

# Assassination Records Review Board Final Determination Notification

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AGENCY : HSCA  
RECORD NUMBER : 180-10140-10022  
RECORD SERIES : NUMBERED FILES  
AGENCY FILE NUMBER : 005089

Released under the John  
F. Kennedy Assassination  
Records Collection Act of  
1992 (44 USC 2107  
Note). Case#:NW 64578  
Date: 12-14-2022

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**February 26, 1996**

**Status of Document:** Postponed in Part

**Number of releases of previously postponed information:** 0

**Number of Postponements:** 186

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Postponement # 1 (Page 1):

Reason for Board Action: The text is redacted because the public disclosure of the redaction could reasonably be expected to constitute an unwarranted invasion of personal privacy, and that invasion of privacy would be so substantial that it outweighs the public interest.

Substitute Language: SSN

Release Date: 2017

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**Board Review Completed: 01/05/96**

JFK ASSASSINATION SYSTEM  
IDENTIFICATION FORM

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AGENCY INFORMATION

AGENCY : HSCA  
RECORD NUMBER : 180-10140-10022  
RECORDS SERIES : NUMBERED FILES  
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DOCUMENT INFORMATION

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COMMENTS : Box 106

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[R] - ITEM IS RESTRICTED

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

1976 ending

19

Name (If joint return, give first names and initials of both) Earl R. and Marge; Last name Ruby; Your social security number; Present home address 18135 Livernois; Spouse's social security no.; City, town or post office, State and ZIP code Detroit, Michigan 48221; Occupation Yours Sales, Spouse's Housewife

Filing Status: 1 Single, 2 Married filing joint return (checked), 3 Married filing separately, 4 Unmarried Head of Household, 5 Qualifying widow(er); Exemptions: 6a Regular (checked) Yourself (checked) Spouse (checked); 6b First names of your dependent children who lived with you; 6c Number of other dependents (from line 7); 6d Total (add lines 6a, b, and c); 6e Age 65 or older, Blind; 6f TOTAL (add lines 6d and e)

Table with 5 columns: (a) Name, (b) Relationship, (c) Months lived in your home, (d) Did dependent have income of \$750 or more?, (e) Amount furnished for dependent's support. Includes rows for '7 Other dependents'.

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)

Income section: 9 Wages, salaries, tips, and other employee compensation; 10a Dividends; 10b less exclusion; 11 Interest income; 12 Income other than wages, dividends, and interest; 13 Total; 14 Adjustments to income; 15a Subtract line 14 from line 13; 15b Disability income exclusion; 15c Adjusted gross income

Tax, Payments and Credits section: 16 Tax, check if from: Tax Table, Tax Rate Schedule X, Y or Z, Schedule D, Form 2555, OR, Form 4726; 17a Multiply \$35.00 by the number of exemptions on line 6d; 17b Enter 2% of line 47 but not more than \$180; 17c Balance; 18 Balance; 19 Credits; 20 Balance; 21 Other taxes; 22 Total

23a Total Federal income tax withheld; 23b 1976 estimated tax payments; 23c Earned income credit; 23d Amount paid with Form 1042; 23e Other payments; 24 TOTAL (add lines 23a through 23e)

25 If line 22 is larger than line 24, enter BALANCE DUE IRS; 26 If line 24 is larger than line 22, enter amount OVERPAID; 27 Amount of line 26 to be REFUNDED TO YOU; 28 Amount of line 26 to be credited on 1977 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. 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 (and employer's name, if any) Gordon L. Hollander, CPA, Date 4/8/77

Reference copy, JFK Collection, ESCA (FG 233)

Reference copy, JFK Collection: HSCA (RG 233)

FOR EMPLOYEE - DO NOT DETACH PERFORATION BEFORE MAILING

**Wage and Tax Statement 1975**  
**Copy C** For employee's records

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

State form number  
City form number

Employee's State identifying number

Employee's social security number  
Type or print Employee's name, address, and ZIP code below.

1 Federal income tax withheld  
2 Wages, tips, and other compensation  
3 FICA employee tax withheld  
4 Total FICA wages

5 Was employee covered by a qualified pension plan, etc.?  
6  
7

8 State or local tax withheld  
9 State or local wages  
10 State or locality

11 City or local tax withheld  
12 City or local wages  
13 City or locality

3,640.40  
16,300.00  
324.35  
14,100.00  
173  
440.00  
110.00  
Michigan  
Detroit

Form W-2 This information is being furnished to the Internal Revenue Service. APPROVED I.R.S. 4/7/75 Department of the Treasury—Internal Revenue Service 13-2678063

**Wage and Tax Statement 1975**  
**Copy C** For employee's records

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

State form number  
City form number

Employee's State identifying number

Employee's social security number  
Type or print Employee's name, address, and ZIP code below.

1 Federal income tax withheld  
2 Wages, tips, and other compensation  
3 FICA employee tax withheld  
4 Total FICA wages

5 Was employee covered by a qualified pension plan, etc.?  
6  
7

8 State or local tax withheld  
9 State or local wages  
10 State or locality

11 City or local tax withheld  
12 City or local wages  
13 City or locality

24,723.55  
70,000.00  
324.35  
14,100.00  
173  
1,717.50  
229.00  
Michigan  
Detroit

Form W-2 This information is being furnished to the Internal Revenue Service. APPROVED I.R.S. 4/7/75 Department of the Treasury—Internal Revenue Service 13-2678063

FOR EMPLOYEE - DO NOT DETACH PERFORATION BEFORE MAILING

**Cobo Cleaners, Inc.**  
**18135 Livernois**  
**Detroit, Michigan 48221**  
**38-1806433**

Type or print  
 EMPLOYER'S  
 name,  
 address,  
 ZIP code  
 and Federal  
 identifying  
 number

**Wage and Tax Statement 1976**

State form number  
 City form number  
**Copy C** For  
 employee's records  
 Employer's State identifying number

Employee's social security number <b>[REDACTED]</b>	1 Federal income tax withheld <b>47,924.93</b>	2 Wages, tips, and other compensation <b>164,200.00</b>	3 FICA employee tax withheld <b>895.05</b>	4 Total FICA wages <b>15,300.00</b>
Type or print Employee's name, address, and ZIP code below.				
<b>Earl Ruby</b> <b>4380 Stony River Drive</b> <b>Birmingham, Michigan 48010</b>				
5 Was employee covered by a qualified pension plan, etc.? <b>YES</b>		6	7	
8 State or local tax withheld <b>6,000.00</b>		9 State or local wages		10 State or locality <b>Michigan</b>
11 City or local tax withheld <b>970.00</b>		12 City or local wages		13 City or locality <b>Detroit</b>

Form W-2 This information is being furnished to the Internal Revenue Service. APPROVED I.R.S. Department of the Treasury—Internal Revenue Service 13-2674

**Cobo-Rumar Sales, Inc.**  
**18135 Livernois**  
**Detroit, Michigan 48221**  
**38-1812707**

Type or print  
 EMPLOYER'S  
 name,  
 address,  
 ZIP code  
 and Federal  
 identifying  
 number

**Wage and Tax Statement 1976**

State form number  
 City form number  
**Copy C** For  
 employee's records  
 Employer's State identifying number

Employee's social security number <b>[REDACTED]</b>	1 Federal income tax withheld <b>5,570.20</b>	2 Wages, tips, and other compensation <b>16,500.00</b>	3 FICA employee tax withheld <b>895.05</b>	4 Total FICA wages <b>15,300.00</b>
Type or print Employee's name, address, and ZIP code below.				
<b>Earl Ruby</b> <b>4380 Stony River Drive</b> <b>Birmingham, Michigan 48010</b>				
5 Was employee covered by a qualified pension plan, etc.? <b>No</b>		6	7	
8 State or local tax withheld <b>440.00</b>		9 State or local wages		10 State or locality <b>Michigan</b>
11 City or local tax withheld <b>110.00</b>		12 City or local wages		13 City or locality <b>Detroit</b>

Form W-2 This information is being furnished to the Internal Revenue Service. APPROVED I.R.S. Department of the Treasury—Internal Revenue Service 13-267806

Reference copy, JFK Collection: HSCA (RG 233)

# MICHIGAN INCOME TAX RETURN SMALL BUSINESS CORPORATION

FOR CALENDAR YEAR 1975 OR OTHER TAXABLE YEAR BEGINNING

1975

..... 1975 ending ....., 1976  
(PLEASE TYPE OR PRINT)



FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No. \_\_\_\_\_

B. County in which located \_\_\_\_\_

C. Date of election as small business corporation \_\_\_\_\_

D. Michigan Corporation

Foreign Corporation

Other

COBO CLEANERS, INC.  
1815 LIVERNOIS  
DETROIT, MICHIGAN 48221

E. Principal business activity  
DRY CLEANING

F. Business code number (same as U.S. 1120-S)  
7200

G. Enter total assets from U.S. 1120-S Item E  
232,438-61

Office Use Only

38-1806438

Federal Identification No. \_\_\_\_\_

Type	Kind	County	City	File Date

H. Please enter the last year for which your federal return was audited \_\_\_\_\_

I. Have corrected Michigan returns been filed for years audited by IRS? Yes  No

J. Address of business or location of records if different than that above: \_\_\_\_\_

K. Name and phone number of person in charge of records: EARL ROBY 863-0400

SCHEDULE A

1. Federal taxable income (federal form 1120-S, page 1, line 28) ..... \$ 93,680-09

2. Additions:

(a) All taxes imposed on or measured by income (see instructions) ..... \$ \_\_\_\_\_

(b) Gross interest income and dividends--obligations of states and subdivisions other than Michigan ..... \_\_\_\_\_

(c) Other (explain) \_\_\_\_\_

3. ADD lines 1 and 2 ..... \_\_\_\_\_

4. Subtractions:

(a) Income from U.S. obligations ..... \_\_\_\_\_

(b) Net long-term capital gain reduced by any net short-term capital loss (line 9(b) page 1, U.S. 1120-S) ..... \_\_\_\_\_

(c) Other (explain) \_\_\_\_\_

5. Michigan distributive income (line 3 LESS line 4) ..... 93,680-09

6. Credits (see instructions and fill in Schedule D):

(a) Personal property taxes paid on inventories ..... \_\_\_\_\_

(b) Franchise fee credit ..... \_\_\_\_\_

(c) Single business tax paid ..... \_\_\_\_\_

**CLIENT'S COPY**  
**RETAIN FOR YOUR FILES**  
**GORDON L. HOLLANDER, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**10675 WEST TEN MILE ROAD**  
**SOUTHFIELD, MICHIGAN 48075**

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule F.

