated on Forms W-2

(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9

(c) Total of lines 15(a) and (b)

**16** Balance (subtract line 15(c) from line 14)

**17** Self-employment income—line 13 or 16, whichever is smaller

**18** If line 17 is \$13,200, enter \$1,042.80; if less, multiply the amount on line 17 by .079

**19** Railroad employee's and railroad employee representative's adjustment from Form 4469, line 10

**20** Self-employment tax (subtract line 19 from line 18). Enter here and on Form 1040, line 55



**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).

**1974**

- If you had wages, including tips, of \$13,200 or more that were subject to social security taxes, do not fill in this form.  
● 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)

Social security number of  
self-employed person ▶

JFK Act 6 (3)

**SAMUEL RUBY**

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶ **SNACK BAR**

- 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**

A farmer may elect to compute net farm earnings using the **OPTIONAL METHOD**, line 3, instead of using the **Regular Method**, line 2, if his 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 54 (cash method), or line 74 (accrual method).

(b) Farm partnerships

2 Net earnings from farm self-employment (add lines 1(a) and (b))

**FARM OPTIONAL METHOD**

3 If gross profits (a) Not more than \$2,400, enter two-thirds of the gross profits

from farming are:

(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600

Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE.

4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method

**Part II Computation of Net Earnings from NONFARM Self-Employment**

**REGULAR METHOD**

5 Net profit or (loss) from:

(a) Schedule C, line 21. (Enter combined amount if more than one business.)

(b) Partnerships, joint ventures, etc. (other than farming)

(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, check here ☐ and enter zero on this line

(d) Service with a foreign government or international organization

(e) Other (See Form 1040 instructions for line 37.) Specify ▶

6 Total (add lines 5(a), (b), (c), (d), and (e))

7 Enter adjustments if any (attach statement)

8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)

If line 8 is \$1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), 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,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1971, 1972, and 1973. The nonfarm optional method can only be used for 5 taxable years.

<sup>2</sup> 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 15) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7.

**NONFARM OPTIONAL METHOD**

9 (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm)

(b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.)

(c) Balance (subtract line 9(b) from line 9(a))

10 Enter two-thirds of gross nonfarm profits<sup>2</sup> or \$1,600, whichever is smaller

11 Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller

**Part III Computation of Social Security Self-Employment Tax**

12 Net earnings or (loss): (a) From farming (from line 4)

(b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)

13 Total net earnings or (loss) from self-employment reported on line 12. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of form.)

14 The largest amount of combined wages and self-employment earnings subject to social security tax for 1974 is

15 (a) Total "FICA" wages as indicated on Forms W-2

(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9

(c) Total of lines 15(a) and (b)

16 Balance (subtract line 15(c) from line 14)

17 Self-employment income—line 13 or 16, whichever is smaller

18 If line 17 is \$13,200, enter \$1,042.80; if less, multiply the amount on line 17 by .079

19 Railroad employee's and railroad employee representative's adjustment from Form 4469, line 10

20 Self-employment tax (subtract line 19 from line 18). Enter here and on Form 1040, line 55

**7534**

**7534**

**7534**

**\$1,600**

**00**

**7534**

**7534**

**\$13,200**

**00**

**0**

**13200**

**7534**

**595**

**595**



3468

Department of the Treasury  
Internal Revenue Service

## Computation of Investment Credit

▶ Attach to your tax return.

1974

Name

SAMUEL &amp; PHYLLIS RUBY

Identifying number as shown on  
page 1 of your tax return

JFK Act 6 (3)

## 1 Qualified investment in new and used property. (See instructions C and D for eligible property.)

NOTE: Include your share of investment in property made by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis (See instruction G)	(3) Applicable percentage	(4) Qualified investment (Column 2 x column 3)
New Property	(a)	3 or more but less than 5		33 $\frac{1}{3}$	
	(b)	5 or more but less than 7		66 $\frac{2}{3}$	
	(c)	7 or more		100	
Used Property (See instructions for dollar limitation)	(d)	3 or more but less than 5		33 $\frac{1}{3}$	
	(e)	5 or more but less than 7		66 $\frac{2}{3}$	
	(f)	7 or more	10228	100	10228

2 Total qualified investment—Add lines 1(a) through 1(f) . . . . .

3 Tentative investment credit—7% of line 2 (4% for public utility property) . . . . .

4 Carryback and carryover of unused credit(s). (See instruction F and instruction for line 4—attach computation.) . . . . .

5 Total—Add lines 3 and 4 . . . . .

6 (a) Individuals—Enter amount from line 16, page 1, Form 1040

(b) Estates and trusts—Enter amount from line 24 or 25, page 1, Form 1041

(c) Corporations—Enter amount from line 5, Schedule J, Form 1120

7 Less: (a) Foreign tax credit

(b) Retirement income credit (individuals only)

(c) Tax on lump-sum distributions. (See instruction 7.)

8 Total—Add lines 7(a), (b), and (c)

9 Line 6 less line 8

10 (a) Enter amount on line 9 or \$25,000, whichever is lesser. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 10.)

(b) If line 9 exceeds line 10(a), enter 50% of the excess

11 Total—Add lines 10(a) and (b)

12 Investment credit—Amount from line 5 or line 11, whichever is lesser (enter here and on line 50, Form 1040; line 6(b), Schedule J, Form 1120; or the appropriate line on other returns)

## Schedule A

If any part of your investment in line 1 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
		\$	\$	

If property is disposed of prior to the life years used in computing the investment credit, see instruction E.

Form **4798**Department of the Treasury  
Internal Revenue Service**Capital Loss Carryover**► (From 1973 to 1974)  
► Attach to Form 1040.**1974**

Name(s) as shown on Form 1040

**SAMUEL & PHYLLIS RUBY**

Social Security Number

JFK Act 6 (3)

**A. Who Should File.**—You will need to complete either Part I or Part II of this form if you have a capital loss to carry over to 1974.

You will have a capital loss to carry to 1974 if the amount on your 1973 Schedule D (Form 1040), line 16(a), or line 33, is **LARGER THAN** the loss deducted on your 1973 Form 1040, line 29.

**B. How to Compute Carryover.**—If you have a capital loss carryover, complete either Part I or Part II of this form, but do not complete both.

1. Complete only Part I if lines 4(a) and 12(a) on your 1973 Schedule D (Form 1040) **DO NOT SHOW A LOSS.**

2. Complete only Part II if either (or both) line 4(a) or line 12(a) on your 1973 Schedule D (Form 1040) shows a loss.

**Part I Post-1969 Capital Loss Carryovers****Section A.—Short-term Capital Loss Carryover**

1 Enter loss shown on your 1973 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 6—then go to line 7 . . . . .	1	(2741)
2 Enter gain shown on your 1973 Schedule D (Form 1040), line 13. If that line is blank or shows a loss, enter a zero . . . . .	2	- 0 -
3 Reduce any loss on line 1 to the extent of any gain on line 2 . . . . .	3	(2741)
4 Enter amount shown on your 1973 Form 1040, line 29 . . . . .	4	1000
5 Enter smaller of line 3 or 4 . . . . .	5	1000
6 Excess of amount on line 3 over amount on line 5 . . . . .	6	(1741)

**Note:** The amount on line 6 is your short-term capital loss carryover from 1973 to 1974 that is attributable to years beginning after 1969. Enter this amount on your 1974 Schedule D (Form 1040), line 4(b).

**Section B.—Long-term Capital Loss Carryover**

7 Line 4 less line 5 (Note: If you ignored lines 2 through 6, enter amount from your 1973 Form 1040, line 29) . . . . .	7	- 0 -
8 Enter loss from your 1973 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12 . . . . .	8	0
9 Enter gain shown on your 1973 Schedule D (Form 1040), line 5. If that line is blank or shows a loss, enter a zero . . . . .	9	- 0 -
10 Reduce any loss on line 8 to the extent of any gain on line 9 . . . . .	10	0
11 Multiply amount on line 7 by 2 . . . . .	11	- 0 -
12 Excess of line 10 over amount on line 11 . . . . .	12	0

**Note:** The amount on line 12 is your long-term capital loss carryover from 1973 to 1974 that is attributable to years beginning after 1969. Enter this amount on your 1974 Schedule D (Form 1040), line 12(b).

Form **4798** (1974)

**Part II Pre-1970 and Post-1969 Capital Loss Carryovers****Section A.—Short-term Capital Losses Identified**

1 Enter loss shown on your 1973 Schedule D (Form 1040), line 5; if none, enter zero and ignore lines 2 through 20—then go to line 21	1	
2 Enter gain shown on your 1973 Schedule D (Form 1040), line 13. If that line is blank or shows a loss enter a zero	2	
3 Reduce loss on line 1 to the extent of any gain on line 2	3	
<b>Note:</b> If line 4(a) on your 1973 Schedule D (Form 1040) is blank, IGNORE lines 4 through 11, enter a zero on line 12—then go to line 13.		
4 Combine lines 3 and 11 on your 1973 Schedule D (Form 1040). Enter the gain; or if zero or a loss, enter a zero	4	
<b>Note:</b> If line 4 is zero IGNORE lines 5 through 11, enter on line 12 the loss from your 1973 Schedule D (Form 1040), line 4(a)—then go to line 13.		
5 Enter any gain from your 1973 Schedule D (Form 1040), line 3	5	
6 Enter smaller of line 4 or 5	6	
7 Enter excess of gain on line 4 over line 6	7	
8 Enter loss from your 1973 Schedule D (Form 1040), line 12(a); otherwise, enter a zero	8	
9 Reduce any gain on line 7 to the extent of any loss on line 8	9	
10 Enter loss from your 1973 Schedule D (Form 1040), line 4(a); otherwise enter a zero	10	
11 Add the gains on lines 6 and 9	11	
12 Reduce the loss on line 10 to the extent of any gain on line 11	12	
13 Pre-1970 short-term capital loss (Enter smaller of line 3 or 12)	13	
14 Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13)	14	

**Section B.—Computation of Capital Loss Carryovers to 1974**

15 Enter any loss from line 13, above	15	
16 Enter loss deducted on your 1973 Form 1040, line 29	16	
17 Loss carryover to 1974 (excess of line 15 over line 16—if line 15 does not exceed line 16, enter zero). Enter here and on your 1974 Schedule D (Form 1040), line 4(a)	17	
18 Enter any loss from line 14, above	18	
19 Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero	19	
20 Loss carryover to 1974 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero). Enter here and on your 1974 Schedule D (Form 1040), line 4(b)	20	
21 If you were required to complete Part IV of your 1973 Schedule D (Form 1040), enter any loss from your 1973 Schedule D (Form 1040), line 30; otherwise, enter zero	21	(13322)
22 Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero. ( <b>Note:</b> If you ignored lines 2 through 20 above, enter amount from your 1973 Form 1040, line 29.)	22	-0-
23 Loss carryover to 1974 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and on 1974 Schedule D (Form 1040), line 12(a)	23	(13322)
24 If you were required to complete Part IV of your 1973 Schedule D (Form 1040), enter any loss from your 1973 Schedule D (Form 1040), line 31. However, if Part IV was not required, enter any loss from your 1973 Schedule D (Form 1040), line 13	24	
25 Enter excess of line 22 over line 21 _____ x 2 (If line 22 does not exceed line 21, enter zero.)	25	
26 Loss carryover to 1974 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on your 1974 Schedule D (Form 1040), line 12(b)	26	

NAME SAM & PHYLLIS RUBY D. NO. \_\_\_\_\_ CALENDAR YEAR 19 74  
 ADDRESS JFK Act 6 (3) OR SOC. SEC. NO. \_\_\_\_\_ FISCAL YEAR ENDING \_\_\_\_\_ 19 \_\_\_\_\_

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY		
BUSINESS NAME	EMPLOYERS NO.	
BUSINESS ADDRESS		
TOTAL RECEIPTS		68084
INVENTORY AT BEGINNING OF YEAR	-0-	
MERCHANDISE PURCHASED	36079	
LABOR		
TOTAL	36079	
INVENTORY AT END OF YEAR	800	35279
GROSS PROFIT		32805
GROSS INCOME 32805		
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	337	
AUTO AND TRUCK EXPENSE 12000 MI AT 15¢	1800	
BAD DEBTS		
CASH SHORT		
COMMISSIONS		
DELIVERY		
DEPRECIATION ( SCHEDULE ATTACHED )	1339	
DUES AND SUBSCRIPTIONS	16	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	215	
INTEREST	1844	
JANITOR SERVICE		
LAUNDRY	241	
LEGAL AND ACCOUNTING	270	
MAINTENANCE		
OFFICE SUPPLIES AND EXPENSE	47	
RENT	7841	
REPAIRS	991	
SALARIES AND WAGES	5912	
SALARIES OFFICERS		
SUPPLIES		
TAXES AND LICENSES	1063	
TAXES - PAYROLL	388	
TELEPHONE	322	
TRAVEL		
UTILITIES		
PARKING	45	
NET PROFIT OR ( LOSS ) - FEDERAL RETURN		22871
NET PROFIT OR ( LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. )	(H) 7534 (W) 2400	9934

CALENDAR YEAR 19 77  
FISCAL YEAR ENDING

I. D. NO.  
OR  
SOC. SEC.

CALENDAR YEAR 19 77  
FISCAL YEAR ENDING

## SCHEDULE OF DEPRECIATION / AMORTIZATION

[illegible]**TOTALS**

PROFESSIONAL STATIONERS INC. LOS ANGELES, CALIF. FORM NO 102A

## SCHEDULE

**INDIVIDUAL  
CALIFORNIA  
INCOME TAX**

1974

For calendar year or  
Taxable year ending \_\_\_\_\_ 197

NAME (If joint return, give first names and initials of both)		LAST NAME		Your Social Security Number	
SAMUEL & PHYLLIS		RUBY		JFK Act 6 (3)	
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route)					
16250 BIRCHER ST				OCCUPATION	
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE				Yours	
GRANADA HILLS CA				Spouse's	

## EXEMPTION CREDITS

- 6 **Personal** } If line 2, 4 or 5 checked, enter \$50 }
- 7 **Dependents** — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.
- ELISA  
THOMAS
- Total Number ▶ 2 × \$8
- 8 **Blind** (refer to instructions) Number of blind exemptions ▶ \_\_\_\_\_ × \$8
- 9 **Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20 \_\_\_\_\_

Total Number  $\blacktriangleright$  2  $\times$  \$8

exemptions ► \_\_\_\_\_ × \$8

**9 Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20

- |    |      |
|----|------|
| 10 |      |
| 11 | 136  |
| 12 |      |
| 13 | 8934 |
| 14 | 9070 |
| 15 |      |
| 16 | 9070 |

17	5468
18	3602

- |    |          |
|----|----------|
| 19 | 36       |
| 20 | 56       |
| 21 | <u>0</u> |
| 22 |          |
| 23 | <u>0</u> |
| 24 |          |
| 25 | <u>0</u> |

- |    |  |    |     |
|----|--|----|-----|
| 26 |  |    |     |
| 27 |  |    |     |
| 28 |  |    |     |
| 29 |  |    |     |
|    |  | 30 | -0- |

- PAY IN FULL → 31

- |    |              |   |
|----|--------------|---|
| 32 | <del>0</del> | P |
|    |              | E |
|    |              | M |

- |    |  |  |
|----|--|--|
| 33 |  |  |
|----|--|--|

- |               |   |
|---------------|---|
| ESTIMATED TAX | A |
|---------------|---|

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**Your signature**

Date \_\_\_\_\_

Spouse's signature—if filing a joint return

Date \_\_\_\_\_

Preparer's signature (other than taxpayer)

**83717 VANOWEN STREET**

JFK Act 6 (3)

Address (and Zip code)

**HAN MUYS, CA.**  
367-34-8729

493  
Prepared by L. E. H. (of J. H. H. H.)

**PART I — Renter's Credit — All questions must be answered**

See Instructions, Page 3, for Allowable Credit

- 35 Did you, on March 1, 1974, live in rented property which was your principal residence? ☐ Yes ☒ No If no, you may not claim this credit
- 36 Was the property you rented exempt from property tax? ☐ Yes ☐ No If yes, you may not claim this credit
- 37 Did you live with any other person who claimed you as a dependent for income tax purposes? ☐ Yes ☐ No If yes, you may not claim this credit
- 38 Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? ☐ Yes ☐ No If yes, see page 3 of instructions

**PART II — Other Income**

- 39 Business income (or loss) (attach Schedule C(540)) 39
- 40 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) 40
- 41 Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) 41
- 42 Pensions and annuities 42
- 43 Rents and royalties 43
- 44 Partnerships 44
- 45 Estates and trusts 45
- 46 Farm income (or loss) (attach Schedule F(540)) 46
- 47 Miscellaneous income 47
- (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) 47a
- (b) Alimony 47b
- (c) Other (state nature and source) 47c
- Enter total of lines 47(a), 47(b), and 47(c) 47
- 48 Total (add lines 39 thru 47). Enter here and on line 13 48

ATTACH  
SCHEDULE E  
FORM (540)9934  
(1000)

8934

**PART III — Adjustments to Income**

- 49 "Sick pay," if included in line 10 (see instructions — attach statement) 49
- 50 Moving expenses (see instructions — attach statement) 50
- 51 Employee business expenses (see instructions — attach statement) 51
- 52 Military exclusion (see instructions) 52
- 53 Payment as a self-employed person to a retirement plan, etc. 53
- 54 Total adjustments (add lines 49 thru 53). Enter here and on line 15 54

**PART IV — Itemized Deductions — ON SEPARATE RETURNS OF MARRIED TAXPAYERS, BOTH MUST ITEMIZE DEDUCTIONS OR BOTH MUST TAKE THE STANDARD DEDUCTION.**

- Attach Schedule A(540) and enter sub-totals on lines 55 thru 60, below
- 55 Total deductible medical and dental expenses (from Schedule A(540), line 10) 55
- 56 Total child adoption expenses (from Schedule A(540), line 13) 56
- 57 Total taxes (from Schedule A(540), line 21) 57
- 58 Total interest expense (from Schedule A(540), line 25) 58
- 59 Total contributions (from Schedule A(540), line 29) 59
- 60 Total miscellaneous deductions (from Schedule A(540), line 40) 60
- 61 Total itemized deductions (add lines 55 thru 60). Enter here and on line 17 61

1386

940

2992

150

5468

**PART V — Other Credits — SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW.**

- 62 "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) 62
- 63 Retirement income credit (attach Schedule R(540)) 63
- 64 (a) Special Low Income Tax Credit — If Adjusted Gross Income does not include net capital gains from assets held more than one year and is \$8,000 or less (joint return of married couple, head of household or widow(er) with dependent child) or \$4,000 or less (single or separate return of married person) enter the amount from line 21. If Adjusted Gross Income includes Capital Gains, complete Schedule B-1. See Page 3 of Instructions 64a
- (b) Enter total here from line 4, Schedule B-1. If zero or a loss, enter zero 64b
- 65 TOTAL (add lines 62 thru 64a). Enter here and on line 22 65

**PART VI — Reconciliation to Federal Return — If adjusted gross income on Federal Return is different from line 16, page 1, explain below.**

DUEX 13C



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

SAMUEL & PHYLLIS RUBY

Social Security Number

JFK Act 6 (3)

Use only if you do not use the Tax Table or take the standard deduction.

A

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540.
4. Subtract line 3 from line 2. Enter difference (if line 3 is greater than line 2, enter zero)
5. Enter 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)

7. Total—(Add lines 4, 5, 6a, b, and c)
8. Enter 3% of adjusted gross income shown on Form 540
9. Subtract line 8 from line 7. Enter difference (if line 8 is greater than line 7, enter zero)
10. Total—(Add lines 1 and 9. Enter here and on Form 540, page 2, line 55)

1386

**Child Adoption Expense**

11. Total expenses paid or incurred—Attach itemized list
12. Enter 3% of adjusted gross income shown on Form 540
13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, page 2, line 56)

—0—

**Taxes**

14. Real estate
15. State and local gasoline
16. General sales
17. Auto license—Excess of registration and weight fees (see instructions)
18. Personal property
19. State disability insurance (SDI)—Employer private disability plans do not qualify
20. Other
21. Total taxes—(Add lines 14 through 20. Enter here and on Form 540, page 2, line 57)

940

**Interest Expense**

22. Home mortgage
23. Installment purchases
24. Other (itemize)

25. Total—(Add lines 22, 23 and 24. Enter here and on Form 540, page 2, line 58)

2992

**Contributions**

26. Cash contributions for which you have receipts, canceled checks, etc.
27. Other cash contributions. List donees and amounts

28. Other than cash.—See instructions for required statement

29. Total—(Add lines 26, 27 and 28. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, page 2, line 59)

150

**Miscellaneous Deductions**

**Casualty or Theft Loss(es)—See instructions**

NOTE: If you had more than one loss, omit lines 30 through 34 and follow instructions for guidance.

30. Loss before insurance reimbursement
31. Insurance reimbursement
32. Subtract line 31 from line 30. Enter difference (if line 31 is greater than line 30, enter zero)
33. Enter \$100 or amount on line 32, whichever is smaller
34. Casualty or theft loss (line 32 less line 33)
35. Alimony paid
36. Child care—See instructions
37. Union dues
38. Employment education expense—See instructions
39. Other—See instructions (itemize)

40. Total—Add lines 34, 35, 36, 37, 38 and 39. (Enter here and on Form 540, page 2, line 60)





CALIFORNIA

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION  
(Sole Proprietorships)

TAXABLE
1974
YEAR

Attach this schedule to your income tax return, Form 540 or 540NR

Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR

Social Security Number

JFK Act 6 (3)

- A. Principal business activity SERVICE, product SNACKBAR  
(See Instructions for "Item A.") (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)
- B. Business name WOODLEY BISTRO COFFEE SHOP Federal employer identification number 95-2651578
- D. Business address 16055 VENTURA BLVD - ENCINO CA 91316
- E. Indicate method of accounting: ☐ cash; ☒ accrual; ☐ other (ZIP code)
- F. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ Yes ☐ No
- G. Method of inventory valuation COST
- Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?  
☐ YES ☒ NO. If "Yes," attach explanation.

IMPORTANT—All applicable lines and schedules must be filled in.

INCOME	
1	Gross receipts or sales \$ _____ Less returns and allowances \$ _____ Balance ▶
2	Less: Cost of goods sold (Schedule C-1, line 29) and/or operations (attach schedule)
3	Gross profit
4	Other income (attach schedule)
5	<b>TOTAL</b> income (add lines 3 and 4)
DEDUCTIONS	
6	Depreciation (explain in Schedule C-3)
7	Taxes on business and business property (explain in Schedule C-2)
8	Rent on business property
9	Repairs (explain in Schedule C-2)
10	Salaries and wages not included on line 24, Schedule C-1 (exclude any paid to yourself)
11	Insurance
12	Legal and professional fees
13	Commissions
14	Amortization (attach statement)
15	(a) Pension and profit-sharing plans (see Instructions for line 15(a)) (b) Employee benefit programs (see Instructions for line 15(b))
16	Interest on business indebtedness
17	Bad debts arising from sales or services
18	Depletion
19	Other business expenses (specify): (a) _____ (b) _____ (c) _____ (d) _____ (e) _____ (f) _____ (g) _____ (h) Total other business expenses (add lines 19(a) through 19(g))
20	Total deductions (add lines 6 through 19) <u>5,611</u>
21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR <u>9934</u>

## SCHEDULE C-1. COST OF GOODS SOLD (See Schedule C Instructions for line 2)

22	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)
23	Purchases \$ _____ Less cost of items withdrawn for personal use \$ _____ Balance ▶
24	Cost of labor (do not include salary paid to yourself)
25	Materials and supplies
26	Other costs (attach schedule)
27	Total of lines 22 through 26
28	Less: Inventory at end of year
29	Cost of goods sold. Enter here and on line 2, above

[illegible][illegible]

Name	Expense Account	Salaries and Wages
Owner		
1		
2		
3		
4		
5		

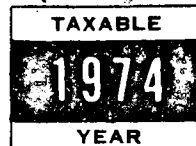
☐ Yes ☒ No



CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



Use this schedule to report gains and losses on stocks, bonds and similar investments,  
and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR

SAMUEL &amp; PHYLLIS RUBY

Social Security Number

JFK Act 6 (3)

## PART I—Assets Held One Year or Less

D

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	e. Cost or other basis as adjusted; cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1. LOANTO SUMMIT EAGLE CORPORATION					(1000)
100 CHIEFTAIN INDEX	11/21/73	6/10/74	653	1382	(229)
100 CHIEFTAIN INDEX	11/21/73	6/19/74	678	1382	(204)
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					(2433)

## PART II—Assets Held More Than One Year But Not More Than Five Years

5.	100 TESORO PET	5/22/72	7/16/74	1622	2817	(1225)
	100 UNITRODE	5/15/72	9/19/74	358	1532	(1174)
	100 RCA	2/22/73	4/23/74	1055	3052	(2007)
6.	Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)					
7.	Enter your share of net gain or loss from partnerships and fiduciaries					
8.	Net gain or loss, combine lines 5, 6 and 7					
	4406					

## PART III—Assets Held More Than Five Years

9.	973 LOSS CARRYOVER					
	(16063)					
	LESS 1000 -					
10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy)						
11. Enter your share of net gain or loss from partnerships and fiduciaries						
12. Net gain or loss, combine lines 9, 10 and 11						

## PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4	(2433)	
14. Enter 65% of the amount on line 8	(2864)	
15. Enter 50% of the amount on line 12	(15063)	
16. Enter unused capital loss carryover from preceding taxable years (attach computation)		(20360)
17. Combine the amounts shown on lines 13, 14, 15 and 16		
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR		
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:		
(a) amount on lines 17;		
(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or		
(c) \$1,000 (\$500 in the case of a husband or wife filing a separate return)		(1000)

NAME

SAMUEL &amp; PHYLLIS RUBY

CALENDAR YEAR 19

74

ADDRESS

JFK Act 6 (3)

SOC. SEC. NO.

## DEDUCTION SCHEDULE

MEDICAL		STATE	FEDERAL	CONTRIBUTIONS		STATE	FEDERAL
2 MEDICINE/DRUGS				21 PARTNERSHIP SHARE			
3 LESS 1% A.G.I. (Line 18 - 1040)				GIRL/BOY SCOUTS			
4 NET MED/DRUGS				HEART FUND/CANCER FUND			
5 H & A INS. (1/2 + EXCESS)			504	RED CROSS/UNITED FUND		150	
6a DR.				XMAS & EASTER SEALS			
DR.				MISC. ORGANIZED CHARITIES			
DR.				POLITICAL CONTRIBUTIONS			
DR.			930	CHURCHES			
DR.							
DR.							
DR.							
DR.							
DR.							
6b HOSPITAL				22 OTHER THAN CASH			
PROSTHETIC APPLIANCES				23 CARRY OVER FROM PRIOR YRS.			
HEARING AID				24 TOTAL CONTRIBUTIONS	150		150
6c AMBULANCE				CASUALTY OR THEFT LOSS(ES)			
LABORATORIES				25 LOSS BEFORE ADJUSTMENT			
TRAVEL FOR MED. 10000			70	26 INSURANCE REIMBURSEMENT			
MEDICARE INS.				27 Difference (not less than zero)			
GLASSES				28 (\$100 LIMITATION PER CAS.)			
7 MEDICAL EXPENSES			1504	29 TOT. CAS. OR THEFT LOSS			
LESS REIMBURSED BY INS.				MISCELLANEOUS DEDUCTIONS			
8 LESS 3% ADJ. GROSS INC.			268	30 ALIMONY			
9			1236	31 UNION/PROFESSIONAL DUES			
+ 1/2 (TO \$150) OF H & A INS.			150	32 CHILD & DEP. CARE (Form 2441)			
10 TOTAL MEDICAL DED.	1386		1386	33 INCOME TAX PREPARATION			
TAXES				UNIFORMS/PROTEC. CLOTHING			
11 STATE & LOCAL INCOME			122	SMALL TOOLS AND SUPPLIES			
12 REAL ESTATE			727	LAUNDRY AND CLEANING			
13 STATE & LOCAL GASOLINE			48	Auto Use _____ Mi			
14 GENERAL SALES TAX			141	INVEST. COUNSEL & PUBS. (Sched			
15a PERSONAL PROPERTY				EMPLOYMENT AGENCY FEES			
15b PERSONAL PROPERTY AUTO			24	SAFE DEPOSIT BOX			
16 STATE DIS. INS. H W				TEL. REQ. IN BUSINESS			
SALES TAX AUTO				34 TOTAL MISC. DED.			
17 TOTAL TAXES				SUMMARY OF ITEMIZED DED.			
940				STATE FEDERAL			
INTEREST (TO WHOM PAID)				35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)			
18 MORTGAGE				36 TOTAL TAXES (From LINE 17)			
2543				37 TOTAL INTEREST (Line 20)			
19 INSTALLMENT LOANS				38 TOTAL CONTR. (Line 24)			
MERRILL LYNCH				39 CAS. & THEFT LOSS(ES) (Line 29)			
TRANSNORAL				40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)			
SBA				41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45			
263				5468			
170				5590			
16				REMARKS			
20 TOTAL INTEREST							
2992							

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SOC. SEC. NO.

## DEDUCTION SCHEDULE

MEDICAL		STATE	FEDERAL	CONTRIBUTIONS		STATE	FEDERAL
2 MEDICINE/DRUGS				21 PARTNERSHIP SHARE			
3 LESS 1% A.G.I. (Line 18 - 1040)				GIRL/BOY SCOUTS			
4 NET MED/DRUGS				HEART FUND/CANCER FUND			
5 H & A INS. (½ + EXCESS)			504	RED CROSS/UNITED FUND		150	
6a DR.				XMAS & EASTER SEALS			
DR.				MISC. ORGANIZED CHARITIES			
DR.				POLITICAL CONTRIBUTIONS			
DR.			930	CHURCHES			
DR.							
DR.							
DR.							
DR.							
DR.							
6b HOSPITAL				22 OTHER THAN CASH			
PROSTHETIC APPLIANCES				23 CARRY OVER FROM PRIOR YRS.			
HEARING AID				24 TOTAL CONTRIBUTIONS		150	150
				CASUALTY OR THEFT LOSS(ES)			
				25 LOSS BEFORE ADJUSTMENT			
				26 INSURANCE REIMBURSEMENT			
6c AMBULANCE				27 Difference (not less than zero)			
LABORATORIES				28 (\$100 LIMITATION PER CAS.)			
TRAVEL FOR MED. 10000			70	29 TOT. CAS. OR THEFT LOSS			
				MISCELLANEOUS DEDUCTIONS			
MEDICARE INS.				30 ALIMONY			
GLASSES				31 UNION/PROFESSIONAL DUES			
7 MEDICAL EXPENSES			1504	32 CHILD & DEP. CARE (Form 2441)			
LESS REIMBURSED BY INS.				33 INCOME TAX PREPARATION			
8 LESS 3% ADJ. GROSS INC.			268	UNIFORMS/PROTEC. CLOTHING			
9			1236	SMALL TOOLS AND SUPPLIES			
+ ½ (TO \$150) OF H & A INS.			150	LAUNDRY AND CLEANING			
10 TOTAL MEDICAL DED.		1386	1386	Auto Use _____ Mi			
TAXES				INVEST. COUNSEL & PUBS. (Schedule)			
11 STATE & LOCAL INCOME			122	EMPLOYMENT AGENCY FEES			
12 REAL ESTATE			727	SAFE DEPOSIT BOX			
13 STATE & LOCAL GASOLINE			48	TEL. REQ. IN BUSINESS			
14 GENERAL SALES TAX			141				
15a PERSONAL PROPERTY							
15b PERSONAL PROPERTY AUTO			24				
16 STATE DIS. INS. H W				34 TOTAL MISC. DED.			
SALES TAX AUTO							
17 TOTAL TAXES		940	1062	SUMMARY OF ITEMIZED DED.		STATE	FEDERAL
INTEREST (TO WHOM PAID)				35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)			
18 MORTGAGE			2543	36 TOTAL TAXES (From LINE 17)			
				37 TOTAL INTEREST (Line 20)			
19 INSTALLMENT LOANS				38 TOTAL CONTR. (Line 24)			
MERRILL LYNCH			263	39 CAS. & THEFT LOSS(ES) (Line 29)			
TRANS WORLD			170	40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)			
SBA			16	41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45		5468	5590
				REMARKS			
20 TOTAL INTEREST		2992	2992				

NAME SAM & PHYLLIS RUBY D. NO. \_\_\_\_\_ CALENDAR YEAR 19 74  
 ADDRESS \_\_\_\_\_ OR SOC. SEC. NO. \_\_\_\_\_ FISCAL YEAR ENDING \_\_\_\_\_ 19 \_\_\_\_\_

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY		EMPLOYERS NO.
BUSINESS NAME		
BUSINESS ADDRESS		
TOTAL RECEIPTS		68084
INVENTORY AT BEGINNING OF YEAR	-0-	
MERCHANDISE PURCHASED	36079	
LABOR		
TOTAL	36079	
INVENTORY AT END OF YEAR	807	35279
GROSS PROFIT		32805
GROSS INCOME		32805
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	337	
AUTO AND TRUCK EXPENSE 12000 MI AT 15¢	1800	
BAD DEBTS		
CASH SHORT		
COMMISSIONS		
DELIVERY		
DEPRECIATION ( SCHEDULE ATTACHED )	1339	
DUES AND SUBSCRIPTIONS	16	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	215	
INTEREST	1844	
JANITOR SERVICE		
LAUNDRY	241	
LEGAL AND ACCOUNTING	270	
MAINTENANCE		
OFFICE SUPPLIES AND EXPENSE	47	
RENT	7841	
REPAIRS	991	
SALARIES AND WAGES	5912	
SALARIES OFFICERS		
SUPPLIES		
TAXES AND LICENSES	1063	
TAXES - PAYROLL	388	
TELEPHONE	322	
TRAVEL		
UTILITIES		
PARKING	45	
NET PROFIT OR ( LOSS ) - FEDERAL RETURN		22871
NET PROFIT OR ( LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. )	(H) 7539 (W) 2400	9939

NAME - SAM & HYLLIS R. BY \_\_\_\_\_  
ADDRESS \_\_\_\_\_

I. D. NO.  
OR  
SOC. SEC.

CALENDAR YEAR 19 77  
FISCAL YEAR ENDING

SCHEDULE OF DEPRECIATION / AMORTIZATION

[illegible]**TOTALS**

PROFESSIONAL STATIONERS INC. LOS ANGELES, CALIF. FORM NO 102A

## SCHEDULE

# U.S. Department of the Treasury / Internal Revenue Service Individual Income Tax Return

1972

For the calendar year 1972, or other taxable year beginning 1972, ending 19

First name and last name (If joint return, use first names and middle initials of both)	Last name	Year total earnings received
BARBARA ANN MYNERS	RUBY	JFK Act 6 (3)
Social Security number (including or omitted number, or rural route)		Form 5012 Employee
104-1000000000000000		Form 1040-1000000000000000

<p>1. <input type="checkbox"/> Single</p> <p>2. <input type="checkbox"/> Married (even if only one had income)</p> <p>3. <input type="checkbox"/> Widowed. If wife (husband) is also deceased, enter date of death and Social Security number and first name of surviving spouse.</p> <p>4. <input type="checkbox"/> Head of household</p> <p>5. <input type="checkbox"/> Dependent child (enter year of death if deceased) (if &gt; 19)</p>	<p>Exemptions</p> <p>6 Yourself <input checked="" type="checkbox"/> Regular <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> Enter number of boxes checked <b>2</b></p> <p>7 Wife (husband) <input checked="" type="checkbox"/> Regular <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> Enter number of boxes checked <b>1</b></p> <p>8 First names of your dependent children who lived with you Fred, Brian, Ellen, Thomas</p> <p>9 Number of other dependents (from line 32) <b>4</b></p> <p>10 Total exemptions claimed <b>6</b></p>
--	---

11. Social Security, railroad, and other employee compensation. (Attach Form W-2 to front. If unavailable, attach explanation)	11	
12a. Dividends and other distributions (over \$200, list in Part I of Schedule B.)	12a	-0-
12b. Loss exclusion \$ 70.00 Balance	12b	-0-
13. Interest (If \$200 or less, enter total without listing in Schedule B. If over \$200, enter total and list in Part II of Schedule B)	13	22 00
14. Rents, royalties, and other income (from line 45)	14	5,902 40
15. Total (add lines 11, 12a, 13 and 14)	15	5,992 40
16. Other income (such as "kick pay," moving expenses, etc. from line 50)	16	
17. Total (add line 15 and line 16) (adjusted gross income)	17	5,992 40

18. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	18	-0-
19. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	19	-0-
20. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	20	-0-
21. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	21	522 70
22. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	22	522 70

23. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	23	
24. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	24	
25. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	25	
26. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	26	

27. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	27	
28. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	28	522 70
29. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	29	
30. Total (add lines 11, 12a, 13, 14, 15, 16, and 17)	30	



(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.
				\$	\$

1. Total number of dependents listed in column (a). Enter here and on line 9 ▶

2. State the location of your principal place of residence at end of year (not necessarily the same as your post office address).  
 (1) County Los Angeles (2) Locality. If you lived inside the boundaries of an incorporated city, town, etc., enter its name; if not, check here ☐ (d) Township (see instructions on page 6)

3. Enter the number of persons included on line 10 who are filing a return of their own; or, (2) who live (3) your principal place of residence ▶

For IRS use only—Leave blank

4. Enter the following amounts: Wages, dividends, and interest

5. Dividends (attach Schedule E)	35	6,969	40
6. Net capital gain (attach Schedule D)	36	(1,000)	00
7. Net capital loss (attach Schedule D)	37		
8. Pension and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	38		
9. Farm income (or loss) (attach Schedule F)	39		
10. Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	40		
11. 50% of capital gain distributions (not reported on Schedule D)	41		
12. Eign income tax refunds (caution—see instructions on page 8)	42		
13. Alimony	43		
14. Other (attach return and source)	44		
15. Total (add lines 5 through 14). Enter here and on line 14 <span style="float: right;">▶</span>	45	5,969	40

16. Enter the following amounts:

17. "Net" capital loss (attach Form 2440 or other required statement)	46		
18. Dividends (attach Form 2440)	47		
19. Dividends (attach Form 2440)	48		
20. Dividends (attach Form 2440)	49		
21. Dividends (attach Form 2440)	50		

22. Adjusted gross income (from line 17)

23. (a) If you have deductions, enter total from Schedule A, line 40 and attach Schedule A	51	5,991	40
(b) If you do not have deductions, enter 15% of line 51, but do NOT enter more than \$1,000 (if line 3 is checked)	52	4,423	00
24. Subtract line 52 from line 51.	53	1,568	40
25. Multiply total number of exemptions claimed on line 10, by \$750.	54	5,250	00
26. Subtract line 54 from line 53.	55	(3,681)	60

(Figure your tax on the amount on line 55 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, (maximum carrying from Schedule G, or maximum tax from Form 4726.) Enter tax on line 18.

27. Enter the following amounts:

28. Dividends (attach Schedule R)	56		
29. Dividends (attach Form 2440)	57		
30. Dividends (attach Form 2440)	58		
31. Dividends (attach Form 2440)	59		
32. Dividends (attach Form 2440)	60		
33. Total (add lines 28, 29, 30, 31, and 32). Enter here and on line 19 <span style="float: right;">▶</span>	61		

34. Enter the following amounts:

35. Self-employment tax (attach Schedule SE)	62	522	70
36. Tax from recomputing prior-year investment credit (attach Form 4255)	63		
37. Minimum tax (see instructions on page 10). Check here <input type="checkbox"/> if Form 4625 is attached	64		
38. Social security tax on tip income not reported to employer (attach Form 4137)	65		
39. Unemployed employee's social security tax on tips (from Forms W-2)	66		
40. Total (add lines 35, 36, 37, 38, and 39). Enter here and on line 21 <span style="float: right;">▶</span>	67	522	70

41. Enter the following amounts:

42. Excess FICA tax withheld (more or more employers—see instructions on page 10)	68		
43. Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	69		
44. Credit from a Regulated Investment Company (attach Form 2439)	70		
45. Total (add lines 42, 43, and 44). Enter here and on line 22 <span style="float: right;">▶</span>	71		

## 1972

▷ Attach to Form 1040.

Your social security number.

JFK Act 6 (3)

**Part A - Itemized Deductions (Schedule B on back)**

Contributions.—Cash—including checks, money orders, etc.  
(Itemize—see instructions on page 11 for examples.)

10 Total cash contributions . . . . .  
10 Other than cash (see instructions on  
page 12 for required statement). Enter  
total for such items here . . . . .

20 Carryover from prior years . . . .

**21 Total contributions** (Add lines 18, 19, and 20. Enter here and on line 35, below.) ▶

Interest expense.

22 Homo mortgage . . . . .

23 Installment purchases . . . . .

24 Other (Itemize) \_\_\_\_\_

25 Total interest expense (Add lines 22, 23 and 24. Enter here and on line 36, below.) . . . . .

**Casualty or theft loss(c3)**  
See instructions on page 12. NOTE: If you had more than one casualty or theft loss occurrence, OMIT lines 26 through 29 and see page 12 of the instructions for guidance.

26 Loss before adjustments . . . . .

27 Insurance reimbursement . . . . .

28 \$100 limitation . . . . .

29 Add lines 27 and 28 . . . . .

30 Casualty or theft loss. (Excess of line 26 over line 29. Enter here and on line 37, below.)

37, below.)

31 Child and dependent care expenses

from Form 2441. (Enter here and on line 29, below.) B

Miscellaneous deductions for alimony

22. State and local gasoline (see gas tax tables)

2.3) General sales (use sales tax tables) . . .

10 State and local income . . . . .

23 Personal property . . . . .

2.6 Other: \_\_\_\_\_

1. The first group of people who are not in the labor force are those who are not in the labor force because they are not in the labor force.

10-11-11-12-13-14-15-16-17-18-19-20-21-22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80-81-82-83-84-85-86-87-88-89-90-91-92-93-94-95-96-97-98-99-100-101-102-103-104-105-106-107-108-109-110-111-112-113-114-115-116-117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000-1001-1002-1003-1004-1005-1006-1007-1008-1009-1010-1011-1012-1013-1014-1015-1016-1017-1018-1019-1020-1021-1022-1023-1024-1025-1026-1027-1028-1029-1030-1031-1032-1033-1034-1035-1036-1037-1038-1039-1040-1041-1042-1043-1

17 Total sales (add lines 11 through 16.  
Enter zero if on line 24, below.) D

ENTER NOW ON ONE AND ONLY SUNDAY

## Summary of Itemized Deductions

20 Total deductible medical and dental expenses (from line 10)

24 Total Sales (Gross and Net)

200 Total contributions (from line 21)

26. 3-1-1 Interest expense (From line 25)

36 Total interest expense (from line 25) : .

37 Casualty, and then loss(es) (from line 30) . . . . .

30 Child and dependent care expenses (from line

39 Total miscellaneous deductions (from line 32) . . . . . 6/A ▶  
 MISCELLANEOUS DEDUCTIONS (Add lines 23 through 29. Enter here and on Form 1040, line 52.)

**40 TOTAL ITEMIZED DEDUCTIONS.** (Add lines 33 through 39. Enter here and on Form 1040, line 22.) 17,147

SCHEMATIC NO.

## YEAR ENDED

ENCINO, CALIFORNIA 91316

**SCHEDULE C**  
**(Form 1040)**

**Profit (or Loss) From Business or Profession**  
**(Sole Proprietorship)**

**1972**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040.  
▶ Partnerships, joint ventures, etc., must file Form 1065.

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

Social security number

JFK Act 6 (3)

A Principal business activity Food Service; product Snack Bar  
(See Schedule C Instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Principal business address (number and street) 5410 Van Nuys Blvd. C Employer Identification Number  
City, State and ZIP code Van Nuys, California

E Indicate method of accounting: (1) ☒ cash; (2) ☐ accrual; (3) ☐ other.

F Were you required to file Form 1096 for 1972? (See Schedule C Instructions) ☐ YES ☒ NO. If "Yes," where filed? ▶

G Is this business located within the boundaries of the city, town, etc., indicated? ☒ YES ☐ NO.

H Did you own this business at the end of 1972? ☒ YES ☐ NO.

I How many months in 1972 did you own this business? 12

J Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1972? ☐ YES ☒ NO.

IMPORTANT—All applicable lines and schedules must be filled in.

		SCHEDULE ATTACHED	
1	Gross receipts or sales \$.....	Loss returns and allowances \$.....	Balance ▶
2	Less: Cost of goods sold and/or operations (Schedule C-1, line 8)		
3	Gross profit		
4	Other income (attach schedule)		
5	Total income (add lines 3 and 4)		
6	Less: Tax (attach in Schedule C-2)		
7	Value of business and business property (explain in Schedule C-3)		
8	Cost of business property		
9	Repairs (explain in Schedule C-3)		
10	Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		
11	Insurance		
12	Legal and professional fees		
13	Commissions		
14	Amortization (attach statement)		
15	(a) Pension and profit-sharing plans (see Schedule C Instructions)		
	(b) Employee benefit programs (see Schedule C Instructions)		
16	Interest on business indebtedness		
17	Bad debts arising from sales or services		
18	Depreciation		
19	Other business expenses (specify):		
	(a) .....		
	(b) .....		
	(c) .....		
	(d) .....		
	(e) .....		
	(f) .....		
	(g) .....		
	(h) .....		
	(i) .....		
	(j) .....		
	(k) .....		
	(l) .....		
	(m) .....		
	(n) .....		
	(o) .....		
	(p) Total other business expenses (add lines 19(a) through 19(o))		
20	Total deductions (add lines 6 through 19)		
21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on line 35, Form 1040, ALSO enter on Schedule SE, line 1		

6,969 40

Samuel and Phyllis Ruby  
1972

SUPPLEMENT TO SCHEDULE C

Income	\$45,499.72	
Less: Sales Tax	<u>383.47</u>	\$45,116.25
Cost of Goods Sold		
Beginning Inventory	\$ 800.00	
Purchases		
Wholesale/Trade	4,491.98	
Wholesale	16,463.08	
Meat	2,923.29	
Bakery/Bread	<u>3,102.44</u>	
Total Available	\$27,780.79	
Less: Ending Inventory	<u>800.00</u>	<u>26,980.79</u>
Gross Income		\$18,135.46
Expenses		
Rent	\$ 1,728.82	
Advertising	100.00	
Payroll	3,877.93	
Payroll Control	323.42	
Insurance	190.00	
Telephone	127.43	
Advertising	25.00	
Miscellaneous/Repairs	254.15	
Equipment	382.25	
Taxes/Licenses	214.51	
Honorary	12.15	
Auto	425.29	
Linen	-0-	
Donations	61.94	
Newspapers	<u>14.65</u>	<u>7,737.56</u>

NET INCOME

Less: Depreciation

NET INCOME

\$10,397.90

3,428.50

\$ 6,969.40

DEPRECIATION

Equipment	4-70	\$10,000.00	\$4,000.00	5 Yr. SL	\$2,000.00
Equipment not for Compute		5,000.00	2,000.00	2 Yr. SL	1,000.00
Leasehold Imp. (Balance of Lease)		3,000.00	957.00	7 Yr. SL	<u>428.50</u>
					\$3,428.50

# Computation of Social Security Self-Employment Tax

**1972**

- ▶ Each self-employed person must file a Schedule SE.  
▶ Attach to Form 1040.