The amount on line 6(a) or the amount on line 6(b) and the amount (if any) on line 6(c) are also to be distributed to the shareholders on Schedule F. If you have inventories, you cannot qualify for the credit for franchise fee paid.

Mail return to--Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. 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 taxpayer, his declaration is based on all information of which he has any knowledge.

Date 3/12/76 Signature of officer \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ Individual or firm signature of preparer GORDON L. HOLLANDER, P.C.

GORDON L. HOLLANDER, P.C.  
CERTIFIED PUBLIC ACCOUNTANT  
19675 WEST TEN MILE ROAD  
SOUTHFIELD, MICHIGAN 48075

Reference copy, JFK Collection: ESCA (RG 233)

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

1976 ending

19

Name (If joint return, give first names and initials of both) Earl R. and Marge Last name Ruby Your social security number [redacted] Present home address (Number and street, including apartment number, or rural route) 18135 Livernois Spouse's social security no. [redacted] City, town or post office, State and ZIP code Detroit, Michigan 48221 Occupation Yours Sales Spouse's Housewife

Filing Status 1 Single (Check only ONE box) 2 Married filing joint return (even if only one had income) 3 Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here 4 Unmarried Head of Household. See page 7 of instructions to see if you qualify 5 Qualifying widow(er) with dependent child (Year spouse died 19 ). See page 7 of Instructions. Exemptions 6a Regular X Yourself X Spouse Enter number of boxes checked 2 b First names of your dependent children who lived with you Enter number c Number of other dependents (from line 7) 2 d Total (add lines 6a, b, and c) e Age 65 or older. Blind. f TOTAL (add lines 6d and e) 2

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? If joint return, does your spouse wish to designate \$1? Yes No X 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 10a Dividends 9,473.62 10b less exclusion 2.00.00 Balance 11 Interest income 11,096.42 12 Income other than wages, dividends, and interest (from line 37) 53,332.95 13 Total (add lines 9, 10c, 11 and 12) 254,402.99 14 Adjustments to income (such as moving expense, etc. from line 42) 15a Subtract line 14 from line 13 254,402.99 15b Disability income exclusion (sick pay) (attach Form 2440) 15c 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.") 254,402.99

Tax, Payments and Credits 16 Tax, check if from: Tax Table Schedule G Tax Rate Schedule X, Y or Z Form 2555 OR Schedule D Form 4726 17a Multiply \$35.00 by the number of exemptions on line 6d 17a 70.00 17b 180.00 17c (If box on line 3 is checked see page 10 of Instructions) 180.00 18 Balance. Subtract line 17c from line 16 and enter difference (but not less than zero) 118,157.05 19 Credits (from line 54) 488.02 20 Balance. Subtract line 19 from line 18 and enter difference (but not less than zero) 117,669.03 21 Other taxes (from line 62) 22 Total (add lines 20 and 21) 117,669.03

23a Total Federal income tax withheld (attach Forms W-2, W-2P to front) 53,505.15 23b 1976 estimated tax payments (include amount allowed as credit from 1975 return) 50,000.00 23c 23d 23e 895.05 24 TOTAL (add lines 23a through 23e) 104,400.20

25 If line 22 is larger than line 24, enter BALANCE DUE IRS (Check here if Form 2210 or Form 2210F is attached. See page 10 of instructions.) 13,268.83 26 If line 24 is larger than line 22, enter amount OVERPAID 27 Amount of line 26 to be REFUNDED TO YOU 28 Amount of line 26 to be credited on 1977 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. 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 (and employer's name, if any) Date GORDON L. HOLLANDER, P.C. 38-2024838 CERTIFIED PUBLIC ACCOUNTANT Address (and ZIP code) 19675 WEST TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075

Reference copy, JFK Collection: HSCA (RG 233)

INFORMATION FOR EMPLOYEE-DO NOT DETACH PERFORATION BEFORE MAILING

**Wage and Tax Statement 1975**  
**Copy C** For employee's records

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.  
 State form number  
 City form number  
 Employer's State identifying number

Employee's social security number  
 1 Federal income tax withheld  
 2 Wages, tips, and other compensation  
 3 FICA employee tax withheld  
 4 Total FICA wages

Type or print Employee's name, address, and ZIP code below.  
 5 Was employee covered by a qualified pension plan, etc.?  
 6  
 7  
 8 State or local tax withheld  
 9 State or local wages  
 10 State or locality  
 11 City or local tax withheld  
 12 City or local wages  
 13 City or locality

Form W-2 This information is being furnished to the Internal Revenue Service. APPROVED I.R.S. 4/7/75 Department of the Treasury—Internal Revenue Service 13-2678063

**Wage and Tax Statement 1975**  
**Copy C** For employee's records

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.  
 State form number  
 City form number  
 Employer's State identifying number

Employee's social security number  
 1 Federal income tax withheld  
 2 Wages, tips, and other compensation  
 3 FICA employee tax withheld  
 4 Total FICA wages

Type or print Employee's name, address, and ZIP code below.  
 5 Was employee covered by a qualified pension plan, etc.?  
 6  
 7  
 8 State or local tax withheld  
 9 State or local wages  
 10 State or locality  
 11 City or local tax withheld  
 12 City or local wages  
 13 City or locality

Form W-2 This information is being furnished to the Internal Revenue Service. APPROVED I.R.S. 4/7/75 Department of the Treasury—Internal Revenue Service 13-2678063

INFORMATION FOR EMPLOYEE-DO NOT DETACH PERFORATION BEFORE MAILING



**Cobo Cleaners, Inc.**  
**18135 Livernois**  
**Detroit, Michigan 48221**  
**38-1806433**

Type or print  
**EMPLOYER'S**  
 name,  
 address,  
 ZIP code  
 and Federal  
 identifying  
 number

**Wage and Tax Statement 1976**

State form number  
 City form number  
**Copy C** For  
 employee's records  
 Employer's State identifying number

Employee's social security number [REDACTED]	1 Federal income tax withheld <b>47,934.95</b>	2 Wages, tips, and other compensation <b>164,200.00</b>	3 FICA employee tax withheld <b>895.05</b>	4 Total FICA wages <b>15,300.00</b>
Type or print Employee's name, address, and ZIP code below.				
<b>Earl Ruby</b> <b>4380 Stoney River Drive</b> <b>Birmingham, Michigan 48010</b>				
5 Was employee covered by a qualified pension plan, etc.? <b>Yes</b>		6	7	
8 State or local tax withheld <b>6,000.00</b>		9 State or local wages	10 State or locality <b>Michigan</b>	
11 City or local tax withheld <b>970.00</b>		12 City or local wages	13 City or locality <b>Detroit</b>	

Form **W-2** This information is being furnished to the Internal Revenue Service. APPROVED I.R.S. Department of the Treasury—Internal Revenue Service 13-2678

**Cobo-Rumar Sales, Inc.**  
**18135 Livernois**  
**Detroit, Michigan 48221**  
**38-1812707**

Type or print  
**EMPLOYER'S**  
 name,  
 address,  
 ZIP code  
 and Federal  
 identifying  
 number

**Wage and Tax Statement 1976**

State form number  
 City form number  
**Copy C** For  
 employee's records  
 Employer's State identifying number

Employee's social security number [REDACTED]	1 Federal income tax withheld <b>5,570.20</b>	2 Wages, tips, and other compensation <b>16,500.00</b>	3 FICA employee tax withheld <b>895.05</b>	4 Total FICA wages <b>15,300.00</b>
Type or print Employee's name, address, and ZIP code below.				
<b>Earl Ruby</b> <b>4380 Stoney River Drive</b> <b>Birmingham, Michigan 48010</b>				
5 Was employee covered by a qualified pension plan, etc.? <b>No</b>		6	7	
8 State or local tax withheld <b>440.00</b>		9 State or local wages	10 State or locality <b>Michigan</b>	
11 City or local tax withheld <b>110.00</b>		12 City or local wages	13 City or locality <b>Detroit</b>	

Form **W-2** This information is being furnished to the Internal Revenue Service. APPROVED I.R.S. Department of the Treasury—Internal Revenue Service 13-2678063

Reference copy, JFK Collection: ESCA (RG 233)

D-1120  
CITY OF  
DETROIT

# CORPORATION RETURN

FOR THE CALENDAR YEAR 1975

# 1975

or other taxable year beginning ..... 1975, ending .....

EXTENSION NUMBER

PLEASE  
TYPE  
OR  
PRINT

Name  
**MARUBY, INC.**

Number and Street  
**18135 LIVERNOIS**

City, Town or Post Office State Zip Code  
**DETROIT MICHIGAN 48221**

Where incorporated **MICHIGAN** Date Incorporated **10/1**

Principal business activity **RENTAL**

Main address in Detroit **SAME**

Location of Detroit records **SAME**

Person in charge of records **EARL ROBY**

Telephone number **863-0400**

Federal employer identification number **38 1801218**

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.) \$ 10,831.95
- b. Income from attached schedule (Reconcile on page 2)
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b
3. Result after excluding line 2 from line 1a OR 1b 10,831.95
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5) 128.17
5. Total—add lines 3 and 4 10,970.12
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)
7. Total—line 5 less line 6 10,970.12
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)
9. Total income—add lines 7 and 8 10,970.12
10. Allocation percentage from p. 2, Schedule D, line 5— if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2 100
11. Total—multiply line 9 by % on line 10 10,970.12
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)
13. Total income subject to tax—line 11 less line 12 10,970.12
14. CITY OF DETROIT TAX—Multiply line 13 by 2% 219.40

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return \$ 100.00
- b. Payment and credits on 1975 Declaration of Estimated Income Tax
- c. Other Credits—explain in attached statement
16. Total—add lines 15a, b, and c 100.00

### TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT \$
18. Amount on line 17 is to be: (A)  credited to 1976 estimated tax or (B)  refunded
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE \$ 119.40

### A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

### B. LOCATIONS—

Total number of location(s) everywhere **TWO** Number of Detroit location(s) included in this return **TWO**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

### C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service.....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s)..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D. \_\_\_\_\_  
Auditor \_\_\_\_\_  
Approval \_\_\_\_\_

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.

(Date)

(Signature of officer)

(Title)

3/12/76

(Individual or firm signature of preparer)

GORDON L. HOLLANDER, P.C.

C of D-15-DIT-E (Rev. 8-75)

0: Finance Department, Treasury Division, 104 City-County Building, Detroit, Michigan 48226

19675 WEST TEN MILE ROAD

PAGE 1 OF 4

Reference copy, JFK Collection, ESCA (RG 233)

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S. ....	\$ .....
2. Income from line 1b, page 1 .....	.....
Difference (Attach detailed explanation of difference) .....	\$ .....

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....			
b. TOTAL (add lines 1 and 1a) .....			%
2. Total wages, salaries, commissions and other compensation of all employees .....			%
3. Gross receipts from sales made or services rendered .....			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....			%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) .....	\$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....	138.17
3. Detroit income tax paid or accrued .....	.....
4. Other (submit schedule) .....	.....

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

6. Interest from obligations of the United States, the states or subordinate units of government of the states .....	\$ .....
7. Dividends-received deduction .....	.....
8. Dividend gross up of foreign taxes .....	.....
9. Foreign taxes paid or accrued deduction .....	.....
10. Other (submit schedule) .....	.....



Department of the Treasury  
Internal Revenue  
Service Center

Date of This Notice

AUG. 12, 1974  
Identifying Number

3801 21

CINCINNATI, OH 45298

Document Locator Number

38254-605-20136-4  
Form Number Tax Period

1040 DEC. 31, 1972

◀ If you inquire about  
your account, please  
refer to these numbers  
or attach a copy of this  
notice.

NV 326052183 30 7212 670

EARL & MARGE RUBY  
18135 LIVERNOIS  
DETROIT MI 48221

2

STATEMENT OF ADJUSTMENT TO YOUR ACCOUNT

BALANCE DUE ON ACCOUNT BEFORE ADJUSTMENT \$ .00

ADJUSTMENT COMPUTATION

TAX- DECREASE		1,078.81	
NET ADJUSTMENT CREDIT			1,078.81
OVERPAYMENT			\$1,078.81

*Handwritten:* 100-2-14

R T

The letters in the box at the left identify the statements on the back of this notice that provide further explanations and instructions.

Form 4188 (Rev. 9-73)

Reference copy, JFK Collection: HSCA (RG 233)

22-1832268

# TYLER REALTY AND INVESTMENT COMPANY

4760 GRAND RIVER

Phone TYler 7-0333

DETROIT, MICH.

## OFFER TO PURCHASE BUSINESS AND REAL ESTATE

THE UNDERSIGNED hereby offers to purchase from the Owner through the TYLER REALTY AND INVESTMENT CO., BROKER, the Dry Cleaning BUSINESS and the REAL ESTATE situated at 18135 Livernois Ave., in the City, ~~Wayne~~ of Detroit Wayne County, Michigan, described as follows: Lots 37, 38, 39, Lee & Thatchers Subdivision - 99'x118' frontage on Livernois Ave., and Lot 35, Lee & Thatchers Subdivision - 33'x124' facing Curtis Avenue

Said Business being known and operated under name of Cobo Cleaners, Inc. together with the Trade Name of the Business and Fixtures and Equipment as per attached inventory, if any. Stock to be inventoried prior to or at time of consummation of sale, and to pay therefor for the BUSINESS the sum of Eighty Thousand (\$80,000.00) - - - - - Dollars.

and to pay therefor for the REAL ESTATE the sum of Forty Thousand (\$40,000.00) - - - - - Dollars.

TOTAL SALES PRICE FOR BUSINESS AND REAL ESTATE \$ One Hundred Twenty Thousand (\$120,000) - - - - - Dollars.

The Business includes saleable inventory valued at wholesale value of \$ Purchaser to pay extra at time of closing all supplies on hand at cost plus 50% of ticket value for all finished garments on the r for 30 days or less plus 40% of ticket value for all current garments in storage.

The REAL ESTATE includes all improvements and appurtenances, including all lighting fixtures, shades, venetian blinds, curtain rods, storm windows and storm doors, screens and awnings, if any, now on the premises, subject to the existing building and use restrictions, easements and zoning ordinances, if any, upon the following conditions and subject to the approval of the Owner.

### THE SALE OF THE BUSINESS TO BE CONSUMMATED BY

~~1.~~ 1. Delivery of the usual BILL OF SALE conveying an unencumbered title. Payment of purchase money is to be made in cash or certified check. \$ is to be held by BROKER pending Sales Tax Clearance.

Sale on Note and Chattel Mortgage 2. Execution of the usual BILL OF SALE upon Down Payment of \$ Fifty Thousand (\$50,000.00) Dollars in cash or certified check and the balance of purchase price to be secured by chattel mortgage and note payable within 10 years in monthly payments of not less than \$ 333.00 each, which payments (shall) ~~(include)~~ include interest at rate of six (6%) per cent per annum.

Owner warrants that all the described goods, chattels and property being sold at the date hereof are the sole and absolute property of the Owner and are now in the possession of the Owner at the above stated address of the business.

Owner warrants that there are no liens, conveyances, incumbrances, levies, lawful claims, nor indebtedness of any kind against the lease, fixtures, equipment, stock, inventory, goods, chattels and personal property sold except NONE

It is hereby understood that all terms, conditions and representations in the listing contract executed and signed by the Owner prior to this agreement are hereby made a part of this agreement and are binding on said Owner.

Seller agrees not to engage in any competitive business, directly or indirectly for a period of Ten years within a radius of 100 miles from present business.

Deal on BUSINESS AND REAL ESTATE to be closed simultaneously on or before October 23, 1961.

Possession of the BUSINESS AND REAL ESTATE shall be given the Purchaser by the Owner immediately on closing deal, subject to the rights of the following tenants, if any, NONE

ON THE BUSINESS a complete adjustment of all rents, insurance and taxes due on the Business shall be prorated and adjusted to date of consummation of sale and Seller herein shall do any act requested by Purchaser requisite to comply with Bulk Sales Act so-called of the State of Michigan.

ON THE REAL ESTATE all taxes and assessments which have become a lien on the land at date of closing shall be paid by the Seller, excepting CURRENT TAXES and ASSESSMENTS which together with insurance premiums, interest, rents and water bills, if any, shall be prorated and adjusted as of the date of closing.

### THE SALE OF THE REAL ESTATE TO BE CONSUMMATED BY

~~1.~~ 1. Delivery of the usual Warranty Deed conveying a marketable title. Payment of purchase money is to be made in cash or certified check.

~~2.~~ 2. Delivery of the usual Warranty Deed conveying a marketable title. Payment of purchase money is to be made in cash or certified check. Purchaser agrees that if he is to finance this transaction by obtaining a mortgage, he will do so at his own expense within        days from the acceptance of this offer.

~~3.~~ 3. Delivery of the usual Warranty Deed conveying a marketable title, subject to mortgage to be deducted from the purchase price. Payment of the purchase money is to be made in cash or certified check less the amount owing upon an existing mortgage now on the premises, with accrued interest, to date of consummation, held by        upon which there is unpaid the sum of approximately        Dollars with interest at        per cent, which mortgage requires payments of        Dollars on the        day of each and every month, which payments (do) (do not) include prepaid taxes and insurance. If the Seller has any accumulated funds held in escrow for the payment of any prepaid items, the Purchaser agrees to reimburse the Seller upon proper assignment of same. The Purchaser agrees to assume and pay said mortgage.

Reference copy, JFK Collection: HSCA (RG 233)

4. Payment of the sum of Ten Thousand (\$10,000.00) Dollars in cash or certified check, and the execution of a Land Contract form, acknowledging payment of that sum and calling for the payment of the remainder of the purchase money within 10 years from the date of contract in monthly payments of not less than Three Hundred Eighty and 30/100 (\$338.00) Dollars each, which include interest payments at the rate of 6 per cent per annum and which (do) (do not) include prepaid taxes and insurance.

5. If the Seller's title to said land is evidenced by an existing land contract with unperformed terms and conditions substantially as above set forth and the cash payment to be made by the undersigned on consummation hereof will pay out the equity, an assignment and conveyance of the vendee's interest in the land contract, with an agreement by the undersigned to assume the balance owing thereon, will be accepted in lieu of the contract proposed in Paragraph 4 above. If the Seller has any accumulated funds held in escrow for the payment of prepaid taxes or insurance, the purchaser agrees to reimburse the Seller upon the proper assignment of same.

6. As evidence of title, Seller agrees to furnish Purchaser as soon as possible, a complete Abstract of Title and Tax History, certified to a date later than the acceptance hereof. In lieu thereof, a Policy of Title Insurance bearing date later than the acceptance hereof, guaranteeing the title in the condition required for performance of this offer will be accepted.

7. If a marketable title can be conveyed, the sale shall be consummated (see above) after delivery of such Abstract or Policy. If an Abstract is furnished and an objection is made to title, and notwithstanding, a Policy of Title Insurance, insuring the title in the condition required by this offer, can be obtained, the sale shall be consummated within ten days after delivery of such Policy; however, if sale is to be consummated in accordance with Paragraph 2 above, then the closing shall be governed by the time required for obtaining a mortgage.

In consideration of the Broker's effort to obtain the Seller's approval, it is understood that this offer is irrevocable for 20 days from the date hereof, and if not accepted by the Owner within that time, the deposit shall be returned forthwith to the Purchaser. If the offer is accepted by the Seller, the Purchaser agrees to complete the purchase of said BUSINESS AND REAL ESTATE within the time indicated above or forfeit the deposit made herein as liquidated damages.

The Broker is hereby authorized to make this Offer and a Deposit of \$ 500.00 is hereby made and delivered to the Broker to be held by him in accordance with the Michigan Corporation and Securities Commission Rules and Regulations, and applied on the purchase price if sale is consummated. It is understood that an additional deposit of \$ 9,500.00 shall be made in accordance herewith upon the acceptance of this Offer by the Seller.

The covenants herein shall bind and inure to the benefit of the executors, administrators, successors and assigns of the respective parties. By the execution of this instrument the Purchaser acknowledges the receipt of a copy of this offer.

ADDITIONAL CONDITIONS, if any, See attached Rider for additional conditions on this Offer to Purchaser

(Wherever any payment herein is deferred, either by chattel mortgage or monthly payments on Land Contract, Purchasers are to be given the privilege of pre-paying any part of the principal indebtedness then and there due in increments of \$100.00 or more, without penalty or interest charge).

In presence of: \_\_\_\_\_

George Marcus L.S.  
Purchaser

Earl R. Ruby L.S.  
Purchaser  
Address: 737 Ridge Rd., Evanston, Illinois

Dated SEPTEMBER 25th 19 61

Phone: \_\_\_\_\_

**BROKER'S ACKNOWLEDGMENT OF DEPOSIT**

Received from the above named Purchaser the deposit money mentioned, which will be applied as indicated above, or will be returned forthwith after tender if the foregoing offer and deposit is declined.