- ▶ If you had wages, including tips, of \$9,000 or more that were subject to social security taxes, do not fill in this page.  
▶ 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 BUSINESS (AND PERSON (S) SHOWN ON SOCIAL SECURITY CARD)

Social security number  
of self-employed person

JFK Act 6 (3)

Business name

Business not subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

## Computation of Not Earnings from BUSINESS Self-Employment (other than farming)

1. Net profit (or loss) shown in Schedule C (Form 1040), line 21. (Enter combined amount if more than one business.)	6,969	40
2. Not income (or loss) from excluded services or courses included on line 1. Specify on line 3.		
3. Not earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 10, below.)	6,969	40

## Computation of Not Earnings from FARM Self-Employment

SE

A farmer may elect to compute not farm earnings using the **OPTIONAL METHOD** (line 6, below) **INSTEAD OF THE REGULAR METHOD** (line 5, below) if his gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. If your gross profits from farming are not more than \$2,400 and you elect to use the optional method, you need not complete lines 4 and 5.

### Computation under Regular Method

4. Not farm profit (or loss) from:		
(a) Schedule F, line 54 (cash method), or line 74 (accrual method)		
(b) Farm partnerships		
5. Not earnings from self-employment from farming. Add lines 4(a) and (b).		

### Computation under Optional Method

6. If gross profit from farming are:		
(a) Not more than \$2,400, enter two-thirds of the gross profits.		
(b) More than \$2,400 and the not farm profit is less than \$1,600, enter \$1,600.		

7. Enter here and on line 8(b), below, the amount on line 5 (or line 6, if you use the optional method).

## Computation of Social Security Self-Employment Tax

8. Net earnings (or loss) from self-employment—		
(a) From business (other than farming) from line 3, above		
(b) From farming (from line 7, above)		
(c) From partnerships, joint ventures, etc. (other than farming)		
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line.		
(e) From service with a foreign government or international organization		
(f) Other (director's fees, etc.). Specify		
9. Total net earnings (or loss) from self-employment reported on line 8.	6,969	40
(If line 9 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)		
10. The largest amount of combined wages and self-employment earnings subject to social security tax for 1972 is	\$9,000	00
11. (a) Total "FICA" wages as indicated on Form W-2.		
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9.		
(c) Total of lines 11(a) and 11(b)		
12. Balance (subtract line 11(c) from line 10)		
13. Self-employment income—line 9 or 12, whichever is smaller.	6,969	40
14. If line 13 is \$9,000, enter \$675.00; if less, multiply the amount on line 13 by .075.	522	70
15. Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469		
16. Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 62	522	70

**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1040. ▶ 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.

**1972**

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

Serial security number

JFK Act 6 (3)

**Part I Short-Term Capital Gains and Losses—Assets Held Not More Than 6 Months**

**(D)**

a. Kind of property and description (Block 2b, 100 shares of "ABC" Co.)	b. How acquired. Enter letter symbol (see instruction b)	c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction E) and expense of sale	f. Gain (or loss) (d less e)
SCHEDULE ATTACHED					(4,496 00)
					4,296 00

2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries	2	
3. Enter net gain (or loss), combine lines 1 and 2	3	
4(a) Short-term capital loss component carryover from years beginning before 1970 (see instruction H)	4(a)	
4(b) Short-term capital loss carryover attributable to years beginning after 1969 (see instruction H)	4(b)	
5. Net short-term gain (or loss), combine lines 3, 4(a) and 4(b)	5	200 00

**Part II Long-Term Capital Gains and Losses—Assets Held More Than 6 Months**


7. Capital gain distributions	7	
8. Enter gain if applicable from line 4(a)(1), Form 4797 (see instruction A)	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(a) Long-term capital loss component carryover from years beginning before 1970 (see instruction H)	12(a)	(14,522 00)
12(b) Long-term capital loss carryover attributable to years beginning after 1969 (see instruction H)	12(b)	
13. Net long-term gain (or loss), combine lines 11, 12(a) and 12(b)	13	

**Part III Summary of Parts I and II**

14. Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here	14	(14,322 00)
15. If line 14 shows a gain— (a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13.	15(a)	
(b) Subtract line 15(a) from line 14. Enter here and on line 36, Form 1040.	15(b)	
16. If line 14 shows a loss— ▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on BOTH lines 12(a) and 13. See instruction I. ▶ Otherwise, (a) Enter one of the following amounts: (i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; (ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or, (iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13.	16(a)	
(b) Enter here and enter as a (loss) on line 36, Form 1040, the smaller of: (i) The amount on line 16(a); (ii) \$1,000 (\$500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction M for a higher limit not to exceed \$1,000); or, (iii) Taxable income, as adjusted (see instruction I)	16(b)	1,000 00

Carryover (13,322.00)

WEEKLY WORK PLAN/TIME REPORT

SALESMAN WES. KOISIN and Co., Inc.

NUMBER 1912

WEEK ENDING 1 1

COMPANIES	Present Customer	AMOUNT	PRICE	CONTRACT		APPL. NET PRICE	DATE SOLD	NET SALE PRICE		COMMENTS AND EXPENSE	NOTES	GROSS
				ITEM	DATE			PRICE	HR			
W. W. MAVER Co.		62 1/2										
10-14-73-05%	ST	5,000	62 1/2	11-17-71	2,165.29	1-6-72	3,103.40	60		(62.00)		
10-12-73-01%	ST	2,000	74 1/2	1-25-71	1,547.62	1-17-72	1,564.00	76				16
10-12-73-01%	ST	3,000	74 1/2	12-27-71	2,321.43	1-17-72	2,352.95	74 1/2				3
10-12-73-01%	ST	5,000	56 1/4	1-20-71	2,886.00	1-6-72	2,914.00	57 5/8				78
10-12-73-01%	ST	10,000	57 5/8	1-6-72	5,930.00	1-17-72	6,514.00	154 5/8				614
10-12-73-01%	ST	2,000 Sh.	22 1/2	1-19-72	4,534.00	2-2-72	4,116.00	21 1/2		(372.00)		
10-12-73-01%	ST	200 Sh.	15 1/2	1-19-72	3,084.00	2-9-72	3,297.00	16 3/4				203
10-12-73-01%	ST	100 Sh.	22	1-20-72	2,344.00	2-9-72	2,497.00	15 1/2				25
10-12-73-01%	ST	200 Sh.	11 1/2	2-2-72	2,347.00	2-11-72	2,019.00	16 7/8		(272.00)		
10-12-73-01%	ST	100 Sh.	18 1/2	2-11-72	1,914.00	3-13-72	1,921.00	19 1/2				1
10-12-73-01%	ST	200 Sh.	18 1/2	2-9-72	3,741.00	3-13-72	3,727.00	19		(14.00)		
10-12-73-01%	ST	200 Sh.	12 1/2	2-9-72	2,630.00	3-13-72	2,168.00	11 1/2		(462.00)		
10-12-73-01%	ST	100 Sh.	11 1/2	2-2-72	1,174.00	3-13-72	911.00	9 1/2		(263.00)		
10-12-73-01%										(14,570.00)		121
TOTALS												

TOTALS



Samuel D. and Myllis Ruby

WEEKLY WORK PLAN/TIME REPORT

SALESMAN W.E.S. VOISINARD CO., INC.

NUMBER \_\_\_\_\_

WEEK ENDING \_\_\_\_\_

PAGE II

CUSTOMER NAME	Present Customer	SHARES	PRICE	CONTRACT			PURCHASE PRICE	REVENUE			COMMENTS AND EXPENSE	NOTES	GROSS
				DATE	PRICE	PROFIT		DATE	NET SALES PRICE	HR			
ST. MARTIN'S	ST	500	113 3/4	3-13-72	7558 <sup>00</sup>			4-28-72	7785 <sup>00</sup>	16 1/4			42
St. Mary's (Hill)	ST	2000	53 3/4	4-28-72	1161 <sup>00</sup>			5-22-72	1038 <sup>00</sup>	52 1/2	(103 <sup>00</sup> )		
St. Mary's (Hill)	ST	2000	56 1/4	4-28-72	1161 <sup>00</sup>			5-22-72	1116 <sup>00</sup>	55	(45 <sup>00</sup> )		
St. Mary's (Hill)	ST	8000	56 1/4	4-28-72	4643 <sup>00</sup>			5-22-72	4303 <sup>00</sup>	53	(340 <sup>00</sup> )		
St. Mary's (Hill)	ST	200	14 3/4	3-13-72	3023 <sup>00</sup>			7-17-72	3603 <sup>00</sup>	18 3/4			5
St. Mary's (Hill)	ST	100	9 3/4	8-10-72	1012 <sup>00</sup>			8-24-72	1054 <sup>00</sup>	10 3/4			4
St. Mary's (Hill)	ST	100	18	8-10-72	1835 <sup>00</sup>			8-24-72	2033 <sup>00</sup>	20 3/4			19
St. Mary's (Hill)	ST	200	15	8-24-72	3061 <sup>00</sup>			9-6-72	3732 <sup>00</sup>	19			6
St. Mary's (Hill)	ST	100	27 1/2	5-22-72	2835 <sup>00</sup>			9-18-72	1950 <sup>00</sup>	19 3/4	(885 <sup>00</sup> )		
St. Mary's (Hill)	ST	100	27 1/2	6-9-72	2809 <sup>00</sup>			9-18-72	1913 <sup>00</sup>	19 1/2	(896 <sup>00</sup> )		
St. Mary's (Hill)	ST	80	14 3/4	9-18-72	1193 <sup>00</sup>			10-3-72	1145 <sup>00</sup>	14 5/8	(47 <sup>00</sup> )		
St. Mary's (Hill)	ST	100	14 5/8	9-18-72	1489 <sup>00</sup>			10-11-72	1519 <sup>00</sup>	15 1/2			3
St. Mary's (Hill)	ST	100	14 5/8	9-18-72	1489 <sup>00</sup>			10-11-72	1531 <sup>00</sup>	15 3/8			4
St. Mary's (Hill)	ST	100	10 3/4	3-31-72	1102 <sup>00</sup>			1-19-72	1074 <sup>00</sup>	11	(29 <sup>00</sup> )		
TOTALS											(29 <sup>00</sup> )		
											(234 <sup>00</sup> )		

## WEEKLY WORK PLAN/TIME REPORT

SALESMAN

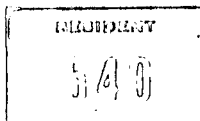
BACHE and Co. 1972

NUMBER

COINCIDENCES

TRANSA

[illegible]



INDIVIDUAL  
CALIFORNIA  
INCOME TAX

TAXABLE YEAR  
1972

For calendar year 1972, or other taxable year beginning , 1972, ending , 1973

First Name(s) and Initial(s) LAST NAME RUDY

Address (Include apt. no. and street, including apartment number, or rural route) 16210 1/2 1st St. #2038

City and State ZIP CODE 91316 OCCUPATION Yours Self Employed Wife's Housewife

Relationship Enter Number > 5 4

Number of blind exemptions claimed > 6 4

Total dependent and blind exemptions (add lines 5 and 6) 7 4

1. Wages, salaries, tips, and other employee compensation. (Attach Copy 2 of Form(s) W-2 to front. If unavailable, attach explanation) 8 701.00

2. Dividends. Enter total (if over \$500, complete and attach Schedule B(540)) 9 221.00

3. Interest. Enter total (if over \$500, complete and attach Schedule B(540)) 10 5,969.60

4. Income from real estate, dividends and interest (from page 2, line 41) 11 6,061.60

5. Total (add lines 8, 9, 10 and 11) 12 6,061.60

6. Tax on income (subtract line 13 from line 12) 13 2,000.00

7. Tax on income (subtract line 13 from line 12) 14 4,061.60

8. Tax on income (subtract line 13 from line 12) 15 52.00

9. Total tax (add lines 13 and 14) 16 4,113.60

10. Total tax (add lines 13 and 14) 17 4,113.60

11. Total tax (add lines 13 and 14) 18 4,113.60

12. Total tax (add lines 13 and 14) 19 4,113.60

13. Total tax (add lines 13 and 14) 20 4,113.60

14. Total tax (add lines 13 and 14) 21 4,113.60

15. Total tax (add lines 13 and 14) 22 4,113.60

16. Total tax (add lines 13 and 14) 23 4,113.60

17. Total tax (add lines 13 and 14) 24 4,113.60

18. Total tax (add lines 13 and 14) 25 4,113.60

19. Total tax (add lines 13 and 14) 26 4,113.60

20. Total tax (add lines 13 and 14) 27 4,113.60

21. Total tax (add lines 13 and 14) 28 4,113.60

22. Total tax (add lines 13 and 14) 29 4,113.60

23. Total tax (add lines 13 and 14) 30 4,113.60

24. Total tax (add lines 13 and 14) 31 4,113.60

25. Total tax (add lines 13 and 14) 32 4,113.60

26. Total tax (add lines 13 and 14) 33 4,113.60

27. Total tax (add lines 13 and 14) 34 4,113.60

28. Total tax (add lines 13 and 14) 35 4,113.60

29. Total tax (add lines 13 and 14) 36 4,113.60

30. Total tax (add lines 13 and 14) 37 4,113.60

31. Total tax (add lines 13 and 14) 38 4,113.60

32. Total tax (add lines 13 and 14) 39 4,113.60

33. Total tax (add lines 13 and 14) 40 4,113.60

34. Total tax (add lines 13 and 14) 41 4,113.60

35. Total tax (add lines 13 and 14) 42 4,113.60

36. Total tax (add lines 13 and 14) 43 4,113.60

37. Total tax (add lines 13 and 14) 44 4,113.60

38. Total tax (add lines 13 and 14) 45 4,113.60

39. Total tax (add lines 13 and 14) 46 4,113.60

40. Total tax (add lines 13 and 14) 47 4,113.60

41. Total tax (add lines 13 and 14) 48 4,113.60

42. Total tax (add lines 13 and 14) 49 4,113.60

43. Total tax (add lines 13 and 14) 50 4,113.60

44. Total tax (add lines 13 and 14) 51 4,113.60

45. Total tax (add lines 13 and 14) 52 4,113.60

46. Total tax (add lines 13 and 14) 53 4,113.60

47. Total tax (add lines 13 and 14) 54 4,113.60

48. Total tax (add lines 13 and 14) 55 4,113.60

49. Total tax (add lines 13 and 14) 56 4,113.60

50. Total tax (add lines 13 and 14) 57 4,113.60

51. Total tax (add lines 13 and 14) 58 4,113.60

52. Total tax (add lines 13 and 14) 59 4,113.60

53. Total tax (add lines 13 and 14) 60 4,113.60

54. Total tax (add lines 13 and 14) 61 4,113.60

55. Total tax (add lines 13 and 14) 62 4,113.60

56. Total tax (add lines 13 and 14) 63 4,113.60

57. Total tax (add lines 13 and 14) 64 4,113.60

58. Total tax (add lines 13 and 14) 65 4,113.60

59. Total tax (add lines 13 and 14) 66 4,113.60

60. Total tax (add lines 13 and 14) 67 4,113.60

61. Total tax (add lines 13 and 14) 68 4,113.60

62. Total tax (add lines 13 and 14) 69 4,113.60

63. Total tax (add lines 13 and 14) 70 4,113.60

64. Total tax (add lines 13 and 14) 71 4,113.60

65. Total tax (add lines 13 and 14) 72 4,113.60

66. Total tax (add lines 13 and 14) 73 4,113.60

67. Total tax (add lines 13 and 14) 74 4,113.60

68. Total tax (add lines 13 and 14) 75 4,113.60

69. Total tax (add lines 13 and 14) 76 4,113.60

70. Total tax (add lines 13 and 14) 77 4,113.60

71. Total tax (add lines 13 and 14) 78 4,113.60

72. Total tax (add lines 13 and 14) 79 4,113.60

73. Total tax (add lines 13 and 14) 80 4,113.60

74. Total tax (add lines 13 and 14) 81 4,113.60

75. Total tax (add lines 13 and 14) 82 4,113.60

76. Total tax (add lines 13 and 14) 83 4,113.60

77. Total tax (add lines 13 and 14) 84 4,113.60

78. Total tax (add lines 13 and 14) 85 4,113.60

79. Total tax (add lines 13 and 14) 86 4,113.60

80. Total tax (add lines 13 and 14) 87 4,113.60

81. Total tax (add lines 13 and 14) 88 4,113.60

82. Total tax (add lines 13 and 14) 89 4,113.60

83. Total tax (add lines 13 and 14) 90 4,113.60

84. Total tax (add lines 13 and 14) 91 4,113.60

85. Total tax (add lines 13 and 14) 92 4,113.60

86. Total tax (add lines 13 and 14) 93 4,113.60

87. Total tax (add lines 13 and 14) 94 4,113.60

88. Total tax (add lines 13 and 14) 95 4,113.60

89. Total tax (add lines 13 and 14) 96 4,113.60

90. Total tax (add lines 13 and 14) 97 4,113.60

91. Total tax (add lines 13 and 14) 98 4,113.60

92. Total tax (add lines 13 and 14) 99 4,113.60

93. Total tax (add lines 13 and 14) 100 4,113.60

Under penalty 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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign  
Here

Your signature—if filing jointly, BOTH must sign

Date

Spouse's signature

Date

EDWARD L. LAMBERT

TAX CONSULTANT

29855 VENTURA BLVD., SUITE 100

ENCINO, CALIF. 91316

TEL (213) 881-7200

S.S. 568 40-9527

Do not write in these spaces

P

E

A

**Part I—Head of Household**—If claimed, answer the following questions (See Instructions)

Check ☐ Never married ☐ Legal separation (interlocutory decrees does not qualify) Date \_\_\_\_\_  
 or ☐ Widow(or) Date \_\_\_\_\_ ☐ Final divorce/dissolution Date \_\_\_\_\_  
 Individual who qualified you as head of household (Do not list this individual as a dependent on page 1, line 5):  
 Name \_\_\_\_\_ Relationship \_\_\_\_\_ Age \_\_\_\_\_ Did this person qualify as your dependent for  
 year 1972? \_\_\_\_\_ Did this person reside in your home for the entire taxable year? \_\_\_\_\_ If not, explain circumstances \_\_\_\_\_

33	(for line 1) (attach Schedule C (540))	59	6,969 40
34	(for line 1) (loss) from sale or exchange of capital assets (attach Schedule D (540))		
35	(for line 1) (loss) from Supplemental Schedule of Gains and Losses (attach Schedule D-1 (540))		
36	Net capital gain (or loss)—add lines 33 (a) and (b)	34	(1,000 00)
37	Partnerships and S corporations	35	
38	Partnerships and S corporations (continued)	36	
39	Partnerships and S corporations (continued)	37	
40	Partnerships and S corporations (continued)	38	
41	Partnerships and S corporations (continued)	39	
42	(a) Fully taxable pensions and annuities (not reported on Schedule E)		
43	(b) Alimony		
44	(c) Other (state nature and source)		
45	Total miscellaneous income (add lines 40(a), (b) and (c))	40	
46	Enter here and on page 1, line 11	41	5,969 40

42	Other income (see instructions—attach statement)		
43	Other income (see instructions—attach statement)		
44	Other income (see instructions—attach statement)		
45	Other income (see instructions—attach statement)		
46	Other income (see instructions—attach statement)		
47	Other income (see instructions—attach statement)		

48	On separate returns of married taxpayers both must itemize deductions or both must take the standard deduction		
49	Itemized deductions (attach Schedule A (540) and enter net totals on lines 49 through 53, below)		
50	State and local taxes (from Schedule A (540), line 10)		
51	Interest on state and local bonds (from Schedule A (540), line 11)		
52	Charitable contributions (from Schedule A (540), line 12)		
53	Gift tax (from Schedule A (540), line 13)		
54	Other itemized deductions (from Schedule A (540), line 14)		
55	Total itemized deductions (add lines 49 through 53)		
56	Standard deduction (from Schedule A (540), line 15)		
57	Enter here and on page 1, line 15		

58	For the income tax paid to another state—Attach copy of "other state" return—and Retirement Income Credit		
59	Income tax paid to another state (from page 1, line 14)		
60	Retirement income credit (from page 1, line 14)		
61	Enter here and on page 1, line 22		

**Part II—Explanation to Federal Return**—If adjusted gross income on Federal Return is different from line 14, page 1, explain below



# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attached to Form 540

TAXABLE

1972

YEAR

Shown on Form 540

Samuel and Phyllis Ruby

Cashier's Office

JFK Act 6 (3)

Each spouse must choose between the deduction for itemized deductions or take a standard deduction on each spouse's separate returns of a husband and wife.

If one spouse itemizes deductions, the other may not use the Tax Table or other standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

### Contributions

22. Cash—including checks, money orders, etc. (Itemize)

22

23. Total cash contributions

23

24. Other than cash (see instructions). Enter total here

24

25. Total—(Add lines 23 and 24. Maximum deduction may not exceed 30% of adjusted gross income. Enter here and on Form 540, page 2)

25

200.00

### Interest Expenses

26. Home mortgage

26

27. Installment purchases

27

28. Other (Itemize)

28

29. Total—(Add lines 26, 27 and 28. Enter here and on Form 540, page 2)

29

3,232.00

### Miscellaneous Deductions

Casualty or Theft Losses—See instructions

NOTE: If you had more than one casualty or theft loss occurrence, omit lines 30 through 33 and follow instructions for guidance.

30. Less before adjustments

30

31. Insurance reimbursement

31

32. 50% limitation

32

33. Add lines 31 and 32

33

34. Casualty or theft loss. (Line 30 less line 33)

34

35. Char. Exp.—See instructions

35

36. Other—for education, alimony, union dues, etc.—See instructions

36

37. Total miscellaneous deductions—Add lines 34, 35 and 36. (Enter here and on Form 540, page 2)

37



**PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION**  
(Solo Proprietorships)

Attach this schedule to your income tax return, Form 1040 or 1040NR

Partnerships, joint ventures, etc., must file on Form 1065

Social Security Number

JFK Act 6 (3)

1. Business activity Food Service; product Food  
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

2. Name Snack Bar G. Federal employer identification number \_\_\_\_\_

3. Address 5410 Van Nuys Blvd. Van Nuys, California (ZIP code) \_\_\_\_\_

4. Method of accounting: ☒ cash; ☐ accrual; ☐ other \_\_\_\_\_

5. Was your 501, 512, 520 and 530 for the calendar year filed (if required)? ☐ Yes ☒ No

6. Are your business located within the boundaries of the city, town, etc. indicated? ☒ Yes ☐ No

7. Did you file this schedule at the end of the taxable year? ☒ Yes ☐ No

8. How many months of the taxable year did you own this business? 12

Transfer all applicable items and schedules must be filled in.

Line	Description	Amount	Schedule Attached
1	Gross receipts or sales \$ _____ Less returns and allowances \$ _____ Balance >		
2	Cost of goods sold (Schedule C-1, line C) and/or operations (attach schedule)		
3	Gross profit (subtract line 2 from line 1)		
4	Gross income (attach schedule)		
5	Net income (add lines 3 and 4)		
6	Depreciation (attach schedule C-2)		
7	Business and business property (explain in Schedule C-3)		
8	Business property (explain in Schedule C-3)		
9	Services and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		
10	Charitable contributions		
11	Interest on business property		
12	Charitable contributions		
13	Charitable contributions		
14	Charitable contributions		
15	Charitable contributions		
16	Charitable contributions		
17	Charitable contributions		
18	Charitable contributions		
19	Charitable contributions		
20	Total deductions (add lines 6 through 19)		
21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR	6,969 40	



# CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 500 or 540NR

TAXABLE

1972

YEAR

the this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

JFK Act 6 (3)

Exhibit 1 - Items Noted More Than One Year

Name of company and complete address, including city and State (No. 1)	b. Date acquired (Mo., Day, Yr.)	c. Date sold (Mo., Day, Yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expenses of sale	f. Gain or loss (Do not check)

SCHEDULE ATTACHED

(4,496,00)

429600

200.00

generators of new ideas from partnerships and industries

7. Short term capital loss carryover from preceding taxable years (attach statement)

of loss, in which cases 1, 2 and 3

Not More Than Five Years

[illegible]

Schedule 02 (540) (attach copy)

from partnerships and fiduciaries

... 6 and 7

30 Years

[illegible]

Re: 11/18/36 [redacted] from [redacted] On Schedule D-1 (1940) (attach copy)

### Announcements and Notices

...and thereafter

...proceeding taxable years (attach statement)

9, 10, 11 and 12

PAK 522 0000

Continuation of FD-302 (Rev. 11-27-70)

*[Faint, illegible handwritten notes]*

1. The first step is to identify the problem or question that needs to be answered. This involves understanding the context and the specific requirements of the task.

100-443887-100

On the 3rd of May, 1944, the following were received:

Copy to Mr. [illegible] on [illegible] 14, 15 on [illegible]

If Line 27 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR

If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:

(c) amount on line 17

(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets)

(c) \$1,000 (\$500 in the case of a husband or wife filing a separate return)

(1,000.00)

Carryover (13,322.00)



1040

US

Department of the Treasury / Internal Revenue Service  
Individual Income Tax Return

1971

For the year January 1-December 31, 1971, or other taxable year beginning 1971, ending 19

Please print or type

First name and initial (If joint return, use first names and middle initials of both)

SAMUEL AND PHYLLIS

Last name

BURY

Your social security number

JFK Act 6 (3)

Present home address (Number and street, including apartment number, or rural route)

16250 Bircher Street

City, town or post office, State and ZIP code

Granada Hills, California

Occupation

Your Self Employed  
Spouse's Housewife

## Filing Status—check only one:

- 1 ☐ Single
- 2 ☒ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately and spouse is also filing.  
Give spouse's social security number in space above and enter first name here ▶
- 4 ☐ Unmarried Head of Household
- 5 ☐ Surviving widow(er) with dependent child
- 6 ☐ Married filing separately and spouse is not filing

## Exemptions

Regular / 65 or over / Blind

- 7 Yourself ☐ ☐ ☐ Enter number of boxes checked ▶ 2
- 8 Spouse (applies only if item 2 or 6 is checked) ☒ ☐ ☐ Enter number ▶ 4
- 9 First names of your dependent children who lived with you Fred, Brian, Elisa Thomas
- 10 Number of other dependents (from line 33) ▶
- 11 Total exemptions claimed ▶ 6

12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation)

12

13a Dividends (see pages 6 and 11 of instr.) \$ 42.50 13b Less exclusion \$ 42.50 Balance ▶ 13c -0-

(If gross dividends and other distributions are over \$100, list in Part I of Schedule B.)

14 Interest. If \$100 or less, enter total without listing in Schedule B. If over \$100, enter total and list in Part II of Schedule B

14

178 36

15 Income other than wages, dividends, and interest (from line 40)

15

6,350 33

16 Total (add lines 12, 13c, 14 and 15)

16

6,529 12

17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45)

17

18 Adjusted gross income (subtract line 17 from line 16)

18

6,529 12

- See page 3 of instructions for rules under which the IRS will figure your tax.
- If you do not itemize deductions and line 18 is under \$10,000, find tax in Tables and enter on line 19.
- If you itemize deductions or line 18 is \$10,000 or more, go to line 46 to figure tax.

19 Tax (Check if from: ☐ Tax Tables 1-13, ☐ Tax Rate Sch. X, Y, or Z, ☒ Sch. D, ☐ Sch. G or ☐ Form 4726)

19

-0-

20 Total credits (from line 54)

20

21 Income tax (subtract line 20 from line 19)

21

-0-

22 Other taxes (from line 60)

22

551 27

23 Total (add lines 21 and 22)

23

551 27

24 Total Federal income tax withheld (attach Forms W-2 or W-2P to back)

24

25 1971 Estimated tax payments (include 1970 overpayment allowed as a credit)

25

26 Other payments (from line 64)

26

27 Total (add lines 24, 25, and 26)

27

28 If line 23 is larger than line 27, enter BALANCE DUE Pay in full with return. Make check or money order payable to Internal Revenue Service ▶

28

551 27

29 If line 27 is larger than line 23, enter OVERPAYMENT ▶

29

30 Line 29 to be: (a) REFUNDED Allow at least six weeks for your refund check (b) Credited on 1972 estimated tax ▶

Foreign Accounts

31 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.)

Yes ☐ No ☒

Sign here

Your signature

Date

Signature of preparer other than taxpayer, attaching all information of which he has any knowledge.

Date

EDWARD L. LAMBERT

1003 VENTURA BLVD., SUITE 510

ENCINO, CALIF. 91316

TEL. (213) 981 4020

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

Please attach Copy B of Form W-2 to back

Write soc. sec. no. on Check or Money Order. Attach here



**PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)**

32 (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 \$1.75 or more?	(e) Amount you furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				\$	\$

33 Total number of dependents listed above. Enter here and on line 10 ▶

**PART II.—Income other than Wages, Dividends, and Interest**

34 Business income or (loss) (attach Schedule C)	34	7,350	33
35 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	35	(1,000)	00
36 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	36		
37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	37		
38 Farm income or (loss) (attach Schedule F)	38		
39 Miscellaneous income: (a) Fully taxable pensions and annuities not reported on Schedule E—see instructions on page 7			
(b) 50% of capital gain distributions (not reported on Schedule D)			
(c) State income tax refunds (caution—see instructions on page 7)			
(d) Alimony			
(e) Other (state nature and source)			
(f) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e))	39		
40 Total (add lines 34, 35, 36, 37, 38, and 39). Enter here and on line 15	40	6,350	00

**PART III.—Adjustments to Income**

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41		
42 Moving expense (attach Form 3903)	42		
43 Employee business expense (attach Form 2106 or other statement)	43		
44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44		
45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17	45		

**PART IV.—Tax Computation (Do not use this part if you use Tax Tables 1-13 to find your tax.)**

46 Adjusted gross income (from line 18)	46	6,529	19
47 (a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A			
(b) If you do not itemize deductions, and line 46 is:	47	4,010	99
(1) \$10,000 or more but less than \$11,538.43, enter 13% of line 46			
(2) \$11,538.43 or more, enter \$1,500.			
Note: deduction under (1) or (2) is limited to \$750 if married and filing separately.			
48 Subtract line 47 from line 46	48	2,518	20
49 Multiply total number of exemptions claimed on line 11, by \$675	49	4,050	00
50 Taxable income. Subtract line 49 from line 48	50	-0-	

(Figure your tax on the amount on line 50 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 19.

**PART V.—Credits**

51 Retirement income credit (attach Schedule R)	51		
52 Investment credit (attach Form 3468)	52		
53 Foreign tax credit (attach Form 1116)	53		
54 Total credits (add lines 51, 52, and 53). Enter here and on line 20	54		

**PART VI.—Other Taxes**

55 Self-employment tax (attach Schedule SE)	55	551	27
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56		
57 Minimum tax (see instructions on page 8). Check here <input type="checkbox"/> if Form 4625 is attached	57		
58 Social security tax on unreported tip income (attach Form 4137)	58		
59 Uncollected employee social security tax on tips (from Forms W-2)	59		
60 Total (add lines 55, 56, 57, 58, and 59). Enter here and on line 22	60	551	27

**PART VII.—Other Payments**

61 Excess FICA tax withheld (two or more employers—see instructions on page 8)	61		
62 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	62		
63 Regulated Investment Company Credit (attach Form 2439)	63		
64 Total (add lines 61, 62, and 63). Enter here and on line 26	64		

# Schedules A&B—Itemized Deductions AND (Form 1040) Dividend and Interest Income

Department of the Treasury  
Internal Revenue Service

➤ Attach to Form 1040.

1971

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

Your social security number

JFK Act 6 (3)

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

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

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 18, 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 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc.

7 Total (add lines 4, 5, and 6)

8 Enter 3% of line 18, Form 1040

9 Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)

10 Total deductible medical and dental expenses (Add lines 1 and 9. Enter here and on line 27, below.) ➤ 150 00

### Taxes.

11 Real estate

12 State and local gasoline (see gas tax tables)

13 General sales (see sales tax tables)

14 State and local income

15 Personal property

16 Other

17 Total taxes (Add lines 11 through 16. Enter here and on line 28, below.) ➤ 743 31

Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 10 for examples)

18 Total cash contributions

19 Other than cash (see instructions on page 10 for required statement). Enter total for such items here

20 Carryover from prior years

21 Total contributions (Add lines 18, 19, and 20. Enter here and on line 29, below.)

### Interest expense.

22 Home mortgage

23 Installment purchases

24 Other (Itemize)

25 Total interest expense (Add lines 22, 23, and 24. Enter here and on line 30, below.) ➤ 2,617 68

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 10).

26 Total miscellaneous deductions (Enter here and on line 31, below.) ➤ 500 00

## Summary of Itemized Deductions

27 Total deductible medical and dental expenses (from line 10)	150 00
28 Total taxes (from line 17)	743 31
29 Total contributions (from line 21)	
30 Total interest expense (from line 25)	2,617 68
31 Total miscellaneous deductions (from line 26)	500 00
32 TOTAL ITEMIZED DEDUCTIONS. (Add lines 27 through 31. Enter here and on Form 1040, line 47.) S/A ➤	4,010 99

ADDRESS

SCHEDULE NO.

## SCHEDULE OF DEDUCTIONS

YEAR ENDED

MEDICAL	FEDERAL	STATE	CONTRIBUTIONS	FEDERAL & STATE
1. ONE HALF OF MEDICAL INSURANCE (NOT OVER \$130.00)	100 00	100 00	CHURCHES	
2. DRUGS AND MEDICINES			COMMUNITY CHEST/UNITED CRUSADE	
3. LESS: 1% OF ADJ. GROSS INCOME			SALVATION ARMY/GOODWILL INDUSTRIES	
4. NET DRUGS AND MEDICINES			RED CROSS	
5. DOCTORS/DENTISTS			XMAS & EASTER SEALS	
DR.			HEART FUND/CANCER FUND	
DR.			PARTNERSHIP RETURN	
DR.			PAYROLL DEDUCTION	
DR.			OTHER ORGANIZED CHARITIES:	
DR.				
DR.				
DR.				
DR.				
DR.				
DR.			TOTAL CONTRIBUTIONS	
			INTEREST (TO WHOM PAID)	FEDERAL & STATE
			MORTGAGE LOAN	
			COLUMBIA MTC	2672 68
			INSTALLMENT LOAN	
MEDICARE				
HOSPITAL				
LABORATORY				
BALANCE OF MEDICAL INSURANCE NOT DEDUCTIBLE ON TOP LINE			TOTAL INTEREST	2672 68
TRAVEL FOR MEDICAL			MISCELLANEOUS DEDUCTIONS	FEDERAL & STATE
AMBULANCE			ALIMONY (EXPLAIN)	
GLASSES			SAFE DEPOSIT BOX FEE	
HEARING AID			UNION DUES	
PROSTHETIC APPLIANCES			SMALL TOOLS (GOOD 1 YEAR)	
MEDICAL EXPENSES			TOOLS DEPRECIATION	
LESS: REIMBURSED BY INSURANCE			SAFETY EQUIPMENT	
6. TOTAL			UNIFORMS (NOT GEN. WEAR)	
7. LESS: 3% OF ADJ. GROSS INCOME			LAUNDRY & CLEANING	
8. BALANCE (NOT LESS THAN ZERO)			AUTO MILEAGE @	
9. TOTAL MEDICAL DEDUCTIONS (LINE 1 PLUS LINE 8)	100 00	100 00	TELEPHONE EXPENSE (NOT REIMB.)	
			EMPLOYMENT AGENCY FEES	
TAXES	FEDERAL	STATE	DUES & SUBSCRIPTIONS	
AUTO LICENSE (LESS REG. FEE)			INCOME TAX PREPARATION	
SALES TAX	100 00	100 00	OTHERS	
SALES TAX AUTO				
REAL ESTATE TAX	5783 1	5783 1	TOTAL MISC. DEDUCTIONS	
PERSONAL PROPERTY TAX			CASUALTY LOSSES (EXPLAIN)	FEDERAL & STATE
STATE INCOME TAX		x x x x	EARTHQUAKE DAMAGES	3100 00
GAS TAX / 100 GAL @ .07 c GAL.	70 00	70 00	271	
			SUB TOTAL	3100 00
DISABILITY INSURANCE			LESS REIMBURSED BY INS.	2500 00
MISC. TAX	x x	x x	SUB TOTAL	600 00
OTHERS:			LESS \$100.00 FOR EACH CASUALTY	100 00
			TOTAL CASUALTY LOSSES	500 00
				FEDERAL STATE
TOTAL TAXES	743 81	743 81	TOTAL DEDUCTIONS	4010 99 4010 99



Samuel and Phyllis Ruby

SUPPLEMENT TO SCHEDULE C

Income		
Less: Sales Tax		\$43,479.18
		<u>174.63</u>
		\$43,304.55

Cost of Goods Sold		
Beginning inventory		
Purchases	\$ 800.00	
Beverage/milk	4,980.70	
Groceries	15,169.50	
Meat	2,570.35	
Bakery/bread	2,815.62	
Total Available	\$26,336.17	
Less: Ending inventory	<u>800.00</u>	<u>25,536.17</u>
Adjusted Gross Profit		\$17,768.38

Expenses		
Casual labor	\$ 48.12	
Rent	1,459.87	
Payroll	3,640.03	
Telephone	148.00	
Insurance	190.50	
Advertising	43.70	
Accounting	175.00	
Miscellaneous	27.04	
Equipment	74.03	
Maintenance/repairs	136.19	
Taxes/licenses	558.06	
Hosiery	130.04	
Auto	317.14	
Linen	17.83	
Donations	<u>24.00</u>	<u>6,989.55</u>
Less: Depreciation		\$10,778.83
		<u>(3,428.50)</u>
NET PROFIT		\$ 7,350.33

DEPRECIATION

Equipment	4/70	\$10,000.00	\$2,000.00	5 Yr. SL	\$2,000.00
Covenant not to Compete		5,000.00	1,000.00	5 Yr. SL	1,000.00
Leasehold Imp.		3,000.00	428.50	7 Yr. SL	<u>428.50</u>
(Bal. of Lease)					\$3,428.50

**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.

**1971**

- If you had wages, including tips, of \$7,800 or more that were subject to social security taxes, do not fill in this page.  
➤ 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)

Samuel Ruby

Social security number  
of self-employed person

JFK Act 6 (3)

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ➤

**Part I** **Computation of Net Earnings from BUSINESS Self-Employment (other than farming)**

1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.)	7,350	33
2 Net income (or loss) from excluded services or sources included on line 1. Specify excluded services or sources		
3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 8(a), Part III below.)	7,350	33

**Part II** **Computation of Net Earnings from FARM Self-Employment**

**SE**

A farmer may elect to compute net farm earnings using the **OPTIONAL METHOD** (line 6, below) **INSTEAD OF THE REGULAR METHOD** (line 5, below) if his gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. If your gross profits from farming are not more than \$2,400 and you elect to use the optional method, you need not complete lines 4 and 5.

**Computation under Regular Method**

4 Net farm profit (or loss) from:		
(a) Schedule F, line 52 (cash method), or line 71 (accrual method)		
(b) Farm partnerships		
5 Net earnings from self-employment from farming. Add lines 4(a) and (b)		

**Computation under Optional Method**

6 If gross profits from farming 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		

**\*Note.**—Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 69 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.

7 Enter here and on line 8(b), Part III, below, the amount on line 5 (or line 6, if you use the optional method)

**Part III** **Computation of Social Security Self-Employment Tax**

8 Net earnings (or loss) from self-employment—		
(a) From business (other than farming) from line 3, Part I, above	7,350	33
(b) From farming (from line 7, Part II, above)		
(c) From partnerships, joint ventures, etc. (other than farming)		
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line		
(e) From service with a foreign government or international organization		
(f) Other (director's fees, etc.). Specify		
9 Total net earnings (or loss) from self-employment reported on line 8. (If line 9 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)	7,350	33
10 The largest amount of combined wages and self-employment earnings subject to social security tax is	\$7,800	00
11 (a) Total "FICA" wages as indicated on Form W-2		
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9		
(c) Total of lines 11(a) and 11(b)		
12 Balance (subtract line 11(c) from line 10)		
13 Self-employment income—line 9 or 12, whichever is smaller	7,350	33
14 If line 13 is \$7,800, enter \$585.00; if less, multiply the amount on line 13 by .075	551	27
15 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469		
16 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 55	551	27

# Capital Gains and Losses

► Attach to Form 1040. ► 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.

1971

Name(s) as shown on Form 1040  
Samuel and Phyllis Rubv

Social security number  
JFK Act 6 (3)

## Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. How acquired. Enter letter symbol (see instructions)	c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line)	d. Gross sales price	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or (loss) (d less e)
1					
SCHEDULE ATTACHED					(1,248.00)
2	Enter your share of net short-term gain or (loss) from partnerships and fiduciaries . . . . .	2			
3	Enter net gain or (loss), combine lines 1 and 2 . . . . .	3			
4(a)	Short-term capital loss component carryover from years beginning before 1970 (see Instruction H)	4(a)			
4(b)	Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)	4(b)			
5	Net short-term gain or (loss), combine lines 3, 4(a) and 4(b)	5			

## Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

6					
7	Capital gain distributions . . . . .	7			
8	Enter gain if applicable from line 4(a)(1), Form 4797 (see Instruction A)	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(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction H)	12(a)			(14,274.00)
12(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)	12(b)			
13	Net long term gain or (loss), combine lines 11, 12(a) and 12(b)	13			(14,274.00)

## Part III Summary of Parts I and II

14	Combine the amounts shown on lines 5 and 13, and enter the net gain (loss) here . . . . .	14	(15,522.00)
15	If line 14 shows a gain—		
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 . . . . .	15(a)	
	(b) Subtract line 15(a) from line 14. Enter here and on line 35, Form 1040 . . . . .	15(b)	
16	If line 14 shows a loss—See Instruction I.		
	► Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on lines 12(a) and 13.		
	► Otherwise,		
	(a) Enter one of the following amounts:		
	(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;		
	(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,		
	(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 . . . . .	16(a)	
	(b) Enter here and on line 35, Form 1040, the smaller of:		
	(i) The amount on line 16(a);		
	(ii) \$1,000 (\$500 if married and filing a separate return—if losses are shown on lines 4(a) and 5, see Instruction K for a higher limit not to exceed \$1,000); or,		
	(iii) Taxable income, as adjusted (see instruction J)	16(b)	(1,000.00)

Carryover (1-1) (\$14,522.00)

SALESMAN

Barber &amp; Co

WEEKLY WORK PLAN/TIME REPORT

Phyllis R. H. D. Y.

21.5 Interest Paid 4/14/71  
WEEK ENDING 4/11/71  
Stock Acquired 'A'

CUSTOMER NAME	REVENUE BOOKED	TYPE BUSINESS	Planned	CONTRACT				APPLICATION	REVENUE		CALL HRS		COMMENTS AND EXPENSE NOTES
				PREM	INTL	TEL	PRO		ONE TIME	MONTHLY	HR		
Description		Date Acquired											
FAIRBANKS Corp	20	12-15-70						1-3-71	3,107	2,933			Gain or Loss 174-
Wooden Co.	100	12-31-70						1-6-71	3,218	3,100			218-
Tyler Corp.	200	1-6-71						1-19-71	3,132	2,557			275-
Tyler Corp.	50	1-6-71						1-19-71	777	718			61-
US AM Fletcher	700	1-19-71						1-22-71	4,078	3,591			479-
St. Equity Funding	300	1-22-71						2-3-71	4,300	2,781			522-
Tyler Corp.	100	2-3-71						2-16-71	2,772	2,100			125-
Cardway Inc.	300	2-4-71						2-17-71	4,999	1,930			69-
CO Inc	200	2-3-71						2-26-71	2,390	2,352			38-
Leasco	34.80	300	2-17-71					3-4-71	2,414	2,536			(122-)
Key Serv (VPR)	50	2-16-71						3-4-71	514	538			(14-)
Key Serv.	200	2-16-71						3-4-71	2,112	2,074			68-
Lucky Fried Co.	200	3-4-71						3-10-71	4,318	3,776			541-
Ing Tiger	100	3-12-71						3-12-71	4,113	2,155			(52-)
Public Picta	200	3-11-71						3-26-71	2,904	3,413			(1554-)
Public Picta	50	3-11-71						3-26-71	723	870			(47-)
Shaw Air Craft	300	3-26-71						4-6-71	3,317	3,445			(76-)
TOTALS													

(over)



SALESMAN

Boch &amp; Co

S. D. Ruby  
WEEKLY WORK PLAN/TIME REPORT

Phyllis

NUMBER

111

WEEK ENDING

11/11/71

CUSTOMER NAME	S. D. Ruby Customer	TYPE BUSINESS	Planned	CONTRACT				APPLICATION	REVENUE BOOKED		CALL HRS		COMMENTS AND EXPENSE NOTES
				PREM	INTL	TEL	PRO		ONE TIME	MONTHLY	HP	+	
Description		Date Assigned						Date					
Its Nat'l Gen'l Corp	100	3-9-71						4-30-71	1,355	1,338			20-
Its Nat'l Gen'l Corp	100	3-9-71						5-14-71	771	667			72-
Englewood Bt Sys	100	2-24-71						5-14-71	480	450			(370-)
Its Locals Theatre	100	4-30-71						6-1-71	2,316	2,091			275-
Its Nrl Wst Tng	200	4-6-71						6-4-71	3,535	2,955			580-
Its Nrl Wst Tng	50	6-1-71						6-4-71	350	238			42-
Its Whittaker Corp	100	5-14-71						6-1-71	457	555			(98-)
Its Whittaker Corp	200	5-14-71						8-24-71	934	1,145			(171-)
Republic Corp	200	6-4-71						8-24-71	1,034	1,645			(611-)
Salitron Devices	100	4-6-71						8-24-71	1,304	1,952			(648-)
Resort's Tutnall	300	6-4-71						8-24-71	1,443	2,422			(979-)
Its Nrl Wst Tng	200	8-24-71						11-10-71	3,411	5,448			(1037-)
TOTALS													

NW 55923 DocId:32245535 Page 102

## WEEKLY WORK PLAN/TIME REPORT

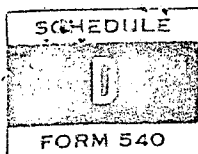
SALESMAN

Merrill Lynch Pierce &amp; Smith

WEEK ENDING

1 1

CUSTOMER NAME	Present Contract Date	TYPE BUSINESS	Planned	CONTRACT				APPLICATION Date	REVENUE BOOKED		CALL HRS		COMMENTS AND EXPENSE NOTES
				PREM	INTL	TEL	PRO		ONE TIME	MONTHLY	HR	+	
Description	5/1	Acquired						Sold	Price	Price			Gain or (Loss)
<del>Merill Lynch</del>	<del>5-1-71</del>							<del>1-9-72</del>	<del>4022-</del>	<del>2402-</del>			<del>(24-)</del>
										<del>100-</del>			<del>(24-)</del>
Leis, Vaisin & Co., Inc								SAMUEL D. Ruby (only)					
Natl Gen'l Corp	5000	9-15-71						10-4-71	3023-	2927-			36-
Sub 93-40%													
Natl Gen'l Corp	5000	9-14-71						10-8-71	3051-	3017-			34-
Sub 93-40%													
Amex Airways	5000	10-8-71						10-21-71	2657-	2446-			212-
Sub 86-4.50%									2675	2713			(38-)
Amex Airways	5000	9/14-71						11-4-71	2675	2713			
Sub 86 4.50%									27				
Gen'l Corp	5000	10-13-71						11-18-71	2716-	2610-			106-
Sub 93-50%													
Natl Gen'l Corp	5000	11-19-71						12-17-71	6037-	5880-			157-
Sub 93-40%									TOTAL	100			(124800)



CALIFORNIA  
CAPITAL GAINS AND LOSSES  
Attach to Form 540 or 540NR

TAXABLE  
1971  
YEAR

Use this schedule to report gains and losses on stocks, bonds and similar investments,  
and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR  
Samuel and Phyllis Ruby  
Social Security Number  
JFK Act 6 (3)

SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

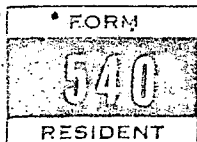
a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d less e)
1.					
SCHEDULE ATTACHED					(1,248.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries					
3. Enter net gain (or loss), combine lines 1 and 2					
4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)					
5. Net short-term gain (or loss), combine lines 3 and 4					

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

6.					
7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy)					
8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries					
9. Net gain (or loss), combine lines 6 through 8					
10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)					(14,274.00)
11. Net long-term gain (or loss), combine lines 9 and 10					
12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here					(15,522.00)
13. If line 12 shows a gain— (a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11 (b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR)					
14. If line 12 shows a loss— (a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d)) (b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero (c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) \$1,000 (d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f) (e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(d); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9 (f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—(Do not enter an amount greater than \$1,000)					(1,000.00)

Carryover (1-1) (\$14,522.00)

See Instructions on Back



CALIFORNIA

## INDIVIDUAL INCOME TAX RETURN

TAXABLE
1971
YEAR

For Calendar Year 1971  
or Fiscal Year Begun

1971 and Ended

1972

DO NOT WRITE ON THIS LINE

FIRST NAME(S) AND INITIAL(S) Please Type <b>SAMUEL AND PHYLLIS</b>	LAST NAME Print <b>RUBY</b>	Your social security number <b>JFK Act 6 (3)</b>	Spouse's social security number
PRESENT HOME ADDRESS (Number and street, or rural route) or <b>16250 Bircher Street</b>		Your occupation <b>Self Employed</b>	Spouse's occupation
CITY, TOWN OR POST OFFICE <b>Granada Hills</b>	STATE <b>California</b>	COUNTY <b>Los Angeles</b>	ZIP CODE

NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING

Self Employed

FILING STATUS—Check Only One:

1. ☐ Single
2. ☒ Married, filing joint return
3. ☐ Married, filing separate return—If this item checked, enter spouse's social security number in space above and enter first name here ▶
4. ☐ Unmarried "head of household"—Complete Part I, page 2

Claim your appropriate exemption on line 16

BLIND and/or DEPENDENT EXEMPTIONS:

5. Blind ☐ Yourself ☐ Your spouse—Enter number of boxes checked ▶ 5 •
6. Dependents—Do not list yourself, your spouse, or person who qualifies you as head of household. NAME (and address if different from yours) RELATIONSHIP  
**Fred, Brian Elisa, Thomas** Enter number ▶ 6 • 4
7. Total blind and dependent exemptions (add lines 5 and 6) ▶ 7 • 4

ATTACH REMITTANCE HERE

Income

8. Wages, salaries, tips, etc. (before payroll deductions) if more than two employers; attach list  
Employer's name Where employed (city and state)

8	•		
9	•	42	50
10	•	178	86
11	•	6,350	33
12	•	6,571	69
13	•		
14	•	6,571	69

Do not write in this column

9. Dividends. Enter total here (complete and attach Schedule B (540), if total is over \$100)

10. Interest. Enter total here (complete and attach Schedule B (540), if total is over \$100)

11. Other income (from page 2, line 40)

12. Total (add lines 8, 9, 10 and 11)

13. Adjustments to income (from page 2, line 46)

14. Adjusted gross income (subtract line 13 from line 12)

• If you do not itemize deductions AND line 14 is under \$10,000, find your tax in Tax Table in instructions. Enter tax on line 15.

• If you itemize deductions OR line 14 is \$10,000 or more, go to Part IV on page 2 to figure tax. Enter tax on line 15.

15. Tax from (check one): ☐ Tax Table, ☒ Tax Computation (page 2, Part IV) or ☐ Schedule G (540), line 21 15 25.60

16. Personal Exemption. Single—\$25. Married couple or head of household—\$50 16 • 50.00

17. Multiply total number of exemptions on line 7 above, by \$8 17 • 32.00

18. Total exemptions (add lines 16 and 17) 18 82.00

19. Tax liability (subtract line 18 from line 15—not less than zero) 19 None

20. Other credits (from page 2, line 62) 20

21. Net tax (subtract line 20 from line 19) 21

22. Tax forgiveness—20% of line 21 (use Part V on page 2; if reporting income on Schedule D (540)) 22 •

NOTE: You must file your return and pay any tax due (line 27) by the due date to be entitled to this forgiveness

23. Net tax liability (subtract line 22 from line 21—if \$1.00 or less, enter zero) 23

24. Tax on preference income (see instructions) check here ☐, if Schedule P (540) is attached 24 •

25. Total tax liability (add lines 23 and 24) 25

26. 1971 California estimated tax payment (include 1970 overpayment allowed as a credit) 26 ▶

Balance Due or Refund 27. Balance due—if any (subtract line 26 from line 25)

PAY IN FULL WITH RETURN

28. Overpayment—if any (subtract line 25 from line 26)

OVERPAYMENT

29. Portion of line 28 you wish to apply on 1972 estimated tax

REFUND

30. Refund—if any (subtract line 29 from line 28) 30 ▶

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ▶

Your signature—if filing jointly, BOTH must sign

Date



Signature of preparer other than taxpayer

Address

Enter Your Social Security No. on Your Check or Money Order. Make Remittance Payable to  
FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95867

**PART I—Head of Household**—If claimed, answer the following questions (See Instructions)

Check ☐ Never married, ☐ Legal separation (interlocutory decree does not qualify) Date \_\_\_\_\_  
 one: ☐ Widow(er) Date \_\_\_\_\_ ☐ Final divorce/dissolution Date \_\_\_\_\_

Individual who qualified you as head of household:  
 Name \_\_\_\_\_ Relationship \_\_\_\_\_ Age \_\_\_\_\_ Gross income \$ \_\_\_\_\_  
 Is this person married? \_\_\_\_\_ If yes, did he or she file a joint return with spouse? \_\_\_\_\_ Did this person qualify as your dependent for the calendar year 1971? \_\_\_\_\_ Did this person reside in your home for the entire taxable year? \_\_\_\_\_ If not, explain circumstances \_\_\_\_\_

Total amount necessary to maintain household \$ \_\_\_\_\_ How much did you contribute? \$ \_\_\_\_\_

**PART II—Other Income**

31. Business income (or loss) (attach Schedule C (540))	31	•	7,350	33
32. Net gain (or loss) from sale or exchange of capital assets (attach Schedule D (540))	32	•	(1,000	00)
33. Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Schedule D-1 (540))	33			
34. Pensions and annuities	34	•		
35. Rents and royalties	35	•		
36. Partnerships	36	•		
37. Estates and trusts	37			
38. Farm income (or loss) (attach Schedule F (540))	38			
39. Miscellaneous Income				
	(a) Fully taxable pensions and annuities (not reported on Schedule E)			
	(b) Alimony			
	(c) Other (state nature and source)			
(d) Total miscellaneous income add lines 39(a), (b) and (c)	39	•		
40. Total (add lines 31 through 39). Enter here and on page 1, line 11	40		6,350	33

**PART III—Adjustments to Income**

41. "Sick pay" if included in line 8 (see instructions—attach statement)	41	•		
42. Moving expenses (see instructions—attach statement)	42	•		
43. Employee business expense (see instructions—attach statement)	43	•		
44. Military exclusion (see instructions for line 8)	44	•		
45. Payments as a self-employed person to a retirement plan, etc., (attach Federal Form 2950SE)	45	•		
46. Total adjustments (add lines 41 through 45). Enter here and on page 1, line 13	46			

**PART IV—Tax Computation**—Do not use this part if you use the Tax Table to find your tax

47. Adjusted gross income (from page 1, line 14)	47		6,571	69
48. (a) If you itemize deductions, enter total from Schedule A (540), line 32, and attach Schedule A (b) If you do not itemize deductions, and line 14 is \$10,000 or more, enter (1) \$1,000, if single, or married person filing separate return (2) \$2,000, if head of household, or married couple filing joint return	48	•	4,010	99
49. Taxable income (subtract line 48 from line 47). Figure your tax on this amount by using appropriate Tax Rate Schedule in instructions. Enter tax on page 1, line 15	49		2,560	70

**PART V—Tax Forgiveness**

Complete all lines below. However, if you used the income averaging method to compute your tax on line 15, omit lines 50, 51 and 52, enter on line 53 the amount shown on line 41 of Schedule G (540), and complete lines 54, 55 and 56.

50. Taxable income from line 49 above, or page 1, line 14 if Tax Table used	50			
51. Amount (if any) entered on Schedule D (540), line 13(a)	51			
52. Adjusted taxable income (subtract line 51 from line 50)	52			
53. Adjusted tax (use same method as used for determining tax on page 1, line 15)	53			
54. Add lines 18 and 20, page 1, and enter total here	54			
55. Adjusted net tax (subtract line 54 from line 53)	55			
56. 20% of line 55. Enter here and on page 1, line 22	56			

**PART VI—Credit for Net Income Tax Paid to Another State**—Attach copy of "other state" return—and Retirement Income Credit

57. Income derived from sources within State of _____ and also taxable by California	57			
58. California adjusted gross income (from page 1, line 14)	58			
59. California tax liability (from page 1, line 19)	59			
60. Credit limitation—line 57 ÷ line 58 _____ % (100% maximum) × line 59 (cannot exceed tax paid other state)	60	•		
61. Retirement income credit (attach Schedule R (540))	61	•		
62. Total (add lines 60 and 61). Enter here and on page 1, line 20	62			

**PART VII—Reconciliation to Federal Return**—If adjusted gross income on Federal Return is different from line 14, page 1, explain below



**ITEMIZED DEDUCTIONS**

Attach to Form 540

Name as shown on Form 540

Samuel and Phyllis Ruby

Social Security Number

JFK Act 6 (3)

Itemized vs. Standard Deduction—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540
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. Other medical and dental expenses (attach itemized list)
7. Total—(Add lines 4, 5 and 6)
8. Enter 3% of adjusted gross income shown on Form 540
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)
10. Total—(Add lines 1 and 9)

1		
2		
3		
4		
5		
6		
7		
8		
9		
10	150	00

**Child Adoption Expense**

11. Total expenses paid or incurred—Attach itemized list
12. Enter 3% of adjusted gross income shown on Form 540
13. Subtract line 12 from line 11—See instructions for maximum limitations

11		
12		
13		

**Taxes**

14. Real estate
15. State and local gasoline
16. General sales
17. Auto license—Excess of registration and weight fees (see instructions)
18. Personal property
19. State disability insurance (SDI)—Employer private disability plans do not qualify
20. Other (specify)
21. Total taxes—(Add lines 14 through 20)

14		
15		
16		
17		
18		
19		
20		
21	743	31

**Contributions**

22. Cash—including checks, money orders, etc. (itemize)
23. Total cash contributions
24. Other than cash (see instructions). Enter total here
25. Total—Add lines 23 and 24—Maximum deduction may not exceed 20% of adjusted gross income

22		
23		
24		
25		

**Interest Expense**

26. Home mortgage
27. Installment purchases
28. Other (itemize)

26		
27		
28		
29	2,617	68

**Miscellaneous Deductions**

30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)

30		
31	500	00
32	4,010	99

31. Total miscellaneous deductions

32. Total deductions—(Add lines 10, 13, 21, 25, 29 and 31). Enter total here and on form 540, page 2, in space provided





For the year January 1–December 31, 1973, or other taxable year beginning 1973, ending 19

Name (If joint return, give first names and initials of both) Last name  
SAMUEL & PHYLLIS RUBY  
Present home address (Number and street, including apartment number, or rural route)  
16250 BIRCHER ST  
City, town or post office, State and ZIP code  
GRANADA HILLS CALIF  
COUNTY OF RESIDENCE  
LOS ANGELES  
Your social security number  
JFK Act 6 (3)  
Occupation  
Yours > J/E  
Spouse's > HIW

Filing Status—check only one:  
1 ☐ Single  
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  
5 ☐ Widow(er) with dependent child (Year spouse died > 19 )  
Exemptions  
6a Yourself ☒ ☐ ☐ Enter number of boxes checked > 2  
b Spouse ☒ ☐ ☐  
c First names of your dependent children who lived with you THOMAS ELISA-FRED Enter number > 3  
d Number of other dependents (from line 27) > 3  
7 Total exemptions claimed > 5  
8 Presidential Election Campaign Fund.—Check ☐ if you wish to designate \$1 of your taxes for this fund. If joint return, check ☐ if spouse wishes to designate \$1. Note: This will not increase your tax or reduce your refund. See note below.

Income  
9 Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, attach explanation) 9  
10a Dividends (See instructions on page 6.) \$ 92 10b Less exclusion \$ 92 - Balance > 10c - 0 -  
10d (Gross amount received, if different from line 10a \$ )  
11 Interest income 11 345  
12 Income other than wages, dividends, and interest (from line 38) 12 16196  
13 Total (add lines 9, 10c, 11, and 12) 13 16541  
14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 43) 14  
15 Subtract line 14 from line 13 (adjusted gross income) 15 16541

• If you do not itemize deductions and line 15 is under \$10,000, find tax in Tables and enter on line 16.  
• If you itemize deductions or line 15 is \$10,000 or more, go to line 44 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 instructions on page 7.

Tax, Payments and Credits  
16 Tax, check if from: ☐ Schedule D ☒ Tax Tables 1-12 ☐ Tax Rate Schedule X, Y, or Z ☐ Form 4726 OR ☐ Form 4972 16 1095  
17 Total credits (from line 54) 17  
18 Income tax (subtract line 17 from line 16) 18 1095  
19 Other taxes (from line 61) 19 396  
20 Total (add lines 18 and 19) 20 1491  
21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front) 21a  
b 1973 estimated tax payments (include amount allowed as credit from 1972 return) b  
c Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return c  
d Other payments (from line 65) d  
22 Total (add lines 21a, b, c, and d) 22 - 0 -

Balance Due or Refund  
23 If line 20 is larger than line 22, enter BALANCE DUE IRS (Check here > ☐ , if Form 2210, Form 2210F, or statement is attached. See instructions on page 8.) 23 1491  
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 1974 estimated tax > 26

Note: 1972 Presidential Election Campaign Fund Designation.—Check ☐ if you did not designate \$1 of your taxes on your 1972 return, but now wish to do so. If joint return, check ☐ if spouse did not designate on 1972 return but now wishes to do so.

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 he has any knowledge.  
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)  
JFK Act 6 (3)  
Address (and ZIP Code) Preparer's Emp. Ident. or Soc. Sec. No.  
10-82337-2

13717 VANOWEN STREET  
SAN NUYS, CA. 91403  
367-34 8729

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 6d

**Part II Income other than Wages, Dividends, and Interest**

28 Business income or (loss) (attach Schedule C)	28	4948
29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29	1000
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30	12248
31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31	
32 Farm income or (loss) (attach Schedule F)	32	
33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	33	
34 50% of capital gain distributions (not reported on Schedule D)	34	
35 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8)	35	
36 Alimony received	36	
37 Other (state nature and source)	37	
38 Total (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12	38	16196

**Part III Adjustments to Income**

39 "Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.)	39	
40 Moving expense (attach Form 3903)	40	
41 Employee business expense (attach Form 2106 or statement)	41	
42 Payments as a self-employed person to a retirement plan, etc. (see Form 4848)	42	
43 Total adjustments (add lines 39, 40, 41, and 42). Enter here and on line 14	43	

**Part IV Tax Computation (Do not use this part if you use Tax Tables 1-12 to find your tax.)**

44 Adjusted gross income (from line 15)	44	16541
45 (a) If you itemize deductions, enter total from Schedule A, line 41 and attach Schedule A (b) If you do not itemize deductions, enter 15% of line 44, but do NOT enter more than \$2,000. (\$1,000 if line 3 checked)	45	5165
46 Subtract line 45 from line 44	46	11376
47 Multiply total number of exemptions claimed on line 7, by \$750	47	3750
48 Taxable income. Subtract line 47 from line 46	48	7626

(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, maximum tax from Form 4726, or special averaging from Form 4972.) Enter tax on line 16.

**Part V Credits**

49 Retirement income credit (attach Schedule R)	49	
50 Investment credit (attach Form 3468)	50	
51 Foreign tax credit (attach Form 1116)	51	
52 Credit for contributions to candidates for public office—see instructions on page 9	52	
53 Work Incentive (WIN) credit (attach Form 4874)	53	
54 Total credits (add lines 49, 50, 51, 52, and 53). Enter here and on line 17	54	

**Part VI Other Taxes**

55 Self-employment tax (attach Schedule SE)	55	396
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56	
57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57	
58 Minimum tax. Check here <input type="checkbox"/> if Form 4625 is attached	58	
59 Social security tax on tip income not reported to employer (attach Form 4137)	59	
60 Uncollected employee social security tax on tips (from Forms W-2)	60	
61 Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19	61	396

**Part VII Other Payments**

62 Excess FICA tax withheld (two or more employers—see instructions on page 9)	62	
63 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	63	
64 Credit from a Regulated Investment Company (attach Form 2439)	64	
65 Total (add lines 62, 63, and 64). Enter here and on line 21d	65	

Foreign Accounts	Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If "Yes," attach Form 4683. (For definitions, see Form 4683.)	

**SCHEDULE A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

▶ Attach to Form 1040.

**1973**

Name(s) as shown on Form 1040

**SAMUEL & PHYLLIS RUBY**

Your social security number

JFK Act 6 (3)

**Medical and Dental Expenses (not compensated by insurance or otherwise)** for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below)	150
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	475
6 Enter other medical and dental expenses:	
a Doctors, dentists, etc.	730
b Hospitals	
c Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ▶	60
7 Total (add lines 4, 5, 6a, b, and c)	1265
8 Enter 3% of line 15, Form 1040	496
9 Subtract line 8 from line 7 (if less than zero, enter zero)	769
10 Total (add lines 1 and 9). Enter here and on line 35 ▶	919

**Taxes**

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, 12, 13, 14, 15, and 16). Enter here and on line 36 ▶	927

**Interest Expense**

18 Home mortgage	
19 Other (Itemize) ▶	
20 Total (add lines 18 and 19). Enter here and on line 37 ▶	3169

**Contributions (See instructions on page 11 for examples.)**

21 a Cash contributions for which you have receipts, cancelled checks, etc.	150
b Other cash contributions. List donees and amounts. ▶	
22 Other than cash (see instructions on page 12 for required statement)	
23 Carryover from prior years	
24 Total contributions (add lines 21a, b, 22, and 23). Enter here and on line 38 ▶	150

**Casualty or Theft Loss(es)** (See instructions on page 12.)  
Note: If you had more than one loss, omit lines 25 through 28 and see instructions on page 12 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 instructions on page 12.)**

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, 31, 32, and 33). Enter here and on line 40 ▶	

**Summary of Itemized Deductions**

**A**

35 Total medical and dental—line 10	919
36 Total taxes—line 17	927
37 Total interest—line 20	3169
38 Total contributions—line 24	150
39 Casualty or theft loss(es)—line 29	
40 Total miscellaneous—line 34	
41 Total deductions (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45 ▶	5165

Profit or (Loss) From Business or Profession  
(Sole Proprietorship)

1973

▶ Attach to Form 1040. ▶ Partnerships, joint ventures, etc., must file Form 1065.

Name(s) as shown on Form 1040

Social security number

JFK Act 6 (3)

A Principal business activity (see Schedule C Instructions) ▶ SNACK BAR; product ▶ FOOD

B Business name ▶ SNACK BAR C Employer identification number ▶

D Business address (number and street) ▶ 5418 VAN NUYS BLVD

City, State and ZIP code ▶ VAN NUYS CA

E Indicate method of accounting: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other ▶

F Were you required to file Form W-3 or Form 1096 for 1973? (See Schedule C Instructions.)

If "Yes," where filed ▶ FRESNO CA

G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1973?

H Method of inventory valuation ▶ LOST Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Income	1	Gross receipts or sales \$	Less: returns and allowances \$	Balance ▶																	
	2	Less: Cost of goods sold and/or operations (Schedule C-1, line 8)																			
	3	Gross profit																			
	4	Other income (attach schedule)																			
	5	Total income (add lines 3 and 4)																			
Deductions	6	Depreciation (explain in Schedule C-3)																			
	7	Taxes on business and business property (explain in Schedule C-2)																			
	8	Rent on business property																			
	9	Repairs (explain in Schedule C-2)																			
	10	Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)																			
	11	Insurance																			
	12	Legal and professional fees																			
	13	Commissions																			
	14	Amortization (attach statement)																			
	15	(a) Pension and profit-sharing plans (see Schedule C Instructions)																			
		(b) Employee benefit programs (see Schedule C Instructions)																			
	16	Interest on business indebtedness																			
	17	Bad debts arising from sales or services																			
	18	Depletion																			
	19	Other business expenses (specify):																			
	(a)																				
	(b)																				
	(c)																				
	(d)																				
	(e)																				
	(f)																				
	(g)																				
	(h)																				
	(i)																				
	(j)																				
	(k)	Total other business expenses (add lines 19(a) through 19(j))																			
20	Total deductions (add lines 6 through 19)																				

21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a)

4948

SCHEDULE C-1.—Cost of Goods Sold and/or Operations. (See Schedule C Instructions for Line 2)

1	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)																				
2	Purchases \$	Less: cost of items withdrawn for personal use \$	Balance ▶																		
3	Cost of labor (do not include salary paid to yourself)																				
4	Materials and supplies																				
5	Other costs (attach schedule)																				
6	Total of lines 1 through 5																				
7	Less: Inventory at end of year																				
8	Cost of goods sold and/or operations. Enter here and on line 2 above																				

**SCHEDULE C-2.—Explanation of Lines 7 and 9**

[illegible]

**SCHEDULE C-3.—Depreciation** (See Schedule C Instructions for Line 6) If you need more space, you may use Form 4562.

**Note:** If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970.

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

a. Group and guideline class or 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
<b>1 Total additional first-year depreciation (do not include in items below)</b> →						
<b>2 Depreciation from Form 4832</b>	( See Note )					
<b>3 Depreciation from Form 5006</b>	above					
<b>4 Other depreciation:</b>						
Buildings . . . . .						
Furniture and fixtures . . .						
Transportation equipment . .						
Machinery and other equipment .						
Other (specify) _____						
<b>5 Totals</b> . . . . .						
<b>6 Less amount of depreciation claimed in Schedule C-1, page 1</b>						
<b>7 Balance—Enter here and on page 1, line 6</b>						

### SUMMARY OF DEPRECIATION (Other Than Additional First-Year Depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4832						
2 Depreciation from Form 5006						
3 Other	1000					1000

**SCHEDULE C-4.—Expense Account Information** (See Schedule C Instructions for Schedule C-4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 21, page 1, is less than \$10,000.

**Did you claim a deduction for expenses connected with:**

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☒ No (3) Employees' families at conventions or meetings? ☐ Yes ☒ No

(2) Living accommodations (except employees on business)? ☐ Yes ☒ No (4) Employee or family vacations not reported on Form W-2? ☐ Yes ☒ No

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16-82344-1

**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

▶ Attach to Form 1040. ▶ 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.

**1973**

Name(s) as shown on Form 1040

**SAMUEL & PHYLLIS RUBY**

Social security number

JFK Act 6 (3)

**Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months**

**D**

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. How acquired. Enter letter symbol (see instruction D)	c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction E) and expense of sale	f. Gain or (loss) (d less e)
1 400 INTERNATIONAL REC	A	2/22/73 1/17/73	3218	3729	(511)
100 LEVITZ	A	4/3/73 10/11/72	1281	2797	(1516)
100 POTTER INST	A	6/29/73 3/19/73	348	695	(347)
100 ESSEX/INTER	A	6/29/73 4/31/73	1392	1759	(367)
2 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries				2	
3 Enter net gain or (loss), combine lines 1 and 2				3	(2741)
4(a) Short-term capital loss component carryover from years beginning before 1970 (see Instruction H)				4(a)	
4(b) Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)				4(b)	
5 Net short-term gain or (loss), combine lines 3, 4(a) and 4(b)				5	(2741)

**Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months**

6					
7 Capital gain distributions				7	
8 Enter gain, if applicable, from line 4(a)(1), Form 4797 (see Instruction A)				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(a) Long-term capital loss component carryover from years beginning before 1970 (see Instruction H)				12(a)	(13322)
12(b) Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)				12(b)	
13 Net long-term gain or (loss), combine lines 11, 12(a) and 12(b)				13	(13322)

**Part III Summary of Parts I and II**

14 Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here			14	(16063)
15 If line 14 shows a gain—				
(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13.			15(a)	
(b) Subtract line 15(a) from line 14. Enter here and on line 29, Form 1040			15(b)	
16 If line 14 shows a loss—				
▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on BOTH lines 12(a) and 13. See Instruction I.				
▶ Otherwise,				
(a) Enter one of the following amounts:				
(i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;				
(ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,				
(iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13.			16(a)	(16063)
(b) Enter here and enter as a (loss) on line 29, Form 1040, the smallest of:				
(i) The amount on line 16(a);				
(ii) \$1,000 (\$500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction M for a higher limit not to exceed \$1,000); or,				
(iii) Taxable income, as adjusted (see Instruction L)			16(b)	(1000)

**Part IV Capital Loss Limitation—Where Losses Are Shown on Both Lines 12(a) AND 13**

17 Enter loss from line 5; if line 5 is zero or a gain, enter a zero . . . . .	17	(2741)
18 Enter loss from line 13 . . . . .	18	(13322)
19 Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero . . . . .	19	-0-
20 Reduce loss on line 18 to the extent of the gain, if any, on line 19 . . . . .	20	(13322)
21 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero . . . . .	21	-0-
NOTE: If the entry on line 21 is zero, OMIT lines 22 through 28, and enter on line 29 the loss shown on line 12(a).		
22 Enter gain, if any, from line 11 . . . . .	22	
23 Enter smaller of amount on line 21 or line 22 . . . . .	23	
24 Enter excess of gain on line 21 over amount on line 23 . . . . .	24	
25 Enter loss from line 4(a); if line 4(a) is blank, enter a zero . . . . .	25	
26 Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 (see Instruction J) . . . . .	26	
27 Enter loss from line 12(a) . . . . .	27	
28 Add the gain(s) on line(s) 23 and 26 . . . . .	28	
29 Reduce the loss on line 27 to the extent of the gain, if any, on line 28 (see Instruction K) . . . . .	29	(13322)
30 Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero) . . . . .	30	(13322)
31 Subtract amount on line 30 from the loss on line 20 . . . . .	31	-0-
32 Enter 50% of the amount on line 31 . . . . .	32	-0-
33 Add lines 17, 30, and 32 . . . . .	33	(16063)
34 Enter here and enter as a (loss) on line 29, Form 1040, the smallest of: (a) Amount on line 33; (b) \$1,000 (\$500 if married and filing a separate return—see Instruction M for a higher limit not to exceed \$1,000); or, (c) Taxable income, as adjusted (see Instruction L) . . . . .	34	(1000)

**Part V Complete Part V if You are Married Filing a Separate Return and Losses are Shown on Lines 4(a) and 14. (See Instruction M).**

35 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero . . . . .	35	
NOTE: If the entry on line 35 is zero, OMIT lines 36 through 42, and enter on line 43 the loss shown on line 4(a).		
36 Enter gain, if any, from line 3 . . . . .	36	
37 Enter smaller of amount on line 35 or line 36 . . . . .	37	
38 Enter excess of gain on line 35 over amount on line 37 . . . . .	38	
39 Enter loss from line 12(a); if line 12(a) is blank, enter a zero . . . . .	39	
40 Reduce the gain, if any, on line 38 to the extent of the loss, if any, on line 39 (see Instruction J) . . . . .	40	
41 Enter loss from line 4(a) . . . . .	41	
42 Add the gain(s) on line(s) 37 and 40 . . . . .	42	
43 Reduce the loss on line 41 to the extent of the gain, if any, on line 42 (see Instruction K) . . . . .	43	

**Part VI Computation of Alternative Tax (See Instruction V to See if the Alternative Tax Will Benefit You)**

44 Enter amount from line 48, Form 1040 . . . . .	44	
45 Enter amount from line 15(a) . . . . .	45	
46 Subtract amount on line 45 from amount on line 44 (but not less than zero) . . . . .	46	
47 Enter smaller of amount on line 13 or line 14 . . . . .	47	
If line 47 does not exceed \$50,000 (\$25,000 if married filing separately), check here <input type="checkbox"/> and omit lines 48 through 54.		
48 Enter long-term gains from certain contracts and installment sales referred to as "certain subsection (d) gains" (see Instruction V) . . . . .	48	
49 Enter amount from line 48 or \$50,000 (\$25,000 if married filing separately), whichever is larger . . . . .	49	
If line 49 is equal to or greater than line 47, check here <input type="checkbox"/> and omit lines 50 through 54.		
50 Multiply amount on line 49 by 50% . . . . .	50	
51 Add amounts on lines 46 and 50 . . . . .	51	
52 Tax on line 44 or 45, whichever is greater (use Tax Rate Schedule in instructions) . . . . .	52	
53 Tax on the amount on line 51 (use Tax Rate Schedule in instructions) . . . . .	53	
54 Subtract amount on line 53 from amount on line 52 . . . . .	54	
55 Tax on the amount on line 46 (use Tax Rate Schedule in instructions) . . . . .	55	
56 If the block on line 47 or 49 is checked, enter 50% of line 45; otherwise enter 25% of line 49 . . . . .	56	
57 Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax figured on the amount on line 48, Form 1040, enter this alternative tax on line 16, Form 1040 . . . . .	57	

**SCHEDULE G  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Income Averaging**

- ▶ See instructions on pages 3 and 4.  
▶ Attach to Form 1040.

**1973**

Name(s) as shown on Form 1040

**SAMUEL & PHYLLIS RUBY**

Your social security number

JFK Act 6 (3)

**Taxable Income and Adjustments**

	(a) Computation year 1973	(b) 1st preceding base period year 1972	(c) 2d preceding base period year 1971	(d) 3d preceding base period year 1970	(e) 4th preceding base period year 1969
1 Taxable income (see instruction 1)	7626	-0-	-0-	-0-	-0-
2 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931					
3 Excess community income and certain amounts received by owner-employees subject to a penalty under section 72(m)(5). See instruction 3					
4 Accumulation distributions subject to section 668(a). See Form 4970					
5 Adjusted taxable income or base period income. (Line 1 plus line 2, less lines 3 and 4.) If less than zero, enter zero	7626	-0-	-0-	-0-	-0-

**Computation of Averagable Income**

6 Adjusted taxable income from line 5, column (a)	6	7626-
7 30% of the sum of line 5, columns (b), (c), (d), and (e)	7	-0-
8 Averagable income (line 6 less line 7)	8	7626

Complete the remaining parts of this form only if line 8 is more than \$3,000. If \$3,000 or less, you do not qualify for income averaging. Do not fill in rest of form.



**Computation of Tax**

9 Amount from line 7	9	-0-
10 20% of line 8	10	1525
11 Total (add lines 9 and 10)	11	1525
12 Amount from line 3, column (a), less any income subject to a penalty under section 72(m)(5) which was included in line 3	12	
13 Total (add lines 11 and 12)	13	1525
14 Tax on amount on line 13	14	219
15 Tax on amount on line 11	15	219
16 Tax on amount on line 9	16	-0-
17 Difference (line 15 less line 16)	17	219
18 Multiply the amount on line 17 by 4	18	876
19 Total (add lines 14 and 18)	19	1095
20 Tax on income subject to the penalty under section 72(m)(5) which was included in line 3	20	
21 Tax (add lines 19 and 20). Enter here and on Form 1040, line 16. Also check Schedule G box on Form 1040, line 16	21	1095

16-82358-1



**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.

**1973**

- ⊙ If you had wages, including tips, of \$10,800 or more that were subject to social security taxes, do not fill in this form.  
⊙ 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)**

**Social security number of self-employed person**

JFK Act 6 (3)

**SAMUEL RUBY**

**Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.)** ▶ **SNACK BAR**

- ⊙ 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**

**SE**

A farmer may elect to compute net farm earnings using the **OPTIONAL METHOD**, line 3, instead of using the **Regular Method**, line 2, if his 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**.

**1 REGULAR METHOD**—Net profit or (loss) from:

- (a) Schedule F, line 54 (cash method), or line 74 (accrual method) . . .  
(b) Farm partnerships . . .

**2 Net earnings from farm self-employment** (add lines 1(a) and 1(b)) . . .

**3 FARM OPTIONAL METHOD**—If gross profits from farming are:<sup>1</sup>

- (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 . . .

<sup>1</sup> Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE.

**4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method . . .**

**Part II Computation of Net Earnings from NONFARM Self-Employment**

**5 REGULAR METHOD**—Net profit or (loss) from:

- (a) Schedule C, line 21. (Enter combined amount if more than one business.) . . .  
(b) Partnerships, joint ventures, etc. (other than farming) . . .  
(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, check here ☐ and enter zero on this line . . .  
(d) Service with a foreign government or international organization . . .  
(e) Other (director's fees, etc.). Specify ▶ . . .

**6 Total** (add lines 5(a), 5(b), 5(c), 5(d), and 5(e)) . . .

**7 Enter other adjustments** (attach statement) . . .

**8 Adjusted net earnings or (loss) from nonfarm self-employment** (line 6, as adjusted by line 7) . . .

If line 8 is \$1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), 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,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1970, 1971, and 1972. The nonfarm optional method can only be used for 5 taxable years.

<sup>2</sup> 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 15) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), 5(d), and 5(e), as adjusted by line 7.

**9 NONFARM OPTIONAL METHOD:**

- (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm) . . .  
(b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) . . .  
(c) Balance (subtract line 9(b) from line 9(a)) . . .

**10 Enter two-thirds of gross nonfarm profits<sup>2</sup> or \$1,600, whichever is smaller . . .**

**11 Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller . . .**

4948

4948

4948

\$1,600 00

**Part III** Computation of Social Security Self-Employment Tax**12** Net earnings or (loss):

(a) From farming (from line 4) . . . . .

(b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . . . . .

**13** Total net earnings or (loss) from self-employment reported on line 12. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of form.) . . . . .**14** The largest amount of combined wages and self-employment earnings subject to social security tax for 1973 is . . . . .**15 (a)** Total "FICA" wages as indicated on Forms W-2 . . . . .

(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9 . . . . .

(c) Total of lines 15(a) and 15(b) . . . . .

**16** Balance (subtract line 15(c) from line 14) . . . . .**17** Self-employment income—line 13 or 16, whichever is smaller . . . . .**18** If line 17 is \$10,800, enter \$864.00; if less, multiply the amount on line 17 by .08 . . . . .**19** Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469 . . . . .**20** Self-employment tax (subtract line 19 from line 18). Enter here and on Form 1040, line 55 . . . . .

You may use this space to make any needed computations

**Supplemental Schedule of Gains and Losses**  
Sales, Exchanges and Involuntary Conversions under Sections 1231, 1245, 1250, etc.  
To be filed with Form 1040, 1041, 1065, 1120, etc.—See Instruction A

**1973**

Name

**SAMUEL E PHYLIS RUBY**

JFK Act 6 (3)

**Part I**

**Sales or Exchanges of Property Used in Trade or Business and/or Involuntary Conversions**  
(Section 1231)

**SECTION A.—Involuntary Conversions Due to Casualty and Theft (See Instruction D)**

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or (loss) (d plus e less f)
1						

2 Combine the amounts on line 1, enter here and also on the appropriate line as follows . . . . .

(a) For all returns, except partnership returns:

- (1) If line 2 is zero or a gain, enter such amount in column g, line 3.
- (2) If line 2 is a loss, enter the loss on line 5.

(b) For partnership returns: Enter the amount shown on line 2, on line 6, Schedule K (Form 1065).

**SECTION B.—Sales or Exchanges of Property Used in Trade or Business and Certain Involuntary Conversions (Not Reportable in Section A) (See Instruction D)**

3						

4 Combine the amounts on line 3, enter here and also on the appropriate line as follows . . . . .

(a) For all returns, except partnership returns:

- (1) If line 4 is a gain, enter such gain as a long-term capital gain on the Schedule D (Form 1040, 1120, etc.) that is being filed—see instruction D.
- (2) If line 4 is zero or a loss, enter such amount on line 6.

(b) For partnership returns: Enter the amount shown on line 4, on line 7, Schedule K (Form 1065).

**Part II**

**Ordinary Gains and Losses**

a. Kind of property and how acquired (If necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements and expense of sale	g. Gain or (loss) (d plus e less f)
5 Amount, if any, from line 2(a)(2)						
6 Amount, if any, from line 4(a)(2)						
7 Gain, if any, from line 21						12248
8						

9 Combine lines 5 through 8, enter here and also on the appropriate line as follows . . . . .

(a) For all returns, except individual returns: Enter the gain or (loss) shown on line 9, on the line provided for on the return (Form 1120, etc.) being filed—see instruction E, for specific line reference.

(b) For individual returns:

- (1) If the gain or (loss) on line 9, includes losses which are to be treated as an itemized deduction on Schedule A (Form 1040) (see instruction E), enter the total of such loss(es) here and include on line 29, Schedule A (Form 1040)—identify as loss from line 9(b)(1), Form 4797 . . . . .

- (2) Redetermine the gain or (loss) on line 9, excluding the loss (if any) entered on line 9(b)(1). Enter here and on line 30, Form 1040 . . . . .

12248

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1251, 1252—Assets Held More than Six Months (See Instruction F)**

Lines 18 and 19 should be omitted if there are no dispositions of farm property or farmland; or, if this form is filed by a partnership.

10 Description of sections 1245, 1250, 1251, and 1252 property:	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) <u>SNACK BAR</u>	<u>4/70</u>	<u>8/13/73</u>
(B)		
(C)		
(D)		
(E)		

Correlate lines 10(A) through 10(E) with these columns ▶ ▶ ▶ ▶ ▶	Property (A)	Property (B)	Property (C)	Property (D)	Property (E)
11 Gross sales price . . . . .	<u>28000-</u>				
12 Cost or other basis and expense of sale . . . . .	<u>28138-</u>				
13 Depreciation allowed (or allowable) . . . . .	<u>12386-</u>				
14 Adjusted basis, line 12 less line 13 . . . . .	<u>15752</u>				
15 Total gain, subtract line 14 from line 11 . . . . .	<u>12248</u>				
<b>16 If section 1245 property:</b>					
(a) Depreciation allowed (or allowable) after applicable date (see instructions) . . . . .	<u>12386</u>				
(b) Line 15 or line 16(a), whichever is smaller	<u>12248</u>				
<b>17 If section 1250 property:</b>					
(a) Enter additional depreciation after 12/31/63 and before 1/1/70 . . . . .					
(b) Enter additional depreciation after 12/31/69 . . . . .					
(c) Enter line 15 or line 17(b), whichever is smaller . . . . .					
(d) Line 17(c) times applicable percentage (see instruction F.4) . . . . .					
(e) Enter excess, if any, of line 15 over line 17(b) . . . . .					
(f) Enter line 17(a) or line 17(e), whichever is smaller . . . . .					
(g) Line 17(f) times applicable percentage (see instruction F.4) . . . . .					
(h) Add line 17(d) and line 17(g) . . . . .					
<b>18 If section 1251 property:</b>					
(a) If farmland, enter soil, water, and land clearing expenses for current year and the four preceding years . . . . .					
(b) If farm property, other than land, sub- tract line 16(b) from line 15; OR, if farm- land, enter line 15 or line 18(a), which- ever is smaller (see instruction F.5) . . . . .					
(c) Excess deductions account (see instruc- tion F.5) . . . . .					
(d) Enter line 18(b) or line 18(c), whichever is smaller . . . . .					
<b>19 If section 1252 property:</b>					
(a) Enter soil, water, and land clearing ex- penses made after 12/31/69 . . . . .					
(b) Enter amount from line 18(d), if any; otherwise, enter a zero . . . . .					
(c) Enter excess, if any, of line 19(a) over line 19(b) . . . . .					
(d) Line 19(c) times applicable percentage (see instruction F.5) . . . . .					
(e) Line 15 less line 19(b) . . . . .					
(f) Enter smaller of line 19(d) or line 19(e)					

**Summary of Part III Gains (Complete Property columns (A) through (E) up to line 19(f), before going to line 20)**

20 Total of Property columns (A) through (E), line 15 . . . . .	<u>12248</u>
21 Total of Property columns (A) through (E), lines 16(b), 17(h), 18(d), and 19(f). Enter here and on line 7 . . . . .	<u>12248</u>
22 Subtract line 21 from line 20. Enter here and in appropriate Section in Part I (see instructions D and F.2) . . . . .	<u>0</u>

Form 4798

Department of the Treasury  
Internal Revenue Service

## Capital Loss Carryover

▶ (From 1972 to 1973)  
▶ Attach to Form 1040.

1973

Name(s) as shown on Form 1040

SAMUEL &amp; PHYLLIS RUBY

JFK Act 6 (3)

**A. Who Should File.**—You will need to complete either Part I or Part II of this form if you have a capital loss to carryover to 1973.

You will have a capital loss carryover to 1973 if the amount on line 16(a), or on line 33, of Schedule D (Form 1040) for 1972 is **LARGER THAN** the loss deducted on line 36, Form 1040 for 1972.

**B. How to Compute Carryover.**—If you have a capital loss carryover, complete either Part I or Part II, but do not complete both.

1. Complete only Part I if lines 4(a) and 12(a), Schedule D (Form 1040) for 1972, **DO NOT SHOW A LOSS.**
2. Complete only Part II if either (or both) line 4(a) or 12(a), Schedule D (Form 1040) for 1972, shows a loss.

**Part I Post-1969 Capital Loss Carryovers****Section A.—Short-term Capital Loss Carryover**

- 1 Enter loss from line 5, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a gain, check this block ☐, and OMIT lines 1 through 6 (because no short-term capital loss carryover exists) and enter the amount from line 36, Form 1040 for 1972 on line 7—then go to line 8.
- 2 Enter gain from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss, enter a zero.
- 3 Reduce loss, if any, on line 1 to extent of gain, if any, on line 2.
- 4 Enter amount from line 36, Form 1040 for 1972.
- 5 Enter smaller of amount on line 3 or line 4.
- 6 Excess of amount on line 3 over amount on line 5.

1

2

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5

6

**Note:** The amount on line 6 is your short-term capital loss carryover from 1972 to 1973 that is attributable to years beginning after 1969. Enter this amount on line 4(b), Schedule D (Form 1040) for 1973.

**Section B.—Long-term Capital Loss Carryover**

- 7 Line 4 less line 5 (unless you checked the block on line 1, and followed the line 1 instruction).
- 8 Enter loss from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a gain, check this block ☐, and OMIT lines 8 through 12, because no long-term capital loss carryover exists.
- 9 Enter gain from line 5, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss, enter a zero.
- 10 Reduce loss on line 8 to extent of gain, if any, on line 9.
- 11 Multiply the amount on line 7 by 2.
- 12 Excess of amount on line 10 over amount on line 11.

7

8

9

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11

12

**Note:** The amount on line 12 is your long-term capital loss carryover from 1972 to 1973 that is attributable to years beginning after 1969. Enter this amount on line 12(b), Schedule D (Form 1040) for 1973.

**Part II** Pre-1970 and Post-1969 Capital Loss Carryovers**Section A.—Short-term Capital Losses Identified**

1 Enter loss from line 5, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a gain, check this block <input checked="" type="checkbox"/> and OMIT lines 1 through 20 (because no short-term capital loss carry-over exists), complete line 21, enter loss from line 36, Form 1040 for 1972 on line 22—then go to line 23		1
2 Enter gain from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss enter a zero		2
3 Reduce the loss on line 1 to the extent of the gain, if any, on line 2		3
<b>Note:</b> If line 4(a), Schedule D (Form 1040) for 1972 is blank, OMIT lines 4 through 11, enter a zero on line 12—then go to line 13.		
4 Combine lines 3 and 11, Schedule D (Form 1040) for 1972 and if gain, enter gain; if zero or a loss, enter a zero	4	
<b>Note:</b> If line 4 is zero, OMIT lines 5 through 11, enter on line 12 the loss from line 4(a), Schedule D (Form 1040) for 1972—then go to line 13.		
5 Enter gain, if any, from line 3, Schedule D (Form 1040) for 1972	5	
6 Enter smaller of amount on line 4 or line 5	6	
7 Enter excess of gain on line 4 over amount on line 6	7	
8 Enter loss from line 12(a), Schedule D (Form 1040) for 1972; otherwise, enter a zero	8	
9 Reduce the gain, if any, on line 7 to the extent of the loss, if any, on line 8	9	
10 Enter loss from line 4(a), Schedule D (Form 1040) for 1972; otherwise, enter a zero	10	
11 Add the gain(s) on line(s) 6 and 9	11	
12 Reduce the loss on line 10 to the extent of the gain, if any, on line 11		12
13 Pre-1970 short-term capital loss (enter smaller of amount on line 3 or on line 12)		13
14 Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13)		14

**Section B.—Computation of Capital Loss Carryovers to 1973**

15 Enter loss, if any, from line 13 above	15	
16 Enter loss deducted on line 36, Form 1040 for 1972	16	
17 Loss carryover to 1973 (excess of line 15 over line 16—If line 15 does not exceed line 16, enter zero). Enter here and on line 4(a), Schedule D (Form 1040) for 1973		17
18 Enter loss, if any, from line 14 above	18	
19 Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero	19	
20 Loss carryover to 1973 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero). Enter here and on line 4(b), Schedule D (Form 1040) for 1973		20
21 If you were required to complete Part IV, Schedule D (Form 1040) for 1972, enter loss, if any, from line 30, Schedule D (Form 1040) for 1972. Otherwise, enter zero	21	(14322)
22 Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero (unless you checked the block on line 1, and followed the line 1 instructions)	22	1000
23 Loss carryover to 1973 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and on line 12(a), Schedule D (Form 1040) for 1973		23 (13322)
24 If you were required to complete Part IV, Schedule D (Form 1040) for 1972, enter loss, if any, from line 31, Schedule D (Form 1040) for 1972. Otherwise, enter loss, if any, from line 13, Schedule D (Form 1040) for 1972	24	1
25 Enter excess of line 22 over line 21 $\times 2$ (If line 22 does not exceed line 21, enter zero.)	25	- 0 -
26 Loss carryover to 1973 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on line 12(b), Schedule D (Form 1040) for 1973		26 (13322)

ADDRESS

CALENDAR YEAR 19

73

JFK Act 6 (3)

SOC. SEC. NO.