TYLER REALTY AND INVESTMENT COMPANY,  
BROKER

By Arthur J. Ditzik L.S.  
Arthur J. DITZIK

TO THE ABOVE NAMED PURCHASER AND BROKER:

The foregoing offer is accepted in accordance with the terms stated, and upon the consummation Seller agrees to pay the above Broker a commission of \$ \_\_\_\_\_ Dollars,

or \_\_\_\_\_ per cent of the Sales Price out of the first money received by the Broker whether paid as a deposit or for any other purpose. The receipt of the above mentioned deposit money on account of the purchase price is acknowledged, which deposit is to be held by the Broker in accordance with terms of above offer. If the deposit money is forfeited for non-performance by the Purchaser, the Seller agrees that one-half of such deposit shall be paid to the Broker (not exceeding the amount of the commission) for services rendered.

By the execution of this instrument the Seller acknowledges the receipt of a copy of this agreement.

BY: Edward A. Cobo L.S.  
a Mich. Corp.  
Edward A. Cobo, President

COBO CLEANERS, INC. a Mich. Corp.  
BY: Edward A. Cobo L.S.  
Edward A. Cobo, Pres. Seller

BY: Dorothy Cobo Andrew L.S.  
Dorothy Cobo Andrew, Treas.

BY: Dorothy Cobo Andrew L.S.  
Dorothy Cobo Andrew, Treas.

Dated Sept. 28, 1961 19 \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

**PURCHASER'S RECEIPT OF ACCEPTED OFFER**

The undersigned Purchaser hereby acknowledges the receipt of the Seller's signed acceptance of the foregoing Offer to Purchase.

Dated \_\_\_\_\_ 19 \_\_\_\_\_

Purchaser

Reference copy, JFK Collection: HSCA (RG 233)

ADDITIONAL CONDITIONS TO OFFER TO PURCHASER COBO CLEANERS, INC., AND COBO REALTORY CO., INC., DATED September 25, 1961, TO WHICH THIS RIDER IS ADDED AND BECOMES A PART OF SAID OFFER TO PURCHASE.

1. The Accounts Receivable, Cash on hand or in bank, or prepaid expenses are not a part of this sale and neither are the Accounts Payable or any other obligations of the Cobo Cleaners, Inc.
2. At time of closing a complete list of Accounts Receivable shall be drawn up and the Purchaser shall accept and collect, as they may come in, any monies paid in by customers and shall weekly reimburse the Seller the amounts so collected. At the end of 90 days the Seller may then contact the remaining unpaid accounts for collection.
3. The Customer lists of this business are also a part of this sale.
4. Edward A. Cobo, President of Cobo Cleaners, Inc., shall remain with the Purchasers, at no additional cost to Purchasers, for a period of two weeks after sale is completed to acquaint the Purchasers with the method of operating and conducting this business. If the Purchasers want the services of said Officer for a longer period there shall be a salary paid to said Officer at the rate of \$150.00 per week after the first two weeks.
5. Anything herein to the contrary notwithstanding it is agreed and understood by the Purchasers and Seller herein that payment for the inventory of supplies on hand, the garments on the rack and in storage as called for herein shall be made 30 days after closing.
6. The Purchasers shall have the right to check the Income Tax returns of Cobo Cleaners, Inc. for the years 1956 thru 1960 and said returns must show gross sales for these years as follows: 1956-\$443,000.00; 1957-\$387,000.00; 1958-\$337,000.00; 1959-\$319,000.00; 1960-\$318,000.00.
7. The Purchasers herein reserve the right to form a Michigan Corporation to complete the purchase of the Real Estate being purchased herein.
8. The purchase of the business which includes the Trade Name, Goodwill and the assets of Cobo Cleaners, Inc., exclusive of Accounts Receivable, shall be in the form of a partnership consisting of George Marcus and Earl R. Ruby.
9. Cobo Realty, Inc., a Michigan Corporation, joins in this agreement solely for the purpose of the agreement relative to the sale of the Real Estate.

COBO REALTY CO., a Mich. Corp.

BY: Edward A. Cobo  
Edward A. Cobo, President

BY: Dorothy Cobo Andrew  
Dorothy Cobo Andrew, Treas.

George Marcus  
George Marcus, PURCHASER

Earl R. Ruby  
Earl R. Ruby PURCHASER

COBO CLEANERS, INC., a Mich. Corp.

BY: Edward A. Cobo  
Edward A. Cobo, President

BY: Dorothy Cobo Andrew  
Dorothy Cobo Andrew, Treas.

Reference copy, JFK Collection: ESCA (RG 233)

CONTINUATION OF ADDITIONAL CONDITIONS TO OFFER TO PURCHASE COBO CLEANERS, INC., AND COBO REALTORY CO., INC., DATED SEPTEMBER 25, 1961, TO WHICH THIS RIDER IS ADDED AND BECOMES A PART OF SAID OFFER TO PURCHASE.

10. The Purchasers shall not be obligated to pay any commissions in connection with the sale of said business, to the broker herein; all said obligations being that of the Sellers.

11. In the event that any of the typewritten portions of this offer are in conflict with the printed portions, the typewritten portions shall prevail.

12. It is expressly understood that Seller and officers of Seller, individually and collectively, subscribe to the non competitive provision of the printed clause of this contract, which is evidenced by the written approval of said officers to be affixed to this contract in their individual and corporate capacity.

13. The Sellers of the business are to supply to the Purchasers the requisite affidavit pertaining to the Bulk Sales Law, which affidavit is to set forth conclusively that there are no outstanding indebtednesses in connection with said COBO CLEANERS, INC.

14. Sellers agree that in connection with the sale of the realty herein described, that they will convey or cause to be conveyed to the Purchasers or Purchasers' nominee good title to the realty herein described when the principal indebtedness due on said realty has been reduced to the sum of \$15,000.00. Sellers further agree to take back a first mortgage for said \$15,000.00 upon identical payment and interest terms as the original land contract, that is to say \$318.30 per month until the sum remaining is paid in full. 333 60

15. Notice by certified mail to the following shall be sufficient service of notice. To Sellers, c/o Tyler Realty, 4760 Grand River, Detroit, Michigan. To the Purchasers: c/o Joseph L. Goldberg, 100 North LaSalle Street, Chicago 2, Illinois.

COBO REALTY CO., a Mich. Corp.

By: Edward A. Cobo  
Edward A. Cobo, President

By: Dorothy Cobo Andrew  
Dorothy Cobo Andrew, Treas.

George Marcus  
George Marcus, Purchaser

Earl R. Ruby  
Earl R. Ruby, Purchaser

COBO CLEANERS, INC., a Mich. corp.

By: Edward A. Cobo  
Edward A. Cobo, President

By: Dorothy Cobo Andrew  
Dorothy Cobo Andrew, Treas.

We, the undersigned, Officers of COBO REALTY CO., a Michigan corp. and COBO CLEANERS, INC., a Michigan corp., individually and collectively consent to the non competitive clause herein set forth.

Grace Cobo Horgan  
Edward A. Cobo

LeRoy Andrew  
Dorothy Cobo Andrew



INVENTORY RIDER

DATE: Sept 25, 1966

This rider of even date with an Offer to Purchase Business is attached to and forms a part of this Offer to Purchase Business located in City of Detroit, Wayne County, Michigan, known as Cobo Cleaners, Inc., 18135 Livernois, executed between COBO CLEANERS, INC., a Mich. Corp., as Seller and GEORGE MARCUS as Purchaser.

EARL R. Ruby

- 1 - 42"x54" Washer Hoffman, 120 lbs.
- 1-36"x54" Washer Hoffman, 90 lbs.
- 1-30"x40" Washer Hoffman, 30 lbs.
- 1-30"x40" Washer Hoffman, 30 lbs.
- 1-40" Extractor & Extractor rinse
- 1-26" Extractor
- 1-5000 Olsen Filter
- 1-5000 Hoffman Filter
- 1-2000 Hoffman Filter
- 1-1300 American Filter
- 1-54" Vorelone Dry Tumbler
- 1-Gross Tumbler, 90 lbs.
- 1-30" Hoffman Tumbler
- Hoffman Tumbler, open End
- 1-Dry Box
- 1-Scale
- 1-Still, Hoffman 125 gal. per hr.
- 1-Settling Tank, 750 gal. capacity
- 5-Undergroud tanks, 5,500 gal. capacity
- 1-Pre-spotting Table
- Conductivity control
- Assorted Pumps & Piping
- Exhaust Fan
- 2-Marking Machines
- 2-Egry Register Machines
- Assorted Bins & Tables
- 2-Heaters
- 1-Large Heater
- Misc. Piping, etc.
- 40-Hampers
- 2-Water Coolers
- Misc. Stools & Tables
- 1-Coca Cola Machine
- 1-Storage Cabinet
- 3-Large Fans
- Canvas Bags
- 2-Bagging mach. for perforated Poly
- 2-Electric bagging machines
- 1-Commercial Singer Sewing Machine
- 1-Sewing Machine
- 3-42" Hoffman Press Machines
- 3-38" Hoffman Press Machines
- 3-Hoffman Toppers
- 1-Low Boy ironing board & steam iron
- 6-Puffers
- 2-Sleevers
- 3-Adjustoforms
- 3-Dry Boxes
- 1-Huebsch open end Tumbler
- Flourescent Light Fixtures
- 5-Spotting Boards
- 1-Spotting Table
- 1-Steamer
- 1-2 pc. Air Dryer Wind Whip
- 1-Pants Stretcher
- 3-Cement 2 Compartment Tubs
- 1-Washing Machine
- 1-2 Compartment Huebsch Tumbler

- 2-Washing tables; 1-Tailors table
- 1-Vacuum System
- 2-Hoffman Silk Units Off sets & Irons
- 2-Excelsior Silk units, air drive & iro
- 1-48" Hoffman Offset press
- 2-42" Hoffman Presses
- 2-Hoffman Toppers
- 4-Low Boy ironing boards & irons
- 1-Tie press; several Puffers & sleeve
- 1-Drapery Stretcher
- 3-Air Driven Prosperity drape presse
- 1-Hoffman press; Puffers & sleeves
- Ironing board & 1 iron; Large ironing t
- and 2 irons; Spotting Board
- 5-HP Air Compressor
- 1-Large Fan; 2 tiers of piping in vault
- Flourescent lighting; Tools
- 80 HP Aames Horizontal boiler, 150 lbs.
- pressure
- Return System; blow down tank; Fan
- Electric Relay Boxes
- 6-Air Conditioning Units
- 3-Roof Fans
- 1-Stainless Steel Out Door Sign
- 1-Burroughs Sensimatic Bkkpg. mach.
- 1-Burroughs Bkkpg. Mach.
- 1-Burroughs Adding mach., electric
- 1-Burroughs Typewriter
- 1-Burroughs Cash Register
- 1-Victor Adding Machine
- 3-Counters, 3-desks; 1-table; 8-chairs;
- 7-Fire Extinguishers
- 1-Fire proof Accounts Rec. filing cabinet
- 1-4 drawer filing cabinet
- 1-Large safe; 1-Heater
- A. D. T. System thru out plant
- 2-large maps (Detroit & Oakland County)
- 3-1960 International Metro Truck
- 1-1960 Ford Panel Truck
- 1-1958 Ford Vanette Truck
- 1-1957 Ford Panel Truck
- 1-1956 International Metro Truck

Purchaser

Purchaser

COBO CLEANERS CO., INC., a Mich. Corp.

Seller

Edward A. Cobo, President

Seller

Dorothy Cobo Andrew, Treas.

Reference copy, JFK Collection: HSCA (RG 233)

L.S.

L.S.

L.S.

L.S.

L.S.

Know all Men by these Presents, That Boston Cleaners, Inc., a Michigan Corporation

of the City of Detroit in the County of Wayne and State of Michigan, of the first part, for and in consideration of the sum of Thirty Five Thousand (\$35,000.00) and 00/100 \* \* \* \* \* Dollars, lawful money of the United States, to IT paid by Earl Ruby and George Marcus

of Detroit, Michigan of the second part, the receipt whereof is hereby acknowledged, has bargained and sold, and by these presents do es grant and convey, unto the said parties of the second part, their executors, administrators or assigns, all the personal property listed in "Exhibit A"

attached hereto and made a part hereof now located at 12540 Livernois Ave., Detroit, Michigan, together with the use of the name "Boston Cleaners, Inc." and the good will of the said business. The following assets are not included in the above sale: Accounts Reveivable, 1964 Chevrolet Station Wagon, Cash on hand or in the bank. In addition to the foregoing purchase price the Parties of the Second Part agree to pay in cash upon closing the cost of all unfinished garments (in process) and all supplies at cost and 55% of the marked tickets of all finished garments (clothes on racks).

The aforesaid consideration of \$35,000.00 is paid in the following manner:

- (a) \$19,500.00 in cash
- (b) \$15,600.00 secured by Note and Security Agreement bearing even date herewith, executed by the Parties of the Second Part in favor of the Party of the Party of the First Part.

To Have and to Hold the same unto the said parties of the second part, their executors, administrators and assigns, FOREVER. And the said party of the first part, for its heirs, executors and administrators, do es covenant and agree to and with the said parties of the second part, their executors, administrators and assigns, to Warrant and Defend the sale of said property, goods and chattels hereby made, unto the said parties of the second part, their executors, administrators and assigns, against all and every person or persons whatsoever.

In Witness Whereof, It has hereunto set its hand and seal this 30th day of October one thousand nine hundred and Sixty-seven

Signed, Sealed and Delivered in Presence of

BOSTON CLEANERS, INC., a Mich. Corp. (L.S.)

*[Handwritten signatures]*

By Minnie Katz, President (L.S.)

(L.S.)

(L.S.)

NOTE-1. Where second party is a Corporation or Partnership, the following may be added here "and its successors."

Reference copy, JFK Collection: HSCA (RG 233)

State of Michigan }  
County of Wayne } ss.

Minnie Katz

is the President of Boston Cleaners, Inc.  
being duly sworn, deposes and says that s.he<sup>2</sup> a Mich. Corp.,

the vendor named in the within Bill of Sale, that he has knowledge of the facts, and that the consideration of said instrument was actual and adequate, and that the same was given in good faith for the purpose therein set forth, and not for the purpose of security, or for defrauding creditors of the vendor or subsequent purchasers.

*Minnie Katz*  
Minnie Katz

Subscribed and sworn to before me this 30th

day of October 1967

*[Signature]*

Notary Public, County of OAKLAND

State of Michigan

My commission expires 5/26 1970

NOTE

- 2. Insert "is" or "is one" or "he makes this affidavit for."
- \* PRINT, TYPEWRITE OR STAMP names of persons executing this instrument, also names of the Witnesses and Notary Public immediately underneath such signatures.

27

BILL OF SALE

To

Given 19

Filed 19

at o'clock M.

THIS BILL OF SALE OR A COPY THEREOF TO BE FILED WITH THE REGISTER OF DEEDS OF SAID COUNTY UNDER CONDITIONS OF ACT NO. 289, P. A. OF 1937.

THE RIEGLE PRESS, INC., FLINT, MICHIGAN

Plant

- 6 96" 2 light Florescent 300.-
- 1 48" 3 light Florescent 30.-
- 1 12 basket-canvas 15.-
- 4 10 baskets-canvas 15.-
- 15 assorted chairs 60.-
- 1 24" roof exhaust fans 200.-
- 1 30" roof exhaust fans 250.-
- 1 Cissell spotting table & vacum 300.-
- 1 ~~Hubb~~ dry box #4194 - HVEBSCH 400.-
- 2 steam unit heaters 300.-
- 1 ~~Tagomic~~ marking machine #T8-10490 150.-
- 1 Tagomic Marking Machine #T6-10950 150.-
- 1 Wood marking table 50.-
- 1 8" marking table 50.-
- 1 10" 3 section ~~trs.~~ WOOD BIN 150.-
- 4 48"-4 lights-office florecent 50.-
- 1 Drapery pleater 150.-
- 1 8" Wood table 50.-
- 2 36" Kraft dispenser 30.-
- 1 Fairbanks floor scale-1 Mbls #G216520 100.-
- 1 24" Slum Ex. ladder-4 sections 40.-
- 2 6" Wood shelf 36"x12" 15.-
- 1 Electric Heat seal bagger 250.-
- E-Z Packing #00859
- 1 Miehle Heat Seal Bagger 250.-
- 1 48" Alum-Ladder 7.-
- 1 6" rolling clothes rack 30.-
- 1 WOOD 4'x' WALL CABINET 25.-
- 1 6' WOOD TABLE 20.-
- 2 WOOD 2 SECTION TRS. HORSES 50.-

Plant

- 3 Cissel Hand Iron table with irons 300.-
- 1 benda sizing tank 50.-
- 1 set 2 table 4 irons Cissel silk puffs 150.-
- with vacuum 451643
- 1 Hoffman Model #OC05 #11 ~~451643~~ utility press 600.-
- 2 set Excetive puffs with 2 heads 500.-
- 1 Hoffman xC05 #489692L Utility press 600.-
- and vacuum
- 1 Cissel Mens shoulder puff steam setwith table 150.-
- 1 Adjustoform model #2 #15854 300.-
- 1 Hoffman xC05-#451384 Utility press 600.-
- 1 Cissel-Puff iron set ladies shoulder 150.-
- 1 Cissel automatic sleever 200.-
- Model A SF126A
- 1 GE Water Cooler 150.-
- 1 6' Wood Ladder 15.-
- 1 20" Electric Wall Clock 20.-
- 1 Jiffy Cuff Brusher 100.-
- 1 Wooden Basket 14 bushels 20.-
- 1 Wooden basket 14 bushels 20.-
- 8 48" 2 light Florescent Fixtures 400.-
- 1 HOFFMAN RC05-#N533638 UTILITY PRESS-600.-

*Handwritten initials*

- 1 Remington Cash Register #SHA-44-14525 100.-
- 1 Comb. Metal File Cabinet 35.-
- 1 Large Index Card File 7.-
- 1 Remington Portable Typewriter 30.-
- 1 Metal Shelf 36"x72" 15.-
- 1 Burroughs Adding Machine #3-519264 50.-
- 1 Wood Desk 60"x30" 30.-
- 1 Swivel Chair 20.-
- 2 Metal Typewriter Stands 20.-
- 1 24" Pedestal Electric Fan 35.-
- 2 Covered Chairs-Green 20.-
- 1 Window Display Sign-Electric 30"x24" 20.-
- 2 96" 2 Light-Fluorescent Office Length LIGHT 80.-
- 2 96" 2 Light-Fluorescent Office Length LIGHT 60.-
- 1 5'x4" Wall Mirror 20.-
- 1 10" Counter & 2 Counter Bars 50.-
- 1 Wooden-Cub. & BASKET W-CRSTERS 15.-
- 8 48" 1 Bulb- Industrail Fluorescents 120.-
- 1 Plastic shade - 8'x8' 48.-
- 1 Reliable safe 24"x24" 100.-
- 1 4 Door metal file cabinet 25.-
- 1 Woodn shelf, 72"x30"x12" 20.-
- 1 Tailors table 6"x4" 25.-
- 2 Button Cabinets 10.-
- 1 Singer 3115-AG831847 Sewing Machine 150.-
- 1 Singer 3115-AA191633 sewing machine 150.-
- 1 Cincinnati Time Clock-Electric 175.-
- 1 Cincinnati Cardfile -75
- 1 Pair Drapes 15.-
- 4 Office Fluorescent -3 lights-48" 75.-

Basement

- 1 Homert Hot Water heater 60 Gal 300.-
- 1 Back 18" extractor #45718 200.-
- 2 Laundry Tubs 200.-
- 1 WOOD WASH TABLE 100.-
- 1 Milnor 50 lbs. laundry washer #W415114 350.-
- 1 Drapet Model 60 vacuum & piping 1800.-
- 1 Back 18" extractor #24B 8396 250.-
- 1 Excelsior Puff ironset 300.-
- 1 Hand iron table 150.-
- 1 spotting table 150.-
- Electric Service 100 Amp.- 500.-
- 1 Cissel prespot touch TANK 75.-
- 1000" Slick Rails 2,000.-

*M. J.*

Know all Men by these Presents, That... Earl Ruby and George Marcus

of the... City... of... Detroit... County of... Wayne

State of Michigan, the debtor herein, being justly indebted unto... Boston Cleaners, Inc., a Michigan Corporation

of the... City... of... Detroit... County of... Wayne

State of Michigan, the secured party herein, in the sum of \* \* \* \* \*

\* \* Fifteen Thousand Five Hundred (\$15,500.00) and 00/100 \* \* \* Dollars,

have for the purpose of securing payment of said debt, and the interest thereof, granted a security interest to the secured party in the following personal property, to-wit:

Personal Property listed in "Exhibit A" attached hereto

and also fixtures, furniture and personal property which at any time hereafter may be purchased in replacement thereof,

which personal property, at the date hereof is the sole and absolute property of the debtor and the said property now in the possession of the debtor at 12540 Livernois Ave., Detroit, Michigan, 48204

is free and clear from all security interests or incumbrances and is warranted and will be defended against all lawful claims, security interests and incumbrances of all persons whomsoever, and for a valuable consideration said debtor hereby warrants the above representations to be true.