## DEDUCTION SCHEDULE

MEDICAL	FEDERAL	STATE	CONTRIBUTIONS	FEDERAL	STATE
MEDICINE/DRUGS			PARTNERSHIP SHARE		
LESS 1% A.G.I. (Line 18 - 1040)			GIRL/BOY SCOUTS		
NET MED/DRUGS			HEART FUND/CANCER FUND		
H & A INS. ( $\frac{1}{2}$ + EXCESS)	475		RED CROSS/UNITED FUND		
DR.			XMAS & EASTER SEALS	150	
DR.			MISC. ORGANIZED CHARITIES		
DR.			POLITICAL CONTRIBUTIONS		
DR.	730		CHURCHES		
DR.					
DR.					
DR.					
DR.					
DR.					
DR.					
			OTHER THAN CASH		
			CARRY OVER FROM PRIOR YRS.		
PROSTHETIC APPLIANCES			24 TOTAL CONTRIBUTIONS	150	150
HEARING AID			CASUALTY OR THEFT LOSS(ES)		
HOSPITAL			LOSS BEFORE ADJUSTMENT		
			INSURANCE REIMBURSEMENT		
AMBULANCE			\$100 LIMITATION (PER CASUALTY)		
LABORATORIES					
TRAVEL FOR MED. 1000	60		29 TOT. CAS. OR THEFT LOSS		
			MISCELLANEOUS DEDUCTIONS		
MEDICARE INS.			INCOME TAX PREPARATION		
GLASSES			UNION/PROFESSIONAL DUES		
MEDICAL EXPENSES	1265	1265	UNIFORMS/PROTEC. CLOTHING		
LESS REIMBURSED BY INS.			SMALL TOOLS AND SUPPLIES		
LESS 3% ADJ. GROSS INC.	496	499	LAUNDRY AND CLEANING		
	769	766	AUTO USE/DAMAGE		
+ $\frac{1}{2}$ (TO \$150) OF H & A INS.	150	150	ALIMONY (SCHEDULE)		
10 TOTAL MEDICAL DED.	919	916	INVEST.COUNSEL & PUBS.(SCHED)		
TAXES			EMPLOYMENT AGENCY FEES		
REAL ESTATE	601		SAFE DEPOSIT BOX		
STATE & LOCAL GASOLINE	105		TEL. REQ. IN BUSINESS		
GENERAL SALES TAX	218		CHILD & DEP. CARE (Form 2441)		
STATE & LOCAL INCOME	0	XXXXX			
PERSONAL PROPERTY					
PERSONAL PROPERTY AUTO	3				
STATE DISABILITY INS.	0				
SALES TAX AUTO			34 TOTAL MISC. DED.		
			SUMMARY OF ITEMIZED DEDUCT.	FEDERAL	STATE
17 TOTAL TAXES	927	927	35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
INTEREST (TO WHOM PAID)			36 TOTAL TAXES (FROM LINE 17)		
MORTGAGE	2570		37 TOTAL INTEREST (Line 20)		
SBA	22		38 TOTAL CONTR. (Line 24)		
			39 CAS.& THEFT LOSS(ES)(Line 29)		
INSTALLMENT LOANS			40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
1ST TRIFLET	154				
BAY AREA	62				
MERRILL LUNCH	352		41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5165	5162
WEIS VOISTEN	9		REMARKS		
20 TOTAL INTEREST	3169	3169			

NAME SAMUEL & PHYLLIS RUBY I.D. NO. OR

CALENDAR YEAR 19 73

SOC. SEC. NO. \_\_\_\_\_

FISCAL YEAR ENDING \_\_\_\_\_

ADDRESS \_\_\_\_\_

JFK Act 6 (3)

19 \_\_\_\_\_

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY	EMPLOYERS NO.	
BUSINESS NAME		
BUSINESS ADDRESS		
TOTAL RECEIPTS		33636
INVENTORY AT BEGINNING OF YEAR	800	
MERCHANDISE PURCHASED	19336	
LABOR		
TOTAL	20136	
INVENTORY AT END OF YEAR	- 0 -	20136
GROSS PROFIT		13500
GROSS INCOME		13500
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	151	
AUTO AND TRUCK EXPENSE	550	
BAD DEBTS		
CASH SHORT		
COMMISSIONS		
DELIVERY		
DEPRECIATION ( SCHEDULE ATTACHED )	2000	
DUES AND SUBSCRIPTIONS		
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	257	
INTEREST	120	
JANITOR SERVICE		
LAUNDRY		
LEGAL AND ACCOUNTING	600	
MAINTENANCE		
OFFICE SUPPLIES AND EXPENSE	53	
RENT	1060	
REPAIRS		
SALARIES AND WAGES	2487	
SALARIES OFFICERS		
SUPPLIES		
TAXES AND LICENSES	192	
TAXES - PAYROLL	480	
TELEPHONE	91	
TRAVEL		
UTILITIES		
SALES TAX INCLUDED	511	
NET PROFIT OR ( LOSS ) - FEDERAL RETURN		8552
NET PROFIT OR ( LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. )		4948



NAME SAMUEL & PHYLLIS RUBY  
ADDRESS [REDACTED]

I.D. NO.  
OR  
SOC. SEC. NO.

CALENDAR YEAR 19 73  
FISCAL YEAR ENDING 19 73

JFK Act 6 (3)

SCHEDULE OF DEPRECIATION / AMORTIZATION

KIND OF PROPERTY	DATE ACQUIRED MO YR	COST OR OTHER BASIS	SPEC. 20% DEP	DEPRECIABLE BASIS	DEP ALLOWED PRIOR YEARS	REMAINING COST	METHOD	RATE (%) OR LIFE (YRS)	DEPRECIATION FOR THIS YEAR
GOODWILL	4/70	10000		-0-					
EQUIPMENT	4/70	10000		10000	6000	4000	S.L.	5YR	1167
COVENANT NOT TO COMPETE	4/70	5000		5000	3000	2000	S.L.	5YR	583
LEASEHOLD IMP.	4/70	3000		3000	1386	1614	S.L.	7YR	250
TOTALS		28000			10386				

Add 20% Additional Depreciation on Items Purchased THIS Year.

TOTAL DEPRECIATION THIS YEAR

2000



INDIVIDUAL  
CALIFORNIA  
INCOME TAX

TAXABLE YEAR  
**1973**

For the year January 1-December 31, 1973, or other taxable year beginning \_\_\_\_\_, 1973, ending \_\_\_\_\_, 19

Please Type or Print	FIRST NAME(S) AND INITIAL(S) <b>SAMUEL &amp; PHYLLIS</b>	LAST NAME <b>RUBY</b>	Your Social Security Number	
	PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route) <b>16250 BIRCHER ST</b>			JFK Act 6 (3)
	CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE <b>GRANADA HILLS CALIF</b>			
	OCCU- PATION	Yours <b>S/E</b>	Spouse's <b>HW</b>	

<b>Filing Status - Check Only One</b>		<b>Exemption Credits</b>		
1. <input type="checkbox"/> Single		If line 1 or 3 checked, enter \$25		
2. <input checked="" type="checkbox"/> Married filing joint return		6. Personal Exemption: If line 2, 4 or 5 checked, enter \$50		6 <b>50</b>
3. <input type="checkbox"/> Married filing separate return—Enter spouse's full name		7. Dependents - Do not list person who qualifies you as head of household.		
4. <input type="checkbox"/> Head of Household—Enter name of qualifying individual		Name (include last name and/or address if different from yours) Relationship		
5. <input type="checkbox"/> Widow(er) with dependent child. Enter year spouse died 19		<b>THOMAS - FRED</b>		
		<b>ELISA</b>		
		Total Number <b>3</b>	X \$8	7 <b>24</b>
		8. Blind (refer to instructions) Number of blind exemptions	X \$8	8
		9. Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 below		9 <b>74</b>

<b>Income</b>	10. Wages, salaries, tips and other employee compensation (Attach copy 2 of Form(s) W-2 to front, if unavailable, attach explanation)	10	
	11. Dividends—before federal exclusion. Capital gain dividends must be included at 100%	11	<b>92</b>
	12. Interest (See instructions for taxability of federal, state and municipal bonds)	12	<b>345</b>
	13. Income other than wages, dividends and interest (from line 50)	13	<b>16196</b>
	14. Total (add lines 10, 11, 12 and 13)	14	<b>16633</b>
	15. Adjustments to income (from line 56)	15	
	16. Adjusted gross income (subtract line 15 from line 14)	16	<b>16633</b>

• If you do NOT itemize deductions AND line 16 is under 10,000, find tax in Tax Table and enter on line 19.		
• If you itemize deductions OR line 16 is \$10,000 or more, complete lines 17 and 18.		
17. Deductions: Itemized (from line 63) OR Standard (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)	17	<b>5162</b>
18. Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	18	<b>11471</b>

<b>Your Tax and Credits</b>	19. Tax—If an averaging method is used, check appropriate box <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Schedule G-1	19	<b>249</b>
	20. Total exemption credits (from line 9, above)	20	<b>74</b>
	21. Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)	21	<b>175</b>
	22. Other credits (from line 66)	22	
	23. Net tax (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)	23	<b>125</b>
	24. Special tax credit—from line 75 (see Instructions, page 2, for allowable credit)	24	<b>53</b>
	25. Net Tax liability (subtract line 24 from line 23—if line 24 is greater than line 23, enter zero)	25	<b>122</b>
	26. Tax on preference income (see instructions—attach Schedule P(540))	26	
	27. Total tax liability (add lines 25 and 26)	27	<b>122</b>

<b>Your Pre-payment Credits</b>	28. Renter's credit—if you lived in rented property on March 1, 1973, Complete Part I on page 2	28	
	29. Total California income tax withheld (attach Form(s) W-2 or W-2P to face of return)	29	
	30. 1973 California estimated tax payments (include amount allowable as a credit from 1972 return)	30	
	31. Excess California SDI tax withheld (attach Form DE 1964 to face of return)	31	
	32. Total prepayment credits (add lines 28 through 31)	32	<b>-0-</b>

<b>Balance Due or Refund</b>	33. If line 27 is equal to or larger than line 32, enter amount of BALANCE DUE Pay in full and mail with return to: Franchise Tax Board, Sacramento, CA 95867	33	<b>122</b>
	34. If line 32 is larger than line 27, enter amount OVERPAID Mail return to: Franchise Tax Board, P.O. Box 13-540, Sacramento, CA 95813	34	
	35. Amount of line 34 to be REFUNDED (allow at least six weeks for your refund)	35	
	36. Amount of line 34 to be credited on your 1974 estimated tax	36	

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

<b>SIGN</b>	YOUR SIGNATURE _____ Date _____	PREPARER'S SIGNATURE (other than taxpayer) _____ Date _____
<b>HERE</b>	Wife's signature—if filing a joint return _____ Date _____	Address (and Zip code) _____ Preparer's Employer _____

JFK Act 6 (3)

**PART I - Renter's Credit** - All questions must be answered

See Instructions, Page 2, for Allowable Credit

37. Did you, on March 1, 1973, live in rented property which was your principal residence? ☐ Yes ☒ No If no, you may not claim this credit
38. Was the property you rented exempt from property tax? ☐ Yes ☐ No If yes, you may not claim this credit
39. Did you live with any other person who claimed you as a dependent for income tax purposes? ☐ Yes ☐ No If yes, you may not claim this credit
40. Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? ☐ Yes ☐ No If yes, see page 2 of instructions

**PART II - Other Income**

41. Business income (or loss) (attach Schedule C(540)) 41 4948
42. Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) 42 (1000)
43. Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) 43 12248
44. Pensions and annuities 44
45. Rents and royalties } [ Attach Schedule E Form (540) ] 45
46. Partnerships } 46
47. Estates and trusts } 47
48. Farm income (or loss) (attach Schedule F(540)) 48
49. Miscellaneous income { (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) (a) (b) Alimony (b) (c) Other (state nature and source) (c) Enter total of lines 49(a), (b) and (c) 49
50. Total (add lines 41 through 49). Enter here and on line 13 50 16196

**PART III - Adjustments to Income**

51. "Sick pay", if included in line 10 (see instructions—attach statement) 51
52. Moving expenses (see instructions—attach statement) 52
53. Employee business expenses (see instructions—attach statement) 53
54. Military exclusion (see instructions) 54
55. Payment as a self-employed person to a retirement plan, etc. 55
56. Total adjustments (add lines 51 through 55). Enter here and on line 15 56

**PART IV - Itemized Deductions** - ON SEPARATE RETURNS OF MARRIED TAXPAYERS, BOTH MUST ITEMIZE DEDUCTIONS OR BOTH MUST TAKE THE STANDARD DEDUCTION.

• Attach Schedule A(540) and enter sub-totals on lines 57 through 62, below

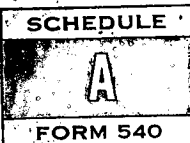
57. Total deductible medical and dental expenses (from Schedule A(540), line 10) 57 918
58. Total child adoption expenses (from Schedule A(540), line 13) 58 -0-
59. Total taxes (from Schedule A(540), line 21) 59 927
60. Total interest expense (from Schedule A(540), line 25) 60 3169
61. Total contributions (from Schedule A(540), line 29) 61 150
62. Totals miscellaneous deductions (from Schedule A(540), line 40) 62
63. Total itemized deductions (add lines 57 through 62). Enter here and on line 17 63 5162

**PART V - Other Credits** - SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW

64. "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) 64
65. Retirement income credit (attach Schedule R(540)) 65
66. Total (add lines 64 and 65). Enter here and on line 22 66

**PART VI - Special Tax Credit** - If you report net gains from capital assets held more than one year on Schedule D(540), complete all lines below. All other taxpayers enter "Net Tax" from line 23 on line 74 and complete line 75.

67. Taxable income from line 18 (or line 16 if Tax Table used) 67
68. Amount of gain or loss (if any) entered on Schedule D(540), line 14 68
69. Amount of gain or loss (if any) entered on Schedule D(540), line 15 69 (1000)
70. Combine lines 68 and 69 and enter total here. If zero or a loss, enter zero 70 -0-
71. Adjusted taxable income (subtract line 70 from line 67) 71
72. Adjusted tax (use same method as used for determining tax on line 19) 72
73. Add lines 20 and 22, and enter total here 73
74. Adjusted net tax (subtract line 73 from line 72) 74 175
75. Special tax credit—Determine allowable credit using Table on page 2 of instructions. Enter here and on line 24 75 53



CALIFORNIA

ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE
1973
YEAR

Name as shown on Form 540

SAMUEL & PHYLLIS RUBY

Social Security Number

JFK Act 6 (3)

**Itemized vs. Standard Deduction**—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540
4. Subtract line 3 from line 2. Enter difference (if line 3 is greater than line 2, enter zero)
5. Enter balance of insurance premiums for medical care not entered on line 1
6. Other medical and dental expenses:
  - (a) Doctors, dentists, etc.
  - (b) Hospitals
  - (c) Other (itemize)

150

475

730

60

7. Total—(Add lines 4, 5, 6a, b, and c)

1265

8. Enter 3% of adjusted gross income shown on Form 540

499

9. Subtract line 8 from line 7. Enter difference (if line 8 is greater than line 7, enter zero)

766

10. Total—(Add lines 1 and 9. Enter here and on Form 540, page 2)

916

**Child Adoption Expense**

11. Total expenses paid or incurred—Attach itemized list
12. Enter 3% of adjusted gross income shown on Form 540
13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, page 2)

—0—

**Taxes** (See tables on reverse)

14. Real estate
15. State and local gasoline
16. General sales
17. Auto license—Excess of registration and weight fees (see instructions)
18. Personal property
19. State disability insurance (SDI)—Employer private disability plans do not qualify
20. Other

21. Total taxes—(Add lines 14 through 20. Enter here and on Form 540, page 2)

927

**Interest Expense**

22. Home mortgage
23. Installment purchases
24. Other (itemize)

SLH

25. Total—(Add lines 22, 23 and 24. Enter here and on Form 540, page 2)

3169

**Contributions**

26. Cash contributions for which you have receipts, canceled checks, etc.
27. Other cash contributions. List donees and amounts

150

28. Other than cash.—See instructions for required statement

29. Total—(Add lines 26, 27 and 28. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, page 2)

150

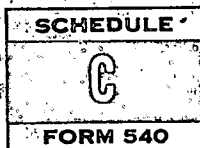
**Miscellaneous Deductions**

**Casualty or Theft Loss(es)**—See Instructions

NOTE: If you had more than one loss, omit lines 30 through 34 and follow instructions for guidance.

30. Loss before insurance reimbursement
31. Insurance reimbursement
32. Subtract line 31 from line 30. Enter difference (if line 31 is greater than line 30, enter zero)
33. Enter \$100 or amount on line 32, whichever is smaller
34. Casualty or theft loss (line 32 less line 33)
35. Alimony paid
36. Child care—See instructions
37. Union dues
38. Employment education expense—See instructions
39. Other—See instructions (itemize)

40. Total—Add lines 34, 35, 36, 37, 38 and 39. (Enter here and on Form 540, page 2)



CALIFORNIA

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION  
(Sole Proprietorships)

TAXABLE
1973
YEAR

Attach this schedule to your income tax return, Form 540 or 540NR

Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR

SAMUEL EPHYLLIS RUBY

Social Security Number

JFK Act 6 (3)

A. Principal business activity SNACK BAR; product FOOD  
(See Instructions for "Item A.") (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name SNACK BAR C. Federal employer identification number

D. Business address 5418 VAN NUYS BLVD - VAN NUYS CALIF (ZIP code)

E. Indicate method of accounting: ☒ cash; ☐ accrual; ☐ other.

F. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ Yes ☐ No

G. Method of inventory valuation COST

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?

☐ YES ☐ NO. If "Yes," attach explanation.

IMPORTANT—All applicable lines and schedules must be filled in.

INCOME	
1	Gross receipts or sales \$ _____ Less returns and allowances \$ _____ Balance $\triangleright$
2	Less: Cost of goods sold (Schedule C-1, line 29) and/or operations (attach schedule)
3	Gross profit
4	Other income (attach schedule)
5	TOTAL income (add lines 3 and 4)
DEDUCTIONS	
6	Depreciation (explain in Schedule C-3)
7	Taxes on business and business property (explain in Schedule C-2)
8	Rent on business property
9	Repairs (explain in Schedule C-2)
10	Salaries and wages not included on line 24, Schedule C-1 (exclude any paid to yourself)
11	Insurance
12	Legal and professional fees
13	Commissions
14	Amortization (attach statement)
15	(a) Pension and profit-sharing plans (see Instructions for line 15(a)) (b) Employee benefit programs (see Instructions for line 15(b))
16	Interest on business indebtedness
17	Bad debts arising from sales or services
18	Depletion
19	Other business expenses (specify): (a) _____ (b) _____ (c) _____ (d) _____ (e) _____ (f) _____ (g) _____ (h) Total other business expenses (add lines 19(a) through 19(g))
20	Total deductions (add lines 6 through 19) <u>SCHEDULE</u>
21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR <u>4948</u>

SCHEDULE C-1. COST OF GOODS SOLD (See Schedule C Instructions for line 2)

22	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)
23	Purchases \$ _____ Less cost of items withdrawn for personal use \$ _____ Balance $\triangleright$
24	Cost of labor (do not include salary paid to yourself)
25	Materials and supplies
26	Other costs (attach schedule)
27	Total of lines 22 through 26
28	Less: Inventory at end of year
29	Cost of goods sold. Enter here and on line 2, above

[illegible]

a. Group and guideline class or 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 Asset Guideline Class System (See Note above)						
3 Other depreciation						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
4 Totals						
5 Less: Amount of depreciation claimed elsewhere in Schedule C-1						
6 Balance—Enter here and on page 1, line 6						
Summary	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
7 Line 2, above						
8 Other	2000					2000

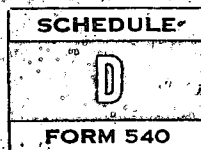
Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 21, page 1 is less than \$10,000.

Name	Expense Account	Salaries and Wages
Owner . . . . .		
1 _____		
2 _____		
3 _____		
4 _____		
5 _____		

(1) Entertainment facility (boat, resort, ranch, etc.)?  
☐ Yes ☒ No

(2) Living accommodations (except employees on business)?  
☐ Yes ☒ No

☐ Yes ☒ No



# CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



Use this schedule to report gains and losses on stocks, bonds and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR

SAMUEL & PHYLLIS RUBY

Social Security Number

JFK Act 6 (3)

### PART I—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	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1. 400 INTER RECTIFIER	1/17/73	2/22/73	3218	3729	(511)
100 LEVITZ	10/11/72	4/13/73	1281	2797	(1516)
100 POTTER INST	3/19/73	6/29/73	348	695	(347)
100 ESSEX INT	4/3/73	6/29/73	1392	1759	(367)
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					(2741)

### PART II—Assets Held More Than One Year But Not More Than Five Years

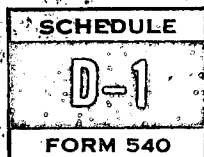
5.					
6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)					
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7					

### PART III—Assets Held More Than Five Years

9.					
10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy)					
11. Enter your share of gain or loss from partnerships and fiduciaries					
12. Net gain or loss, combine lines 9, 10 and 11					

### PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4	(2741)	
14. Enter 65% of the amount on line 8		
15. Enter 50% of the amount on line 12	1472 LOSS 17322 - 1000	
16. Enter unused capital loss carryover from preceding taxable years (attach computation)	(13322)	
17. Combine the amounts shown on lines 13, 14, 15 and 16		(16063)
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR		
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of: (a) amount on line 17; (b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or (c) \$1,000 (\$500 in the case of a husband or wife filing a separate return).		(1000)



CALIFORNIA

## SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

(Attach to Form 540, 540NR, 541 or 565)

TAXABLE

1973

YEAR

Name as shown on Tax Return

SAMUEL &amp; PHYLLIS RUBY

Identifying number as shown on return

JFK Act 6 (3)

## PART I Gain From Disposition of Property Under Sections 18211, 18212-18, 18219, 18220

Lines 9 and 10 should be omitted if there are no dispositions of farm property or farm land; or, if this form is filed by a partnership.

1. Description of Sections 18211, 18212-18, 18219, and 18220 property.	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) SNACK BAR	4/70	8/13/73
(B)		
(C)		
(D)		

Correlate lines 1(A) through 1(D) with these columns →	Property (A)	Property (B)	Property (C)	Property (D)
2. Gross sales price	28000-			
3. Cost or other basis and expense of sale	28138-			
4. Depreciation allowed (or allowable)	12386-			
5. Adjusted basis, line 3 less line 4	15752-			
6. Total gain, subtract line 5 from line 2	12248-			
7. If Section 18211 property:				
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3)	12386			
(b) Line 6 or line 7(a), whichever is smaller	12248			
8. If Section 18212-18 property:				
(a) Enter additional depreciation after 12-31-63 and before 1-1-71				
(b) Enter additional depreciation after 12-31-70				
(c) Enter line 6 or line 8(b), whichever is smaller				
(d) Line 8(c) times applicable percentage (Instruction D-4)				
(e) Enter excess, if any, of line 6 over line 8(b)				
(f) Enter line 8(a) or line 8(e), whichever is smaller				
(g) Line 8(f) times applicable percentage (Instruction D-4)				
(h) Add line 8(d) and line 8(g)				
9. If Section 18220 property:				
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years				
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), whichever is smaller (see Instruction D-5)				
(c) Excess deductions account (see Instruction D-5)				
(d) Enter line 9(b) or line 9(c), whichever is smaller				
10. If Section 18219 property:				
(a) Soil and water conservation expenses made after 12-31-69				
(b) Enter amount from line 9(d), if any; otherwise, enter a zero				
(c) Enter excess, if any, of line 10(a) over 10(b)				
(d) Line 10(c) times applicable percentage (Instruction D-5)				
(e) Line 6 less line 10(b)				
(f) Enter smaller of line 10(d) or line 10(e)				
<b>SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)</b>				
11. Enter amounts from line 6	12248			
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f)	12248			
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2)	-0-			
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III				12248-



**PART II Sales or Exchanges of Property Used in Trade or Business and/or Involuntary Conversions**  
(Section 18181-82) see Instruction E**Section A — INVOLUNTARY CONVERSIONS DUE TO CASUALTY AND THEFT**

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain (or loss) (d. plus e. less f.)
15.						

16. Combine the amounts on line 15, enter here and also on the appropriate line as follows

- (a) For all returns, except partnership returns: (1) If line 16 is zero or a gain, enter amount of each gain or loss, above, in column (g) of applicable Section B-1, B-2 or B-3; (2) If line 16 is a loss, enter such amount on line 25 of Part III.
- (b) For partnership returns: Enter gain(s) and loss(es) in Schedule K (Form 565). See Instruction E.

**Section B — SALES OR EXCHANGES OF PROPERTY USED IN TRADE OR BUSINESS AND CERTAIN INVOLUNTARY CONVERSIONS**  
(Not Reportable in Section A)**Section B-1 Property Held One Year or Less**

17.						

18. Combine the amounts on line 17, enter here

**Section B-2 Property Held More Than One Year But Not More Than Five Years**

19.						

20. Combine the amounts on line 19, enter here

**Section B-3 Property Held More Than Five Years**

21.						

22. Combine the amounts on line 21, enter here

23. Combine the amounts on lines 18, 20 and 22; enter here and also on the appropriate line as follows

- (a) For all returns, except partnership returns: (1) If line 23 is a gain, enter the amounts from lines 18, 20 and 22, on lines 2, 6 and 10, respectively, of the Schedule D (Form 540 or 541) that is being filed. (2) If line 23 is a loss, enter such amount on line 26 of Part III.
- (b) For partnership returns: Enter amounts on lines 18, 20 and 22, in Schedule K(565)—see Instruction E.

**PART III Ordinary Gains and Losses**

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements and expense of sale	g. Gain (or loss) (d. plus e. less f.)
24. Gain, if any, from line 14						12248
25. Loss, if any, from line 16						
26. Loss, if any, from line 23						
27.						

28. Combine lines 24 through 27, enter here and also on the appropriate line as follows

- (a) For fiduciary and partnership returns: Enter the gain (or loss) shown on line 28 on the line provided for on the return being filed—see Instruction F for specific line reference.
- (b) For individual returns:

- (1) If the gain (or loss) on line 28 includes losses which are to be treated as an itemized deduction on Schedule A (Form 540 or 540NR) (see Instruction F), enter the total of such loss(es) here and on Schedule A (Form 540 or 540NR)—Identify as loss from line 28(b)(1), Schedule D-1 (Form 540).

- (2) Redetermine the gain (or loss) on line 28, excluding the loss (if any) entered on line 28(b)(1). Enter here and on page 2 of Form 540 or Form 540NR, under "Other Income"

12248

For the year January 1-December 31, 1970, or other taxable year beginning 1970, ending 19

Please print or type

First name and initial (If joint return, use first names and middle initials of both)

SAMUEL AND PHYLLIS

Last name

RUBY

Present home address (Number and street or rural route)

16250 Bircher

City, town or post office, State and ZIP code

Granada Hills, California

Your social security number

JFK Act 6 (3)

Spouse's social security number

JFK Act 6 (3)

Occupation

Yours Self-Emp.

Spouse's Housewife

## Filing Status—check only one:

- 1 ☐ Single; 2 ☒ Married filing jointly (even if only one had income)  
 3 ☐ Married filing separately and spouse is also filing. If this item checked give spouse's social security number in space above and enter first name here ▶  
 4 ☐ Unmarried Head of Household  
 5 ☐ Surviving widow(er) with dependent child  
 6 ☐ Married filing separately and spouse is not filing

## Exemptions

- Regular / 65 or over / Blind Enter number of boxes checked
- 7 Yourself ☒ ☐ ☐ 2  
 8 Spouse (applies only if item 2 or 6 is checked) ☒ ☐ ☐  
 9 First names of your dependent children who lived with you Fred, Brian, Elisa, Thomas Enter number 4  
 10 Number of other dependents (from line 34) ▶  
 11 Total exemptions claimed 6

Please attach Copy B of Form W-2 to back

## Income

- 12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) 12
- 13a Dividends (see pages 5 and 9 of instr.) \$ 20.60 13b Less exclusion \$ 20.60 Balance ▶ 13c
- (Also list in Part I of Schedule B, if gross dividends and other distributions are over \$100)
- 14 Interest. Enter total here (also list in Part II of Schedule B, if total is over \$100) 14
- 15 Income other than wages, dividends, and interest (from line 40) 15 7,284 97
- 16 Total (add lines 12, 13c, 14 and 15) 16 7,284 97
- 17 Adjustments to income (such as "discovery" moving expense, etc. from line 45) 17
- 18 Adjusted gross income (subtracting 17 from line 16) 18 7,284 97

- See page 2 of instructions for rules under which the 1970 tax is figured. Your tax and surcharge.  
 If you do not itemize deductions and line 18 is under \$10,000, use Tables in Instructions. Enter tax on line 19.  
 If you itemize deductions or line 18 is \$10,000 or more, use Table 46 to figure tax.

## Tax and Surcharge

- 19 Tax (Check if from: Tax Tables 1-15 ☐, Tax Rates Schedule X, Y, or Z ☐, Schedule D ☐, or Schedule G ☐) 19 117 53
- 20 Tax surcharge. See Tax Surcharge Tables A, B and C in instructions. If you claim retirement income credit, use Schedule R to figure surcharge. 20
- 21 Total (add lines 19 and 20) 21 117 53

Please attach Check or Money Order here

## Payments and Credits

- 22 Total credits (from line 55) 22
- 23 Income tax (subtract line 22 from line 21) 23
- 24 Other taxes (from line 61) 24 538 20
- 25 Total (add lines 23 and 24) 25 655 73
- 26 Total Federal income tax withheld (attach Forms W-2 to back) 26
- 27 1970 Estimated tax payments (include 1969 overpayment allowed as a credit) 27
- 28 Other payments (from line 65) 28
- 29 Total (add lines 26, 27, and 28) 29

## Bal. Due or Refund

- 30 If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return. ▶ 30 655 73
- 31 If line 29 is larger than line 25, enter OVERPAYMENT. ▶ 31
- 32 Line 31 to be: (a) Credited on 1971 estimated tax ▶ \$ (b) Refunded ▶ \$

## Sign here

Your signature

Date

Signature of preparer other than taxpayer, based on all information of which he has any knowledge.

Date

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

LAMBERT-MARKELL  
 Address 16633 VENTURA BLVD. 10-81168-1  
 ENCINO, CALIF. 91316

**Foreign Accounts**  
 (check  
 appropriate box)

Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ☐ Yes ☐ No.

If "Yes," attach Form 4683. (For definitions, see Form 4683.)

**PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)**

33 (a) NAME	(b) Relation- ship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did depend- ent have income of \$625 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS includ- ing dependent.
Wieruch				\$	\$

**34 Total number of dependents listed above.** Enter here and on line 10. ▶

**PART II.—Income other than Wages, Dividends, and Interest**

35 Business income (or loss) (attach Schedule C)	35	8,284	97
36 Sale or exchange of property (attach Schedule D)	36	(1,000	00)
37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	37		
38 Farm income (or loss) (attach Schedule F)	38		
39 Miscellaneous income (state nature and source)	39		
<b>40 Total</b> (add lines 35, 36, 37, 38, and 39). Enter here and on line 15	40	7,284	97

**PART III.—Adjustments to Income**

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41		
42 Moving expense (attach Form 3903)	42		
43 Employee business expense (attach Form 2106 or other statement)	43		
44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44		
<b>45 Total adjustments</b> (add lines 41, 42, 43, and 44). Enter here and on line 17	45		

**PART IV.—Tax Computation**

46 Adjusted gross income (from line 18)	46	7,284	97
47 (a) If you itemize deductions, enter total from Schedule A, line 22	47	2,745	44
(b) If you do not itemize deductions, and line 46 is \$10,000 or more, enter \$1,000 (\$500 if married and filing separately)			
48 Subtract line 47 from line 46	48	4,539	53
49 Multiply total number of exemptions claimed on line 11, by \$625	49	3,700	00
50 Taxable income. Subtract line 49 from line 48. (Figure your tax on this amount by using Tax Rate Schedule X, Y, or Z unless the alternative tax or income averaging is applicable.) Enter tax on line 51	50	839	53
<b>51 Tax.</b> Enter here and on line 19	51	117	53

**PART V.—Credits**

52 Retirement income credit (attach Schedule R)	52		
53 Investment credit (attach Form 3468)	53		
54 Foreign tax credit (attach Form 1116)	54		
<b>55 Total credits</b> (add lines 52, 53, and 54). Enter here and on line 22	55		

**PART VI.—Other Taxes**

56 Self-employment tax (attach Schedule SE)	56	538	20
57 Tax from recomputing prior-year investment credit (attach Form 4255)	57		
58 Minimum tax. See instructions on page 7. Check here <input type="checkbox"/> , if Form 4625 is attached	58		
59 Social security tax on unreported tip income (attach Form 4137)	59		
60 Uncollected employee social security tax on tips (from Forms W-2)	60		
<b>61 Total</b> (add lines 56, 57, 58, 59, and 60). Enter here and on line 24	61	538	20

**PART VII.—Other Payments**

62 Excess F.I.C.A. tax withheld (two or more employers—see instructions on page 7)	62		
63 Credit for Federal tax on gasoline, special fuels, and lubricating oil (attach Form 4136)	63		
64 Regulated Investment Company Credit (attach Form 2439)	64		
<b>65 Total</b> (add lines 62, 63, and 64). Enter here and on line 28	65		

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

(Form 1040)

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040.

1970

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

Your Social Security Number

JFK Act 6 (3)

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

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1 One half (but not more than \$150) of insurance premiums for medical care . . .

2 Medicine and drugs . . .

3 Enter 1% of line 18, Form 1040 . . .

4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . .

5 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, balance of insurance premiums for medical care not entered on line 1, etc.

6 Total (add lines 4 and 5) . . .

7 Enter 3% of line 18, Form 1040 . . .

8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero) . .

9 Total deductible medical and dental expenses (Add lines 1 and 8. Enter here and on line 17, below.) ▶ 150 00

Taxes.—Real estate . . .

State and local gasoline (see gas tax tables)

General sales (see sales tax tables) . . .

State and local income . . .

Personal property . . .

10 Total taxes (Enter here and on line 18, below.) ▶ 663 26

Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 8 for examples)

11 Total cash contributions . . .

12 Other than cash (see instructions on page 8 for required statement). Enter total for such items here . . .

13 Carryover from prior years (see instructions on page 8) . . .

14 Total contributions (Add lines 11, 12, and 13. Enter here and on line 19, below. See instructions on page 8 for limitation) ▶ 280 00

Interest expense—Home mortgage . .

Installment purchases . . .

Other (Itemize)

15 Total interest expense (Enter here and on line 20, below.) ▶ 1,552 18

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 8).

16 Total miscellaneous deductions (Enter here and on line 21, below.) ▶ 100 00

## Summary of Itemized Deductions

17 Total deductible medical and dental expenses (from line 9) . . .

18 Total taxes (from line 10) . . .

19 Total contributions (from line 14) . . .

20 Total interest expense (from line 15) . . .

21 Total miscellaneous deductions (from line 16) . . .

22 TOTAL ITEMIZED DEDUCTIONS. (Add lines 17 through 21. Enter here and on Form 1040, line 47) S/A ▶ 2,745 44

JFK Act 6 (3)

Granada Hills, California

YEAR ENDED 1970

LAMBERT-MARKELL • 16633 VENTURA BLVD. • ENCINO, CALIF. 98140

# 1970

**Social security number**

SCHEDULE  
ATTACHED

18--81171-1

**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 separate Schedule SE  
▶ Attach to Form 1040.

**1970**

- ▶ If you had wages, including tips, of \$7,800 or more that were subject to social security taxes, do not fill in this page.  
▶ If you had more than one business, combine profits (or losses) from all of 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)

Samuel Ruby

Social security number

JFK Act 6 (3)

Check applicable block

1 ☒ Male 2 ☐ Female

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ▶

**Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)**

1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.)	8,284	97
2 Net income (or loss) from excluded services or sources included on line 1		
Specify excluded services or sources		
3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 1(a), Part III, below.)		

**Part II Computation of Net Earnings from FARM Self-Employment**

**SE**

A farmer may elect to compute net farm earnings using the **OPTIONAL METHOD** (line 3, below) **INSTEAD OF THE REGULAR METHOD** (line 2, below) if his gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. If your gross profits from farming are not more than \$2,400 and you elect to use the optional method, you need not complete lines 1 and 2.

**Computation under Regular Method**

1 Net farm profit (or loss) from:		
(a) Schedule F, line 52 (cash method), or line 69 (accrual method)		
(b) Farm partnerships		
2 Net earnings from self-employment from farming. Add lines 1(a) and (b)		

**Computation under Optional Method**

3 If gross profits from farming 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		
*Note.—Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 67 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.		
4 Enter here and on line 1(b), Part III, below, the amount on line 2 (or line 3, if you use the optional method)		

**Part III Computation of Social Security Self-Employment Tax**

1 Net earnings (or loss) from self-employment—		
(a) From business (other than farming—from line 3, Part I, above)		8,284 97
(b) From farming (from line 4, Part II, above)		
(c) From partnerships, joint ventures, etc. (other than farming)		
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line		
(e) From service with a foreign government or international organization		
(f) Other (director's fees, etc.). Specify		
2 Total net earnings (or loss) from self-employment reported on line 1		8,284 97
(If line 2 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)		
3 The largest amount of combined wages and self-employment earnings subject to social security tax is	\$7,800	00
4 (a) Total "FICA" wages as indicated on Form W-2		
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9		
(c) Total of lines 4(a) and 4(b)		
5 Balance (subtract line 4(c) from line 3)		
6 Self-employment income—line 2 or 5, whichever is smaller	7,800	00
7 If line 6 is \$7,800, enter \$538.20; if less, multiply the amount on line 6 by .069	538	20
8 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469		
9 Self-employment tax (subtract line 8 from line 7). Enter here and on Form 1040, line 56	538	20

Samuel and Phyllis Ruby

SUPPLEMENT TO SCHEDULE C

Income:	\$32,657.34	
Less: Sales Tax	<u>153.39</u>	\$32,503.95

Beginning inventory		
Purchases - Beverages/milk	\$ 1,988.55	
Groceries	8,761.69	
Meat	1,893.83	
Bakery/bread	<u>2,412.82</u>	
	\$15,056.89	
Less: Ending inventory	<u>800.00</u>	14,256.89
Adjusted Gross Profit		<u>\$18,247.06</u>

Expenses:		
Rent	\$ 1,172.16	
Payroll	2,046.30	
Payroll taxes	202.92	
Travel to employees	215.00	
Miscellaneous expense	219.40	
Interest	419.10	
Accounting	225.00	
Telephone	78.45	
Repairs	121.40	
Insurance	150.00	
Linen	21.00	
Auto - 3,000 M.	360.00	
Office	360.00	
Cleaning/maintenance	50.00	
Depreciation	<u>3,321.36</u>	( 8,962.09)
Net Profit		\$ 9,284.97

DEPRECIATION

Equipment	4/70	\$10,000.00	5 Yr.	\$2,000.00
Covenant Not To				
Compete		5,000.00	5 Yr.	1,000.00
Leasehold Imp.		3,000.00	7 Yr.	428.50
(7 Yr. Balance Lease)				
		April-December, 1970		<u>\$4,428.50</u>





SUPPLEMENT TO SCHEDULE D

<u>Shares</u>	<u>Description</u>	<u>Sale Price</u>	<u>Purchase Price</u>	<u>Gain (Loss)</u>
200	Trans America Inc.	\$1,738.00	\$1,681.00	\$ 58.00
200	Tool Research and Eng.	3,147.00	4,534.00	( 1,387.00)
100	Nat'l Health Ent.	615.00	1,724.00	( 1,109.00)
100	Botany Ind.	541.00	1,105.00	( 564.00)
100	Datatron Processing	336.00	529.00	( 193.00)
200	Castleton Ind.	814.00	1,479.00	( 665.00)
100	Computer Equipment	492.00	1,219.00	( 727.00)
100	Computer Equipment	984.00	2,463.00	( 1,479.00)
100	Computer Inv.	857.00	1,648.00	( 791.00)
100	Computer Inv.	830.00	1,661.00	( 831.00)
100	Adams Russell	492.00	1,194.00	( 702.00)
100	Cinerama Inc.	432.00	967.00	( 535.00)
100	Summit Org.	358.00	840.00	( 482.00)
100	Summit Org.	480.00	840.00	( 361.00)
100	Itel Corp.	1,685.00	1,660.00	25.00
100	Asamere Oil Co., Ltd.	1,512.00	1,507.00	5.00
100	Saxon Ind.	2,078.00	2,041.00	38.00
100	Saxon Ind.	2,078.00	2,041.00	38.00
100	Telex Corp.	1,980.00	2,269.00	( 289.00)
100	Telex Corp.	1,980.00	2,269.00	( 289.00)
100	Salem Corp.	1,193.00	1,495.00	( 302.00)
100	Equity Funding Corp.	2,250.00	2,584.00	( 334.00)
3 Units	General Mtg. Invest.	3,301.00	3,011.00	290.00
200	Nat'l Health Enterprises	1,107.00	3,499.00	( 2,392.00)
100	Botany Industries	517.00	1,105.00	( 589.00)
100	Computer Equip.	456.00	1,219.00	( 763.00)
100	Technicolor Inc.	1,403.00	2,465.00	( 1,062.00)
				NET LOSS
				(\$15,274.00)



# CALIFORNIA

## INDIVIDUAL INCOME TAX RETURN



For Calendar Year 1970 or Fiscal Year Begun

1970 and Ended

1971

Please Type or Print		FIRST NAME(S) AND INITIAL(S) <b>SAMUEL AND PHYLLIS</b>	LAST NAME <b>RUBY</b>		Your social security number JFK Act 6 (3)		S C M B P A
		PRESENT HOME ADDRESS (Number and street, or rural route) <b>16250 Bircher</b>		COUNTY <b>Los Angeles</b>	Spouse's social security number JFK Act 6 (3)		
		CITY, TOWN OR POST OFFICE <b>Granada Hills</b>	STATE <b>California</b>	ZIP CODE <b>91344</b>	Your occupation <b>Self-Employed</b>		
		NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING <b>Self-Employed</b>			Spouse's occupation <b>Housewife</b>		
NAME AND ADDRESS ON 1969 CALIFORNIA RETURN. IF SAME AS ABOVE, WRITE "SAME". IF NONE FILED, GIVE REASON. <b>11346 Montgomery Avenue Granada Hills, Calif.</b>							Adjusted gross income on 1970 Federal Return \$ <b>8,284.97</b> If different from line 11, below, explain in Part VII, page 2.

Filing Status (check one)	1. <input type="checkbox"/> Single	3. <input type="checkbox"/> Married, filing separate return—spouse's name:			
	2. <input checked="" type="checkbox"/> Married, filing joint return	4. <input type="checkbox"/> Unmarried "head of household"—Complete Part I, page 2			
Income If joint return, include all income of both husband and wife	5. Wages, salaries, tips, etc. (before payroll deductions) if more than two employers, attach schedule Employer's name _____ Where employed (city and state) _____		5	•	
	6. Dividends. Enter total here (also list in Schedule B (540), Part I, if total is over \$100)		6	•	20 60
	7. Interest. Enter total here (also list in Schedule B (540), Part II, if total is over \$100)		7	•	
	8. Other income (from page 2, line 30)		8	•	8,284 97
	9. Total (add lines 5, 6, 7 and 8)		9	•	8,305 57
	10. Adjustments to income (from page 2, line 35)		10	•	
	11. Adjusted gross income (subtract line 10 from line 9)		11	•	8,305 57

Your Tax, and Credits	• If you do not itemize deductions AND line 11 is under \$10,000, find your tax in Tax Table in instructions. Enter tax on line 12.			
	• If you itemize deductions OR line 11 is \$10,000 or more, go to Part IV on page 2 to figure tax.			
	12. Tax from (check one): Tax Table <input type="checkbox"/> , Tax Computation (page 2, Part IV) <input checked="" type="checkbox"/> , or Schedule G (540) <input type="checkbox"/>	12	•	51 00
	13. Exemption credits (from page 2, line 43)	13	•	82 00
	14. Tax liability (subtract line 13 from line 12)	14	•	None
	15. Total other credits (from page 2, line 49)	15	•	
Balance Due or Refund	16. Net tax liability (subtract line 15 from line 14—If \$1.00 or less, enter "zero")	16	▶	None
	17. 1970 California estimated tax payment or credit from 1969 (if any). If none, enter "zero"	17	▶	
	18. Balance due—If any (subtract line 17 from line 16)	18	•	None
	19. Overpayment—if any (subtract line 16 from line 17)	19	•	
	20. Portion of line 19 you wish to apply on 1971 estimated tax	20	▶	
	21. Refund—if any (subtract line 20 from line 19)	21	▶	

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ▶

Your signature—if filing jointly, BOTH must sign

Date



Signature of preparer other than taxpayer

LAMBERT-MARKELL  
16633 VENTURA BLVD.  
ENCINO, CALIF. 91316• Make Remittance Payable to FRANCHISE TAX BOARD—Mail to  
FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95814.

Do not write in these spaces	
T	
P	
I	
T	

**PART I—Head of Household**—If claimed, answer the following questions (See Instructions)Check ☐ Never married ☐ Final divorce/dissolution ☐ Separate maintenance ☐ Widow(er)

one: Date Date Date

Individual who qualified you as head of household:

Name Relationship Age Gross income \$

Is this person married? If yes, did he or she file a joint return with spouse? Did this person qualify as your dependent for the calendar year 1970? Did this person reside in your home for the entire taxable year? If not, explain circumstances

Total amount necessary to maintain household \$ How much did you contribute \$

**PART II—Other Income**

22. Business income (or loss) (attach Schedule C (540))	22	•	8,284	97
23. Sale or exchange of property (attach Schedule D (540))	23	•	(1,000	00)
24. Pensions and annuities	24	•		
25. Rents and royalties	25	•		
26. Partnerships	26	•		
27. Estates or trusts	27	•		
28. Farm income (or loss) (attach Schedule F (540))	28	•		
29. Miscellaneous income (state nature and source)	29	•		
30. Total (add lines 22 through 29). Enter here and on page 1, line 8	30		7,284	97

**PART III—Adjustments to Income**

31. "Sick pay" if included on page 1, line 5 (attach statement)	31	•		
32. Moving expenses (attach statement)	32	•		
33. Employee business expense (attach statement)	33	•		
34. Military exclusion (maximum \$1,000—\$500 if separate return of husband or wife)	34	•		
35. Total adjustments (add lines 31 through 34). Enter here and on page 1, line 10	35			

**PART IV—Tax Computation**—If you do not use Tax Table or Income Averaging (Schedule G (540))

36. Adjusted gross income (from page 1, line 11)	36	•	7,305	57
37. If you itemize deductions, enter total from Schedule A (540), line 31 If you do not itemize deductions, and line 36 is \$10,000 or more, enter (a) \$1,000, if single, or married person filing separate return (b) \$2,000, if head of household, or married couple filing joint return	37	•	2,745	44
38. Taxable income (subtract line 37 from line 36)	38		4,539	33
39. Tax from Tax Rate Schedule in Instructions. Enter here and on page 1, line 12	39		51	00

**PART V—Exemption Credits**

40. Single—\$25. Married couple or head of household—\$50	40	•	50	00
41. Blind <input type="checkbox"/> Yourself <input type="checkbox"/> Your spouse—\$8 for each box checked	41	•		
42. Dependents—Do not list yourself, your spouse, or person who qualifies you as head of household NAME (and address if different from yours): Fred, Brian, Elisa, Thomas RELATIONSHIP: children				
Number of dependents listed 4 × \$8	42	•	32	00
43. Total exemption credits (add lines 40, 41 and 42). Enter here and on page 1, line 13	43		82	00

**PART VI—Credit for Net Income Tax Paid to Another State**—Attach copy of "other state" return—and Retirement Income Credit

44. Income derived from sources within State of _____ and also taxable by California	44			
45. California adjusted gross income (from page 1, line 11)	45			
46. California tax liability (from page 1, line 14)	46			
47. Credit limitation—line 44 ÷ line 45 % (100% maximum) × line 46 (cannot exceed tax paid other state)	47	•		
48. Retirement income credit (attach Schedule R (540))	48	•		
49. Total (add lines 47 and 48). Enter here and on page 1, line 15	49			

**PART VII—Reconciliation to Federal Return**—If adjusted gross income on Federal return is different from line 11, page 1, explain below

Dividend Exclusion



CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE

1970

YEAR

Name as shown on Form 540

Samuel and Phyllis Ruby

Social Security Number

JFK Act 6 (3)

**Itemized vs. Standard Deduction**—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540
4. Subtract line 3 from line 2 (if less than zero, enter zero)
5. Other medical and dental expenses. Include balance of insurance premiums for medical care not deducted on line 1 (attach schedule)
6. Total—(Add lines 4 and 5)
7. Enter 3% of adjusted gross income shown on Form 540
8. Subtract line 7 from line 6 (if less than zero, enter zero)
9. Total—(Add lines 1 and 8)

1		
2		
3		
4		
5		
6		
7		

8		
9	150	00

**Child Adoption Expense**

10. Total expenses paid or incurred—Attach itemized list
11. Enter 3% of adjusted gross income shown on Form 540
12. Subtract line 11 from line 10—See instructions for maximum limitations

10		
11		
12		

**Taxes**

13. Real estate
14. State and local gasoline
15. General sales
16. Auto license—Excess of registration and weight fees (see instructions)
17. Personal property
18. State disability insurance (SDI)—Employer private disability plans do not qualify
19. Other (specify)
20. Total taxes—(Add lines 13 through 19)

13		
14		
15		
16		
17		
18		
19		
20	663	26

**Contributions**

21. Cash—including checks, money orders, etc. (itemize)
22. Total cash contributions
23. Other than cash (see instructions). Enter total here
24. Total—Add lines 22 and 23—Maximum deduction may not exceed 20% of adjusted gross income

21		
22		
23		
24	280	00

**Interest Expense**

25. Home mortgage
26. Installment purchases
27. Other (itemize)

25		
26		
27		
28	1,552	18

**Miscellaneous Deductions**

29. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)

29		
30	100	00
31	2,745	44

30. Total miscellaneous deductions

31. Total deductions—(Add lines 9, 12, 20, 24, 28 and 30). Enter total here and on Form 540, page 2, in space provided S/A





CALIFORNIA

## SALES OR EXCHANGES OF PROPERTY

Attach to Form 540 or 540NR

Name as shown on Form 540 or 540NR  
Samuel and Phyllis Ruby

Social Security Number

JFK Act 6 (3)

## Part I—CAPITAL ASSETS

## SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1.		SCHEDULE ATTACHED				(15,274.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries						
3. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)						
4. Net short-term gain (or loss) from lines 1, 2 and 3						

## LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

5. Enter gain (if any) from line 16, Part II						
6. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries						
7. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)						
8. Net long-term gain (or loss) from lines 5, 6 and 7						(15,274.00)
9. Combine the amounts shown on lines 4 and 8 and enter the net gain (or loss) here						
10. If line 9 shows a GAIN, enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8)						
11. Subtract line 10 from line 9. Enter here and on line 17, Part III						
12. If line 9 shows a LOSS, enter here and on line 17, Part III the <b>smallest</b> of the following: (a) the amount on line 9; (b) the amount of taxable income on Form 540 or 540NR, computed without capital gains and losses; or (c) \$1,000						
						Carryover Loss (14,274.00)
						( 1,000.00)

## Part II—SALE OR EXCHANGE OF PROPERTY UNDER SECTIONS 18181-82

13. Enter gain (if any) from line 22, Part IV						
14. Enter gain (if any) from line 25, Part IV						
15. Enter your share of gain (or loss) of Section 18181-82 items, from partnerships and fiduciaries						
16. Net gain (or loss). If GAIN, enter on line 5, Part I; if LOSS, enter on line 29, Part V						

## PART III—TOTAL NET GAIN OR LOSS FROM SALES OR EXCHANGES OF PROPERTY

17. Net gain (or loss) from line 10 or 11, Part I						
18. Net gain (or loss) from line 31, Part IV						
19. Total net gain (or loss)—Combine lines 17 and 18. Enter here and on Form 540 or Form 540NR, page 2, Part II, line 23						

IRS 7101 Sepulveda 989-2700  
787-0211

Form 1040 Combined with Form 1040A US Department of the Treasury Internal Revenue Service Individual Income Tax Return 1969

For the year January 1-December 31, 1969, or other taxable year beginning 1969, ending 19

First name and initial (If joint return, use first names and middle initials of both) Last name Your social security number

Home address (Number and street or rural route) Your occupation

City, town or post office, State and ZIP code Spouse's social security number

Enter below name and address used on your return for 1968 (if same as above write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses. Spouse's occupation

Your present employer and address

Your Filing Status (Check only one)

1 ☐ Single 4 ☐ Unmarried Head of Household  
2 ☐ Married filing joint return (even if only one had income) 5 ☐ Surviving widow(er) with dependent child  
3 ☐ Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here 6 ☐ Married filing separate return and spouse is not required to file

Check boxes for exemptions which apply

7a Yourself 65 or over Blind Enter number of boxes checked

7b Spouse (only if her (his) income is included in this return or she (he) had no income)

8 First names of your dependent children who lived with you Enter number

9 OTHER DEPENDENTS	(a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side)	(b) Relation ship?	(c) Months lived in your home? See page 3 of instr.	(d) \$600 or more income?	(e) Support you furnished. If 100% write "ALL."	(f) Support furnished by dependent and others
					\$	\$

10 Total exemptions from lines 7, 8, and 9 above 6

Your Income

11 Wages, salaries, tips, etc. Attach Forms W-2. If unavailable, explain on back 11

12a Dividends (Total before exclusion) \$ 46 (If over \$100, list in Sch. B) Less 12b Exclusion \$ 200 Balance 12c 0

13 Interest (If over \$100, list in Schedule B, Part II) 13 4637

14 Other income from Schedule C ☐ Schedule D ☐ Schedule E ☐ Schedule F ☐ 14

(Add lines 11 thru 14) (see back)

15a Total \$ 4637 Less 15b Adjustments \$ 430 Adjusted Gross Income 15c 907

Your Tax and Surcharge

A If line 15c is \$5,000 or more, go to Schedule T, to figure tax and surcharge. (Omit lines 16a and 16b.)  
B Also go to Schedule T, to figure tax and surcharge if you itemize deductions; or claim retirement income credit, foreign tax credit, or investment credit; or if you owe self-employment tax or tax from recomputing prior year investment credit. (Omit lines 16a and 16b.)  
C If neither A nor B applies use Tax Tables instead of Schedule T. Complete lines 16a, 16b, and 16c. See paragraph D on back for rules under which the IRS will figure your tax and surcharge.

16a Tax from Tax Table: A ☐ B ☐ or C ☐ (check one) 16a 2

16b Tax surcharge on amount on line 16a (see Page 10 of instr.) 16b 2

16c Total add lines 16a and 16b OR enter amount from Schedule T (Form 1040), line 11 16c 4

17 Total Federal income tax withheld (attach Forms W-2) 17

18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.) 18

19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439 19

20 1969 Estimated tax payments (include 1968 overpayment allowed as a credit) 20 90

21 Total (add lines 17, 18, 19, and 20) 21 90

Balance Due or Refund

22 If line 16c is larger than line 21, enter BALANCE DUE 22

23 If line 21 is larger than line 16c, enter OVERPAYMENT 23 90

24 Line 23 to be: (a) Credited on 1970 estimated tax \$ ; (b) Refunded \$ 90

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.

Sign here

Your signature Date

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

Signature of preparer other than taxpayer, based on all information of which he has any knowledge. Date

Address



**SCHEDULE D**  
**(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

**Gains and Losses From Sales or Exchanges  
of Property**

Attach this schedule to your income tax return, Form 1040

**1968**

Name as shown on page 1 of Form 1040

Social Security Number

**Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months**

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1	See Schedule	Attached						(6,359-)

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)

4 Net short-term gain (or loss) from lines 1, 2, and 3

(6,359-)

**Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)**

5 Enter gain from Part II, line 3


Total long-term gross sales price

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries

6b Enter your share of net long-term gain from small business corporations (Subchapter S)

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)

8 Capital gain dividends (see Form 1040 Instructions, page 5)

9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here

11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.)

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side

13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on Form 1040, page 1, line 11b, computed without regard to capital gains or losses; or (c) \$1,000

(6,359-)

(6,359-)

0-

**Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)**

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition	g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lessor of f-2 or h) (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963			

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1

**D**

# Tax Computation

Attach this schedule to your income tax return, Form 1040

\$  
1969

Name (as shown on Form 1040)

Social Security Number

## Tax Computation

1 Your adjusted gross income (from line 15c, Form 1040) . . . . .  
**Note.**—If your adjusted gross income is less than \$5,000 and you choose to take the standard deduction instead of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the tables on pages 10–12 in the instructions and enter it in line 6a instead of making a percentage rate computation.

2 Enter on the line at the right the amount of your deduction figured under one of the following methods:

—If you itemize deductions, enter the total from Schedule A (Form 1040), line 14

OR

—Figure your standard deduction as follows:

(a) Enter 10 percent of line 1 but not more than \$1,000 (\$500 if married and filing separately) . . . . .

\$

(b) Enter the sum of: \$200 (\$100 if married and filing separately) plus \$100 for each exemption claimed in line 10 of Form 1040, but do not enter more than \$1,000 (\$500 if married and filing separately) . . . . .

Enter the larger of (a) or (b) on the line at the right. If your spouse files a separate return, determine your deduction in the same manner that she (he) has.

3 Subtract the amount on line 2 from the amount on line 1 and enter the balance here . . . . .

4 Enter number of exemptions claimed on line 10, Form 1040: 6 Multiply this number by \$600, and enter the amount on this line . . . . .

5 Subtract the amount on line 4 from the amount on line 3 and enter the balance here. This is your taxable income . . . . .

6a Tax: Use the appropriate Tax Rate Schedule on page 9 of instructions to figure your tax on the amount on line 5 . . . . .

(Check if tax is from: Tax Table ☐, Tax Rate Schedule ☐, Schedule D ☐, or Schedule G ☐)

6b Tax surcharge. If line 6a is less than \$730, find surcharge from tables on page 10 of instructions. If line 6a is \$730 or more, multiply amount on line 6a by .05 and enter result. (If you claim retirement income credit, use Schedule R (Form 1040) to figure surcharge.) . . . . .

6c Total (add lines 6a and 6b) . . . . .

## Special credits

7a Retirement income credit . . . . .

7b Investment credit . . . . .

7c Foreign tax credit . . . . .

7d Total (add lines 7a, 7b, and 7c) . . . . .

8 Income tax (subtract line 7d from line 6c) . . . . .

9 Self-employment tax (from Schedule SE (Form 1040), line 13) . . . . .

10 Tax from recomputing prior-year investment credit (attach statement) . . . . .

11 Total tax (add lines 8, 9, and 10). Enter here and on line 16c, Form 1040 (make no entries on line 16a or 16b, Form 1040) . . . . .

**SCHEDULE B  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Dividends and Interest  
Income Schedule**

Attach this schedule to your income tax return, Form 1040

\$  
**1969**

Name (as shown on page 1 of Form 1040)

Social Security Number

**PART I—Dividends Income**

**1** Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

PRELIMINARY PROOF

Total line 1 . . . . .

**2** Capital gain distributions (see page 5 of instructions) . . . . .

**3** Nontaxable distributions (see page 5 of instructions) . . . . .

**4** Total (add lines 2 and 3) . . . . .

**5** Dividends before exclusion (line 1 less 4—not less than zero). Enter here and on Form 1040, line 12, in space provided . . . . .

**PART II—Interest Income (list payers and amounts below)**

Earnings from savings and loan associations and credit unions

(W) Liberty Federal Savings  
Ill. Loan Assn. Chicago  
" " " "  
" " " "  
(X) " " " "

525 —  
395 —  
158 —  
46 —

Other Interest (on bank deposits, bonds, tax refunds, etc.)

(W) Central National Bank  
of Chicago

513 —

Total interest income. Enter here and on line 13 . . . . .

1637 —

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

# Itemized Deductions

Attach this schedule to your income tax return, Form 1040

**\$**  
**1969**

Name (as shown on Form 1040)

Social Security Number

**Itemized Deductions**—You have a choice between two deduction methods. You can either itemize your actual deductions or take a standard deduction. Deductions may be itemized for charitable and other contributions, interest expense, medical expense, certain taxes, casualty losses, child care, and other items described in the instructions on back. If you take the standard deduction, you will get an

amount equal to 10 percent of the income you report on line 15c of Form 1040, but not less than \$200 plus \$100 for each exemption claimed on line 10 of Form 1040 (subtract \$100 if married and filing separately). The maximum standard deduction is \$1,000 (\$500 if married and filing separately). If you choose to itemize your deductions, fill in the appropriate spaces below.

**Medical and dental expense** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, medical insurance premiums, etc.

- 1 One half of insurance premiums for medical care (but not more than \$150) . . .
- 2 Medicine and drugs . . .
- 3 Enter 1% of line 15c, Form 1040 . . .
- 4 Subtract line 3 from line 2 (not less than zero) . . .
- 5 Itemize other medical, dental expenses (Include balance of insurance premiums not deducted on line 1) . . .

**Contributions.**—Cash—including checks, money orders, etc. (Itemize)

Boy Scouts 15 -  
Girl Scouts of Amer 15 -  
Catholic Charities 10 -

11a Total cash contributions . . . 40 -

11b Other than cash (see instructions for required statement). Enter total of such items here . . .

11c Carryover from prior years (see instructions on back) . . .

11d Total contributions (add lines 11a, 11b, and 11c—see instructions for limitation) . . . 40 -

**Interest expense**—Home mortgage . .  
Installment purchases . . .  
Other (Itemize) . . .

Auto Loan Devon BK 120 -

Secors 15 -

12 Total interest expense . . . 135 -

**Miscellaneous deductions** for child care, alimony, union dues, casualty losses, etc. See instructions. 1968

Income Tax Preparation 25 -

Hosp. Ins Premiums 200 -  
Dr. Reis 60 -  
Dr. Strauss 42 -  
Dr. Mendel 406 -  
Dr. Robinson 25 -  
Dr. Fox (Eye Exam) 75 -  
(Brian, Fredy Sam)  
Weiner Optical 92 -  
(4 Pair Glasses)

6 Total (add lines 4 and 5) . . . 939 -

7 Enter 3% of line 15c, Form 1040 . . . 27 -

8 Subtract line 7 from line 6 . . . 912 -

9 Total (line 1 plus line 8) . . . 14062

**Taxes.**—Real estate . . .

State and local gasoline . . . 22 -

General sales (See page 15 of instructions) 108 -

State and local income . . .

Personal property . . .

10 Total taxes . . . 130 -

13 Total miscellaneous . . . 25 -

14 Total deductions (add lines 9, 10, 11d, 12, and 13—enter on Schedule T (Form 1040), line 2) . . . 1392 -

1969

Samuel and Phyllis Rudy  
11346 MONTGOMERY  
Granada Hills, CALIF.

All Stocks  
Acquired "A"

To be attached to and made part of U.S. Individual  
Income Tax Form 1040, 1969

SHARES	DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALE PRICE	PURCHASE PRICE	GAIN (LOSS)
	E. F. HUTTON and Co.					
200	MERCANTILE INDUSTRIES	10-68	1-69	3,303-	2,994-	309-
200	BOTANY INDUSTRIES	11-68	2-69	4,010-	3,726-	284-
200	MIDWESTERN FINANCIAL	10-68	2-69	1,466-	1,832-	(366-)
200	MIDWESTERN FINANCIAL	10-68	2-69	1,416-	1,832-	(416-)
200	VTR, INC.	3-69	5-69	5,325-	4,458-	867-
	McDONNELL & Co.					
100	WESTBURY FASHIONS	8-68	2-69	943-	853-	90-
100	IMPERIAL CORP. & AMER.	8-68	6-69	1,672-	1,749-	(77-)
	GOODBODY & Co.					
100	VOLUME MERCHANDISE	11-68	1-69	2,563-	2,645-	82-
300	PENNSYLVANIA ENG. CORP.	12-68	1-69	4,646-	3,809-	837-
200	BOTANY INDUSTRIES	11-68	2-69	4,010-	3,726-	284-
200	CINERAMA, INC.	1-69	2-69	2,627-	2,438-	189-
200	HENRY'S DRIVE-IN	2-69	10-69	2,463-	828-	(1,635-)
200	DENTRON ELECTRONICS CO.	10-69	10-69	875-	873-	2-
100	POLYCHROME CORP.	3-69	10-69	1,672-	2,002-	(330-)
200	NYTRONICS, INC.	1-69	11-69	3,320-	4,660-	(1,340-)
	COGAN-BERLIND-WEILL-LEVIT					
100	HELENE CURTIS INDUSTRIES	12-68	10-69	1,338-	2,153-	(815-)
100	ALLIED ARTISTS PICTS	3-69	10-69	1,078-	1,257-	(179-)
100	VANGUARD INT., INC.	9-68	10-69	671-	1,219-	(548-)
100	TELEVISION MFG. AMER.	12-68	10-69	362-	739-	(377-)
100	NYTRONICS, INC.	6-69	11-69	1,647-	1,989-	(342-)
100	DIVERSIFIED IND.	6-69	12-69	1,722-	2,431-	(709-)
	BACHE & Co.					
100	UNITED PEECE & DYE WKS.	8-68	1-69	2,314-	2,343-	(29-)
100	SIBONEY CORP.	1-69	2-69	609-	588-	21-
100	SIBONEY CORP.	1-69	2-69	609-	600-	9-
400	MIDWESTERN FINANCIAL	8-68	2-69	2,932-	4,220-	(1,288-)
100	GENERAL BATTERY & CERAMIC	1-69	5-69	1,623-	1,484-	139-
100	GSC ENTERPRISES, INC.	2-69	5-69	979-	739-	240-
100	IMPERIAL CORP. & AMER.	8-68	6-69	1,573-	1,749-	(176-)
200	GENERAL BATTERY & CERAMIC	6-69	10-69	3,394-	2,893-	501-
100	TOOL RESEARCH & ENG.	6-69	10-69	2,464-	2,267-	197-
100	NYTRONICS	2-69	12-69	1,276-	3,059-	(1,783-)
	TOTAL			64,902-	68,155-	(6,357-)

09  
JAMES M. MONTGOMERY  
11346 MONTGOMERY  
GRANADA HILLS, CALIF

To be attached and made a part of U.S. Individual Income Tax Form 1040  
The below listed expenses are in connection with Schedule D  
1969

## INTEREST PAID ON MARGIN ACCOUNTS

BACHE & Co.	137 -
McDONNELL & Co.	145 -
COGAN-BERLING-WEILL-LEVITT	74 -
GOODBODY & Co.	176 -
E. F. HUTTON & Co.	51 -

TOTAL INTEREST 583 -

BOOKS, PERIODICALS & SERVICES 47 -  
AUTO EXPENSE 6,000 MILES  
LESS PERSONAL 5,000 MILES  
BUSINESS MILES AT 10¢ PER MILE 100 -

TOTAL EXPENSES 730 -



Please print or type

CO JFK Act 6 (3)  
 SAMUEL & PHYLLIS RUBY  
 11346 MONT GOMERY AVE  
 GRANADA HILLS, CALIF 91344

JFK Act 6 (3)

D036

Your social security number

JFK Act 6 (3)

Your occupation

514-EMPLOYED

Spouse's social security number

JFK Act 6 (3)

Spouse's occupation

Housewife

Enter below name and address used on your return for 1968 (if same as above write "Same"): If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses.

Samuel & Phyllis Ruby - 6123 N. Hyde - Chicago, Ill 60645

Name and address of employer at time of filing

Self

- Your Filing Status—** (Check only one)
- 1 ☐ Single
  - 2 ☒ Married filing joint return (even if only one had income)
  - 3 ☐ Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here
  - 4 ☐ Unmarried Head of Household
  - 5 ☐ Surviving widow(er) with dependent child
  - 6 ☐ Married filing separate return and spouse is not filing a return

Please attach Copy B of Form W-2 to back

Check boxes for exemptions which apply		Regular	65 or over	Blind	Enter number of boxes checked	
7a Yourself	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2	
7b Spouse (applies only if line 2 or line 6 is checked)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
8 First names of your dependent children who lived with you FRED - BRIAN - ELISA - THOMAS						
Enter number 4						
9 OTHER DEPENDENTS	(a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side)	(b) Relationship	(c) Months lived in your home. See instructions, B-2.	(d) \$600 or more income?	(e) Support you furnished. If 100% write "ALL."	(f) Support furnished by dependent and others
				\$	\$	
10 Total exemptions from lines 7, 8, and 9 above						6

Please attach Check or Money Order here

Your Income		Your Tax and Surcharge		Your Credits		Balance Due or Refund	
11 Wages, salaries, tips, etc. (Attach Form W-2 to back. If unavailable, explain on back)	11	0	—	16 Tax from Tax Table (see tables on T-2 and T-3)	16	0	—
12a Dividends [Total before exclusion] \$ 46	12a	0	—	17 Tax surcharge on line 16 (see T-1 for tax surcharge tables)	17	0	—
12b Less Exclusion \$ 200	12b	0	—	18 Enter total of lines 16 and 17 OR amount from Schedule T, line 18, if applicable (check if from Tax Table A, B, C; Tax Rate Sch., or Sch. D, or Sch. G)	18	0	—
13 Interest (Enter total here and if over \$100, also list in Schedule B, Part II)	13	1637	—	19 Total Federal income tax withheld (attach Forms W-2 to back)	19	0	—
14 Other income: Total from attached schedules (check schedules used—C, D, E, F)	14	0	—	20 Excess F.I.C.A. tax withheld (two or more employers—see R-2)	20	0	—
15a Total [Add lines 11, 12a, 13 & 14] \$ 1637	15a	907	—	21 Nonhighway Federal gasoline tax, Form 4136; Reg. Inv., Form 2439	21	0	—
15b Less Adjustments [See 1040-1] \$ 730	15b	907	—	22 1969 Estimated tax payments (include 1968 overpayment allowed as a credit)	22	90	—
				23 Total (add lines 19, 20, 21, and 22)	23	90	—
				24 If line 18 is larger than line 23, enter BALANCE DUE. Pay in full with return	24	0	—
				25 If line 23 is larger than line 18, enter OVERPAYMENT	25	90	—
				26 Line 25 to be: (a) Credited on 1970 estimated tax \$ ; (b) Refunded \$	26	90	—

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.

**Sign here**  
 Your signature \_\_\_\_\_ Date \_\_\_\_\_  
 Spouse's signature (if filing jointly, BOTH must sign even if only one had income) \_\_\_\_\_  
 Signature of preparer other than taxpayer, based on all information of which he has any knowledge. \_\_\_\_\_ Date \_\_\_\_\_  
 Address \_\_\_\_\_

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

▶ See instructions on A-1 and A-2.  
▶ If you use this schedule, attach it to Form 1040.

**1969**

Name as shown on Form 1040

Samuel & Phyllis Ruby

Social Security Number

JFK Act 6 (3)

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

- 1 One half of insurance premiums for medical care (but not more than \$150) . . .
- 2 Medicine and drugs . . . . .
- 3 Enter 1% of line 15c, Form 1040 . . .
- 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . .
- 5 Itemize other medical and dental expenses (include balance of insurance premiums for medical care not deducted on line 1) . . . . .

Hosp Ins. Prens. 200 -

Dr. Reis 60 -

Dr. Strauss 42 -

Dr. Mendel 406 -

Dr. Robinson 25 -

Dr. Fox (EYE EXAM)  
(FRED, BRIAN, SAMUEL) 75 -

WEINER OPTICAL 92 -  
(4 pair GLASSES)

Contributions.—Cash—including checks, money orders, etc. (Itemize)

BOY SCOUTS & AMER. 12 -

GIRL SCOUTS & AMER. 15 -

CATHOLIC CHARITIES 10 -

11 Total cash contributions . . . . . 40 -

12 Other than cash (see instructions on A-1 for required statement). Enter total for such items here . . . . .

13 Carryover from prior years (see instructions on A-2) . . . . .

14 Total contributions (add lines 11, 12, and 13—see instructions on A-2 for limitation) . . . . . 40 -

Interest expense—Home mortgage . .  
Installment purchases . . . . .  
Other (Itemize) . . . . .

AUTO LOAN DEVON BANK 120 -

SEARS 15 -

6 Total (add lines 4 and 5) . . . . . 939 -

7 Enter 3% of line 15c, Form 1040 . . . . . 37 -

8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero) . . . . . 912 -

9 Total deductible medical and dental expenses (add lines 1 and 8) . . . . . 1,062 -

Taxes.—Real estate . . . . .

State and local gasoline . . . . . 22 -

General sales (see sales tax tables) . . . . . 108 -

State and local income . . . . .

Personal property . . . . .

10 Total taxes . . . . . 130 -

15 Total interest expense . . . . . 135 -

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on A-2)

1968 INCOME TAX PREPARATION 25 -

16 Total miscellaneous deductions . . . . . 25 -

17 TOTAL ITEMIZED DEDUCTIONS (add lines 9, 10, 14, 15, and 16—enter here and on Schedule T, line 2) . . . . . 1,392 -





**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Sales or Exchanges of Property**

- ▶ See instructions on D-1 and D-2.  
▶ If you use this schedule, attach it to Form 1040.

**1969**

Name as shown on Form 1040

**SAMUEL + PHYLLIS RUBY**

Social Security Number

JFK Act 6 (3)

**Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months**

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1	<b>SEE SCHEDULE ATTACHED</b>							<b>(6,359-)</b>

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)

4 Net short-term gain (or loss) from lines 1, 2, and 3

**(6,359-)**

**Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)**

5 Enter gain from Part II, line 3


Total long-term gross sales price

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries

6b Enter your share of net long-term gain from small business corporations (Subchapter S)

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)

8 Capital gain dividends

9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here

**(6,359-)**

11 IF LINE 10 SHOWS A GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.)

**0-**

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side

**(6,359-)**

13 IF LINE 10 SHOWS A LOSS—Enter here and in Part IV, line 1, the smallest of: (a) line 10; (b) line 3, Schedule D, (line 15c, Form 1040, if tax table used) computed without capital gains or losses; or (c) \$1,000.

**0-**

**Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions on D-1 for definitions)**

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.



a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition	g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lessor of f-2 or h) (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963			

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1

## Tax Computation

1969

INS

ded by the  
ns. This is  
Rule T. Also

- If no entry is made on line 14, line 16, or line 17, keep this for your records  
 If entry is made on line 14, line 16, or line 17, attach to form 1040

shown on Form 1040

SAMUEL & PHYLLIS RUBY

JFK Act 6 (3)

—If your adjusted gross income is less than \$5,000 and you choose to take the standard deduction instead of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the appropriate table (B on T-2 or C on T-3). Enter tax on line 6 below.

Enter tax on line 6 below.  
Enter on the line at the right the amount of your deduction figured under one of the following methods:

you itemize deductions, enter the total from Schedule A, line 17

**OR**  
figure your standard deduction as follows:

- (1) Enter 10 percent of line 1 but do not enter more than \$1,000 (\$500 if married and filing separately) . . .
- (2) Enter the sum of: \$200 (\$100 if married and filing separately) plus \$100 for each exemption claimed in line 10 of Form 1040, but do not enter more than \$1,000 (\$500 if married and filing separately) . . .

§

Enter the larger of b(1) or b(2) on the line at the right. If your spouse files a separate return, determine your deduction in the same manner that she (he) has.

—

Subtract the amount on line 2 from the amount on line 1 and enter the balance here. . . . .  
 Enter number of exemptions claimed on line 10, Form 1040, 6. Multiply this number by \$600, and  
 enter the amount here. . . . . the balance here. This is your

Subtract the amount on line 4 from the amount on line 3 and enter the balance here. This is your taxable income. Figure tax on this amount by using the appropriate Tax Rate Schedule (I, II, or III) on

Enter tax on line 6 below

If you claim the retirement income credit, enter amount from Schedule R, line 12, here

Contract line 7 from line 6

35 or more, multiply amount on line 8 by .10 and enter result here . . . . .

**Total (Add lines 6 and 9)**

Retirement income credit from Schedule R, line 17 (attach Schedule R).

vestment credit (attach Form 3468).

foreign tax credit (attach Form 1116).

**total credits (add lines 11, 12, and 13)**

come tax (subtract line 14 from line 10)

self-employment tax (attach Schedule SE)

tax from recomputing prior-year investment credit (attach Form 4255)

total tax (add lines 15, 16, and 17). Enter here and on line 18, Form 1040 (make no entry on line 16 or 17, Form 1040). Attach Sch. T to Form 1040 only if you made an entry on line 14, 16, or 17 above.

**Averaging.**—If your income has increased substantially this year, it may be to your advantage to figure your tax liability under the "averaging method." Obtain Schedule G from an Internal Revenue Service office for full details.

(b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$52,000, or (c) as a head of household with taxable income exceeding \$38,000.

**Line 9—Tax Surcharge.**—The rate for the calendar year 1969 is 10 percent. The tax surcharge is an addition to the regular income tax. See the Tax Surcharge Tables on T-1.

**Credit for Foreign Taxes and Tax-Free Covenant Bonds.**—You may claim these credits only if you itemize deductions.

To claim tax-free covenant bonds credit, enter the amount of credit above line 14, and write "covenant bonds" to left of the entry.

**Line 16—Self-Employment Tax.**—Enter amount shown on line 9, Part III, Schedule SE.

**Line 17—Tax From Recomputing Prior Year Investment Credit.**—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. Attach Form 4255.

7	
If 8 or more there is no tax	
10%	Mini- mum

[illegible]

T-3

Good body co 1976

Dividends

20.60

Interest

18.24

18.37

18.48

23.23

18.09

8.45

2.76

2.76

3.48

1.00

1.71

2.69

1.06

36-2586182

The Stanley-Oliver Mfg. Co.  
1001 S. California Ave.  
Chicago, Ill. 60612

Type or print EMPLOYER'S identification number, name, and address above.

# WAGE AND TAX STATEMENT 1968

Copy C—For employee's records

## FEDERAL INCOME TAX INFORMATION

Federal income tax withheld 156.00

Wages paid subject to withholding in 1968 <sup>1</sup>

2,250.00

EMPLOYEE'S social security number >>

JFK Act 6 (3)

Samuel D. Ruby  
6123 N. Hoyne Ave.  
Chicago, Ill. 60645

Type or print EMPLOYEE'S name and address (including ZIP code) above.

## SOCIAL SECURITY INFORMATION

F.I.C.A. employee tax withheld <sup>3</sup> 99.00

Total F.I.C.A. wages paid in 1968 <sup>4</sup>

2,250.00

<sup>1</sup> Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

<sup>2</sup> Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.

<sup>3</sup> The social security (F.I.C.A.) rate of 4.4% includes .6% for Hospital Insurance Benefits and 3.8% for old-age, survivors, and disability insurance.

<sup>4</sup> Includes tips reported by employee. If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Federal Income Tax Information," but not more than \$7,800.

Uncollected Employee Tax on Tips . . . \$

FORM W-2—U.S. Treasury Department, Internal Revenue Service

Form 1040

## U.S. Individual Income Tax Return

U.S. Treasury Department, Internal Revenue Service for the year January 1–December 31, 1968,

1968

or other taxable year beginning 1968, ending 1968, 1969

Please print or type

First name and initial (If joint return, use first names and middle initials of both)

Last name

Your social security number

Samuel and Phyllis

Ruby

JFK Act 6 (3)

Home address (Number and street or rural route)

6123 N. Hayne

Your occupation

Self-employed

City, town or post office, and State

Chicago, Illinois

ZIP code

60645

Spouse's social security number

JFK Act 6 (3)

Enter below name and address used on your return for 1967 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses.

Same

Spouse's occupation

Housewife

Your present employer and address

Self-employed

## Your Filing Status—check only one:

1a ☐ Single1b ☒ Married filing joint return (even if only one had income)1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here1d ☐ Unmarried Head of Household1e ☐ Surviving widow(er) with dependent child

## Your Exemptions Regular 65 or over Blind

2a Yourself ☒ ☐ ☐ Enter number of boxes checked2b Spouse ☒ ☐ ☐ Enter number of boxes checked

3a First names of your dependent children who lived with you

Fred, Brian

Elisa, Thomas

3b Number of other dependents (from page 2, Part I, line 3)

4 Total exemptions claimed

Income If joint return include all income of both husband and wife

Find tax from table OR

Figure tax using tax rate schedules

5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation

6 Other income (from page 2, Part II, line 8)

7 Total (add lines 5 and 6)

8 Adjustments to income (from page 2, Part III, line 5)

9 Total income ("adjusted gross income") (subtract line 8 from line 7)

10 If you do not itemize deductions and line 9 is under \$5,000, find tax in tables on pages 12–14 of instructions. Omit lines 11a, b, c, or d. Enter tax on line 12a.

11a If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately).

11b Subtract line 11a from line 9. Enter balance on this line

11c Multiply total number of exemptions on line 4, above, by \$600

11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12a.

12a Tax (Check if from: Tax Table ☐, Tax Rate Schedule ☒, Sch. D ☐, or Sch. G ☐)

12b Tax surcharge. If line 12a is less than \$734, find surcharge from tables on page 10 of instructions. If line 12a is \$734 or more, multiply amount on line 12a by .075 and enter result. (If you claim retirement income credit, use Schedule B (Form 1040) to figure surcharge.)

12c Total (add lines 12a and 12b)

13 Total credits (from page 2, Part V, line 4)

14a Income tax (subtract line 13 from line 12c)

14b Tax from recomputing prior year investment credit (attach statement)

15 Self-employment tax (Schedule C-3 or F-1)

16 Total tax (add lines 14a, 14b, and 15)

17 Total Federal income tax withheld (attach Forms W-2)

18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)

19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439

20 1968 Estimated tax payments (include 1967 overpayment allowed as a credit)

21 Total (add lines 17, 18, 19, and 20)

22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return

23 If payments (line 21) are larger than tax (line 16), enter Overpayment

24 Amount of line 23 you wish credited to 1969 Estimated Tax

25 Subtract line 24 from line 23. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☐ Refund only

Your Tax, Credits, and Payments

Balance Due or Refund

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here

Your signature

Date

Signature of preparer other than taxpayer

Date

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

Address

669-16-80159-1



(a) NAME (if more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				\$	\$
2					
3 Total number of dependents listed above. Enter here and on page 1, line 5b					

**PART III Income from sources other than wages, etc.**

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

Sun Elect 20.00 New Ind 15.00  
Coburn 52.50 Mussey Ferry 41.58  
Atlas 20.00 Eastern Air 12.52  
Diversified Metals 6.00

ATI (H)

Total line 1a

167.58

1b Exclusion (see instructions).

100.00

1c Capital gain distributions (see page 5 of instructions).

1d Nontaxable distributions (see page 5 of instructions).

1e Total (add lines 1b, 1c, and 1d).

100.00

1f Taxable dividends (line 1a less line 1e—  
not less than zero)

67.58

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (on bank deposits, bonds, tax refunds, etc.)

Devon Bank

15.60

2 Total interest income

15.60

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B)

4 Business income or loss (attach Schedule C)

5 Sale or exchange of property (attach Schedule D)

6 Farm income or loss (attach Schedule F)

5,036.22

Miscellaneous income (state nature and source)

Business loan

Oliver J. Isenberg

750.00

7 Total miscellaneous income

750.00

8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7).  
Enter here and on page 1, line 6

5,869.40

**PART III Adjustments to income**

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)

2 Moving expenses (attach Form 3903)

3 Employee business expense (attach Form 2106 or other statement)

716.83

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE)

5 TOTAL ADJUSTMENTS (lines 1 through 4).  
Enter here and on page 1, line 8

716.83

**PART IV Itemized deductions—Use only if you do not use tax table or standard deduction.**

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

1 One-half of insurance premiums for medical care (but not more than \$150)

2 Total cost of medicine and drugs

3 Enter 1% of line 9, page 1

4 Subtract line 3 from line 2 (not less than zero)

5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1)

6 Total (add lines 4 and 5)

7 Enter 3% of line 9, page 1

8 Subtract line 7 from line 6 (not less than zero)

9 Total (add lines 1 and 8)

Contributions.—Cash—including checks, money orders, etc. (itemize)

10 Total cash contributions

11 Other than cash (see instructions for required statement). Enter total of such items here

12 Carryover from prior years (see page 7 of instr.)

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation)

Taxes.—Real estate

State and local gasoline

General sales (see page 15 of instructions)

State and local income

Personal property

14 Total taxes

Interest expense.—Home Mortgage

Installment purchases

Other (itemize)

15 Total interest expense

Miscellaneous deductions.—(see page 8 of instructions)

16 Total miscellaneous

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a

**PART V Credits**

1 Retirement income credit (Schedule B)

2 Investment credit (Form 3468)

3 Foreign tax credit (Form 1116)

4 TOTAL CREDITS (for page 1, line 13)

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 6 of instructions

PREPARED BY.....  
 DATE.....  
 CHECKED:  
 FOOTINGS BY.....  
 EXTENSIONS BY.....  
 SENIOR.....

Samuel and Phyllis Ruby  
 6123 N. Hoyne  
 Chicago, Illinois

To be attached to and made a part of U.S. Individual  
 Income Tax Form 1040, 1968.

Part III

The below listed expenses are in connection with  
 my Schedule D.

Interest paid on margin accounts  
 to:

McDonald  
 E.F. Hutton  
 Rothschild  
 Bache

131.07

15.38

288.4

79.29

Total Interest

254.68

Book, Periodicals and Services

127.25

Auto

Miles Traveled  
 Less Personal  
 Business

6000

4500

1500

at 10¢

150.00

Telephone

96.00

Rent - Use of 1/4 of room

72.00

Desk and Book Case

\$165.00 at 10 years

16.50

Total Expenses

714.83

(Adjustments to Income)



PREPARED BY.....  
 DATE.....  
 CHECKED:  
 FOOTINGS BY.....  
 EXTENSIONS BY.....  
 SENIOR.....

Samuel and Phyllis Ruby  
 6123 N. Hoyne  
 Chicago, Illinois

To be attached to and made a part of U.S. Individual  
 Income Tax Form 1040, 1968

Part III

The below listed expenses are in connection with  
 my Schedule D.

Interest paid on margin accounts  
 to:

McDonald  
 E.F. Hutton  
 Rothschild  
 Bache

131.07  
 15.38  
 28.84  
 79.29

Total Interest

254.58

Book, Periodicals and Services

127.75

Auto

Miles Travelled  
 Less Personal  
 Business  
 at 10¢

6000  
 4500  
 1500

150.00

Telephone

96.00

Rent - Use of 1/4 of room

72.00

Desk and Book Case

\$165.00 at 10 years

16.50  
 714.83

Total Expenses

(Adjustments to Income)

**SCHEDULE D  
(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

**Gains and Losses From Sales or Exchanges  
of Property**

Attach this schedule to your income tax return, Form 1040

**1968**

Name as shown on page 1 of Form 1040

Samuel and Phyllis Ruby

Social Security Number

JFK Act 6 (3)

**Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months**

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See Instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1	See Schedule Attached							5,036.22

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . .

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . . .

4 Net short-term gain (or loss) from lines 1, 2, and 3 . . . . .

5,036.22

**Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)**

5 Enter gain from Part II, line 3 . . . . .								
---	--	--	--	--	--	--	--	--

Total long-term gross sales price . . . . .

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . .

6b Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . .

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . . .

8 Capital gain dividends (see Form 1040 Instructions, page 5) . . . . .

9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8 . . . . .

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . .

5,036.22

11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . . .

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . . .

5,036.22

13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on Form 1040, page 1, line 11b, computed without regard to capital gains or losses; or (c) \$1,000 . . . . .

**Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)**

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition		g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lesser of f-2 or h) OR (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963				

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side . . . . .

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1 . . . . .

1040

U.S. Individual  
Income Tax ReturnU.S. Treasury Department Internal Revenue Service  
for the year January 1-December 31, 1967,

1967

or other taxable year beginning

1967, ending

19

Your social security number

First name and initial (If joint return, use first names and middle initials of both)

Last name

Samuel and Phyllis

Ruby

JFK Act 6 (3)

Home address (Number and street or rural route)

6123 N. Hoyne

Your occupation

Engineer

City, town or post office, and State

Chicago, Illinois

ZIP code

JFK Act 6 (3)

Enter below name and address used on your return for 1966 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1966 names and addresses.

Same

Spouse's occupation

Housewife

Your present employer and address Stanley-Oliver Mfg. Co., Chicago, Illinois

Spouse's present employer and address, if joint return

Your Filing Status—check only one:

1a ☐ Single1b ☒ Married filing joint return (even if only one had income)1c ☐ Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here1d ☐ Unmarried Head of Household1e ☐ Surviving widow(er) with dependent child

Your Exemptions Regular 65 or over Blind

2a Yourself ☒ ☐ ☐ Enter number of boxes checked2b Spouse ☒ ☐ ☐ 2

3a First names of your dependent children who lived with you

Fred, Brian, Enter number

Elissa, Thomas 4

3b Number of other dependents (from page 2, Part I, line 3)

4 Total exemptions claimed 6

Income 5 Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation

6 Other income (from page 2, Part II, line 8)

7 Total (add lines 5 and 6)

8 Adjustments to income (from page 2, Part III, line 5)

9 Total income (subtract line 8 from line 7)

10 If you do not itemize deductions and line 9 is less than \$5,000, find your tax from tables in instructions. Do not use lines 11a, b, c, or d. Enter tax on line 12.

11a If you itemize deductions, enter total from page 2, Part IV, line 17. If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately).

Figure tax using tax rate schedules

11b Subtract line 11a from line 9

11c Multiply total number of exemptions on line 4, above, by \$600

11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12.

12 Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see lines 11a-11d)

13 Total credits (from page 2, Part V, line 4)

14a Income tax (subtract line 13 from line 12)

14b Tax from recomputing prior year investment credit (attach statement)

15 Self-employment tax (Schedule C-3 or F-1)

16 Total tax (add lines 14a, 14b, and 15)

17 Total Federal income tax withheld (attach Forms W-2)

18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)

19 ☐ Nonhighway Federal gasoline tax—Form 4136, ☐ Reg. Inv.—Form 2439

20 1967 Estimated tax payments (include 1966 overpayment allowed as a credit)

21 Total (add lines 17, 18, 19, and 20)

22 If payments (line 21) are less than tax (line 16); enter Balance Due. Pay in full with this return

23 If payments (line 21) are larger than tax (line 16), enter Overpayment

24 Amount of line 23 you wish credited to 1968 Estimated Tax

25 Subtract line 24 from line 23. Apply to: ☐ U.S. Savings Bonds, with excess refunded or ☒ Refund only

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here

Your signature

Date

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

Signature of preparer other than taxpayer

Date

Address

650-15-79339-1

Please attach Copy B of Form W-2 here

Please attach Check or Money Order here

Your Tax, Credits, and Payments

Balance Due or Refund

**SCHEDULE D  
(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

**Gains and Losses From Sales or Exchanges  
of Property**

Attach this schedule to your income tax return, Form 1040

**1967**

Name and address as shown on page 1 of Form 1040

Samuel and Phyllis Ruby, 6123 W. Hayne, Chicago, Illinois

**Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months**

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1 Stock	Zero Mfg	A	9-29-67	10-16-67	3,935.92	-	4483.26	(547.34)
Stock	Pike Corp	A	9-27-67	10-16-67	2,600.25	-	2,694.81	(94.56)

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . .

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . . .

4 Net short-term gain (or loss) from lines 1, 2, and 3 . . . . .

(64.90)

**Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)**

5 Enter gain from Part II, line 3 . . . . .

Stock	Beth Steel	A	2-65	9-67	5,538.56		5,504.07	34.49
Stock	AMF	A	6-63	9-67	2,269.95		1,873.50	396.45
Stock	Jupiter	A	4-63	10-67	558.73		537.25	22.48

Total long-term gross sales price . . . . .

6 Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . .

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . . .

8 Capital gain dividends (see Form 1040 Instructions, page 6) . . . . .

9 Net long-term gain (or loss) from lines 5, 6, 7, and 8 . . . . .

453.42

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . .

(188.48)

11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . . .

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . . .

13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on page 1, line 11b, Form 1040, computed without regard to capital gains and losses; or (c) \$1,000 . . . . .

(188.48)

**Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months (see instructions for definitions)**

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition		g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lesser of f-2 or h) OR (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963				

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side . . . . .

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1 . . . . .

**Exemptions** Complete only for dependents claimed on line 3b, page 1

(a) NAME (if more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$300 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
1				\$	\$
2					
3 Total number of dependents listed above. Enter here and on page 1, line 3b					

**Income from sources other than wages, etc.**

1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

Bethlehem Steel (H) 168.75  
Amer. Mch. & Found (H) 67.50

Total line 1a

1b Exclusion (see instructions).

1c Capital gain distributions (see page 6 of instructions).

1d Nontaxable distributions (see page 6 of instructions).

1e Total (add lines 1b, 1c, and 1d)

1f Taxable dividends (line 1a less line 1e—  
not less than zero)

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (banks, bonds, tax refunds, etc.)

1st Natl. Bank of Lincolnwood 48.87

2 Total interest income

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B)

4 Business income or loss (attach Schedule C)

5 Sale or exchange of property (attach Schedule D)

6 Farm income or loss (attach Schedule F)

Miscellaneous income (state nature and source)

7 Total miscellaneous income

8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7).  
Enter here and on page 1, line 6**Adjustments to income**

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)

2 Moving expenses (attach Form 3903)

3 Employee business expense (attach Form 2106 or other statement)

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE)

5 TOTAL ADJUSTMENTS (lines 1 through 4).  
Enter here and on page 1, line 8**Itemized deductions—Use only if you do not use tax table or standard deduction.**

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

1 One-half (but not more than \$150) of insurance premiums for medical care

2 Total cost of medicine and drugs

3 Enter 1% of line 9, page 1

4 Subtract line 3 from line 2 (not less than zero)

5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1)

6 Total (add lines 4 and 5)

7 Enter 3% of line 9, page 1

8 Subtract line 7 from line 6 (not less than zero)

9 Total (add lines 1 and 8)

Contributions.—Cash—including checks, money orders, etc. (itemize)

Miss. Charities 25.00  
S. H. 16.00  
U.S.Y. 20.00

10 Total cash contributions

11 Other than cash (see instructions for required statement). Enter total of such items here

12 Carryover from prior years (see page 8 of instr.)

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation)

Taxes.—Real estate

State and local gasoline

General sales (see page 15 of instructions)

State and local income

Personal property

14 Total taxes

Interest expense.—Home Mortgage

Other (itemize)

Reynolds 210.87  
Frechling 4.38  
Misc. 37.00

15 Total interest expense

Miscellaneous deductions.—(see page 9 of instructions)

Week Tails 57.00

16 Total miscellaneous

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a

**Credits**

1 Retirement income credit (Schedule B)

2 Investment credit (Form 3468)

3 Foreign tax credit (Form 1116)

4 TOTAL CREDITS (for page 1, line 13)

EXPENSE ACCOUNTS—If you had an expense allowance or charged expenses to your employer, check here ☐ and see page 7 of instructions.