That the debtor shall not attempt to sell, encumber, assign, dispose of or transfer any interest in said property, or remove the same or any part thereof from the County of Wayne State of Michigan without the written consent of the secured party.

That the debtor shall pay when due all taxes which are or may become a lien upon the property.

And it is Further Agreed, that if the debtor shall pay or cause to be paid to the secured party the said sum of Fifteen Thousand Five Hundred (\$15,500.00) and 00/100 \* \* Dollars, being the debt aforesaid, with interest at the rate of Six (6%) per cent. per annum, as follows:

\$650.00 monthly on account of the principal balance owing and in addition thereto interest at the rate of 6% per annum, also payable monthly on the unpaid balance.

according to Promissory Note

bearing even date herewith, or any renewals thereof, executed by the debtor to the secured party and to which this Security Agreement is collateral security, then this Security Agreement and said Promissory Note shall be void and of no effect. And the said debtor agrees to pay the same accordingly.

Reference copy, JFK Collection: HSCA (RG 233)

Cleaning Room

- 2 American zone Air Safety Tumblers *900.-*
- 36"x30" #284M216260 #284M216260 *3000.-*
- 2 1000 Gal. storage tank underground *600.-*
- 1 American 40" Extractor #M=3122 *1200.-*
- 1 Hoffman Cleaning Wheel Model 11048 #11501 *500.-*
- 1 Hoffman 75 gal still Model #21007-#XX #523853 *500.-*
- 1 Butler 1000 Gal Filtler #520339 *1200.-*
- 1 American Cleaning Wheel 36"x54" #5011344 *1000.-*
- 1 300 Gal Storage Tank
- 1 12 bu. Wood basket & casters *25.-*
- 1 Fire Extinguish *15.-*
- 1 Manual Time CLock *50.-*
- 1 Butter 3200 gal Filter #5011344 *1500.-*

Boiler Room

- 1 Gas Fired Scotcj Marine Boiler-30 H D *3500.-*
- #87 with 2 McDonaldMiller Controls *400.-*
- 1 30 Gal. Automatic Condensate return tank with pump & motor

Outside

- 1 Roof Sign *1000.-*
- 1 Front Wall Sign 20'FT. *400.-*
- 4 Neon Signs *400.-*
- 1 ~~awning~~ awning 45 FT. *300.-*

*[Handwritten signature]*

This Contract, Made this 30th day of October 19 67

between MORTON KATZ and MINNIE KATZ, his wife, 19132 Appleton Ave., Apt. C-116, Detroit, Michigan, 48219

hereinafter referred to as

the "Seller" and EARL RUBY and GEORGE MARCUS

hereinafter referred to as the "Purchaser,"

whose address is 12540 Livernois Ave., Detroit, Michigan, 48204

1. Witnesseth

(a) The Seller Agrees to sell and convey to the Purchaser land in the City of Detroit Wayne County, Michigan

described as

Lots No. 693, 694, 695 and 696, except that portion taken for the widening of Livernois Ave., of Russell Woods Subdivision, according to Plat recorded in Liber 34, Page 3 of Plats, Wayne County Records; more commonly known as 12540, 12544 and 12548 Livernois Ave., Detroit, Michigan, 48204

subject to any restrictions upon use of the premises,

in consideration of the sum of Five Hundred (\$500.00) and 00/100 \* \* \* \* \* Dollars paid to the Seller by the Purchaser prior to the delivery hereof, the receipt of which is hereby acknowledged, and the payment

of the additional sum of Twenty Nine Thousand Five Hundred (\$29,500.00)\* \* Dollars

by the Purchaser, together with interest on any part thereof at any time unpaid at the rate of Six (6%) per cent per annum while the Purchaser is not in default, and at the rate of seven per cent per annum if the Purchaser is in default, while

such default continues, all of which purchase money and interest shall be paid in installments of not less than See Par.

(c) below Dollars each, payable next and not less than the last named sum

on the same day of each month thereafter; said payments to be applied { on principal and the interest paid in addition thereto }

Provided, the entire purchase money and interest shall be fully paid within Five (5) years from the date hereof, anything herein to the contrary notwithstanding; with interest upon interest overdue hereon from maturity to date of payment, at the rate of seven per cent per annum.

(b) Seller agrees on or before the completion of this contract at the Seller's option to deliver to the Purchaser a Policy of Title Insurance or Abstract of Title and Tax History certified to substantially the date of delivery, issued by the Lawyers Title Insurance Corporation, and upon payment of all sums owing hereon to execute and deliver to the Purchaser or his assigns the usual Warranty Deed conveying a marketable title to said land, subject to such restrictions and free from all other encumbrances except such as have accrued or attached since the date hereof through the acts or omissions of persons other than the Seller or his assigns.

(c) \$100.00 per month commencing Nov. 30th, 1967, up to and including Nov. 30th, 1969, \$750.00 per month commencing December 25th, 1969, and a like sum of \$750.00 on the 25th day of each and every month thereafter. (d) Upon default in any of the terms and conditions of a note and security agreement bearing even date herewith for the sale of certain personal property located at 12540 Livernois, Det. Mich. the whole amount unpaid on this Land Contract shall become due and payable

2. The Purchaser Agrees to purchase said land and pay the purchase money and interest thereon as above provided, and to keep the buildings now or hereafter on the premises insured against loss or damage by fire by insurers in manner and amount approved by the Seller and to deliver the policies as issued to the Seller with the premium fully paid and to pay all taxes and assessments which shall become a lien on the premises after the date hereof within twenty-five days after the same become due and payable and to produce official evidence thereof to the Seller on demand.

(b) The Purchaser acknowledges that he has examined

(an Abstract of Title and Tax History of the above described premises certified to

(a Policy of Title Insurance covering the above described premises bearing date

and is satisfied with the marketability of the title shown therein

(c) The Purchaser also acknowledges that he has examined the above described premises and is satisfied with the physical condition thereof, and hereby waives any and all claims on account of any encroachments on the premises herein described or on any premises adjacent thereto.

3. It is Mutually Agreed: (a) That the Seller may at any time encumber said land by mortgage or mortgages to secure not more than the balance owing hereon at the time such mortgage or mortgages are executed, which mortgage or mortgages shall provide for aggregate payments of principal and interest not in excess of nor sooner than those provided for in this contract, or on such other terms as may be agreed upon by the Seller and Purchaser, and shall be a first lien upon the land superior to the rights of the Purchaser herein; provided notice of the execution of said mortgage or mortgages containing the name and address of the mortgagee or his agent, the amount of such mortgage or mortgages and the rate of interest and maturity of the principal and interest shall be sent to the Purchaser by registered mail promptly after execution thereof, and Purchaser will, on demand, execute any instruments demanded by the Seller necessary or requisite to execute or consent to the execution of the foregoing power. In event said Purchaser shall refuse to execute any instruments demanded by said Seller and shall refuse to accept such registered mail hereinbefore provided, or said registered mail shall be returned unclaimed, then such Seller may post such notice in two conspicuous places on said premises, and make affidavit of such facts and of such posting, and Purchaser's rights shall be subordinate to said mortgage or mortgages as hereinbefore provided. The consent obtained, or subrogation as otherwise herein provided, under or by virtue of the foregoing power, shall extend to any and all renewals or extensions or amendments of said mortgage or mortgages after Seller has given notice to the Purchaser as above provided for giving notice of the execution of said mortgage or mortgages;

TITLE INSURANCE - ABSTRACTS - ESCROWS

TITLE INSURANCE - ABSTRACTS - ESCROWS

Reference copy, JFK Collection: ESCA (RG 233)



(b) That if default is made by the Purchaser in the payment of any tax assessment or insurance premium or in the delivery of any policy as above provided, the Seller may pay such tax assessment or premium or procure such insurance and pay the premiums therefor, and any sum or sums so paid shall be further lien on the land payable by the Purchaser to the Seller forthwith with interest at seven per cent per annum and if proceedings are taken to enforce the contract in equity after the Purchaser shall have been in default for a period of thirty days or more, the entire amount owing hereon shall be due and payable forthwith, notwithstanding anything herein contained to the contrary.

(c) That if the title of the Seller is evidenced by land contract or now or hereafter encumbered by mortgage, the Seller shall meet the payments of principal and interest thereon as they mature and produce evidence thereof to the Purchaser on demand and in default the Purchaser may pay the same, which payments shall be credited on the sums matured or first maturing hereon with interest at seven per cent per annum and in event proceedings are commenced to recover possession or enforce the payment of such contract or mortgage because of the Seller's default the Purchaser may at any time thereafter while such proceedings are pending encumber said land by mortgage securing such sums as can be obtained upon such terms as may be required and with the proceeds pay and discharge such mortgage or purchase money lien, and any mortgage so given shall be a first lien upon the land superior to the rights of the Seller therein and thereafter the Purchaser shall pay the principal and interest on such mortgage so given as they mature, which payments shall be credited on the sums matured or first maturing hereon; and when the sum owing hereon is reduced to the amount owing upon such contract or mortgage or owing upon any mortgage executed under either of the powers in this contract contained, a conveyance shall be made in the form above provided with a covenant by the grantee to assume and pay the same;

That no assignment or conveyance by the Purchaser shall create any liability whatsoever against the Seller until a duplicate thereof duly witnessed and acknowledged, together with the residence address of such assignee, shall be delivered to the Seller and receipt thereof endorsed hereon;

(d) That the Purchaser shall have possession of said lands from and after the delivery hereof, while he shall not be in default on his part in carrying out the terms hereof, taking and holding such possession hereunder, and shall keep the premises in as good condition as they are at the date hereof and if Purchaser shall fail to perform this contract or any part thereof the Seller immediately after such default shall have the right to declare the same void and retain whatever may have been paid hereon and all improvements that may have been made upon the premises as liquidated damages and to consider and treat the Purchaser as his tenant holding over without permission, and may take immediate possession of the premises and the Purchaser and each and every other occupant remove and put out.