36-2586182

The Stanley-Oliver Mfg. Co.  
1001 S. California Ave.  
Chicago, Ill. 60612

Type or print EMPLOYER'S identification number, name, and address above.

# WAGE AND TAX STATEMENT 1967

Copy C—For employee's records

FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages <sup>1</sup> paid subject to withholding in 1967	F.I.C.A. employee tax withheld <sup>2</sup>	Total F.I.C.A. wages paid in 1967 <sup>3</sup>
349.60	6,750.00	290.40	6,600.00
Type or print EMPLOYEE'S social security number			
Samuel D. Ruby 6123 N. Hoynes Ave. Chicago, Ill. 60615			
Type or print EMPLOYEE'S name and address (including ZIP code) above.			
<b>FORM W-2—U.S. Treasury Department, Internal Revenue Service</b>		Uncollected Employee Tax on Tips . . . \$	

<sup>1</sup> Includes tips reported by employee. This amount is before payroll deductions or "sick pay" exclusion.<sup>2</sup> Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.<sup>3</sup> The social security (F.I.C.A.) rate of 4.4% includes .5% for Hospital Insurance Benefits and 3.9% for old-age, survivors, and disability insurance.<sup>4</sup> Includes tips reported by employee. If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Federal Income Tax Information," but not more than \$6,600.

16-79087-1

JFK ASSASSINATION COLLECTION  
IDENTIFICATION FORMAgency: HSCA  
Record Number: 7310093

Record Series: NUMBERED FILES

Agency File Number: 004876

Originator: ~~Citizen~~ Ruby, Samuel

From: Ruby, Samuel ..... R

To: ..... R

Title: ..... R

Date: 1-24-78

Pages: 169

Subjects:

1. Ruby, Sam ..... R
2. ~~Income Tax Returns~~ ..... R
3. Ruby, Jack Background Associates and Relatives ..... R
4. .... R
5. .... R
6. .... R

Document Type : Other Textual

Classification: (U) C S T

Restrictions: Open 1A 1B 1C 2 (3) 4 5 D

Current Status: O (P) X

Date of Last Review: / /93

Opening Criteria:

Comments: w/ cover letter

Box #: 102

Folder Title:

RESIDENT

540



# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR

1976

LACE PREADDRESSED LABEL HERE, if available. (Correct name and address, if necessary)  
Enter social security number(s) only if incorrect or not shown on label.

Check ☒ Calendar Year  
One: ☐ Fiscal Year Ending \_\_\_\_\_ 1977

NAME (If joint return, give first names and initials of both)

LAST NAME

SAMUEL &amp; PHYLLIS

RUBY

PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route)

16250 BIRCHER ST

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

GRANADA HILLS CA

FOR PRIVACY NOTIFICATION  
SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number

122-77-9997

Spouse's Social Security Number

99-99-9999

OCCU-  
PATIONYours  
Spouse'sS/E  
S/E

FILING STATUS	1 <input type="checkbox"/> Single (Check Only One)	EXEMPTION CREDITS	6 Personal { If line 1 or 3 checked, enter \$25 } . . . . . 6 50 00
	2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income)		7 Dependents — { If line 2, 4 or 5 checked, enter \$50 } . . . . . 7 16 00
	3 <input type="checkbox"/> Separate return of married person—Enter spouse's social security number and full name here		8 Blind (see instructions) Number of blind exemptions _____ × \$8 . . . . . 8 00
	4 <input type="checkbox"/> Head of Household—Enter name of qualifying individual		9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 . . . . . 9 06 00
	5 <input type="checkbox"/> Widow(er) with dependent child (Year spouse died 197__)		

10 Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this } . . . . . 10 8
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540)) . . . . . 11 6
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540)) . . . . . 12 5195
13 Income other than wages, dividends and interest (from line 48) . . . . . 13 2546
14 Total (add lines 10, 11, 12 and 13) . . . . . 14 7741
15 Adjustments to income (from line 55) . . . . . 15 0
16 Adjusted gross income (subtract line 15 from line 14) . . . . . 16 7741

• If you do NOT itemize deductions AND line 16 is under \$15,000, find tax in Tax Table and enter on line 19. • If you itemize deductions OR line 16 is \$15,000 or more, complete lines 17 and 18.	
17 Deductions: Itemized (from line 63) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked) . . . . . 17 5686	
18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 . . . . . 18 2055	
19 Tax from (check one) <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> Income Averaging Schedule (G or G-1) . . . . . 19 23	
20 Total exemption credits (from line 9, above) . . . . . 20 66	
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) . . . . . 21 0	
22 Other credits (from line 68—including Special Low Income Tax Credit) . . . . . 22 0	
23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) . . . . . 23 0	
24 Other taxes (from line 71) . . . . . 24 0	
25 Total tax liability (add lines 23 and 24) . . . . . 25 0	

26 Total California income tax withheld (attach W-2 or W-2P to face of this return) . . . . . 26 0
27 Renter's credit—if you lived in rented property on March 1, 1976, complete Part 1 on page 2 . . . . . 27 0
28 1976 California estimated tax payments . . . . . 28 0
29 Excess California SDI tax withheld (see instructions) . . . . . 29 0
30 Total Credits . . . . . 30 0

31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. . . . . 31 0	PAY IN FULL → Do not write in these spaces P E M A R
32 If line 25 is smaller than line 30, enter amount OVERPAID . . . . . 32 0	
33 Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks. . . . . 33 0	
34 Amount of line 32 to be credited on your 1977 ESTIMATED TAX . . . . . 34 0	

If you do NOT want State income tax forms and instructions mailed to you next year, check here ☐ See Instructions, Page 9

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

Your signature

Date

Preparer's signature (other than taxpayer)

Date



**PART I - Renter's Credit - All questions must be answered**

- 35 Did you, on March 1, 1976, live in rented property which was your principal residence? ☐ Yes ☒ No If no, you may not claim this credit
- 36 Was the property you rented exempt from property tax? ☐ Yes ☐ No If yes, you may not claim this credit
- 37 Did you live with any other person who claimed you as a dependent for income tax purposes? ☐ Yes ☐ No If yes, you may not claim this credit
- 38 Did you or your spouse claim the homeowners' property tax exemption or receive public assistance? ☐ Yes ☐ No If yes, see page 3 of instructions

**PART II - Other Income**

- 39 Business income (or loss) (attach Schedule C(540)) 39 3546
- 40 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) 40 (1000)
- 41 Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) 41
- 42 Pensions and annuities 42
- 43 Rents and royalties 43
- 44 Partnerships 44
- 45 Estates and trusts 45
- 46 Farm income (or loss) (attach Schedule F(540)) 46
- 47 Miscellaneous income
- (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) 47a
- (b) Alimony 47b
- (c) Other (state nature and source) 47c
- Enter total of lines 47(a), 47(b), and 47(c) 47
- 48 Total (add lines 39 thru 47). Enter here and on line 13. 48 2546

**PART III - Adjustments to Income**

- 49 "Sick pay," if included in line 10 (see instructions - attach Form FTB 3805T) 49
- 50 Moving expenses (see instructions - attach Form FTB 3805U) 50
- 51 Employee business expenses (See instructions - attach Form FTB 3805N) 51
- 52 Military exclusion (see instructions) 52
- 53(a) Payments to an individual retirement arrangement (attach FTB 3805P) 53a
- (b) Payments to a Keogh (H.R. 10) retirement plan 53b
- (c) Payments to a self-employed "Defined Benefit Plan" 53c
- Enter total of lines 53(a), 53(b), and 53(c) 53
- 54 Forfeited interest penalty (see instructions) 54
- 55 Total adjustments (add lines 49 thru 54). Enter here and on line 15 55

**PART IV - Itemized Deductions**

- Attach Schedule A(540) and enter sub-totals on lines 56 thru 62, below
- 56 Total deductible medical and dental expenses (from Schedule A(540), line 10) 56 1941
- 57 Total taxes (from Schedule A(540), line 17) 57 1128
- 58 Total interest expense (from Schedule A(540), line 20) 58 2517
- 59 Total contributions (from Schedule A(540), line 24) 59 100
- 60 Total casualty loss (from Schedule A(540), line 29) 60 8
- 61 Total miscellaneous deductions (from Schedule A(540), line 33) 61 8
- 62 Total child care and adoption expenses (from Schedule A(540), line 37) 62 6
- 63 Total itemized deductions (add lines 56 thru 62). Enter here and on line 17 63 5686

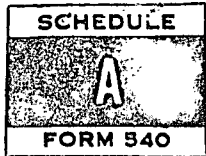
**PART V - Other Credits - SEE INSTRUCTIONS FOR EACH CREDIT CLAIMED BELOW**

- 64 "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) 64
- 65 Retirement income credit (attach Schedule R(540)) 65
- 66 Special low income tax credit (see special instructions) 66
- 67 Solar energy tax credit (see special instructions) 67
- 68 TOTAL (add lines 64 thru 67). Enter here and on line 22 68

**PART VI - Other Taxes**

- 69 Tax on preference income (see instructions - attach Schedule P(540)) 69
- 70 Tax on premature distributions from attached Form FTB 3805P 70
- 71 Total (add lines 69 and 70) enter here and on line 24 71

**PART VII - Reconciliation to Federal Return - If adjusted gross income on Federal Return is different from line 16, page 1, explain below.**



CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

S &amp; P Ruby

Social Security Number

322-124-7997

A

USE ONLY IF YOU DO NOT USE THE TAX TABLE OR TAKE THE STANDARD DEDUCTION

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of line 16, Form 540
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. Other medical and dental expenses:
  - (a) Doctors, dentists, nurses, etc.
  - (b) Hospitals
  - (c) Other (itemize)

SCH

7. Total—(Add lines 4, 5, 6a, b, and c)
8. Enter 3% of line 16, Form 540
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)
10. Total—(Add lines 1 and 9. Enter here and on Form 540, line 56)

1941

**Taxes**

11. Auto license—Excess of registration and weight fees (see instructions)
12. Real estate
13. State and local gasoline
14. General Sales
15. Personal property (Boat and Aircraft)
16. Other (itemize)

SCH

17. Total taxes—(Add lines 11 thru 16. Enter here and on Form 540, line 57)

1128

**Interest Expense**

18. Home mortgage
19. Other (itemize)

SCH

20. Total—(Add lines 18 and 19. Enter here and on Form 540, line 58)

2577

**Contributions**

- 21(a). Cash contributions for which you have receipts, canceled checks, etc.
- (b). Other cash contributions. List donees and amounts

SCH

22. Other than cash.—See instructions for required statement
23. Carryover from 1974 & subsequent years — See instructions
24. Total— (Add lines 21a thru 23. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, line 59)

100

**Casualty or Theft Loss(es)**

NOTE: If you had more than one loss, omit lines 25 through 28—See 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 Form 540, line 60)

0

**Miscellaneous Deductions**

30. Alimony paid to:
31. Employment Education Expense
32. Union dues  
Other (itemize)
33. Total (Add lines 30 through 32. Enter here and on Form 540, line 61)

0

**Child Care and Adoption Expense**

34. Child care expenses — Attach Form 3805X.
35. Total adoption expense  
Less 3% of line 16, Form 540
36. Net adoption expenses—See instructions for maximum limitations
37. Total child care and adoption expenses (add lines 34 and 36. Enter here and on Form 540, line 62)

0

SCHEDULE

B

FORM 540



CALIFORNIA

## DIVIDEND AND INTEREST INCOME

Attach to Form 540

TAXABLE

1976

YEAR

Same as shown on Form 540

Social Security Number

STEP RUDY

## PART I—DIVIDEND INCOME

B

**Line 1—Gross Dividends and Other Distributions on Stock**—If gross dividends and other distributions (including capital gain dividends) on stock were **\$400 or less**, do not complete this part; but enter gross dividends (including capital gain distribu-

tions), less nontaxable portion, if any, on Form 540, page 1. Do NOT deduct the \$100 federal exclusion.

"Capital gain dividends" are treated as ordinary dividends for State income tax purposes and not as capital gains as permitted under the federal law.

Gross dividends and other distributions on stock—List payers and amounts—Write (H), (W), (J), for stock held by husband, wife, jointly.

Total dividends

Nontaxable distributions

Taxable dividends—Subtract line 3 from line 2. Enter here and on line 11, form 540

## PART II—INTEREST INCOME

Interest on bonds, debentures, loans, notes, tax refunds and all types of savings accounts including banks, credit unions and postal savings is taxable.

Interest on the following obligations is exempt from tax:

- (a) Bonds and other obligations (other than tax refunds) of the United States, the District of Columbia and territories of the United States. (Interest on Philippine Islands obligations issued on or after March 24, 1934 is not exempt.)

- (b) Bonds (but not other obligations) of California and its political subdivisions issued after November 4, 1902.

- (c) Interest on bonds of Alaska and Hawaii issued prior to their achieving statehood.

**Note:** If total taxable interest income was **\$400 or less**, do not complete this part; but enter the total amount of interest received on Form 540, page 1.

Interest income—List payers and amounts

NOTE ON WOODLEY BISTRO

4959

UAC

17

TRANS WORLD

11

WORLD

17

Total Interest Income. Enter here and on line 12, Form 540

5195



# CALIFORNIA

**PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION**  
(Sole Proprietorships)

TAXABLE
19 <u>76</u>
YEAR

Attach this schedule to your income tax return, Form 540 or 540NR.

**Partnerships, joint ventures, etc., must file on Form 565**

me as shown on Form 540 or 540NR

**Social Security Number**

B. Federal Employer I.D. No.

Name and Address of Business

Principal business activity (i.e., retail-hardware; wholesale-tobacco; services-legal; etc.) WOODLEY BISTRO COFFEE SHOP, LOSS VENTURA BLVD ENCINITAS 92036  
SERVICES - SNACK BAR

Indicate method of accounting: ☐ cash; ☒ accrual; ☐ other.

Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)? ☒ YES ☐ NO

Method of inventory valuation ► COST

Method of inventory valuation FIFO

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?

☐ YES ☐ NO If "Yes," attach explanation.

		Balance ▶	
1	Gross receipts, sales, or fees \$	Less returns and allowances \$	

2 Inventory at beginning of year (if different from last year's closing inventory, attach explanation) .....

3 Purchases \$\_\_\_\_\_ Less cost of items withdrawn for personal use \$\_\_\_\_\_

4 Cost of labor (do not include salary paid to yourself).....

5 Materials and supplies.....	
-------------------------------	--

6 Other costs (explain in Schedule C-2 or attach Schedule).....	
---	--

7	Total of lines 2 thru 6	
---	-------------------------	--

8 Inventory at end of this year .....	
---------------------------------------	--

9 Cost of goods sold (subtract line 8 from line 7).....

9 Gross profit (subtract line 9 from line 1).....

1 Other income (attach schedule).....	
2 Total (add lines 10 and 11).....	

2 Total Income (add lines 10 and 11).....

OTHER BUSINESS DEDUCTIONS.....

## OTHER BUSINESS DEDUCTIONS

<p>3 Depreciation (explain in Schedule C-1 or attach Schedule).....</p>	
---	--

4 Taxes on business and business property (explain in Schedule C-2 or attach Schedule).....

15 Rent on business property.....	
-----------------------------------	--

6 Repairs (explain in Schedule C-2 or attach Schedule) .....

17 Salaries and wages not included on line 4 (exclude any paid to yourself).....	
--	--

18 Insurance .....	
Premiums for fire and auto .....	

19 Legal and professional fees.....	
20 Compensation.....	
21 Other.....	
22 Total.....	

20 Commissions .....	
21 Amortization (attach statement) .....	

22 Retirement plans, etc. (other than your share, see instructions).....

22 Retirement plans, etc. (other than your share; see instructions)	
23 Interest on business indebtedness	

24 Bad debts arising from sales or services (Not applicable if reporting on cash basis) .....

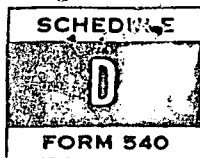
25 Depletion (attach schedule).....	
-------------------------------------	--

26 Other business expenses (explain in Schedule C-2 or attach Schedule).....

27	Total of lines 13 thru 26.....	510	540ND	3541
----	--------------------------------	-----	-------	------

28 Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR 5611 3546

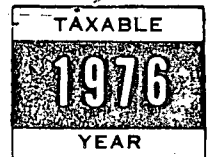
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CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



Use this schedule to report gains and losses on stocks, bonds and similar investments,  
and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR

S &amp; P Ruby

Social Security Number

522-12-1212

## PART I—Assets Held One Year or Less

D

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	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1.					
2. Enter gain (or loss), if applicable, from line 17, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					

## PART II—Assets Held More Than One Year But Not More Than Five Years

5.					
INSTALLMENT SALE					5355
6. Enter gain (or loss), if applicable, from line 19, Schedule D-1 (540) (attach copy)					!
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7 (If gain, see 540 instructions, line 24a (Preference Income))					5355

## PART III—Assets Held More Than Five Years

9.					
10. Enter gain (or loss), if applicable, from line 21, Schedule D-1 (540) (attach copy)					
11. Enter your share of net gain or loss from partnerships and fiduciaries					
12. Net gain or loss, combine lines 9, 10 and 11 (If gain, see 540 instructions, line 24a (Preference Income))					

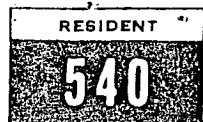
## PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4		
14. Enter 65% of the amount on line 8		
15. Enter 50% of the amount on line 12		
16. Enter unused capital loss carryover from preceding taxable years (attach computation)	1925	
17. Combine the amounts shown on lines 13, 14, 15 and 16		
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR		
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:		
(a) amount on lines 17;		
(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or		
(c) \$1,000 (\$500 in the case of a husband or wife filing a separate return)		

-0-  
3481  
-0-  
(15042)

(1561)

(1000)



# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR  
**1975**

PLACE PREADDRESSED LABEL HERE, if available. (Correct name and address, if necessary)  
Enter social security number(s) only if incorrect or not shown on label.

Check ☒ Calendar Year  
One: ☐ Fiscal Year Ending 1976

NAME (If joint return, give first names and initials of both)

LAST NAME

**SAMUEL & PHYLLIS RUBY**

PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route)

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

**16250 BIRCHER ST  
GRANADA HILLS CA**

FOR FEDERAL PRIVACY ACT NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number

Spouse's Social Security Number

JFK Act 6 (3)

OCCUPATION Yours **J/E**  
Spouse's **J/E**

## FILING STATUS—Check Only One:

- 1 ☐ Single  
2 ☒ Married filing joint return (even if only one had income)  
3 ☐ Separate return of married person—Enter spouse's social security number and full name here  
4 ☐ Head of Household—Enter name of qualifying individual  
5 ☐ Widow(er) with dependent child (Year spouse died 197 )

## EXEMPTION CREDITS

- 6 Personal If line 1 or 3 checked, enter \$25  
7 Dependents — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship. If line 2, 4 or 5 checked, enter \$50  
**ELISA THOMAS**  
Total Number **2** × \$8 = **16**  
8 Blind (refer to instructions) Number of blind exemptions × \$8 = **8**  
9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 **66**

10 Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this }  
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540))  
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540))  
13 Income other than wages, dividends and interest (from line 48)  
14 Total (add lines 10, 11, 12 and 13)  
15 Adjustments to income (from line 55)  
16 Adjusted gross income (subtract line 15 from line 14)

- If line 1 or 3 is checked and line 16 is \$4,000 or less, enter zero tax on line 23.  
• If line 2, 4, or 5 is checked and line 16 is \$8,000 or less, enter zero tax on line 23. Do not complete lines 17 thru 22  
• If you do NOT itemize deductions AND line 16 is under \$15,000, find tax in Tax Table and enter on line 19.  
• If you itemize deductions OR line 16 is \$15,000 or more, complete lines 17 and 18.

17 Deductions: Itemized (from line 62) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)

18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19

19 Tax from (check one) Tax Table ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐

20 Total exemption credits (from line 9, above)

21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)

22 Other credits (from line 65)

23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)

24 Tax on preference income (see instructions—attach Schedule P(540))

25 Total tax liability (add lines 23 and 24)

26 Total California income tax withheld (attach W-2 or W-2P to face of this return)

27 Renter's credit—if you lived in rented property on March 1, 1975, complete Part 1 on page 2

28 1975 California estimated tax payments

29 Excess California SDI tax withheld (attach Form DE 1964 to face of this return)

30 Total prepayment credits (add lines 26 thru 29)

31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero.

Pay in full and mail with return to: **FRANCHISE TAX BOARD  
SACRAMENTO, CA 95867**

PAY IN FULL → **31**

32 If line 25 is smaller than line 30, enter amount OVERPAID

33 Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks.  
Mail return to: **FRANCHISE TAX BOARD  
P.O. BOX 13-540  
SACRAMENTO, CA 95813**

34 Amount of line 32 to be credited on your 1976 ESTIMATED TAX

ESTIMATED TAX **R**

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**SIGN**

Your signature

Date

Preparer's signature (other than taxpayer)

Date

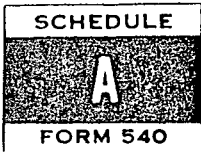
**HERE**

DocId:32245335 Page 178

Date

ATTACH FORM DE 1964 HERE

Write social security number on check or money order. ATTACH HERE



# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

SAMUEL &amp; PHYLLIS RUBY

Social Security Number

If your adjusted gross income is \$8,000 or less and your filing status is "Married, Filing Jointly," "Head of Household," or "Widow(er) With Dependent Child," or \$4,000 or less and your filing status is "Single," or "Married, Filing Separately," do not itemize, enter zero on Form 540, line 23, and check the tax table box.

A

USE ONLY IF YOU DO NOT USE THE TAX TABLE OR TAKE THE STANDARD DEDUCTION

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of line 16, Form 540
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. Other medical and dental expenses:
  - (a) Doctors, dentists, nurses, etc.
  - (b) Hospitals
  - (c) Other (itemize)

7. Total—(Add lines 4, 5, 6a, b, and c)
8. Enter 3% of line 16, Form 540
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)
10. Total—(Add lines 1 and 9. Enter here and on Form 540, line 56)

1509

**Child Adoption Expense**

11. Total expenses paid or incurred—Attach itemized list
12. Enter 3% of line 16, Form 540
13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, line 57)

**Taxes**

14. Real estate
15. State and local gasoline
16. General Sales
17. Auto license—Excess of registration and weight fees (see instructions)
18. Personal property (Boat and Aircraft)
19. Other (itemize)

SCH

20. Total taxes—(Add lines 14 thru 19. Enter here and on Form 540, line 58)

1207

**Interest Expense**

21. Home mortgage
22. Other (itemize)

SCH

23. Total—(Add lines 21 and 22. Enter here and on Form 540, line 59)

2857

**Contributions**

24. Cash contributions for which you have receipts, canceled checks, etc.
25. Other cash contributions. List donees and amounts

SCH

26. Other than cash—See instructions for required statement
27. Carryover from 1974—See instructions
28. Total—(Add lines 24, 25, 26, and 27. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, line 60)

150

**Miscellaneous Deductions****Casualty or Theft Loss(es)—See instructions**

NOTE: If you had more than one loss, omit lines 29 through 33 and follow instructions for guidance.

29. Loss before insurance reimbursement
30. Insurance reimbursement
31. Subtract line 30 from line 29. Enter difference (if line 30 is greater than line 29, enter zero)
32. Enter \$100 or amount on line 31, whichever is smaller
33. Casualty or theft loss (line 31 less line 32)
34. Alimony paid
35. Child care—See instructions
36. Union dues
37. Employment education expense—See instructions
38. Other—(itemize)

39. Total—Add lines 33, 34, 35, 36, 37, and 38. (Enter here and on Form 540, line 61)



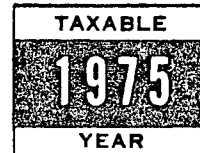




CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



Use this schedule to report gains and losses on stocks, bonds and similar investments,  
and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR

Social Security Number

SAMUEL &amp; PHYLLIS RUBY

## PART I—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	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1. 1974 LOSS CARRYOVER (20,360) USED 1974 10000					
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					

## PART II—Assets Held More Than One Year But Not More Than Five Years

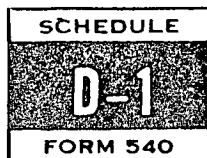
5.					
6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)					5105
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7					5105

## PART III—Assets Held More Than Five Years

9.					
10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy)					
11. Enter your share of net gain or loss from partnerships and fiduciaries					
12. Net gain or loss, combine lines 9, 10 and 11					

## PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4		
14. Enter 65% of the amount on line 8	3318	
15. Enter 50% of the amount on line 12		
16. Enter unused capital loss carryover from preceding taxable years (attach computation)	(19360)	(16042)
17. Combine the amounts shown on lines 13, 14, 15 and 16		
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR		
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:		
(a) amount on lines 17;		
(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or		(10000)



CALIFORNIA

## SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

(Attach to Form 540, 540NR, 541 or 565)

TAXABLE
19 <u>75</u>
YEAR

Name as shown on Tax Return

SAMUEL R. PHYLLIS RUBY

Identifying number as shown on return

~~201-15-3282~~

D-1

## PART I Gain From Disposition of Property Under Sections 18211, 18212-18, 18219, 18220

Lines 9 and 10 should be omitted if there are no dispositions of farm property or farm land; or, if this form is filed by a partnership.

## 1. Description of Sections 18211, 18212-18, 18219, and 18220 property.

	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) <u>WOOLEY BISTRO COFFEE SHOP</u>	<u>2/1/74</u>	<u>9/2/75</u>
(B)		
(C)		
(D)		

Correlate lines 1(A) through 1(D) with these columns →

	Property (A)	Property (B)	Property (C)	Property (D)
2. Gross sales price				
3. Cost or other basis and expense of sale				
4. Depreciation allowed (or allowable)				
5. Adjusted basis, line 3 less line 4				
6. Total gain, subtract line 5 from line 2				
7. If Section 18211 property:				
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3)				
(b) Line 6 or line 7(a), whichever is smaller				
8. If Section 18212-18 property:				
(a) Enter additional depreciation after 12-31-63 and before 1-1-71				
(b) Enter additional depreciation after 12-31-70				
(c) Enter line 6 or line 8(b), whichever is smaller				
(d) Line 8(c) times applicable percentage (Instruction D-4)				
(e) Enter excess, if any, of line 6 over line 8(b)				
(f) Enter line 8(a) or line 8(e), whichever is smaller				
(g) Line 8(f) times applicable percentage (Instruction D-4)				
(h) Add line 8(d) and line 8(g)				
9. If Section 18220 property:				
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years				
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), whichever is smaller (see Instruction D-5)				
(c) Excess deductions account (see Instruction D-5)				
(d) Enter line 9(b) or line 9(c), whichever is smaller				
10. If Section 18219 property:				
(a) Soil and water conservation expenses made after 12-31-69				
(b) Enter amount from line 9(d), if any; otherwise, enter a zero				
(c) Enter excess, if any, of line 10(a) over 10(b)				
(d) Line 10(c) times applicable percentage (Instruction D-5)				
(e) Line 6 less line 10(b)				
(f) Enter smaller of line 10(d) or line 10(e)				

## SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)

11. Enter amounts from line 6	<u>7418</u>			
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f)	<u>2313</u>			
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2)	<u>5105</u>			
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III				<u>2313</u>

NAME

SAMUEL &amp; PHYLLIS RUBY

CALENDAR YEAR 19 75

ADDRESS

SOC. SEC. NO.

## DEDUCTION SCHEDULE

MEDICAL		STATE	FEDERAL	CONTRIBUTIONS		STATE	FEDERAL
2	MEDICINE/DRUGS			21a	CASH CONTRIBUTIONS		
3	LESS 1% A.G.I. (Line 18 - 1040)			21b	PARTNERSHIP SHARE		
4	NET MED/DRUGS				GIRL/BOY SCOUTS		
5	H & A INS. (1% + EXCESS)		682		HEART FUND/CANCER FUND		
6a	DR.				RED CROSS/UNITED FUND		150
	DR.				XMAS & EASTER SEALS		
	DR.		877		MISC. ORGANIZED CHARITIES		
	DR.				CHURCHES		
	DR.			22	OTHER THAN CASH		
	DR.			23	CARRY OVER FROM PRIOR YRS		
6b	HOSPITAL			24	TOTAL CONTRIBUTIONS	150	150
	PROSTHETIC APPLIANCES			CASUALTY OR THEFT (LOSS(ES))			
	HEARING AID			25	LOSS BEFORE ADJUSTMENT		
6c	AMBULANCE			26	INSURANCE REIMBURSEMENT		
	LABORATORIES			27			
	TRAVEL FOR MED. 1000		70	28	(\$100 LIMITATION PER CAS.)		
	MEDICARE INS.			29	TOT. CAS. OR THEFT LOSS		
	GLASSES			MISCELLANEOUS DEDUCTIONS			
7	MEDICAL EXPENSES	1629	1629	30	ALIMONY		
	LESS REIMBURSED BY INS.			31	UNION/PROFESSIONAL DUES		
8	LESS 3% ADJ. GROSS INC.	270	258	32	CHILD & DEP. CARE (Form 2441)		
9		1359	1371	33	INCOME TAX PREPARATION		
	1+1% (TO \$150) OF H & A INS.	150	150		UNIFORMS/PROTEC. CLOTHING		
10	TOTAL MEDICAL DED.	1509	1521		SMALL TOOLS AND SUPPLIES		
TAXES					LAUNDRY AND CLEANING		
11	STATE & LOCAL INCOME	-0-	932		AUTO USE/DAMAGE		
12	REAL ESTATE		48		INVEST. COUNSEL & PUBS. (Sched		
13	STATE & LOCAL GASOLINE		205		EMPLOYMENT AGENCY FEES		
14	GENERAL SALES TAX		22		SAFE DEPOSIT BOX		
15a	PERSONAL PROPERTY		-0-		TEL. REQ. IN BUSINESS		
15b	PERSONAL PROPERTY AUTO				POLITICAL CONTRIBUTIONS		
16	SALES TAX AUTO			34	TOTAL MISC. DED.		
				SUMMARY OF ITEMIZED DED.			
17	TOTAL TAXES	1207	1207	35	TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
INTEREST (TO WHOM PAID)				36	TOTAL TAXES (From Line 17)		
18	MORTGAGE		2519	37	TOTAL INTEREST (Line 20)		
19	INSTALLMENT LOANS MISC		50	38	TOTAL CONTR. (Line 24)		
	TRANSWORLD		186	39	CAS. & THEFT LOSS(ES) (Line 29)		
	SBA		7	40	TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
	FEDCO		100	41	TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5723	5735
				REMARKS			
20	TOTAL INTEREST	2857	2857				

PRINCIPAL BUSINESS ACTIVITY		EMPLOYERS NO.
BUSINESS NAME		
BUSINESS ADDRESS		
TOTAL RECEIPTS		48924
INVENTORY AT BEGINNING OF YEAR	800	
MERCHANDISE PURCHASED	24031	
TOTAL	24831	
LESS INVENTORY AT END OF YEAR	-0-	24831
GROSS PROFIT		24093
GROSS INCOME		24093
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	99	
AUTO AND TRUCK EXPENSE	1800	
BAD DEBTS		
COMMISSIONS		
DELIVERY		
DEPRECIATION (SCHEDULE BLESS)	974	
DUES AND SUBSCRIPTIONS	126	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	285	
INTEREST	1107	
JANITOR AND HAULING		
LEGAL AND ACCOUNTING	150	
OFFICE SUPPLIES AND EXPENSE		
RENT	4151	
REPAIRS AND MAINTENANCE	625	
SALARIES AND WAGES	5632	
SUPPLIES		
TAXES AND LICENSES	240	
TAXES PAYROLL	575	
TELEPHONE AND UTILITIES	168	
LINEN CONTRACT LABOR	158	
	444	
NET PROFIT OR (LOSS) FEDERAL RETURN		16534
NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF.		7559
	(H) 5159 (W) 2400	

[illegible]

540

**INDIVIDUAL  
CALIFORNIA  
INCOME TAX**

# 1974

For calendar year or  
Taxable year ending \_\_\_\_\_, 197

NAME (If joint return, give first names and initials of both)	LAST NAME
SAMUEL & PHYLLIS	RUBY
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route)	
16250 BIRCHER ST	
CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE	
GRANADA HILLS CA	

Spouse's Social Security Number

**OCCU-  
PATION**

**Yours**

**Spousal**

## EXEMPTION CREDITS

- 1 ☐ Single
- 2 ☒ Married filing joint return (even if only one had income)
- 3 ☐ Separate return of married person—Enter spouse's social security number and full name here \_\_\_\_\_
- 4 ☐ Head of Household—Enter name of qualifying individual \_\_\_\_\_
- 5 ☐ Widow(er) with dependent child (Year spouse died ► 197\_\_\_\_\_)

- 6 Personal If line 2, 4 or 5 checked, enter \$50
- 7 Dependents — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.

ELISA  
THOMAS

Total Number  $\blacktriangleright$  2  $\times$  \$8

- 8 Blind (refer to instructions)** Number of blind exemptions  $\blacktriangleright$  \_\_\_\_\_  $\times$  \$8  
**9 Total exemption credits** (add lines 6, 7 and 8) Enter here and on line 20 . . .

- |    |  |  |
|----|--|--|
| 10 | Wages, salaries, tips and other employee compensation  | Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, attach explanation. |
| 11 | Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540)) |  |
| 12 | Interest. Enter total (if over \$400, complete and attach Schedule B(540))                           |  |
| 13 | Income other than wages, dividends and interest (from line 48)                                       |  |
| 14 | Total (add lines 10, 11, 12 and 13)  |  |
| 15 | Adjustments to income (from line 54)   |  |
| 16 | Adjusted gross income (subtract line 15 from line 14)  |  |

- If you do NOT itemize deductions AND line 16 is under \$10,000, find tax in Tax Table and enter on line 19.
- If you itemize deductions OR line 16 is \$10,000 or more, complete lines 17 and 18.

- 17 **Deductions:** Itemized (from line 61) OR Standard (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked) . . . . .
- 18 **Taxable income** (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19 . . . . .
- 
- 19 **Tax from** (check one) Tax Table ☐ Tax Rate Schedule ☒ Income Averaging Schedule (G or G-1) ☐ . . . . .
- 20 **Total exemption credits** (from line 9, above) . . . . .
- 21 **Tax liability** (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) . . . . .
- 22 **Other credits** (from line 65—Includes special low income tax credit) . . . . .
- 23 **Net tax liability** (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) . . . . .
- 24 **Tax on preference income** (see instructions—attach Schedule P(540)) . . . . .
- 25 **Total tax liability** (add lines 23 and 24) . . . . .

- 26 **Total California income tax withheld** (attach Form(s) W-2 or W-2P to face of this return) . . . . .
- 27 **Renter's credit**—if you lived in rented property on March 1, 1974, complete Part 1 on page 2 . . . . .
- 28 **1974 California estimated tax payments** . . . . .
- 29 **Excess California SDI tax withheld** (attach Form DE 1964 to face of this return) . . . . .
- 30 **Total prepayment credits** (add lines 26 thru 29) . . . . .

- 31** If line 25 is larger than line 30, enter **BALANCE DUE**. If it is equal to line 30, enter zero.

Pay in full and mail with return to: **FRANCHISE TAX BOARD  
SACRAMENTO, CA 95867**

**PAY IN FULL →**

- 32** If line 25 is smaller than line 30, enter amount OVERPAID  
Mail return to: **FRANCHISE TAX BOARD**  
**P.O. BOX 13-540**  
**SACRAMENTO, CA 95813**

- 33** Amount of line 32 to be REFUNDED. (Allow at least six weeks) \_\_\_\_\_ REFUND TO YOU

- 34** Amount of line 32 to be credited on your 1975 ESTIMATED TAX

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

## SIGN

**Your signature**

Date \_\_\_\_\_

**HERE**

People's 3.824558 Ring Painted 185

Date \_\_\_\_\_

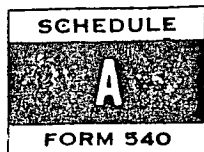
Preparer's signature (other than taxpayer)

Date \_\_\_\_\_

89717 VANOWEN STREET

Address (and Zip code) **HAN MUYS, CA. 91403** Preparer's FEIN (or SSA) No.

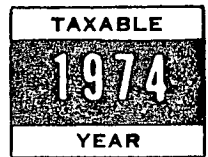
BOYS, CA.  
267 34 8364



CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540



Name as shown on Form 540

Social Security Number

SAMUEL &amp; PHYLLIS RUBY

Use only if you do not use the Tax Table or take the standard deduction.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540.
4. Subtract line 3 from line 2. Enter difference (if line 3 is greater than line 2, enter zero)
5. Enter 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)

7. Total—(Add lines 4, 5, 6a, b, and c)
8. Enter 3% of adjusted gross income shown on Form 540
9. Subtract line 8 from line 7. Enter difference (if line 8 is greater than line 7, enter zero)
10. Total—(Add lines 1 and 9. Enter here and on Form 540, page 2, line 55)

SCH  
1386**Child Adoption Expense**

11. Total expenses paid or incurred—Attach itemized list
12. Enter 3% of adjusted gross income shown on Form 540
13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, page 2, line 56)

-0-

**Taxes**

14. Real estate
15. State and local gasoline
16. General sales
17. Auto license—Excess of registration and weight fees (see instructions)
18. Personal property
19. State disability insurance (SDI)—Employer private disability plans do not qualify
20. Other

21. Total taxes—(Add lines 14 through 20. Enter here and on Form 540, page 2, line 57)

SCH  
940**Interest Expense**

22. Home mortgage
23. Installment purchases
24. Other (itemize)

25. Total—(Add lines 22, 23 and 24. Enter here and on Form 540, page 2, line 58)

SCH  
2992**Contributions**

26. Cash contributions for which you have receipts, canceled checks, etc.
27. Other cash contributions. List donees and amounts

28. Other than cash.—See instructions for required statement

29. Total—(Add lines 26, 27 and 28. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, page 2, line 59)

SCH  
150**Miscellaneous Deductions****Casualty or Theft Loss(es)**—See instructions

NOTE: If you had more than one loss, omit lines 30 through 34 and follow instructions for guidance.

30. Loss before insurance reimbursement
31. Insurance reimbursement
32. Subtract line 31 from line 30. Enter difference (if line 31 is greater than line 30, enter zero)
33. Enter \$100 or amount on line 32, whichever is smaller
34. Casualty or theft loss (line 32 less line 33)
35. Alimony paid
36. Child care—See instructions
37. Union dues
38. Employment education expense—See instructions
39. Other—See instructions (itemize)

40. Total—Add lines 34, 35, 36, 37, 38 and 39. (Enter here and on Form 540, page 2, line 60)



CALIFORNIA

**PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION**  
 (Sole Proprietorships)

TAXABLE
1974
YEAR

Attach this schedule to your income tax return, Form 540 or 540NR

Partnerships, joint ventures, etc., must file on Form 565

Name as shown on Form 540 or 540NR

Social Security Number

SAM &amp; PHYLLIS RUBY

A. Principal business activity

SERVICE

product SNACK BAR

B. Business name

WOODLEY BISTRO COFFEE SHOP

Federal employer identification number 95-2651578

D. Business address

14055 VENTURA BLVD - ENCINO CA 91316

E. Indicate method of accounting:

☐ cash;☒ accrual;☐ other

(ZIP code)

F. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)?

☒ Yes☐ No

G. Method of inventory valuation

COST

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?

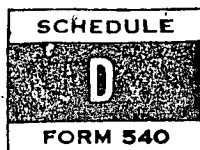
☐ YES ☒ NO. If "Yes," attach explanation.

IMPORTANT—All applicable lines and schedules must be filled in.

INCOME	1	Gross receipts or sales \$	Less returns and allowances \$	Balance ▶		
	2	Less: Cost of goods sold (Schedule C-1, line 29) and/or operations (attach schedule)				
	3	Gross profit				
	4	Other income (attach schedule)				
	5	TOTAL income (add lines 3 and 4)				
DEDUCTIONS	6	Depreciation (explain in Schedule C-3)				
	7	Taxes on business and business property (explain in Schedule C-2)				
	8	Rent on business property				
	9	Repairs (explain in Schedule C-2)				
	10	Salaries and wages not included on line 24, Schedule C-1 (exclude any paid to yourself)				
	11	Insurance				
	12	Legal and professional fees				
	13	Commissions				
	14	Amortization (attach statement)				
	15	(a) Pension and profit-sharing plans (see Instructions for line 15(a))				
		(b) Employee benefit programs (see Instructions for line 15(b))				
	16	Interest on business indebtedness				
	17	Bad debts arising from sales or services				
	18	Depletion				
	19	Other business expenses (specify):				
	(a)					
	(b)					
	(c)					
	(d)					
	(e)					
	(f)					
	(g)					
	(h)	Total other business expenses (add lines 19(a) through 19(g))				
	20	Total deductions (add lines 6 through 19)				5.64
	21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR				9934

**SCHEDULE C-1. COST OF GOODS SOLD (See Schedule C Instructions for line 2)**

22	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
23	Purchases \$	Less cost of items withdrawn for personal use \$
24	Cost of labor (do not include salary paid to yourself)	Balance ▶
25	Materials and supplies	
26	Other costs (attach schedule)	
27	Total of lines 22 through 26	
28	Less: Inventory at end of year	
29	Cost of goods sold. Enter here and on line 2, above	



CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR



Use this schedule to report gains and losses on stocks, bonds and similar investments,  
and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR

Social Security Number

SAMUEL &amp; PHYLLIS RUBY

## PART I—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	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1. LOAN T <sub>2</sub> SUMMIT EAGLE CORPORATION					(11000)
100 CHIEFTAIN INDEX	11/2/73	6/10/74	653	1382	(729)
100 CHIEFTAIN DEVEL	11/2/73	6/19/74	678	1382	(704)
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					(2433)

## PART II—Assets Held More Than One Year But Not More Than Five Years

5.					
100 TESORO PET	5/22/72	2/16/74	1622	2817	(2225)
100 UNITROPE	5/15/72	2/19/74	358	1532	(1174)
100 RCA	2/22/73	2/23/74	1053	3052	(2000)
6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)					
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7					(4406)

## PART III—Assets Held More Than Five Years

9.					
97. LOSS CARRYOVER					
(16063)					
LESS 1000 -					
10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy)					
11. Enter your share of net gain or loss from partnerships and fiduciaries					
12. Net gain or loss, combine lines 9, 10 and 11					

## PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4	(2433)	
14. Enter 65% of the amount on line 8	(2864)	
15. Enter 50% of the amount on line 12	(15063)	
16. Enter unused capital loss carryover from preceding taxable years (attach computation)		(20360)
17. Combine the amounts shown on lines 13, 14, 15 and 16		
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR		
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:		
(a) amount on lines 17;		
(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or		
(c) \$1,000 (\$500 in the case of a husband or wife filing a separate return)		(1000)



NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 74  
 ADDRESS [REDACTED] SOC. SEC. NO. [REDACTED]

## DEDUCTION SCHEDULE

MEDICAL		STATE	FEDERAL	CONTRIBUTIONS		STATE	FEDERAL
2 MEDICINE/DRUGS				21 PARTNERSHIP SHARE			
3 LESS 1% A.G.I. (Line 18 - 1040)				GIRL/BOY SCOUTS			
4 NET MED/DRUGS				HEART FUND/CANCER FUND			
5 H & A INS. (1/2 + EXCESS)			504	RED CROSS/UNITED FUND		150	
6a DR.				XMAS & EASTER SEALS			
DR.				MISC. ORGANIZED CHARITIES			
DR.				POLITICAL CONTRIBUTIONS			
DR.			930	CHURCHES			
DR.							
DR.							
DR.							
DR.							
DR.							
6b HOSPITAL				22 OTHER THAN CASH			
PROSTHETIC APPLIANCES				23 CARRY OVER FROM PRIOR YRS.			
HEARING AID				24 TOTAL CONTRIBUTIONS		150	150
6c AMBULANCE				CASUALTY OR THEFT LOSS(ES)			
LABORATORIES				25 LOSS BEFORE ADJUSTMENT			
TRAVEL FOR MED. 10000			70	26 INSURANCE REIMBURSEMENT			
MEDICARE INS.				27 Difference (not less than zero)			
GLASSES				28 (\$100 LIMITATION PER CAS.)			
7 MEDICAL EXPENSES			1504	29 TOT. CAS. OR THEFT LOSS			
LESS REIMBURSED BY INS.				MISCELLANEOUS DEDUCTIONS			
8 LESS 3% ADJ. GROSS INC.			268	30 ALIMONY			
9			1235	31 UNION/PROFESSIONAL DUES			
+ 1/2 (TO \$150) OF H & A INS.			150	32 CHILD & DEP. CARE (Form 2441)			
10 TOTAL MEDICAL DED.		1386	1386	33 INCOME TAX PREPARATION			
TAXES				UNIFORMS/PROTEC. CLOTHING			
11 STATE & LOCAL INCOME			122	SMALL TOOLS AND SUPPLIES			
12 REAL ESTATE			727	LAUNDRY AND CLEANING			
13 STATE & LOCAL GASOLINE			48	Auto Use _____ Mi			
14 GENERAL SALES TAX			141	INVEST. COUNSEL & PUBS. (Schedule)			
15a PERSONAL PROPERTY				EMPLOYMENT AGENCY FEES			
15b PERSONAL PROPERTY AUTO			24	SAFE DEPOSIT BOX			
16 STATE DIS. INS. H W				TEL. REQ. IN BUSINESS			
SALES TAX AUTO				34 TOTAL MISC. DED.			
				SUMMARY OF ITEMIZED DED.		STATE	FEDERAL
17 TOTAL TAXES		940	1062	35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)			
INTEREST (TO WHOM PAID)				36 TOTAL TAXES (From LINE 17)			
18 MORTGAGE			2543	37 TOTAL INTEREST (Line 20)			
				38 TOTAL CONTR. (Line 24)			
				39 CAS. & THEFT LOSS(ES) (Line 29)			
19 INSTALLMENT LOANS				40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)			
MERRILL LYNCH			263				
TRANS AMER			170				
SBA			16				
				41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45		5468	5590
				REMARKS			
20 TOTAL INTEREST		2992	2992				

NAME SAM & PHYLLIS RUBY U.D. NO. \_\_\_\_\_  
 ADDRESS ~~322-112-19827~~ OR SOC. SEC. NO. \_\_\_\_\_

CALENDAR YEAR 19 74

FISCAL YEAR ENDING \_\_\_\_\_

19 \_\_\_\_\_

## SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME

EMPLOYERS NO. \_\_\_\_\_

BUSINESS ADDRESS

TOTAL RECEIPTS

INVENTORY AT BEGINNING OF YEAR

MERCHANDISE PURCHASED

LABOR

TOTAL

INVENTORY AT END OF YEAR

GROSS PROFIT

GROSS INCOME

## OTHER BUSINESS DEDUCTIONS

ADVERTISING

AUTO AND TRUCK EXPENSE 12000 MI AT 15¢

BAD DEBTS

CASH SHORT

COMMISSIONS

DELIVERY

DEPRECIATION ( SCHEDULE ATTACHED )

DUES AND SUBSCRIPTIONS

ENTERTAINMENT AND PROMOTIONAL

INSURANCE

INTEREST

JANITOR SERVICE

LAUNDRY

LEGAL AND ACCOUNTING

MAINTENANCE

OFFICE SUPPLIES AND EXPENSE

RENT

REPAIRS

SALARIES AND WAGES

SALARIES OFFICERS

SUPPLIES

TAXES AND LICENSES

TAXES - PAYROLL

TELEPHONE

TRAVEL

UTILITIES

PARKING

NET PROFIT OR ( LOSS ) - FEDERAL RETURN

NET PROFIT OR ( LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. )

(#) 1534  
 (W) 2460

CALENDAR YEAR 19   

FISCAL YEAR ENDING

I.D. NO.  
OR  
SOC. SEC

NAME JAMES HAYES WYATT  
ADDRESS \_\_\_\_\_

## SCHEDULE OF DEPRECIATION / AMORTIZATION

[illegible]

PROFESSIONAL STATIONERS INC. LOS ANGELES, CALIF. FORM NO 102A

### **SCHEDULE**

RESIDENT



# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR

1972

For year 1972, or other taxable year beginning

, 1972, ending

, 1973

FIRST NAME(S) AND INITIAL(S)

LAST NAME

Your social security number

162-11-1111111111

RUBY

Wife's number, if joint return

(Include apartment, including apartment number, or rural route)

162-11-1111111111

ZIP CODE

OCCU-  
PATION

Yours Self

Wife's Homemaker

City, State, and Zip

162-11-1111111111

5. Dependents—Do not list yourself, your spouse or person who qualifies you as head of household  
NAME (Include last name and/or address if different from yours) RELATIONSHIP

Fred, Brian, Elisa, Thomas

Enter  
Number 5

6. Blind (refer to instructions)

Number of blind exemptions claimed 6

7. Total dependent and blind exemptions (add lines 5 and 6)

7

8. Total (Add lines 1 through 4)

(Attach Copy 2 of Form(s) W-2 to  
front of return. Attach copy of 1099-DIV to  
front of return.)