(e) Any and all declarations, notices or papers necessary or proper to terminate or enforce this contract shall be conclusively presumed to be served upon the Purchaser when deposited in a United States Post Office box enclosed in an envelope with postage fully prepaid thereon addressed to the Purchaser at 12540 Livernois Ave., Detroit, Mich., 4820 or at such other address as may be specified by the Purchaser and receipted for in writing by the Seller from time to time.

The wife of the Seller for a valuable consideration, joins herein and agrees to join in the execution of the deed to be made in fulfillment hereof.

If more than one joins in the execution hereof as Seller or Purchaser, or either be of the feminine sex, or a corporation, the pronouns and relative words herein used shall be read as if written in plural, feminine or neuter respectively.

The covenants herein shall bind the heirs, assigns and successors of the respective parties.

Signed, sealed and delivered by the parties in duplicate the day and year first written above.

IN PRESENCE OF

*[Signature]*  
15219 W 5th St Detroit  
*[Signature]*

..... (L.S.)  
Morton Katz  
*[Signature]*  
..... (L.S.)  
Minnie Katz  
*[Signature]*

..... (L.S.)  
Earl Ruby  
*[Signature]*

..... (L.S.)  
George Marcus  
*[Signature]*

Individual Acknowledgment

STATE OF MICHIGAN  
COUNTY OF Wayne ss.

On this 30th day of October A. D. 19 67 before me personally appeared Morton Katz and Minnie Katz, his wife, and Earl Ruby and George Marcus

to me known to be the person S described in and who executed the foregoing instrument and acknowledged that they executed the same as their free act and deed.

My commission expires 5/27 A. D. 1967  
*[Signature]*

Allen Adelson Notary Public, ONE LAUD County, Michigan  
ACTING IN WAYNE ss.

Corporate Acknowledgment

In the STATE OF MICHIGAN, COUNTY OF

On this \_\_\_\_\_ day of \_\_\_\_\_ A. D. 19 \_\_\_\_\_ before me personally appeared

to me personally known, who being by me sworn, did (1)

say that (2) \_\_\_\_\_ the

of \_\_\_\_\_ the corporation named in and which executed the within instrument, and that the seal affixed to said instrument is the corporate seal of said corporation, and that said instrument was signed and sealed in behalf of said corporation by authority of its board of directors; and said

acknowledged said instrument to be the free act and deed of said corporation.

My commission expires \_\_\_\_\_ A. D. 19 \_\_\_\_\_

Note: If more than one officer acknowledges insert at (1) "each for himself," and (2) "they are respectively" \_\_\_\_\_ Notary Public, \_\_\_\_\_ County, Michigan

Instrument Drafted by David Colman Business Address 1025 Penobscot Bldg., Det., Mich

Reference copy, JFK Collection: ESCA (RG 233)

A G R E E M E N T

AGREEMENT made this 23<sup>rd</sup> day of October, 1967.

By and Between

BOSTON CLEANERS, INC., of 12540 Livernois Ave., Detroit, Michigan, hereinafter designated as the "Seller",

and

EARL RUBY and GEORGE MARCUS, hereinafter designated as the "Purchasers".

WHEREAS, the Seller has agreed to sell to the Purchasers and the Purchasers have agreed to buy from the Seller certain assets owned by the Seller in the operation of its business known as the "Boston Cleaners, Inc.", located at 12540 Livernois Ave., Detroit, Michigan.

NOW, THEREFORE, it is hereby understood and agreed between the parties hereto as follows:

1. The Seller does hereby agree to sell to the Purchasers and the Purchasers do hereby agree to buy the fixtures and equipment as listed in the schedule attached hereto, marked "Exhibit A", together with the use of the name "Boston Cleaners, Inc", and the good will of the said business, for the sum of \$35,000.00 payable in the following manner:

- (a) \$19,500.00 (down payment) upon closing.
- (b) \$15,500.00 secured by a note and a security agreement as provided for by the Uniform Commercial Code of the State of Michigan, payable \$650.00 monthly on account of the principal balance owing and in addition thereto interest at the rate of 6% per annum, also payable monthly on the unpaid balance.

In addition to the foregoing purchase price Purchasers agree to pay in cash upon closing, the cost of all unfinished garments (in process), all supplies at cost and 55% of the marked tickets of all finished garments (clothes on racks); provided, however, that in the event that any of the finished garments for which the Seller has been paid on the basis of 55% of the marked tickets shall not be called for within 90 days from the date of closing, then the Seller shall make a

refund to the Purchasers of said 55% and such garments shall then be delivered to the Seller and the proceeds therefrom shall belong to the Seller.

2. The following assets are not included in this sale: Accounts Receivable, 1964 Chevrolet Station Wagon, Cash on hand or in the bank.

3. Upon closing the Seller shall deliver to the Purchasers a Bill of Sale on the assets being hereby sold, free and clear of any and all encumbrances and liens and a Bulk Sales Affidavit in compliance with the Bulk Sales Law of the State of Michigan.

4. Purchasers shall execute and deliver to the Seller a Security Agreement, Note, and an executed Financing Statement covering the property hereby sold, including after acquired property in replacement thereof, payable in accordance with the terms hereinbefore provided.

5. Inventory of supplies and merchandise shall be taken by the parties hereto as of close of business October 23th, 1967, and this transaction shall be closed on Monday, October 30th, 1967; said closing, however, is contingent upon the simultaneous closing of the sale and purchase of the real estate located at 12540, 12544 and 12548 Livernois Ave., Detroit, Michigan.

6. Insurance, water rates and personal property taxes on a due date basis shall be pro-rated as of the date of closing; provided, however, the Purchasers shall be entitled to furnish insurance with loss payable to the extent of the Seller's interest.

7. Wages, bonuses and vacation pay shall also be pro-rated to date of closing. *According to the union contract C.A. M.K.*

8. Immediately upon closing Seller agrees to apply for the usual tax clearances from the Michigan Department of Revenue and will agree not to sell, assign or transfer the note and security agreement until such clearances are obtained.

9. The Security Agreement is to contain a provision that in the event of a default in the land contract for the purchase of the above mentioned real estate the same shall be considered a default under the terms and provisions of the Security Agreement.

10. Simultaneously herewith, the Purchasers have paid to the Seller, the receipt whereof is hereby acknowledged, deposit money in the amount of \$4,500.00 which is to be credited upon the purchase price upon closing. The deposit money may be retained as liquidated damages in the event of default by the Purchasers.

11. The closing of this sale shall take place at the office of David Colman, Attorney, 1025 Penobscot Bldg., Detroit, Michigan.

12. The Purchasers acknowledge receiving notice of the existing Union Contract.

13. Upon closing Seller will file an amendment changing its corporate name to enable Purchasers to use the name "Boston Cleaners".

14. This Contract is not assignable without the written consent of the Seller.

IN WITNESS WHEREOF the parties hereto have hereunto set their hands and seals on the day and year first above written.

In the Presence of:

*[Handwritten signatures of David Colman and another person]*  
\_\_\_\_\_  
\_\_\_\_\_

BOSTON CLEANERS, INC.

By *Minnie Tate*  
\_\_\_\_\_  
PRESIDENT

(Seller)

*Earl Ruby*  
\_\_\_\_\_  
Earl Ruby  
*George Marcus*

by *Earl Ruby*  
\_\_\_\_\_  
George Marcus

(Purchasers)

Exhibit A

Plant

- 6 96" 2 light Florescent
- 1 48" 3 light Florescent
- 1 12 basket-canvas
- 4 10 baskets-canvas
- 15 assorted chairs
- 1 24" roof exhaust fans
- 1 30" roof exhaust fans
- 1 Cissell spotting table & vacuum
- 1 ~~Hoffman~~ dry box #4194 - HUEBSCH
- 2 steam unit heaters
- ~~1 Kraft pumps~~
- 1 Tagomic marking machine #T8-10490
- 1 Tagomic Marking Machine #T6-10950
- 1 Wood marking table
- 1 8" marking table
- 1 10" 3 section ~~trs.~~ WOOD BIN
- 4 48"-4 lights-office florecent
- 1 Drapery pleater
- 1 8" Wood table
- 2 36" Kraft dispenser
- 1 Fairbanks floor scale-1 Mbls #G216520
- 1 24" Slum Ex. ladder-4 sections
- 2 6" Wood shelf 36"x12"
- 1 Electric Heat seal bagger  
E-Z Packing #00859
- 1 Miehle Heat Seal Bagger
- 1 48" Alim-Ladder
- 1 6" rolling clothes rack
- 1 WOOD 4'x' WALL CABINET
- 1 6' WOOD TABLE
- 2 WOOD 2 SECTION TRS. HORSES

Plant

- 3 Cissel Hand Iron table with irons
- 1 benda sizing tank
- 1 set 2 table 4 irons Cissel silk puffs  
with vacuum
- 1 Hoffman Model #RC05 #H ~~533638~~ <sup>481643</sup> utility press
- 2 set Excel ~~low~~ puffs with 2 heads
- 1 Hoffman xC05 #489692L Utility press  
and vacuum
- 1 Cissel Mens shoulder puff steam set with table
- 1 Adjustoform model #2 #15854
- 1 Hoffman xC05-#451384 Utility press
- 1 Cissel-Puff iron set ladies shoulder
- 1 Cissel automatic sleever  
Model A SF126A
- 1 GE Water Cooler
- 1 6' Wood Ladder
- 1 20" Electric Wall Clock
- 1 Jiffy Cuff Brusher
- 1 Wooden Basket 14 bushels
- 1 Wooden basket 14 bushels
- 8 48" 2 light Florescent Fixtures
- 1 HOFFMAN RC05-#N533638 UTILITY PRESS

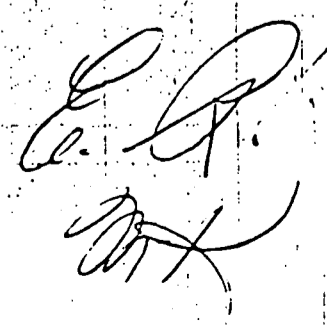
E. R.  
M. X.