0

9

10

11

12

13

14

15

16

17

9. Total (Add lines 1 through 4)

10. Total (Add lines 1 through 4)

11. Total (Add lines 1 through 4)

12. Total (Add lines 1 through 4)

13. Total (Add lines 1 through 4)

14. Total (Add lines 1 through 4)

15. Total (Add lines 1 through 4)

16. Total (Add lines 1 through 4)

17. Total (Add lines 1 through 4)

18. Total (Add lines 1 through 4)

19. Total (Add lines 1 through 4)

20. Total (Add lines 1 through 4)

21. Total (Add lines 1 through 4)

22. Total (Add lines 1 through 4)

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43. Total (Add lines 1 through 4)

44. Total (Add lines 1 through 4)

45. Total (Add lines 1 through 4)

46. Total (Add lines 1 through 4)

47. Total (Add lines 1 through 4)

48. Total (Add lines 1 through 4)

49. Total (Add lines 1 through 4)

50. Total (Add lines 1 through 4)

51. Total (Add lines 1 through 4)

52. Total (Add lines 1 through 4)

53. Total (Add lines 1 through 4)

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign

Your signature—if filing jointly, BOTH must sign

Date

EDWARD L. LAMBERT

TAX CONSULTANT

1985 VINTAGE BLVD, SACRAMENTO, CA 95813

Do not write in these spaces

P

E

SCHEDULE

FORM 540

## ITEMIZED DEDUCTIONS

(Attach to Form 540)

TAXABLE

19 72

YEAR

Name of taxpayer

Samuel and Phyllis Ruby

Social Security Number

If one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete all appropriate items below.

If one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete all appropriate items below.

1. Charitable contributions (by insurance or otherwise) for property damage, theft, destruction, casualty, interest, health, life, accident and sickness premiums for medical care, etc.

## Contributions

22. Cash—including checks, money orders, etc. (itemize)

22

23. Total cash contributions

23

24. Other than cash (see instructions). Enter total here

24

25. Total—(Add lines 23 and 24. Maximum deduction may not exceed 30% of adjusted gross income. Enter here and on Form 540, page 2)

25

200.00

## Interest Expenses

26. Home mortgage

26

27. Investment purchases

27

28. Other (itemize)

28

29. Total—(Add lines 26, 27 and 28. Enter here and on Form 540, page 2)

29

3,232.00

## Miscellaneous Deductions

Casualty or Theft Losses—See instructions

NOTE: If you had more than one casualty or theft loss occurrence, omit lines 30 through 33 and follow instructions for guidance.

30. Loss before adjustments

30

31. Insurance reimbursement

31

32. \$100 limitation

32

\$100.00

33. Add lines 31 and 32

33

34. Casualty or theft loss. (Line 30 less line 33)

34

35. Child Care—See instructions

35

36. Other—For education, alimony, union dues, etc.—See instructions

36

37. Total miscellaneous deductions—Add lines 34, 35 and 36. (Enter here and on Form 540, page 2)

37

1. Charitable contributions (by insurance or otherwise) for property damage, theft, destruction, casualty, interest, health, life, accident and sickness premiums for medical care, etc.	1	
2. Cash—including checks, money orders, etc. (itemize)	2	
3. Total cash contributions	3	
4. Other than cash (see instructions). Enter total here	4	
5. Total—(Add lines 3 and 4. Maximum deduction may not exceed 30% of adjusted gross income. Enter here and on Form 540, page 2)	5	
6. Home mortgage	6	
7. Investment purchases	7	
8. Other (itemize)	8	
9. Total—(Add lines 6, 7 and 8. Enter here and on Form 540, page 2)	9	150.00
10. Loss before adjustments	10	
11. Insurance reimbursement	11	
12. \$100 limitation	12	
13. Add lines 11 and 12	13	
14. Casualty or theft loss. (Line 10 less line 13)	14	
15. Child Care—See instructions	15	
16. Other—For education, alimony, union dues, etc.—See instructions	16	
17. Total miscellaneous deductions—Add lines 14, 15 and 16. (Enter here and on Form 540, page 2)	17	841.00

<b>SCHEDULE</b>
<b>FORM 540</b>



# CALIFORNIA

## PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION (Sole Proprietorships)

<b>TAXABLE</b>
<b>19 72</b>
<b>YEAR</b>

Attach all schedules to your income tax return, Form 540 or 540NR

Partnerships, joint ventures, etc., must file on Form 56

Social Security Number

 11. Name and address of business: **Food Service**  
 (Indicate for "Retail") (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

; product

 2. Business name: **Snack Bar** C. Federal employer identification number

 3. Business address: **5418 Van Nuys Blvd. Van Nuys, California** (217 code)

 4. Indicate method of accounting: ☒ cash; ☐ accrual; ☐ other.

 5. Were Forms 501, 592, 626 and 523 for the calendar year filed (if required)? ☐ Yes ☒ No

 6. Is this business located within the boundaries of the city, town, etc. indicated? ☒ Yes ☐ No

 7. Did you own this business at the end of the taxable year? ☒ Yes ☐ No

 8. How many months of the taxable year did you own this business? **12**

9. Attach all applicable forms and schedules most to filed in.

10. Attach all applicable forms and schedules most to filed in.

11. Attach all applicable forms and schedules most to filed in.

12. Attach all applicable forms and schedules most to filed in.

13. Attach all applicable forms and schedules most to filed in.

14. Attach all applicable forms and schedules most to filed in.

15. Attach all applicable forms and schedules most to filed in.

16. Attach all applicable forms and schedules most to filed in.

17. Attach all applicable forms and schedules most to filed in.

18. Attach all applicable forms and schedules most to filed in.

19. Attach all applicable forms and schedules most to filed in.

20. Attach all applicable forms and schedules most to filed in.

21. Attach all applicable forms and schedules most to filed in.

22. Attach all applicable forms and schedules most to filed in.

23. Attach all applicable forms and schedules most to filed in.

24. Attach all applicable forms and schedules most to filed in.

25. Attach all applicable forms and schedules most to filed in.

26. Attach all applicable forms and schedules most to filed in.

27. Attach all applicable forms and schedules most to filed in.

28. Attach all applicable forms and schedules most to filed in.

29. Attach all applicable forms and schedules most to filed in.

30. Attach all applicable forms and schedules most to filed in.

31. Attach all applicable forms and schedules most to filed in.

32. Attach all applicable forms and schedules most to filed in.

33. Attach all applicable forms and schedules most to filed in.

34. Attach all applicable forms and schedules most to filed in.

35. Attach all applicable forms and schedules most to filed in.

36. Attach all applicable forms and schedules most to filed in.

37. Attach all applicable forms and schedules most to filed in.

38. Attach all applicable forms and schedules most to filed in.

39. Attach all applicable forms and schedules most to filed in.

40. Attach all applicable forms and schedules most to filed in.

41. Attach all applicable forms and schedules most to filed in.

42. Attach all applicable forms and schedules most to filed in.

43. Attach all applicable forms and schedules most to filed in.

44. Attach all applicable forms and schedules most to filed in.

45. Attach all applicable forms and schedules most to filed in.

46. Attach all applicable forms and schedules most to filed in.

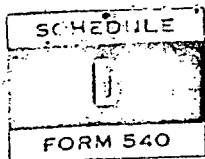
47. Attach all applicable forms and schedules most to filed in.

48. Attach all applicable forms and schedules most to filed in.

49. Attach all applicable forms and schedules most to filed in.

50. Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR

6,969 40



CALIFORNIA  
CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE  
1971  
YEAR

Use this schedule to report gains and losses on stocks, bonds and similar investments,  
and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR Samuel and Phyllis Ruby Social Security Number

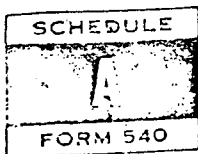
SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

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	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d less e)
1.					
SCHEDULE ATTACHED					(1,248.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries					
3. Enter net gain (or loss), combine lines 1 and 2					
4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)					
5. Net short-term gain (or loss), combine lines 3 and 4					

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

6.					
7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy)					
8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries					
9. Net gain (or loss), combine lines 6 through 8					(14,274.00)
10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)					
11. Net long-term gain (or loss), combine lines 9 and 10					(15,522.00)
12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here					
13. If line 12 shows a gain— (a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11 (b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR)					
14. If line 12 shows a loss— (a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d)) (b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero (c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) \$1,000 (d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f) (e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(c); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9 (f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—(Do not enter an amount greater than \$1,000)					(1,000.00)

Carryover (1-f) (\$14,522.00)



# ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE
19 71
YEAR

Name as shown on Form 540

Samuel and Phyllis Ruby

Social Security Number

Itemized vs. Standard Deduction—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540
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. Other medical and dental expenses (attach itemized list)
7. Total—(Add lines 4, 5 and 6)
8. Enter 3% of adjusted gross income shown on Form 540
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero)
10. Total—(Add lines 1 and 9)

1	
2	
3	
4	
5	
6	
7	
8	

9	
10	150 00

## Child Adoption Expense

11. Total expenses paid or incurred—Attach itemized list
12. Enter 3% of adjusted gross income shown on Form 540
13. Subtract line 12 from line 11—See instructions for maximum limitations

11	
12	
13	

## Taxes

14. Real estate
15. State and local gasoline
16. General sales
17. Auto license—Excess of registration and weight fees (see instructions)
18. Personal property
19. State disability insurance (SDI)—Employer private disability plans do not qualify
20. Other (specify)
21. Total taxes—(Add lines 14 through 20)

14	
15	
16	
17	
18	
19	
20	
21	743 31

## Contributions

22. Cash—including checks, money orders, etc. (itemize)
23. Total cash contributions
24. Other than cash (see instructions). Enter total here
25. Total—Add lines 23 and 24—Maximum deduction may not exceed 20% of adjusted gross income

22	
23	
24	
25	

## Interest Expense

26. Home mortgage
27. Installment purchases
28. Other (itemize)
29. Total—(Add lines 26, 27 and 28)

26	
27	
28	
29	2,617 68

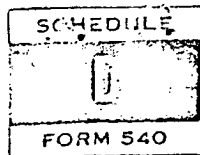
## Miscellaneous Deductions

30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)
31. Total miscellaneous deductions
32. Total deductions—(Add lines 10, 13, 21, 25, 29 and 31). Enter total here and on Form 540, page 2, in space provided

30	
31	500 00
32	4,010 90







CALIFORNIA  
CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE  
1971  
YEAR

Use this schedule to report gains and losses on stocks, bonds and similar investments,  
and gains (but not losses) on personal assets such as a home or jewelry.

Name as shown on Form 540 or 540NR

Samuel and Phyllis Rubv

Social Security Number

SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

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	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d less e)
1.					
SCHEDULE ATTACHED					(1,248.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries					
3. Enter net gain (or loss), combine lines 1 and 2					
4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)					
5. Net short-term gain (or loss), combine lines 3 and 4					

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

6.					
7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy)					
8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries					
9. Net gain (or loss), combine lines 6 through 8					
10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)					(14,274.00)
11. Net long-term gain (or loss), combine lines 9 and 10					
12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here					(15,522.00)
13. If line 12 shows a gain—					
(a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11					
(b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR)					
14. If line 12 shows a loss—					
(a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d))					
(b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero					
(c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) \$1,000					
(d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f)					
(e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(d); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9					
(f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—(Do not enter an amount greater than \$1,000)					(1,000.00)

Carryover (1-1) (\$14,522.00)



# INDIVIDUAL CALIFORNIA INCOME TAX

TAXABLE YEAR  
**1973**

for the year January 1–December 31, 1973, or other taxable year beginning \_\_\_\_\_, 1973, ending \_\_\_\_\_, 19

First Name(s) and Initial(s) <b>SAMUEL &amp; PHYLLIS</b>	Last Name <b>RUBY</b>	Your Social Security Number [REDACTED]
Present Home Address (Number and street, including apartment number, or rural route) <b>16250 BIRCHER ST</b>		Spouse's Social Security Number [REDACTED]
City, Town or Post Office, State and Zip Code <b>GRANADA HILLS CALIF</b>		Occupation <b>S/E</b> Yours Spouse's <b>H/W</b>

<b>Filing Status - Check Only One</b> 1. <input type="checkbox"/> Single 2. <input checked="" type="checkbox"/> Married filing joint return 3. <input type="checkbox"/> Married filing separate return—Enter spouse's full name _____ 4. <input type="checkbox"/> Head of Household—Enter name of qualifying individual _____ 5. <input type="checkbox"/> Widow(er) with dependent child. Enter year spouse died 19____	<b>Exemption Credits</b> 6. Personal Exemption: If line 1 or 3 checked, enter \$25 7. Dependents - Do not list person who qualifies you as head of household. Name (include last name and/or address if different from yours) Relationship <b>THOMAS - FRED</b> <b>ELISA</b> Total Number <b>3</b> X \$8 8. Blind (refer to instructions) Number of blind exemptions <b>3</b> X \$8 9. Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 below	6 <b>50</b> 7 <b>24</b> 8 9 <b>74</b>
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<b>Income</b> 10. Wages, salaries, tips and other employee compensation (Attach copy 2 of Form(s) W-2 to front, if unavailable, attach explanation) 11. Dividends—before federal exclusion. Capital gain dividends must be included at 100% 12. Interest. (See instructions for taxability of federal, state and municipal bonds) 13. Income other than wages, dividends and interest (from line 50) 14. Total (add lines 10, 11, 12 and 13) 15. Adjustments to income (from line 56) 16. Adjusted gross income (subtract line 15 from line 14)	10 11 12 13 14 15 16	92 345 16196 16633 16633
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• If you do NOT itemize deductions AND line 16 is under 10,000, find tax in Tax Table and enter on line 19. • If you itemize deductions OR line 16 is \$10,000 or more, complete lines 17 and 18. 17. Deductions: Itemized (from line 63) OR Standard (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked) 18. Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	17 18	5162 11471
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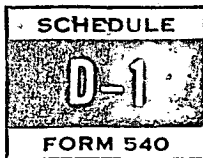
19. Tax—If an averaging method is used, check appropriate box <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Schedule G-1 20. Total exemption credits (from line 9, above) 21. Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) 22. Other credits (from line 66) 23. Net tax (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) 24. Special tax credit—from line 75 (see Instructions, page 2, for allowable credit) 25. Net Tax liability (subtract line 24 from line 23—if line 24 is greater than line 23, enter zero) 26. Tax on preference income (see instructions—attach Schedule P(540)) 27. Total tax liability (add lines 25 and 26)	19 20 21 22 23 24 25 26 27	249 74 175 125 53 122 122
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28. Renter's credit—if you lived in rented property on March 1, 1973, complete Part I on page 2 29. Total California income tax withheld (attach Form(s) W-2 or W-2P to face of return) 30. 1973 California estimated tax payments (include amount allowable as a credit from 1972 return) 31. Excess California SDI tax withheld (attach Form DE 1964 to face of return) 32. Total prepayment credits (add lines 28 through 31)	28 29 30 31 32	122 —0—
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33. If line 27 is equal to or larger than line 32, enter amount of BALANCE DUE Pay in full and mail with return to: Franchise Tax Board, Sacramento, CA 95867 34. If line 32 is larger than line 27, enter amount OVERPAID Mail return to: Franchise Tax Board, P.O. Box 13-540, Sacramento, CA 95813 35. Amount of line 34 to be REFUNDED. (allow at least six weeks for your refund) 36. Amount of line 34 to be credited on your 1974 estimated tax	33 34 35 36	122 Do not write in these spaces P E M A
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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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

<b>SIGN</b> Your signature _____ Date _____ Preparer's signature (other than taxpayer) _____ Date _____	Preparer's Employer — Identification (or SSA) Number _____
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CALIFORNIA

## SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

(Attach to Form 540, 540NR, 541 or 565)

TAXABLE

1973

YEAR

Name as shown on Tax Return

SAMUEL L PHYLIS RUBY

Identifying number as shown on return

[REDACTED]

## PART I Gain From Disposition of Property Under Sections 18211, 18212-18, 18219, 18220

Lines 9 and 10 should be omitted if there are no dispositions of farm property or farm land; or, if this form is filed by a partnership.

1. Description of Sections 18211, 18212-18, 18219, and 18220 property.	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) SNACK BAR	4/70	8/13/73
(B)		
(C)		
(D)		

Correlate lines 1(A) through 1(D) with these columns →	Property (A)	Property (B)	Property (C)	Property (D)
2. Gross sales price . . . . .	28000-			
3. Cost or other basis and expense of sale . . . . .	28138-			
4. Depreciation allowed (or allowable) . . . . .	12386-			
5. Adjusted basis, line 3 less line 4 . . . . .	15752-			
6. Total gain, subtract line 5 from line 2 . . . . .	12248.			
7. If Section 18211 property:				
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3) . . . . .	12386.			
(b) Line 6 or line 7(a), whichever is smaller . . . . .	12248.			
8. If Section 18212-18 property:				
(a) Enter additional depreciation after 12-31-63 and before 1-1-71 . . . . .				
(b) Enter additional depreciation after 12-31-70 . . . . .				
(c) Enter line 6 or line 8(b), whichever is smaller . . . . .				
(d) Line 8(c) times applicable percentage (Instruction D-4) . . . . .				
(e) Enter excess, if any, of line 6 over line 8(b) . . . . .				
(f) Enter line 8(a) or line 8(e), whichever is smaller . . . . .				
(g) Line 8(f) times applicable percentage (Instruction D-4) . . . . .				
(h) Add line 8(d) and line 8(g) . . . . .				
9. If Section 18220 property:				
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years . . . . .				
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), which- ever is smaller (see Instruction D-5) . . . . .				
(c) Excess deductions account (see Instruction D-5) . . . . .				
(d) Enter line 9(b) or line 9(c), whichever is smaller . . . . .				
10. If Section 18219 property:				
(a) Soil and water conservation expenses made after 12-31-69				
(b) Enter amount from line 9(d), if any; otherwise, enter a zero				
(c) Enter excess, if any, of line 10(a) over 10(b) . . . . .				
(d) Line 10(c) times applicable percentage (Instruction D-5) . . . . .				
(e) Line 6 less line 10(b) . . . . .				
(f) Enter smaller of line 10(d) or line 10(e) . . . . .				

## SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)

11. Enter amounts from line 6 . . . . .	12248			
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f) . . . . .	12248			
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2) . . . . .	-0-			
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III . . . . .				12248-



# CALIFORNIA

## INDIVIDUAL INCOME TAX RETURN



For Calendar Year 1970 or Fiscal Year Begun

1970 and Ended

1971

FIRST NAME(S) AND INITIAL(S) <b>SAMUEL AND PHYLLIS</b>		LAST NAME <b>RUBY</b>		Your social security number <b>220 123 456</b>		S
PRESENT HOME ADDRESS (Number and street, or rural route) <b>16250 Bircher</b>		COUNTY <b>Los Angeles</b>		Spouse's social security number <b>220 123 456</b>		C
CITY, TOWN OR POST OFFICE <b>Granada Hills</b>		STATE <b>California</b>		ZIP CODE <b>91344</b>		M
NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING <b>Self-Employed</b>		Your occupation <b>Self-Employed</b>		Spouse's occupation <b>Housewife</b>		B
NAME AND ADDRESS ON 1969 CALIFORNIA RETURN. IF SAME AS ABOVE, WRITE "SAME". IF NONE FILED, GIVE REASON. <b>11346 Montgomery Avenue Granada Hills, Calif.</b>		Adjusted gross income on 1970 Federal Return \$ <b>8,284.97</b>		If different from line 11, below, explain in Part VII, page 2.		P
Filing Status (check one)		1. <input type="checkbox"/> Single		3. <input type="checkbox"/> Married, filing separate return—spouse's name: _____		A
2. <input checked="" type="checkbox"/> Married, filing joint return		4. <input type="checkbox"/> Unmarried "head of household"—Complete Part I, page 2				

Income If joint return, include all income of both husband and wife	5. Wages, salaries, tips, etc. (before payroll deductions) if more than two employers, attach schedule Employer's name _____ Where employed (city and state) _____		5	•	
	8. Dividends. Enter total here (also list in Schedule B (540), Part I, if total is over \$100)		6	•	20 60
	7. Interest. Enter total here (also list in Schedule B (540), Part II, if total is over \$100)		7	•	
	8. Other income (from page 2, line 30)		8	•	8,284 97
	9. Total (add lines 5, 6, 7 and 8)		9	•	8,305 57
	10. Adjustments to income (from page 2, line 35)		10	•	
	11. Adjusted gross income (subtract line 10 from line 9)		11	•	8,305 57

Your Tax, and Credits	• If you do not itemize deductions AND line 11 is under \$10,000, find your tax in Tax Table in instructions. Enter tax on line 12.			
	• If you itemize deductions OR line 11 is \$10,000 or more, go to Part IV on page 2 to figure tax.			
	12. Tax from (check one): Tax Table <input type="checkbox"/> , Tax Computation (page 2, Part IV) <input checked="" type="checkbox"/> , or Schedule G (540) <input type="checkbox"/>		12	51 00
	13. Exemption credits (from page 2, line 43)		13	82 00
	14. Tax liability (subtract line 13 from line 12)		14	None
	15. Total other credits (from page 2, line 49)		15	
Balance Due or Refund	16. Net tax liability (subtract line 15 from line 14—If \$1.00 or less, enter "zero")		16	None
	17. 1970 California estimated tax payment or credit from 1969 (if any). If none, enter "zero"		17	None
	18. Balance due—If any (subtract line 17 from line 16) <b>PAY IN FULL WITH RETURN</b>		18	None
	19. Overpayment—If any (subtract line 16 from line 17) <b>OVERPAYMENT</b>		19	
	20. Portion of line 19 you wish to apply on 1971 estimated tax		20	
	21. Refund—If any (subtract line 20 from line 19) <b>REFUND</b>		21	

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here

Your signature—if filing jointly, BOTH must sign

Date

Signature of preparer other than taxpayer

Spouse's signature

Date

Address

Date

• Make Remittance Payable to **FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95814.**

**LAMBERT-MARKELL**  
16633 VENTURA BLVD.  
ENCINO, CALIF. 91316

Do not write in these spaces
T
P
I
T



CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE
19 70
YEAR

Name as shown on Form 540

Samuel and Phyllis Ruby

Social Security Number

**Itemized vs. Standard Deduction**—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

**Medical and dental expenses** (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1. One half (but not more than \$150) of insurance premiums for medical care
2. Medicine and drugs
3. Enter 1% of adjusted gross income shown on Form 540
4. Subtract line 3 from line 2 (if less than zero, enter zero)
5. Other medical and dental expenses. Include balance of insurance premiums for medical care not deducted on line 1 (attach schedule)
6. Total—(Add lines 4 and 5)
7. Enter 3% of adjusted gross income shown on Form 540
8. Subtract line 7 from line 6 (if less than zero, enter zero)
9. Total—(Add lines 1 and 8)

1			
2			
3			
4			
5			
6			
7			
8			
9	150	00	

**Child Adoption Expense**

10. Total expenses paid or incurred—Attach itemized list
11. Enter 3% of adjusted gross income shown on Form 540
12. Subtract line 11 from line 10—See instructions for maximum limitations

10		
11		
12		

**Taxes**

13. Real estate
14. State and local gasoline
15. General sales
16. Auto license—Excess of registration and weight fees (see instructions)
17. Personal property
18. State disability insurance (SDI)—Employer private disability plans do not qualify
19. Other (specify)
20. Total taxes—(Add lines 13 through 19)

13		
14		
15		
16		
17		
18		
19		
20	663	26

**Contributions**

21. Cash—including checks, money orders, etc. (itemize)
22. Total cash contributions
23. Other than cash (see instructions). Enter total here
24. Total—Add lines 22 and 23—Maximum deduction may not exceed 20% of adjusted gross income

21		
22		
23		
24	280	00

**Interest Expense**

25. Home mortgage
26. Installment purchases
27. Other (itemize)

28. Total—(Add lines 25, 26 and 27)

25		
26		
27		
28	1,552	18

**Miscellaneous Deductions**

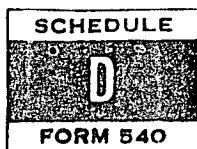
29. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize)

30. Total miscellaneous deductions

31. Total deductions—(Add lines 9, 12, 20, 24, 28 and 30). Enter total here and on Form 540, page 2, in space provided S/A

29		
30	100	00
31	2,745	14

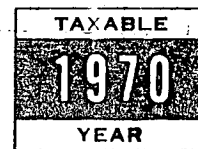




CALIFORNIA

## SALES OR EXCHANGES OF PROPERTY

Attach to Form 540 or 540NR



Name as shown on Form 540 or 540NR  
 Samuel and Phyllis Ruby

Social Security Number

## Part I—CAPITAL ASSETS

## SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1.			SCHEDULE ATTACHED			(15,274.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries						
3. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)						
4. Net short-term gain (or loss) from lines 1, 2 and 3						

## LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

5. Enter gain (if any) from line 16, Part II						
6. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries						
7. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)						
8. Net long-term gain (or loss) from lines 5, 6 and 7						(15,274.00)
9. Combine the amounts shown on lines 4 and 8 and enter the net gain (or loss) here						
10. If line 9 shows a GAIN, enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8)						
11. Subtract line 10 from line 9. Enter here and on line 17, Part III						
12. If line 9 shows a LOSS, enter here and on line 17, Part III the <b>smallest</b> of the following: (a) the amount on line 9; (b) the amount of taxable income on Form 540 or 540NR, computed without capital gains and losses; or (c) \$1,000						
Carryover Loss (14,274.00)						( 1,000.00)

## Part II—SALE OR EXCHANGE OF PROPERTY UNDER SECTIONS 18181-82

13. Enter gain (if any) from line 22, Part IV						
14. Enter gain (if any) from line 25, Part IV						
15. Enter your share of gain (or loss) of Section 18181-82 items from partnerships and fiduciaries						
16. Net gain (or loss). If GAIN, enter on line 5, Part I; if LOSS, enter on line 29, Part V						

## PART III—TOTAL NET GAIN OR LOSS FROM SALES OR EXCHANGES OF PROPERTY

17. Net gain (or loss) from line 10 or 11, Part I						
18. Net gain (or loss) from line 31, Part IV						
19. Total net gain (or loss)—Combine lines 17 and 18. Enter here and on Form 540 or Form 540NR, page 2, Part II, line 23						



**SCHEDULE E-- SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>GEORGE MARCUS</u> <u>1301 MIAMI GARDENS DR, N. MIAMI, FLA 33162</u>	<u>[REDACTED]</u>	<u>7500</u>
(b) <u>EARL RUBY</u> <u>4380 STONEY RIVER DR, BIRMINGHAM, MICH 48010</u>	<u>[REDACTED]</u>	<u>7500</u>
(c) .....		
(d) .....		
(e) .....		
(f) .....		
(g) .....		
(h) .....		
(i) .....		
(j) .....		

(4) Amount taxable as ordinary income (schedule K, line 9, U.S. 1120-S)	(5) Distributive income from page 1 line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 29 or on page 2, schedule 2, line 37) difference between column 4 and column 5 (see instructions)
(a) \$ <u>32,036.39</u>	\$ <u>32,380.38</u>	\$ <u>32,380.38</u>
(b) <u>32,036.38</u>	<u>32,380.38</u>	<u>32,380.38</u>
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

**SCHEDULE E-- SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>GEORGE MARCUS</u> <u>1301 MIAMI GARDENS DR, N. MIAMI, FLA 33162</u>	<del>31-33-33</del>	7500
(b) <u>EARL RUBY</u> <u>4380 STONEY RIVER DR, BIRMINGHAM, MICH 48010</u>	<del>31-33-33</del>	7500
(c) .....		
(d) .....		
(e) .....		
(f) .....		
(g) .....		
(h) .....		
(i) .....		
(j) .....		

Reference copy, JFK Collection: HSCA (RG 233)

(4) Amount taxable as ordinary income (schedule K, line 9, U.S. 1120-S)	(5) Distributive income from page 1, line 6, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 29 or on page 2, schedule 2, line 37) difference between column 4 and column 5 (see instructions)
(a) \$ <u>32,036.39</u>	\$ <u>32,380.38</u>	\$ <u>32,380.38</u>
(b) <u>32,036.38</u>	<u>32,380.38</u>	<u>32,380.38</u>
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
(if additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL RUBY 1300 STONY RIVER DR. BIRM. MI	[REDACTED]	7500	46,840.04
(b) ESTATE OF GEORGE MARCUS 60 N. WASHINGTON #1150 CHICAGO, ILL. 60602		7500	46,840.05
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: HSCA (RG 233)

**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARR, RUBY 4380 STONEY RIVER BIRM. MI	426 05 2123	500	19,730.16
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON - IED CHICAGO ILL. 60602		500	19,730.15
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 19,730.16		46.61	
(b) 19,730.15		46.61	
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: ESCA (RG 233)



D-1040 (NR)  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
INDIVIDUAL RETURN — **NONRESIDENT**

1976

or other taxable year beginning 1976, ending 19

PLEASE  
PRINT  
OR  
TYPE

First Name and Initial Last Name  
Earl R. and Marge Ruby  
(If joint return of husband and wife, use first names and middle initials of both)  
Home Address (Number and Street or Rural Route)  
18135 Livernois  
City, Town or Post Office State Postal Zip Code  
Detroit, Michigan 48221

Your Social Security Number

Your Occupation  
Sales

Spouse's Social Security Number

Spouse's Occupation  
Housewife

EXTENSION NUMBER

If you are an EMPLOYER enter your Federal EIN (PLC) Identification No. here:

IP FP APP.  
OA.

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name.....

B. Enter the name and address used on your return for 1975 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. Same

Auditor

SCHEDULE A — EXEMPTIONS

1. YOURSELF

Regular

65 or over

Blind

Enter number of exemptions checked

SPOUSE

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you:

Enter No.

3.

OTHER DEPENDENTS

NAME  
Enter figure 1 in the last column to right for each name listed

Relationship

Months lived in your home during 1976

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below.

2

INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

Employer's Name	Where employed (City and State)	Total wages reported on DW-2 or W-2	Detroit Income Tax Withheld	WAGES, ETC. EARNED IN DETROIT
COBO CLEANERS, INC.	DETROIT, MICH.	\$ 164,200.00	\$ 970.00	\$ 82,100.00
COBO-RUMAR SALES, INC.	DETROIT, MICH.	16,500.00	110.00	8,250.00
6. TOTALS		180,700.00	1,080.00	90,350.00

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4

8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4

9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10

10. Net profit (or loss) from business — from page 3, Schedule C, line 8

11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)

12. Total (add lines 6 through 11 of last column)

13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)

14. Total (line 12 less line 13)

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 2 and multiply by \$600

16. TOTAL INCOME SUBJECT TO TAX

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%)

PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2

b. Payments and credits on 1976 Declaration of Estimated Detroit Income Tax

c. Other Credits — explain in attached statement (See Instructions)

19. TOTAL — Add Lines 18a, b, and c

TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of OVERPAYMENT

21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1977 Estimated Tax or (B) ☒ Refunded.

22. If your tax (line 17) is larger than your payments (line 19) enter amount of BALANCE DUE Pay in full with this return.

Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar (\$1.00) need not be paid.

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE (Taxpayer's signature and date)

(Signature of preparer other than taxpayer) (Date)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

MAIL TO: Finance Department, Treasury Division, 104 City-County Building, WEST 4TH AVE., DETROIT, MI 48226

C-8000K ☐

# Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

1976 ☐

See instructions on reverse side

1 Name: Cobo-Rumar Sales, Inc.	2 Account Number: 38-1812707
-----------------------------------	---------------------------------

**SUMMARY**

3 Total Number of Partners or Shareholders.....	3	1
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a....	4	

**QUALIFIED PARTNERS OR SHAREHOLDERS**

A	NAME AND ADDRESS	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	PARTNER'S or SHAREHOLDER'S	
						F Share of Bus. Inc.	G Share of SBT Paid
1	Earl Ruby		100%	18,000   00	100%	00	00
4380	Stoney River; Birm.						
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00
			%	00	%	00	00

**NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.**

			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00
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			00	%	00	00
			00	%	00	00
			00	%	00	00
			00	%	00	00

Reference copy, JFK Collection: HSCA (RG 233)

Calendar Year 19 76  
OR FISCAL YEAR  
Beginning 19  
Ending 19

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

FOR OFFICE USE ONLY

☒ INDIVIDUAL (Check)  
☐ FIDUCIARY (One)

RUBY EARL & MARGIE  
18135 LIVERNOIS AVE  
DETROIT MI

48221

6 9 8 8 5 5

Husband's Social Security No.

Wife's Social Security No.

Mo. Day Yr. 09 30 76  
Retroactive Date  
Intangible Account Number 698855  
Type 007 County 82  
City 1 K C 76 File Date 12

If this return is for an Estate, give Probate.

File No. County Date of Death POSTED: AUDITED: Employer Identification No.

LINE NO.	Computation of Tax Due	AMOUNT	LINE NO.	TAX
1.	Accounts and Notes Receivable (non-income producing only)		1.	
2.	Less Accounts and Notes Payable		2.	
3.	Balance Taxable @ 1/10th of 1%		3.	
4.	Accounts and Notes Receivable (income producing only)		4.	
5.	Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		5.	
6.	Balance Taxable		6.	
7.	Income applicable to balance		7.	
8.	Tax @ 3 1/2% of Income (Line 7) or 1/10th of 1% of Balance (Line 6), whichever is greater.		8.	
9.	Stocks and Bonds - - - - - Schedule A, Column 9.		9.	2,376.23
10.	Mortgages and Land Contracts - - - - - Schedule B, Column 8.		10.	
11.	Annuities - - - - - Schedule C, Column 9.		11.	
12.	Beneficiary Return (attach copy hereto)		12.	
13.	TOTAL		13.	2,376.23
14.	Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)		14.	350.00
15.	BALANCE DUE		15.	2,026.23
16.	Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes)		16.	
17.	Bank Deposits in Banks Located Outside of Michigan {or Withdrawn from Mich. Banks or Ass'ns. after RETROACTIVE DATE.}		17.	
18.	Savings in Building and Loan Ass'ns. Located Outside of Michigan		18.	
19.	TOTAL		19.	
20.	TAX @ 20¢ per \$1000.00 of Line 19		20.	
21.	TOTAL TAX DUE (Line 15 plus Line 20)		21.	2,026.23
22.	Less Advance Payment of Tax		22.	
23.	TOTAL TAX DUE		23.	2,026.23
24.	Penalties & Interest: Penalty % S ; Interest % Months, S		24.	
25.	TOTAL AMOUNT DUE WITH THIS RETURN (Due on or before April 30) Or Four Months after End of Authorized Fiscal Year		25.	2,026.23

Make Remittance Payable To: 'STATE OF MICHIGAN' Write your Intangible Account No. on your check.  
Mail To: MICHIGAN DEPARTMENT OF TREASURY, TREASURY BUILDING, LANSING, MICHIGAN 48922

Business or Profession of Taxpayer: <b>SALES</b>	Amount Single Business Tax Paid:	Single Business Tax Account No.:	Telephone Number: <b>863.0400</b>
Year of Last Return Filed: <b>1975</b>	Address of Last Return: <b>SAME</b>		
Check which Method your return is Computed by. <input checked="" type="checkbox"/> RETROACTIVE DATE <input type="checkbox"/> MONTHLY AVERAGE		NOTE: If this return is from a Trustee, attach a list of Names and Addresses of Beneficiaries and Date of Creation of Trust.	

I declare under the penalties imposed by Act No. 301 P.A. of 1939, as Amended, that this return, including any accompanying schedules and statements has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Prepared By:

**GORDON L. HOLLANDER, P.C.**  
CERTIFIED PUBLIC ACCOUNTANT

Signature

Signature

Title: (State whether Individual, Owner, Executor, Administrator, Trustee, etc.)

# MICHIGAN INDIVIDUAL INCOME TAX RETURN

for 1975, or taxable year beginning \_\_\_\_\_, 1975, ending \_\_\_\_\_, 19 \_\_\_\_\_

First name and initial (if joint return, use first names and initials of both) <b>Earl R. and Marge</b>		Last name <b>Ruby</b>	Your social security number <b>[REDACTED]</b>
Home address (number and street or rural route) <b>18135 Livernois</b>		ZIP code <b>48221</b>	Your occupation <b>Sales</b>
City, town or post office, and State <b>Detroit, Michigan</b>		Spouse's social security no. <b>[REDACTED]</b>	Spouse's occupation <b>[REDACTED]</b>
Residency Status during tax year: <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-resident <input type="checkbox"/> Part-year resident, from _____ to _____			

Filing Status: A <input type="checkbox"/> Single B <input checked="" type="checkbox"/> Married, filing jointly C <input type="checkbox"/> Married, filing separately (see instructions, page 2)	1. Exemptions: (a) Enter here the number of exemptions claimed on your federal income tax return ..... <b>4</b> (b) Special exemption for paraplegics & quadriplegics [See Instructions] ..... <b>4</b> (c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b) ..... <b>8</b>
Name of Spouse _____ (Give spouse's Soc. Sec. No. in the space provided)	

2. <b>STATE CAMPAIGN FUND</b>	Do you wish to designate \$2.00 of your taxes for this fund? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If joint return, does your spouse wish to designate \$2.00? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	NOTE: If you check the 'YES' boxes it will not increase your tax or reduce your refund.
-------------------------------	---	---

3. Adjusted gross income as defined in the Internal Revenue Code and which should be reported on Federal Form 1040, line 15, or 1040 A, line 12	<b>178,036.18</b>
4. Additions to adjusted gross income, (from page 2, line 35)	<b>178,036.18</b>
5. Total, add lines 3 and 4	<b>178,036.18</b>
6. Subtractions from adjusted gross income, (from page 2, line 44)	<b>6,000.00</b>
7. Subtract line 6 from line 5	<b>172,036.18</b>
8. Residents multiply exemptions claimed on line 1 by \$1,500.00 (part-year and nonresident allowance from line 48)	<b>12,000.00</b>
9. Income subject to tax (subtract line 8 from line 7)	<b>160,036.18</b>
10. Tax: multiply line 9 by 4.37% (.0437)	<b>7,517.98</b>

CREDITS (See instructions - pages 7-10)		AMOUNT PAID	CREDIT
11. Income tax paid to Michigan cities	<b>11</b>	<b>100.89</b>	<b>11a. 20.09</b>
12. Contributions to Michigan colleges & universities (attach receipts)	<b>12</b>		<b>12a.</b>
13. Income tax paid to another state (attach copy of return)	<b>13</b>		<b>13a.</b>
14. Total credits (add lines 11a, 12a, and 13a), enter total here			<b>14. 20.09</b>
15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE')			<b>15. 7,497.89</b>
16. Credits from any MI-1040 CR form. (see page 9 of instructions)	<b>16</b>		

Do not complete lines 17 thru 21 if you have claimed a credit on line 16.

17. Household income from line 56	<b>17</b>	
18. Enter 1975 homestead property tax or amount from line 59	<b>18</b>	
19. Tax not eligible for credit, enter 3.5% (.035) of line 17	<b>19</b>	
20. Subtract line 19 from line 18, if line 19 is greater, enter 'NONE'	<b>20</b>	
21. Property tax credit, 60% (.60) of line 20, (\$500.00 maximum)	<b>21</b>	
22. Personal property tax paid on inventory. <b>22</b> _____ X 39% (.39)	<b>22</b>	

PAYMENTS		
23. Michigan tax withheld (attach State copy of W-2)	<b>23</b>	<b>2,157.50</b>
24. Michigan estimated tax payments	<b>24</b>	<b>4,000.00</b>
25. 1974 overpayment credited to 1975	<b>25</b>	
26. Add lines 16, 22, 23, 24, and 25, or lines 21, 22, 23, 24, and 25		<b>6,157.50</b>
27. If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE	<b>27</b>	<b>1,340.39</b>
28. If line 26 is greater than line 15, enter AMOUNT OVERPAID	<b>28</b>	
29. Amount of line 28 to be REFUNDED TO YOU	<b>29</b>	
30. Amount of line 28 to be credited to 1976 estimated tax	<b>30</b>	

This return is due April 15, 1976 or on the 15th day of the fourth month after the close of your tax year.

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. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

OFFICE USE

Sign Here Your signature _____ Date _____ DocId:32245535 Page 212	Signature of preparer other than taxpayer <b>GORDON L. HOLLANDER, P.C.</b> CERTIFIED PUBLIC ACCOUNTANT 10675 WEST TEN MILE ROAD
---	--

Reference copy, JFK Collection: HSCA (RG 233)



1. Your estimate of 1976 income tax

2. Exemptions (number of allowable exemptions times \$1,500.00)

3. Subtract line 2 from line 1. (This is your estimated taxable income)

4. Estimated tax (line 3 times .046 or 4.6%)

5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories,  
Michigan homestead property taxes and contributions to Michigan colleges and universities

6. Subtract line 5 from line 4. Enter here and on line 1 below



# MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1976

FORM  
MI-1040-ES

For calendar year 1976 or fiscal year ending \_\_\_\_\_, 19\_\_\_\_ STATE OF MICHIGAN  
Department of Treasury

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1976 income tax

2. Estimated income tax withheld and to be withheld during entire year of 1976

3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required)

4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.

If this declaration is due to be filed on: ☐ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3  
☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3

5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here

6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here

7. Amount to be paid with this declaration at time of filing (line 4 less line 6)

8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s) \_\_\_\_\_ Date \_\_\_\_\_ 19\_\_\_\_

If joint estimate, both husband and wife must sign



# MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1976

FORM  
MI-1040-ES

For calendar year 1976 or fiscal year ending \_\_\_\_\_, 19\_\_\_\_ STATE OF MICHIGAN  
Department of Treasury

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1976 income tax

2. Estimated income tax withheld and to be withheld during entire year of 1976

3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required)

4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.

If this declaration is due to be filed on: ☒ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3  
☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3

5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here

6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here

7. Amount to be paid with this declaration at time of filing (line 4 less line 6)

8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here

I have examined this declaration and to the best of my knowledge it is correct.

Date

19\_\_\_\_

D-1040 (NR)  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
INDIVIDUAL RETURN — **NONRESIDENT**

1975

or other taxable year beginning ..... 1975, ending ..... 19

PLEASE  
PRINT  
OR  
TYPE

First Name and Initial Last Name  
**Earl R. and Marge Ruby**  
(If joint return of husband and wife, use first names and middle initials of both)  
Home Address (Number and Street or Rural Route)  
**18135 Livernois**  
City, Town or Post Office State Postal Zip Code  
**Detroit, Michigan 48221**

Your Social Security Number

Your Occupation

**Sales**

Spouse's Social Security Number

Spouse's Occupation

EXTENSION NUMBER

If you are an EMPLOYER  
enter your Federal EMPLOYER  
Identification No. here:

IP

FP

APP.  
OA.

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name.....

B. Enter the name and address used on your return for 1974 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason.  
**Same**

Auditor

SCHEDULE A — EXEMPTIONS

1. YOURSELF

Regular

65 or over

Blind

Enter  
number of  
exemptions  
checked

SPOUSE

☒

☐

☐

Enter

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you:

**Denise, Joyce**

3. OTHER  
DEPENDENTS

NAME  
Enter figure 1 in the last column to  
right for each name listed

Relationship

Months lived in  
your home during  
1975

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below.

4

INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

Employer's Name

Where employed (City and State)

Total wages reported  
on DW-2 or W-2

Detroit Income Tax  
Withheld

WAGES, ETC. EARNED  
IN DETROIT

**COBO CLEANERS, INC. DET. MICH.**

**\$ 70,000.00**

**\$ 229.00**

**\$ 35,000.00**

**16,500.00**

**110.00**

**8,250.00**

**86,500.00**

**339.00**

**43,250.00**

6. TOTALS

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4

8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4

9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10

10. Net profit (or loss) from business — from page 3, Schedule C, line 8

11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)

12. Total (add lines 6 through 11 of last column)

13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)

14. Total (line 12 less line 13)

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above **4** and multiply by \$600

16. TOTAL INCOME SUBJECT TO TAX

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%)

**396.13**

**2,508.00**

**46,154.13**

**46,154.13**

**2,400.00**

**43,754.13**

**218.77**

PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2

b. Payments and credits on 1975 Declaration of Estimated Detroit Income Tax

c. Other Credits — explain in attached statement (See Instructions)

19. TOTAL — Add Lines 18a, b, and c

**339.00**

**339.00**

**339.00**

TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT**

21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1976 Estimated Tax or (B) ☒ Refunded.

22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return.  
Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar (\$1.00) need not be paid.

**120.23**

**120.23**

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE

(Taxpayer's signature and date)

(Signature of preparer other than taxpayer)

(Date)

SIGN HERE

**GORDON L. HOLLANDER, P.C.**

CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection: HSCA (RG 233)

Attach Copy of Form DW-2 or W-2 Here

Attach Check or Money Order Here

REVENUE DEPARTMENT OF TREASURY  
Revenue Division  
INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

Calendar Year 19

OR FISCAL YEAR

Beginning 19

Ending 19

Individual ☐  
Partnership ☐  
Michigan Corporation ☐  
Foreign Corporation ☐  
Fiduciary ☐

Check  
One

RUBY EARL & MARGIE  
18135 LIVERNOIS AVE  
DETROIT MI

48221

6 9 8 8 5 5

POSTED FILED  
IF THIS RETURN IS FOR  
ESTATE GIVE PROB

County

File No.

Date of Death

MONTH	DAY	YEAR	RETROACTIVE DATE	ACCOUNT NO.	TYPE	COUNTY	CITY	K	C	FILE DATE
11	30	75		698855	007	82		1		75 12

Line No.	Computation of Tax Due	AMOUNT	Line No.	TA
1.	Accounts and Notes Receivable (non-income producing only)		1.	
2.	Less Accounts and Notes Payable		2.	
3.	Balance Taxable @ 1/10th of 1%		3.	
4.	Accounts and Notes Receivable (income producing only)		4.	
5.	Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		5.	
6.	Balance Taxable		6.	
7.	Income applicable to balance		7.	
8.	Tax @ 3 1/2% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater		8.	
9.	Stocks and Bonds - - - - - Schedule A, Column 9.		9.	2952 87
10.	Mortgages and Land Contracts - - - - - Schedule B, Column 8.		10.	
11.	Annuities - - - - - Schedule C, Column 9.		11.	
12.	Beneficiary Return (attach copy hereto)		12.	
13.	TOTAL		13.	2952 87
14.	Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)		14.	350 00
15.	BALANCE DUE		15.	2602 87
16.	Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes)		16.	
17.	Bank Deposits in Banks Located Outside of Michigan		17.	
18.	Savings in Building and Loan Ass'ns. Located Outside of Michigan		18.	
19.	TOTAL		19.	
20.	TAX @ 40% per \$1000.00 of Line 19		20.	
21.	TOTAL TAX DUE (Line 15 plus Line 20)		21.	2602 87
22.	Less Advance Payment of Tax		22.	
23.	TOTAL TAX DUE		23.	2602 87
24.	Penalties & Interest; Penalty % \$ ; Interest % Months \$		24.	
25.	TOTAL AMOUNT DUE		25.	2602 87

MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN

Please forward Remittance for Amount Shown Here on or before April 30.

To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922

(or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

- Business or Profession of Taxpayer SALES Phone No. 863-0400
- Give year of last return filed 1974 Address of Last Return SAME
- Check here if return is computed on a Retroactive Date Method or Monthly Average Method
- If taxpayer is a corporation give State and Date of Incorporation Federal Employers Identification Number
- If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust.
- If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached.

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number

Signed

Signed

Return Prepared by

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
(if additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) <u>EARL RUBY</u> <u>1130 STONY RIVER DR. BIRMINGHAM</u>	<del>██████████</del>	<u>7500</u>	<u>46,840.04</u>
(b) <u>ESTATE OF GEORGE MARCUS</u> <u>60 W. WASHINGTON #1150 CHICAGO, ILL. 60602</u>		<u>7500</u>	<u>46,840.05</u>
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) <u>46,840.04</u>			
(b) <u>46,840.05</u>			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: HSCA (RG 233)

# MICHIGAN INDIVIDUAL INCOME TAX RETURN

for 1975, or taxable year beginning \_\_\_\_\_, 1975, ending \_\_\_\_\_, 19 \_\_\_\_\_

First name and initial (if joint return, use first names and initials of both) <b>Earl R. and Marge</b>		Last name <b>Ruby</b>	Your social security number <b>[REDACTED]</b>
Home address (number and street or rural route) <b>18135 Livernois</b>		ZIP code <b>48221</b>	Your occupation <b>Sales</b>
City, town or post office, and State <b>Detroit, Michigan</b>		Spouse's social security no. <b>[REDACTED]</b>	
Residency Status during tax year: <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-resident <input type="checkbox"/> Part-year resident, from _____ to _____		Spouse's occupation <b>[REDACTED]</b>	
Filing Status: A <input type="checkbox"/> Single B <input checked="" type="checkbox"/> Married, filing jointly C <input type="checkbox"/> Married, filing separately (see instructions, page 2)		1. Exemptions: (a) Enter here the number of exemptions claimed on your federal income tax return <b>4</b> (b) Special exemption for paraplegics & quadriplegics <b>[See Instructions]</b> (c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b) <b>4</b>	
Name of Spouse (Give spouse's Soc. Sec. No. in the space provided)			

2. **STATE CAMPAIGN FUND** Do you wish to designate \$2.00 of your taxes for this fund? ☐ YES ☒ NO  
If joint return, does your spouse wish to designate \$2.00? ☐ YES ☒ NO

NOTE: If you check the 'YES' boxes it will not increase your tax or reduce your refund.

3. Adjusted gross income as defined in the Internal Revenue Code and which should be reported on Federal Form 1040, line 15, or 1040 A, line 12. Attach copies of any Federal schedules that indicate a loss or deduction from gross income. (See page 5 of the instructions)	<b>178,036.18</b>
4. Additions to adjusted gross income, (from page 2, line 35)	<b>178,036.18</b>
5. Total, add lines 3 and 4	<b>178,036.18</b>
6. Subtractions from adjusted gross income, (from page 2, line 44)	<b>178,036.18</b>
7. Subtract line 6 from line 5	<b>6,000.00</b>
8. Residents multiply exemptions claimed on line 1 by \$1,500.00 (part-year and nonresident allowance from line 48)	<b>172,036.18</b>
9. Income subject to tax (subtract line 8 from line 7)	<b>7,517.98</b>
10. Tax: multiply line 9 by 4.37% (.0437)	

CREDITS (See instructions - pages 7-10)		AMOUNT PAID	CREDIT
11. Income tax paid to Michigan cities	<b>11</b>	<b>100.89</b>	<b>11a. 20.09</b>
12. Contributions to Michigan colleges & universities (attach receipts)	<b>12</b>		<b>12a.</b>
13. Income tax paid to another state (attach copy of return)	<b>13</b>		<b>13a.</b>
14. Total credits (add lines 11a, 12a, and 13a), enter total here			<b>20.09</b>
15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE')			<b>7,497.89</b>
16. Credits from any MI-1040 CR form. (see page 9 of instructions)	<b>16</b>		

Do not complete lines 17 thru 21 if you have claimed a credit on line 16.

17. Household income from line 56	<b>17</b>	
18. Enter 1975 homestead property tax or amount from line 59	<b>18</b>	
19. Tax not eligible for credit, enter 3.5% (.035) of line 17	<b>19</b>	
20. Subtract line 19 from line 18, if line 19 is greater, enter 'NONE'	<b>20</b>	
21. Property tax credit, 60% (.60) of line 20, (\$500.00 maximum)	<b>21</b>	
22. Personal property tax paid on inventory <b>22</b> X 39% (.39)	<b>22</b>	

PAYMENTS		
23. Michigan tax withheld (attach State copy of W-2)	<b>23</b>	<b>2,157.50</b>
24. Michigan estimated tax payments	<b>24</b>	<b>4,000.00</b>
25. 1974 overpayment credited to 1975	<b>25</b>	
26. Add lines 16, 22, 23, 24, and 25, or lines 21, 22, 23, 24, and 25	<b>26</b>	<b>6,157.50</b>
27. If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE	<b>27</b>	<b>1,340.39</b>
28. If line 26 is greater than line 15, enter AMOUNT OVERPAID	<b>28</b>	
29. Amount of line 28 to be REFUNDED TO YOU	<b>29</b>	
30. Amount of line 28 to be credited to 1976 estimated tax	<b>30</b>	

NOTE: If all of overpayment (line 28) is to be refunded (line 29), make no entry on line 30.

This return is due April 15, 1976 or on the 15th day of the fourth month after the close of your tax year.  
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. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

Sign Here Your signature

Date

GORDON L. HOLLANDER, P.C.

Date

CERTIFIED PUBLIC ACCOUNTANT

19675 WEST TEN MILE ROAD, Drawer H, Lansing 48904

D-1040 (NR)  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
INDIVIDUAL RETURN — **NONRESIDENT**

1975

or other taxable year beginning 1975, ending 19

PLEASE  
PRINT  
OR  
TYPE

First Name and Initial	Last Name
Earl R. and Marge	Ruby
(If joint return of husband and wife, use first names and middle initials of both)	
Home Address (Number and Street or Rural Route)	
18135 Livernois	
City, Town or Post Office	State Postal Zip Code
Detroit, Michigan	48221

Your Social Security Number

Your Occupation

Sales

Spouse's Social Security Number

Spouse's Occupation

EXTENSION NUMBER

If you are an EMPLOYER enter your Federal EMPLOYER Identification No. here:

IP

FP

APP.  
OA.

A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name

B. Enter the name and address used on your return for 1974 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. Same

Auditor

SCHEDULE A — EXEMPTIONS

1. YOURSELF

SPOUSE

Regular

65 or over

Blind

Enter number of exemptions checked

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you:

Denise, Joyce

Enter No.

3. OTHER DEPENDENTS

NAME  
Enter figure 1 in the last column to right for each name listed

Relationship

Months lived in your home during 1975

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below.

Reference copy, JFK Collection: HSCA (RG 233)

INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. — indicate (W) for wife

Employer's Name

Where employed (City and State)

COBO CLEANERS, INC. DET. MICH.

Total wages reported on DW-2 or W-2

\$ 70,000.00  
16,500.00  
86,500.00

Detroit Income Tax Withheld

\$ 229.00  
110.00  
339.00

WAGES, ETC., EARNED IN DETROIT

\$ 35,000.00  
8,250.00  
43,250.00

6. TOTALS

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4

8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4

9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit — from page 3, Schedule E, line 10

10. Net profit (or loss) from business — from page 3, Schedule C, line 8

11. Income (or loss) — TRUSTS AND ESTATES ONLY — from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)

12. Total (add lines 6 through 11 of last column)

13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)

14. Total (line 12 less line 13)

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 4 and multiply by \$600

16. TOTAL INCOME SUBJECT TO TAX

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%)

396.13

2,508.00

46,154.13

46,154.13

2,400.00

43,754.13

218.77

PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2

b. Payments and credits on 1975 Declaration of Estimated Detroit Income Tax

c. Other Credits — explain in attached statement (See Instructions)

19. TOTAL — Add Lines 18a, b, and c

339.00

339.00

TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of OVERPAYMENT

21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1976 Estimated Tax or (B) ☒ Refunded.

22. If your tax (line 17) is larger than your payments (line 19) enter amount of BALANCE DUE Pay in full with this return.

Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar (\$1.00) need not be paid.

120.23

SIGN  
HERE

SIGN HERE

(Taxpayer's signature and date)

(Signature of preparer other than taxpayer)

(Date)

SIGN HERE

(Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

1. Estimated tax reported in 1976

2. Exemptions (number of allowable exemptions times \$1,500.00) .....
3. Subtract line 2 from line 1. (This is your estimated taxable income) .....
4. Estimated tax (line 3 times .046 or 4.6%) .....
5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories,  
Michigan homestead property taxes and contributions to Michigan colleges and universities .....
6. Subtract line 5 from line 4. Enter here and on line 1 below .....



# MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1976

FORM  
MI-1040-ES

For calendar year 1976 or fiscal year ending \_\_\_\_\_, 19\_\_\_\_ STATE OF MICHIGAN  
Department of Treasury

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1976 income tax .....
2. Estimated income tax withheld and to be withheld during entire year of 1976 .....
3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required) .....
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
- If this declaration is due to be filed on: ☐ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3  
☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here .....
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here .....
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) .....
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here .....

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s)..... Date..... 19.....  
If joint estimate, both husband and wife must sign



# MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1976

FORM  
MI-1040-ES

For calendar year 1976 or fiscal year ending \_\_\_\_\_, 19\_\_\_\_ STATE OF MICHIGAN  
Department of Treasury

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1976 income tax ..... 5,600.00
2. Estimated income tax withheld and to be withheld during entire year of 1976 .....
3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required) ..... 5,600.00
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.
- If this declaration is due to be filed on: ☒ April 15, 1976, enter 1/4 of line 3; ☐ September 15, 1976, enter 1/2 of line 3  
☐ June 15, 1976, enter 1/3 of line 3; ☐ Jan. 15, 1977, enter amount on line 3
5. If you had an overpayment on your 1975 income tax return which you elected to have applied as a credit against your 1976 estimated tax, enter the amount here .....
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread credit evenly to each installment, divide it by number of installments and enter results here .....
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) ..... 1,400.00
8. Note: The payment of the estimated tax (line 3 less any 1975 overpayment credit) with this return eliminates the filing of quarterly estimates. Enter lump sum payment here .....

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s)..... Date..... 19.....  
If joint estimate, both husband and wife must sign

REVENUE DIVISION  
INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

Calendar Year 19

OR FISCAL YEAR

Beginning 19

Ending 19

Individual ☐  
Partnership ☐  
Michigan Corporation ☐  
Foreign Corporation ☐  
Fiduciary ☐

RUBY EARL & MARGIE  
18135 LIVERNOIS AVE  
DETROIT MI

48221

6 9 8 8 5 5

POSTED FILED  
IF THIS RETURN IS FOR ESTATE GIVE PROBATE

MONTH DAY YEAR ACCOUNT NO. TYPE COUNTY CITY K C FILE DATE Date of Death

Line No. Computation of Tax Due

Line No.	AMOUNT	TA
1. Accounts and Notes Receivable (non-income producing only)		
2. Less Accounts and Notes Payable		
3. Balance Taxable @ 1/10th of 1%		
4. Accounts and Notes Receivable (income producing only)		
5. Less Accounts and Notes Payable (use only that portion, if any, not used in Line 2)		
6. Balance Taxable		
7. Income applicable to balance		
8. Tax @ 3 1/2% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater		
9. Stocks and Bonds - - - - - Schedule A, Column 9		
10. Mortgages and Land Contracts - - - - - Schedule B, Column 8		
11. Annuities - - - - - Schedule C, Column 9		
12. Beneficiary Return (attach copy hereto)		
13. TOTAL	29528	
14. Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)	35000	
15. BALANCE DUE	26028	
16. Cash on Hand or in Transit as of retroactive date (include cash in safety deposit boxes)		
17. Bank Deposits in Banks Located Outside of Michigan		
18. Savings in Building and Loan Ass'ns. Located Outside of Michigan		
19. TOTAL		
20. TAX @ 40¢ per \$1000.00 of Line 19		
21. TOTAL TAX DUE (Line 15 plus Line 20)	26028	
22. Less Advance Payment of Tax		
23. TOTAL TAX DUE	26028	
24. Penalties & Interest; Penalty % \$ Interest % Months \$		
25. TOTAL AMOUNT DUE	26028	

MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN

Please forward Remittance for Amount Shown Here on or before April 30.

To: MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922 (or four months after end of authorized fiscal year)

IMPORTANT—Be Sure to Answer the following Question When Applicable.

1. Business or Profession of Taxpayer SALES Phone No. 863-0400

2. Give year of last return filed. 1974 Address of Last Return SAME

3. Check here if return is computed on a Retroactive Date Method or Monthly Average Method

4. If taxpayer is a corporation give State and Date of Incorporation Federal Employers Identification Number

5. If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust.

6. If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached.

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number

Signed

Signed

Title

Return Prepared by GORDON L. HOLLANDER, P.C.


CERTIFIED PUBLIC ACCOUNTANT

19675 WEST TEN MILE ROAD

SOUTHFIELD, MICHIGAN 48075



**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
(if additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) <u>EARL... RUBY</u> <u>1150 STONY RIVER DR. BIRMINGHAM</u>		<u>7,500</u>	<u>46,840.04</u>
(b) <u>ESTATE OF GEORGE MARCUS</u> <u>60 W. WASHINGTON #1150 CHICAGO, ILL. 60602</u>		<u>7,500</u>	<u>46,840.05</u>
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) <u>46,840.04</u>			
(b) <u>46,840.05</u>			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: HSCA (RG 233)

**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL RUBY 4380 STONEY RIVER BIRM. MI	[REDACTED]	500	19,730.16
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON - ILL. CHICAGO ILL. 60602		500	19,730.15
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 19,730.16		46.61	
(b) 19,730.15		46.61	
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFX Collection: HSCA (RG 233)

C-8000K ☐

# **Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.**

1976 ☐

See instructions on reverse side

1 Name: Cobo-Rumar Sales, Inc.	2 Account Number: 38-1812707
-----------------------------------	---------------------------------

**SUMMARY**

3 Total Number of Partners or Shareholders.....	3	1
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a....	4	

**QUALIFIED PARTNERS OR SHAREHOLDERS**

A	NAME AND ADDRESS	B	SOCIAL SECURITY NO.	C	% Time	D	SHAREHOLDER'S SALARY	E	% Own.	F	PARTNER'S or SHAREHOLDER'S Share of Bus. Inc.	G	Share of SBT Paid
	Earl Ruby				100%		18,000   00		100%		00		00
	4380 Stoney River; Birm.				%		00		%		00		00
					%		00		%		00		00
					%		00		%		00		00
					%		00		%		00		00
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**NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.**

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TOTALS (Part II and Part III)	7	00	%	00	00
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Reference copy, JFK Collection: HSCA (RG 233)

C-8000K ☐

# Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

1976 ☐

See instructions on reverse side

1 Name: Cobo Cleaners, Inc.	2 Account Number: 38-1806433
--------------------------------	---------------------------------

3 Total Number of Partners or Shareholders.....		1
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a.....		4

**QUALIFIED PARTNERS OR SHAREHOLDERS**

A	NAME AND ADDRESS	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	F PARTNER'S or SHAREHOLDER'S Share of Bus. Inc.	G Share of SBT Paid
	Earl Ruby		100%	144,600   00	100%	00	00
	4380 Stoney River; Birm.						
			%	00	%	00	00
			%	00	%	00	00
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			%	00	%	00	00

**NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.**

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<b>TOTALS (Part II and Part III)</b>			7	00	%	00	00
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1976 ☐

See instructions on reverse side

<b>1 Name:</b> Cobo Cleaners, Inc.						<b>2 Account Number:</b> 38-1806433					
<b>PART I SUMMARY</b>											
<b>3 Total Number of Partners or Shareholders:</b> .....									<b>3</b>		<b>0</b>
<b>4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a</b> .....									<b>4</b>		
<b>PART II QUALIFIED PARTNERS OR SHAREHOLDERS</b>											
A	NAME AND ADDRESS	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	F PARTNER'S or SHAREHOLDER'S Share of Bus. Inc.	G Share of SBT Paid				
	Earl Ruby 4380 Stoney River; Birm.	[REDACTED]	100%	144,600   00	100%	00	00				
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<b>PART III NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.</b>											
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<b>TOTALS (Part II and Part III)</b>				<b>7</b>	00	%	00				

Reference copy, JFK Collection: HSCA (RG 233)

C-5000K ☐

## Schedule of Partners or Shareholders— Partnership, Subchapter S Corp., Professional Corp.

See instructions on reverse side

1976 ☐

<b>1 Name:</b> Cobo Cleaners, Inc.						<b>2 Account Number:</b> 38-1806433					
<b>SUMMARY</b>											
<b>3 Total Number of Partners or Shareholders.....</b>									<b>3</b>		
<b>4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a....</b>									<b>4</b>		
<b>QUALIFIED PARTNERS OR SHAREHOLDERS</b>											
A	NAME AND ADDRESS	B SOCIAL SECURITY NO.	C % Time	D SHAREHOLDER'S SALARY	E % Own.	PARTNER'S or SHAREHOLDER'S		F Share of Bus. Inc.	G Share of SBT Paid		
	Earl Ruby 4380 Stoney River; Birm.	[REDACTED]	100%	144,600   00	100%	00		00			
			%	00	%	00		00			
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<b>NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.</b>											
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<b>TOTALS (Part II and Part III)</b>				<b>7</b>	00	%	00		00		

Department of Treasury

MI-1040

for 1973, or taxable year beginning 1973, ending 19

Please Print or Type

First name and initial (if joint return, use first names and initials of both) EARL AND MARGE Last name RUBY Your social security number [REDACTED]

Home address (number and street or rural route) 1030 LIVERNOIS Your occupation SALES

City, town or post office, and State DETROIT, MICHIGAN ZIP code 48221 Spouse's social security no.

Were you a Michigan resident prior to July 1, 1972? ☒ Yes ☐ No 1. Exemptions-Enter here total number of exemptions claimed on your 1973 Federal income tax return 3

2. Filing status - check one. ☒ Married Filing Jointly ☐ Single ☐ Resident (full year) ☐ Part-year from to ☐ Nonresident

☐ Married Filing Separately - Name of Spouse Give spouse's social security no. in space provided

3. Adjusted gross income as defined in the Internal Revenue Code and which should be reported on Federal Form 1040, Line 15 or 1040A, Line 12 Attach copies of any Federal schedules that indicate a loss or deduction from gross income. (See page 5 of the instructions) 125,633.07

4. Additions (from page 2, line 36) 2,020.05

5. Add lines 3 and 4 127,653.12

6. Subtractions (from page 2, line 44)

7. Balance line 5 less line 6 127,653.12

8. Residents multiply exemptions claimed on line 1 by \$1200.00 Part-year and nonresident allowance from line 48 3,600.00

9. Income subject to tax (line 7 less line 8) 124,053.12

10. Tax: multiply line 9 by .039 (3.9%) 4,937.27

CREDITS

11. Income tax paid to Michigan cities 192.89 11a. 27.44

12. Contributions to Michigan colleges and universities (attach receipts)  12a.

13. Income tax paid to another state (attach copy of return)  13a.

14. Total credits (add lines 11a, 12a, and 13a.) enter total here 27.44

15. Subtract line 14 from line 10 (If line 14 is greater than line 10, enter NONE) 4,909.83

Homestead property tax relief - lines 16 thru 20 - senior citizens, veterans and blind persons see form MI-1040CR.

16. Enter 1973 homestead property tax or line 51  16

17. Household Income from line 58  17

18. Enter 3.5% (.035) of Household Income shown on line 17  18

19. Difference between line 16 and line 18 (If line 18 is greater than line 16, enter NONE)  19

20. Enter 60% of line 19 (Maximum \$500.00)  20

21. Credit from MI-1040CR (attach form MI-1040CR)  21

22. Personal property tax paid on inventory  22

23. Inventory tax credit - 25% of line 22  23

PAYMENTS

24. Michigan tax withheld (attach State copy of W-2) 2,266.20 24

25. Michigan estimated tax payments 695.00 25

26. 1972 overpayment credited to 1973  26

27. Add line 20 or 21 to lines 23, 24, 25, and 26 2,961.20 27

28. If line 27 is less than line 15, enter BALANCE OF TAX DUE HERE PAY IN FULL WITH RETURN 1,948.63 28

29. If line 27 is greater than line 15, enter OVERPAYMENT HERE  29

30. Amount of line 29 you wish to apply to your estimated tax payments  30

31. Amount to be REFUNDED (subtract line 30 from line 29)  31

This return is due April 15, 1974 or on the 15th day of the fourth month after the close of your tax year.

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign Here Your signature Date Signature of preparer other than taxpayer Date

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

Make checks payable to "State of Michigan." Mail return and payment to - GORDON L. HOLLANDER, P.C. CERTIFIED PUBLIC ACCOUNTANT, Michigan 48904

17350 TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075 PAGE 1072

2. Exemptions (number of allowable exemptions times \$1,500.00) .....
3. Subtract line 2 from line 1. (This is your estimated taxable income) .....
4. Estimated tax (line 3 times .039 or 3.9%) .....
5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories,  
Michigan homestead property taxes and contributions to Michigan colleges and universities .....
6. Subtract line 5 from line 4. Enter here and on line 1 below .....



# MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1974

For calendar year 1974 or fiscal year ending \_\_\_\_\_, 19\_\_\_\_ STATE OF MICHIGAN  
Department of Treasury

FORM  
MI-1040-ES

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1974 income tax .....
2. Estimated income tax withheld and to be withheld during entire year of 1974 .....
3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required) .....
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.  
If this declaration is ☐ April 15, 1974, enter 1/4 of line 3; ☐ September 16, 1974, enter 1/2 of line 3  
due to be filed on: ☐ June 17, 1974, enter 1/3 of line 3; ☐ Jan. 15, 1975, enter amount on line 3
5. If you had an overpayment on your 1973 income tax return which you elected to have applied as a  
credit against your 1974 estimated tax, enter the amount here .....
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread  
credit evenly to each installment, divide it by number of installments and enter results here .....
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) .....
8. Note: The payment of the estimated tax (line 3 less any 1973 overpayment credit) with this return eliminates the filing of  
quarterly estimates. Enter lump sum payment here .....

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s)..... Date....., 19\_\_\_\_  
If joint estimate, both husband and wife must sign



# MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1974

For calendar year 1974 or fiscal year ending \_\_\_\_\_, 19\_\_\_\_ STATE OF MICHIGAN  
Department of Treasury

FORM  
MI-1040-ES

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 1974 income tax ..... 2,000.00
2. Estimated income tax withheld and to be withheld during entire year of 1974 .....
3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required) ..... 2,000.00
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.  
If this declaration is ☒ April 15, 1974, enter 1/4 of line 3; ☐ September 16, 1974, enter 1/2 of line 3  
due to be filed on: ☐ June 17, 1974, enter 1/3 of line 3; ☐ Jan. 15, 1975, enter amount on line 3
5. If you had an overpayment on your 1973 income tax return which you elected to have applied as a  
credit against your 1974 estimated tax, enter the amount here ..... 500.00
6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To  
spread credit evenly to each installment, divide it by number of installments and enter results here .....
7. Amount to be paid with this declaration at time of filing (line 4 less line 6) ..... 500.00
8. Note: The payment of the estimated tax (line 3 less any 1973 overpayment credit) with this return eliminates the filing  
of quarterly estimates. Enter lump sum payment here .....

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s)..... Date....., 19\_\_\_\_  
If joint estimate, both husband and wife must sign



or other taxable year beginning 1973, ending 1973

First Name and Initial <b>RUEY</b>	Last Name <b>EARL</b>	Your Social Security Number <b>4 F704298</b>	EXTENSION NUMBER
Home Address (No. and Street) <b>18135 LIVERNOIS</b>		Your Occupation	If you are an EMPLOYER, enter your Federal EMPLOYER Identification No. here:
City, Town or Post <b>DETROIT, MI 48221</b>		Spouse's Social Security Number	
		Spouse's Occupation	

- A. If married, is spouse filing a separate return? ☐ YES ☒ NO. If yes, enter spouse's first name.....
3. Enter the name and address used on your return for 1972 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason. **SAME**

Auditor

### SCHEDULE A - EXEMPTIONS

1. YOURSELF  
SPOUSE

Regular

65 or over

Blind

Enter number of exemptions checked

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you:

Enter No.

3. OTHER DEPENDENTS	NAME Enter figure 1 in the last column to right for each name listed	Relationship	Months lived in your home during 1973	

4. Total exemptions from lines 1, 2 and 3; enter here and on line 15 below.

### INCOME (If joint return, include all income of both husband and wife)

5. Enter GROSS income from employers for wages, salaries, commissions, tips, etc. - indicate (W) for wife

Employer's Name	Where employed (City and State)	Total wages reported on DW-2 or W-2	Detroit Income Tax Withheld	WAGES, ETC. EARNED IN DETROIT
COBBS CLEANERS, INC.	DET. MI	\$ 50,350.00	\$ 258.27	
COBBS RUBBER SALES, INC.	DET. MI	\$ 13,000.00	\$ 120.00	
6. TOTALS		\$ 63,350.00	\$ 378.27	

7. Rental income (or loss) from tangible property in the City of Detroit - from page 2, Schedule B, line 4
8. Other income (or loss) from partnerships, etc. - from page 2, Schedule F, line 4
9. Gain (or loss) from sale or exchange of tangible property in the City of Detroit - from page 3, Schedule E, line 10
10. Net profit (or loss) from business - from page 3, Schedule C, line 8
11. Income (or loss) - TRUSTS AND ESTATES ONLY - from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)
12. Total (add lines 6 through 11 of last column)
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)
14. Total (line 12 less line 13)
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above **3** and multiply by \$600
16. TOTAL INCOME SUBJECT TO TAX
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%)

### PAYMENTS AND CREDITS

18. a. Tax withheld by employer - from line 6 above - ATTACH Forms DW-2 or W-2
- b. Payments and credits on 1973 Declaration of Estimated Detroit Income Tax
- c. Other Credits - explain in attached statement (See Instructions)
19. TOTAL - Add Lines 18a, b, and c

### TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT**
21. Check box if you wish overpayment on line 20 to be: (A) ☐ Credited on 1974 Estimated Tax or (B) ☒ Refunded.
22. If your tax (line 17) is larger than your payments (line 19) enter amount of **BALANCE DUE** Pay in full with this return
- Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar (\$1.00) need not be paid.

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. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE (Taxpayer's signature and date)

SIGN HERE (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

(Signature of preparer other than taxpayer) **GORDON L. HOLLANDER, P.C.** (Date)

MAIL TO: City Treasurer, 104 City-County Building, Detroit 17350 CEN WALK ROAD  
RETURNS MUST BE FILED BY APRIL 30 1974 FIELD, MICHIGAN 48075



# CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX TAX COMPUTATION SCHEDULE

C of D-15-DIT-J (Rev. 8-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$	
B. EXEMPTIONS (\$300.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending

1974

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
CITY		<input type="checkbox"/> PARTNERSHIP
STATE		<input type="checkbox"/> OTHER
POSTAL ZIP CODE		

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$	1b. Your Estimate of 1974 Detroit Income Tax	\$	
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974			
	3. ESTIMATED TAX (line 1b less line 2)			
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100%			
	5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit			
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)			

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE

V DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending

1974

NAME(S) (PRINT OR TYPE) <b>COLO. CLEANERS, INC.</b>	YOUR SOCIAL SECURITY NUMBER <b>[REDACTED]</b>	CHECK TYPE OF DECLARATION
ADDRESS <b>10105 LIVERNOIS</b>		<input type="checkbox"/> INDIVIDUAL
	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
CITY <b>DETROIT</b>		<input type="checkbox"/> PARTNERSHIP
STATE <b>MICHIGAN</b>		<input type="checkbox"/> OTHER
POSTAL ZIP CODE <b>48201</b>		

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ <b>1,580.53</b>	1b. Your Estimate of 1974 Detroit Income Tax	\$	<b>1,600.00</b>
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974			
	3. ESTIMATED TAX (line 1b less line 2)			
	4. Computation of installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100%			
	5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit			
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)			

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

1. Name of taxpayer (if different from Schedule A)		2. Address (including city, state, and ZIP code)	
3. Date of year		4. Term of lines 1 through 4	
5. Loss inventory at end of year		6. Cost of goods sold (enter here and on line 2, page 1)	

#### COMPLETION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Period of participation stock owned	6. Amount of compensation	7. Date of payment

8. Compensation of officers (enter here and on line 12, page 1)

#### RESERVE METHOD (See instruction 15)

1. Year	2. Trade name and accounts receivable outstanding at end of year	3. Sales on account	4. Amount added to reserve		5. Amount charged against reserve	7. Reserve for bad debts at end of year
			Current year's provision	Recoveries		
1969						
1970						
1971						
1972						
1973						

**DEPRECIATION** (See instruction 21) Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service before 1970, or the Guideline Class Life System for assets placed in service before 1971, you must file Form 4532 (Guideline Class Life System) with your return. Except as otherwise expressly provided in regulations section 1.167(a)-11(b)(2) and regulations section 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after 1970. Check box(es) if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System. See Part III, Sec. 1.167(a)-11(b)(2).

1. Group and guidelines class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below)						
2. Depreciation from Form 4332						
3. Depreciation from Form 5006						
4. Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
5. Totals						
6. Less amount of depreciation claimed in Schedule A						
7. Balance—enter here and on line 21, page 1						

#### SUMMARY OF DEPRECIATION (other than additional first-year depreciation)

	Straight line	Declining balance	Sum of the years'-digits	Units of production	Other (specify)	Total
1. Depreciation from Form 4332						
2. Depreciation from Form 5006						
3. Other						

#### TAX COMPUTATION (See instructions)

1. Taxable income (line 28, page 1)	
2. (a) Enter 40% of line 1 (members of controlled groups, see instructions)	
(b) Subtract \$6,500 and enter difference	6,500.00
3. Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1)	
4. Subtract \$25,000. (Statutory minimum.)	25,000.00
5. Balance (line 3 less line 4) (see instructions)	
6. Enter 30% of line 5 (see instructions)	
7. Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29, page 1.	

1. Total income (line 20, page 1) . . . . .

2. Total tax liability distributed as dividends out of earnings and profits of the taxable year . . . . .

(a) Total income on certain capital gains (line 81, page 1) . . . . .

3. Corporation's undistributed taxable income . . . . .

**SUMMARY OF DISTRIBUTIONS AND OTHER ITEMS**

1. Name and address of each shareholder	2. Social security number	3. Total distributions		4. Dividends	5. Capital gains
		Ordinary	Capital		
[REDACTED]	[REDACTED]				
[REDACTED]	[REDACTED]				
[REDACTED]	[REDACTED]				
[REDACTED]	[REDACTED]				

6. Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6) . . . . .

7. Actual dividend distributions taxable as long-term capital gains (after tax)\* . . . . .

8. Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion . . . . .

9. Nondividend distributions . . . . .

10. Undistributed taxable income—taxable as ordinary income or (loss) . . . . .

11. Undistributed taxable income—taxable as long-term capital gain (after tax)\* . . . . .

\* See instructions and be certified as to what amount of long-term capital gains may qualify as subsection (d) gains. See section 1223(g).

<b>13. DEDUCTIONS FOR INVESTMENT INTEREST:</b>		<b>12. INVESTMENT CREDIT PROPERTY:</b>	
(a) Investment interest expense . . . . .		Basis of new investment property	(a) 3 or more but less than 5 years . . . . .
(b) Net investment income or (loss) . . . . .			(b) 5 or more but less than 7 years . . . . .
(c) Excess expenses over rental income attributable to net lease property . . . . .		Basis of used investment property	(c) 7 or more years . . . . .
(d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property . . . . .			(d) 3 or more but less than 5 years . . . . .
<b>14. DEDUCTIONS FOR TAX PREFERENCE:</b>			
(a) Accelerated depreciation of:			(e) 5 or more but less than 7 years . . . . .
(1) Low-income rental housing . . . . .			(f) 7 or more years . . . . .
(2) Other real property . . . . .			
(3) Personal property subject to a net lease . . . . .			
(b) Amortization of:			
(1) Qualified pollution control facilities . . . . .			

**COMPLETE A SEPARATE SCHEDULE K-1 FOR EACH SHAREHOLDER—File Copy A with Form 1120S, the copy to each shareholder, and keep Copy C for your records.**

1. Date incorporated June 1, 1966

2. Did the corporation at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? ☐ Yes ☒ No. (For rules of attribution, see section 237(c).) If the answer is "Yes," attach a schedule showing:

(a) Name, address, and employer identification number; and

(b) Percentage owned.

3. Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☒ No. If "Yes," enter the aggregate gross dollar amount billed during the year . . . . .

4. Amount of taxable income or (loss) for: 1970 48,805.67; 1971 1,111.12; 1972 6,666.67

5. Refer to page 7 of instructions and state the principal:

Business activity Service

Product or service None

6. Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? ☐ Yes ☒ No

7. Did you claim a deduction for expenses connected with any:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☒ No

(2) Living accommodations (except employees on business)? ☐ Yes ☒ No

(3) Employees' families at conventions or meetings? ☐ Yes ☒ No

(4) Employee or family vacations not reported on Form 97-27? ☐ Yes ☒ No

8. Did you file all required Forms 1099, 1065 and 1067? ☐ Yes ☒ No

9. Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? ☐ Yes ☒ No. If "Yes," attach Form 4663. (For definitions, see Form 4663.)

10. Answer only if (1) this is the first 1120S return filed since year 1970 to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property:

Was an agreement filed under section 147-4(b) of the Regulations? ☐ Yes ☒ No

# TAX COMPUTATION SCHEDULE

C of D-1040-ES (Rev. 3-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$	
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/4 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

For Calendar Year 1974 or Fiscal Year Ending \_\_\_\_\_, 19\_\_

1974

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
CITY	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
STATE		<input type="checkbox"/> PARTNERSHIP
POSTAL ZIP CODE		<input type="checkbox"/> OTHER

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$ _____; 1b. Your Estimate of 1974 Detroit Income Tax \$ _____ 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 \$ _____ 3. ESTIMATED TAX (line 1b less line 2) \$ _____ 4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100% 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit \$ _____ 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) \$ _____	\$
--	--	----

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE \_\_\_\_\_

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX

For Calendar Year 1974 or Fiscal Year Ending \_\_\_\_\_, 19\_\_

1974

NAME(S) (PRINT OR TYPE) CORP - PAPER SALES, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION
ADDRESS 18155 LIVERNAIS		<input type="checkbox"/> INDIVIDUAL
CITY DETROIT	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
STATE MICHIGAN		<input type="checkbox"/> PARTNERSHIP
POSTAL ZIP CODE 48226		<input type="checkbox"/> OTHER

DOCUMENT LOCATOR NUMBER

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ <u>219.04</u> ; 1b. Your Estimate of 1974 Detroit Income Tax \$ <u>325.00</u> 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 \$ _____ 3. ESTIMATED TAX (line 1b less line 2) \$ <u>325.00</u> 4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100% 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit \$ <u>205.96</u> 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) \$ <u>119.04</u>	\$
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IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE \_\_\_\_\_

**SCHEDULE L - SHAREHOLDING STATE OF INCOME AND EMPLOY**  
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) ST. JOHN, JOHN 22 BLM. PI. WASH.	<del>REDACTED</del>	7
(b) ST. JOHN, MARY 22 BLM. PI. WASH.	<del>REDACTED</del>	7
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

(4) Income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on line 35 or on page 2, schedule L, line 43) difference between column 4 and column 5 (see instructions)
(a) \$ 38,707.35	\$ 38,707.35	\$ -
(b) 38,707.36	38,707.36	-
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

# CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX TAX COMPUTATION SCHEDULE

C of D-15-DIT-1 (REV. 8-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$	
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending

19

1974

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
CITY STATE POSTAL ZIP CODE		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$ ..... 1b. Your Estimate of 1974 Detroit Income Tax ..... 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 ..... 3. ESTIMATED TAX (line 1b less line 2) ..... 4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100% ..... 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit ..... 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .....	\$ ..... \$ ..... \$ ..... \$ ..... \$ ..... \$ .....
--	--	--

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE \_\_\_\_\_

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending

19

1974

NAME(S) (PRINT OR TYPE) CORN CLEANNERS, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION
ADDRESS 10155 LIVERNOIS		<input type="checkbox"/> INDIVIDUAL
	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
CITY STATE POSTAL ZIP CODE DETROIT MICHIGAN 48226		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ 1,580.53 1b. Your Estimate of 1974 Detroit Income Tax ..... 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 ..... 3. ESTIMATED TAX (line 1b less line 2) ..... 4. Computation of installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100% ..... 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit ..... 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .....	\$ 1,600.00 \$ 1,600.00 \$ 400.00 \$ ..... \$ 4,000.00
-------------------------	--	--

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE \_\_\_\_\_



# CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX TAX COMPUTATION SCHEDULE

D-1040-ES (REV. 5-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$	
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending \_\_\_\_\_, 19\_\_

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
CITY	STATE	<input type="checkbox"/> PARTNERSHIP
POSTAL ZIP CODE		<input type="checkbox"/> OTHER

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1973 Detroit Income Tax \$..... 1b. Your Estimate of 1974 Detroit Income Tax ..... 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974..... 3. ESTIMATED TAX (line 1b less line 2) ..... 4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100% 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit ..... 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .....	\$ ..... \$ ..... \$ ..... \$ ..... \$ .....
--	--	--

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE \_\_\_\_\_

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

## CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX For Calendar Year 1974 or Fiscal Year Ending \_\_\_\_\_, 19\_\_

NAME(S) (PRINT OR TYPE) <u>GO-10-PUMPER SALES, INC.</u>	YOUR SOCIAL SECURITY NUMBER <u>                    </u>	CHECK TYPE OF DECLARATION
ADDRESS <u>1155 LIVERNAIS</u>		<input type="checkbox"/> INDIVIDUAL
	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
CITY <u>DETROIT</u>	STATE <u>MICHIGAN</u>	<input type="checkbox"/> PARTNERSHIP
POSTAL ZIP CODE <u>48201</u>		<input type="checkbox"/> OTHER

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ <u>219.04</u> 1b. Your Estimate of 1974 Detroit Income Tax ..... 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974..... 3. ESTIMATED TAX (line 1b less line 2) ..... 4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1974—1/4; <input type="checkbox"/> June 30, 1974—1/3; <input type="checkbox"/> Sept. 30, 1974—1/2; <input type="checkbox"/> Jan. 31, 1975—100% 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit ..... 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .....	\$ <u>225.00</u> \$ ..... \$ ..... \$ ..... \$ <u>207.00</u> \$ <u>18.00</u>
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IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE \_\_\_\_\_

**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>ELIZABETH RUBY</u> <u>4782 STONEY RIVER, BIRM. MICH.</u>	<del>XXXXXXXXXX</del>	<u>7,500</u>
(b) <u>ESTATE OF GEORGE MARCUS</u> <u>69 W. WASHINGTON ST. CHICAGO, ILL. 60602</u>		<u>7,500</u>
(c) .....		
(d) .....		
(e) .....		
(f) .....		
(g) .....		
(h) .....		
(i) .....		
(j) .....		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ <u>9,169.69</u>	<u>9,169.69</u>		<u>9,169.69</u>
(b) <u>9,169.69</u>	<u>9,169.69</u>		<u>9,169.69</u>
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE

1975

C of D-15-DIT-J (Rev. 8-74)

A. TOTAL DETROIT INCOME EXPECTED IN 1975	\$	
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

YOUR

RECORDS IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE) COSO-RUMAR SALES, INC.	YOUR SOCIAL SECURITY NUMBER <del>XXXXXXXXXX</del>	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 18135 LIVERNOIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48221

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$ 367.39	1b. Your Estimate of 1975 Detroit Income Tax	\$ 400.00
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$ 400.00
	3. ESTIMATED TAX (line 1b less line 2)		\$ 100.00
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$ 100.00
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$ 100.00

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER


I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>EARL RUBY</u> <u>4380 STONEY RIVER DR. BIRM. MI 48010</u>		7,500
(b) <u>ESTATE OF GEORGE MARCUS</u> <u>69 W. WASHINGTON #1150 CHICAGO, ILL 60602</u>		7,500
(c) .....		
(d) .....		
(e) .....		
(f) .....		
(g) .....		
(h) .....		
(i) .....		
(j) .....		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ <u>36,331.38</u>	<u>36,331.38</u>		<u>91.94</u>
(b) <u>36,331.37</u>	<u>36,331.37</u>		<u>91.94</u>
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE

1975

C or D-15-DIT-J Rev. 8-74

A	TOTAL DETROIT INCOME EXPECTED IN 1975	\$	
B	EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C	ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D	ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

YOUR

RECORDS

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
3. ESTIMATED TAX (line 1b less line 2)		\$
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER


I CERTIFY THAT THIS IS A CORRECT DECLARATION.

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Signature of Taxpayer. Spouse also if joint declaration.

DATE

**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>EAGLE RUBY</u> <u>4380 STONEY RIVER, BIRM. MICH.</u>		<u>7,500</u>
(b) <u>ESTATE OF GEORGE MARCUS</u> <u>69 W. WASHINGTON ST-150 CHICAGO, ILL. 60602</u>		<u>7,500</u>
(c) .....		
(d) .....		
(e) .....		
(f) .....		
(g) .....		
(h) .....		
(i) .....		
(j) .....		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ <u>9,169.69</u>	<u>9,169.69</u>		<u>47.01</u>
(b) <u>9,169.69</u>	<u>9,169.69</u>		<u>47.01</u>
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE

1975

C of D-15-DIT-J (Rev. 8-74)

A. TOTAL DETROIT INCOME EXPECTED IN 1975	\$	
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975-1/4; <input type="checkbox"/> June 30, 1975-1/3; <input type="checkbox"/> Sept. 30, 1975-1/2; <input type="checkbox"/> Jan. 31, 1976-100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE) COSA-RUMAR SALES, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 18135 LIVERNOIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48221

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1975-1/4; <input type="checkbox"/> June 30, 1975-1/3; <input type="checkbox"/> Sept. 30, 1975-1/2; <input type="checkbox"/> Jan. 31, 1976-100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <u>FAIR RUBY</u> <u>4380 STONEY RIVER DR. BIRM. MI 48010</u>	<del>██████████</del>	7,500
(b) <u>ESTATE OF GEORGE MARCUS</u> <u>69 W. WASHINGTON #1150 CHICAGO, ILL 60602</u>		7,500
(c) .....		
(d) .....		
(e) .....		
(f) .....		
(g) .....		
(h) .....		
(i) .....		
(j) .....		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ <u>36,331.38</u>	<u>36,331.38</u>		<u>91.94</u>
(b) <u>36,331.37</u>	<u>36,331.37</u>		<u>91.94</u>
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			



CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE

1975

C of D-15-DIT-J Rev. 8-74

A. TOTAL DETROIT INCOME EXPECTED IN 1975	\$
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending

19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE

1975

C of D-15-DIT-J (Rev. 8-74)

A. TOTAL DETROIT INCOME EXPECTED IN 1975	\$	
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending \_\_\_\_\_, 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
CITY STATE POSTAL ZIP CODE		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$	1b. Your Estimate of 1975 Detroit Income Tax	\$
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$

YOUR

RECORDS

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE \_\_\_\_\_

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending \_\_\_\_\_, 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
MAPOBY, INC.		<input type="checkbox"/> INDIVIDUAL
ADDRESS 18135 LIVERNOIS		<input checked="" type="checkbox"/> CORPORATION
	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> PARTNERSHIP
CITY DETROIT STATE MICHIGAN POSTAL ZIP CODE 48221		<input type="checkbox"/> OTHER

DOCUMENT LOCATOR NUMBER

1a. Your 1974 Detroit Income Tax \$ 98.22	1b. Your Estimate of 1975 Detroit Income Tax	\$ 100.00
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$ 100.00
3. ESTIMATED TAX (line 1b less line 2)		\$ 100.00
4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$ 61.83
5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$ 38.17
6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$ 38.17

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE \_\_\_\_\_

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE

1975

C of D-15-DIT-J (Rev. 8-74)

A. TOTAL DETROIT INCOME EXPECTED IN 1975	\$	
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$	
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$	
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER 1/2 OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending \_\_\_\_\_, 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

KEEP THIS COPY FOR YOUR RECORDS	1a. Your 1974 Detroit Income Tax \$.....	1b. Your Estimate of 1975 Detroit Income Tax.....	\$	
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....		\$	
	3. ESTIMATED TAX (line 1b less line 2).....		\$	
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$	
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit.....		\$	
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....		\$	

YOUR

RECORDS IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

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FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE \_\_\_\_\_

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending \_\_\_\_\_, 19

1975

NAME(S) (PRINT OR TYPE) MAROBY, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 18135 LIVERNOIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48221

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$.....	1b. Your Estimate of 1975 Detroit Income Tax.....	\$	100	00
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....		\$	100	00
	3. ESTIMATED TAX (line 1b less line 2).....		\$	100	00
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%		\$	61	83
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit.....		\$	38	17
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....		\$	38	17

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE \_\_\_\_\_