OFFICE

- 1 Remington Cash Register #SHA-44-14525
- 1 Comb. Metal File Cabinet
- 1 Large Index Card File
- 1 Remington Portable Typewriter
- 1 Metal Shelf 36"x72"
- 1 Burroughs Adding Machine #3-519264
- 1 Wood Desk 60"x30"
- 1 Swivel Chair
- 2 Metal Typewriter Stands
- 1 24" Pedestal Electric Fan
- 2 Covered Chairs-Green
- 1 Window Display Sign-Electic 30"x24"
- 2 96" 4 Light- Fluorescent Office Length LIGHT
- 2 96" 2 Light- Fluorescent Office Length LIGHT
- 1 5'x4" Wall Mirror
- 1 10" Counter & 2 Counter Bars
- 1 Wooden-CUB. & BASKET W- CRSTERS
- 8 48" 1 Bulb- Industrail Fluorescents
- 1 Plastic shade - 8'x8'
- 1 Reliable safe 24"x24"
- 1 4 Door metal file cabinet
- 1 Wooden shelf 72"x30"x12"
- 1 Tailors table 6"x4"
- 2 Button Cabinets
- 1 Singer 3115-AG831847 Sewing Machine
- 1 Singer 3115-AA191633 sewing machine
- 1 Cincinnati Time Clock-Electric
- 1 Cincinnati Cardfile -75
- 1 Pair Drapes
- 4 Office Fluorescent -3 lights-48"

Basement

- 1 Homert Hot Water heater 60 Gal
- 1 Back 18" extractor #45718
- 2 Laundry Tubs
- 1 WOOD WASH TABLE
- 1 Milnor 50 lbs. laundry washer #W415114
- 1 Drapet Model 60 vacuum & pipingg
- 1 Back 18" extractor #24B 8396
- 1 Excelsior Puff ironset
- 1 Hand iron table
- 1 spotting table
- Electric Service 100 Amp.-
- 1 Cissel prespot touch TANK
- 1000" Stick Rails



Cleaning Room

- 2 American zone Air Safety Tumblers  
36"x30" #284M216260 #284M216260
- 2 1000 Gal. storage tank underground
- 1 American 40" Extractor #M=3122
- 1 Hoffman Cleaning Wheel Model 11048 #11501
- 1 Hoffman 75 gal still Model #21007-#YY #523853
- 1 Butler 1000 Gal Filter #520339
- 1 American Cleaning Wheel 36"x54" #5011344
- 1 300 Gal Storage Tank
- 1 12 bu. Wood basket & casters
- 1 Fire Extinguish
- 1 Manual Time Clock
- 1 Butter 3200 gal Filter #5011344

Boiler Room

- 1 Gas Fired Scotcj Marine Boiler-30 H D  
#87 with 2 McDonaldMiller Controls
- 1 30 Gal. Automatic Condensate return  
tank with pump & motor

Outside

- 1 Roof Sign
- 1 Front Wall Sign 20'FT.
- 4 Neon Signs
- 1 ~~45~~ awning 45 FT.

*E. J. P.*  
*M. A.*

\$ 15,500.00 Detroit, Mich., October 30th, 19\_\_

\$650.00 on Nov. 30th, 1967, and \$650.00 on the 30th day of each and every month thereafter after date, for value received, We promise to

to the order of Boston Cleaners, Inc.

\* \* \* \* Fifteen Thousand Five Hundred (\$15,500.00) and 00/100 \* \* \* \* Dollars

at National Bank of Detroit, Grand River-Joy Branch Sec

WITH 6% PER CENT INTEREST PER ANNUM. PAYABLE Monthly ANNUALLY, ACCORDING TO THE TERMS OF A CERTAIN AGREEMENT MORTGAGE OF EVEN DATE HEREWITH, COLLATERAL HERETO.

Earl Ruby

No. \_\_\_\_\_ Due \_\_\_\_\_ George Marcus

THE RIEGLE PRESS, FLINT, MICHIGAN—4500—8-40—6334

This FINANCING STATEMENT is presented to a Filing Officer for filing pursuant to the Uniform Commercial Code.

April 30, 1970  
1. Maturity date (if any).

2. No. of additional sheets presented (if any). (See Instruction 5)

3. Debtor(s) (Last Name First) and address(es)  
Ruby, Earl and  
Marcus, George  
12540 Livernois Ave.  
Detroit, Mich., 48204

4. Secured Party(ies) and address(es)  
Boston Cleaners, Inc.  
19132 Appleton Ave.,  
Apt. C-116  
Detroit, Mich., 48219

For Filing Officer  
(Date, Time, Number, and Filing Office)

5. Name and address(es) of assignee(s) (if any)

Check  if applicable  
6.  Proceeds of collateral are also covered.  
7.  Products of collateral are also covered.  
8.  Collateral was brought into this state subject to a security interest in another jurisdiction.

9. This financing statement covers the following types (or items) of property:  
Personal property as per "Exhibit A" attached hereto, located at 12540 Livernois Ave., Detroit, Michigan, 48204 (Boston Cleaners, Inc.) including after acquired property in replacement thereof.

*Earl Ruby*  
*George Marcus*  
by: \_\_\_\_\_  
Signature(s) of Debtor(s) (not necessary if Item 8 is applicable)  
File Copy-Debtor(s)

BOSTON CLEANERS, INC.  
*Winnie Davis* - PRESIDENT  
by: \_\_\_\_\_  
(Signature of Secured Party or Assignee of Record. Not Valid until Signed)  
RIEGLER PRESS, FLINT, MICH.



**Lawyers Title Insurance Corporation**  
**PERSONAL**  
**SETTLEMENT STATEMENT SALE OF PROPERTY**

October 30th, 19 67

SELLER Boston Cleaners, Inc. ADDRESS 19132 Appleton, Det., Mich.  
PURCHASER Earl Ruby and George Marcus ADDRESS \_\_\_\_\_  
PROPERTY ADDRESS 12540 Livernois Ave., Detroit, Mich., 48204

**CREDITS TO SELLER**

SALE PRICE		\$ 35,000.00
TAXES:		
19 <u>67</u> CITY 1/2 Tax Paid	\$ 142.93	Pro Rata \$ 47.64
19 <u>66</u> COUNTY pd. to 12/1/67	\$ 57.62	Pro Rata \$ 4.80
INSURANCE: To be placed by Purchaser		
FIRE	\$ _____ Exp. _____ Prem. \$ _____	Pro Rata \$ _____
WINDSTORM	\$ _____ Exp. _____ Prem. \$ _____	Pro Rata \$ _____
EXT. COVERAGE	\$ _____ Exp. _____ Prem. \$ _____	Pro Rata \$ _____
MISCELLANEOUS: Supplies (Sales tax included)		\$ 1,460.00
Cost price of unfinished garments and <del>xxxxxxx</del>		\$ 2,307.00
55% of marked tickets of finished garments		\$ 38,819.44

**CREDITS TO PURCHASER**

CASH DEPOSIT		\$ 4,500.00
WATER TAXES PAID TO	Amount \$ _____ Pro Rata \$ _____	
RENTS:		
UPPER TENANT PAID TO	Amount \$ _____ Pro Rata \$ _____	
LOWER TENANT PAID TO	Amount \$ _____ Pro Rata \$ _____	
TENANT PAID TO	Amount \$ _____ Pro Rata \$ _____	
TENANT PAID TO	Amount \$ _____ Pro Rata \$ _____	
REVENUE STAMPS ON DEED		\$ _____
MISCELLANEOUS:		\$ _____
		\$ _____
		\$ _____
		\$ 4,500.00
		\$ 34,319.44

EXISTING LIEN TO BE PAID		
<del>MORTGAGE</del> <del>AND</del> <del>CONTRACT</del>	Security Agreement & Note	Principal \$ 15,500.00
INTEREST FROM _____	TO _____	\$ _____
		Total \$ _____
ESCROW BALANCE		Less \$ _____
NET CASH DUE SELLER		\$ 18,819.44

**SETTLEMENT STATEMENT BETWEEN BROKER AND SELLER**

COMMISSION ON SALE	\$ _____
ABSTRACTING OR TITLE POLICY	\$ _____
	\$ _____
DEPOSIT	\$ _____
NO BROKER	\$ _____
	\$ _____

**SETTLEMENT ACCEPTED AS RENDERED:**  
Boston Cleaners, Inc.

By Minnie Katz SIGNATURE—SELLER  
Earl Ruby SIGNATURE—SELLER  
George Marcus SIGNATURE—PURCHASER  
George Marcus SIGNATURE—PURCHASER

"NONE"	BROKER
ADDRESS _____	
PHONE NO. _____	

Reference copy, JFK Collection: HSCA (RG 233)

Lawyers Title Insurance Corporation

SETTLEMENT STATEMENT SALE OF PROPERTY

October 30th, 1967

SELLER Morton and Minnie Katz ADDRESS 19132 Appleton, Det., Mich.  
 PURCHASER Earl Ruby and George Marcus ADDRESS \_\_\_\_\_  
 PROPERTY ADDRESS 12540, 12544 and 12548 Livernois, (Lots 693, 694, 695 and 696)  
Detroit, Mich.

CREDITS TO SELLER

SALE PRICE			\$ 30,000.00
TAXES:			
1967 CITY (1/2 Tax Paid)	\$ 406.32	Pro Rata \$	135.44
1966 COUNTY pd. to 12/1/67	\$ 150.35	Pro Rata \$	12.53
INSURANCE: To be Placed by Purchaser			
FIRE	\$ _____ Exp. _____ Prem. \$ _____	Pro Rata \$	_____
WINDSTORM	\$ _____ Exp. _____ Prem. \$ _____	Pro Rata \$	_____
EXT. COVERAGE	\$ _____ Exp. _____ Prem. \$ _____	Pro Rata \$	_____
MISCELLANEOUS:			\$ _____
			\$ _____
			\$ 30,147.97

CREDITS TO PURCHASER

CASH DEPOSIT			\$ 500.00
WATER TAXES PAID TO	<u>9/18/67</u>	Amount \$	10.37
RENTS:		Pro Rata \$	5.19
UPPER TENANT PAID TO	_____	Amount \$	_____
LOWER TENANT PAID TO	_____	Amount \$	_____
_____ TENANT PAID TO	_____	Amount \$	_____
_____ TENANT PAID TO	_____	Amount \$	_____
REVENUE STAMPS ON DEED			\$ _____
MISCELLANEOUS:			\$ _____
			\$ _____
			\$ 505.19
			\$ 29,642.78

EXISTING LIEN TO BE PAID

(MORTGAGE) (LAND CONTRACT)	<u>to Seller</u>	Principal \$	29,500.00
INTEREST FROM	_____ TO _____		\$ _____
		Total \$	29,500.00
ESCROW BALANCE		Less \$	142.78
NET CASH DUE SELLER			\$ _____

SETTLEMENT STATEMENT BETWEEN BROKER AND SELLER

COMMISSION ON SALE	\$ _____
ABSTRACTING OR TITLE POLICY	\$ _____
DEPOSIT	\$ _____
NO BROKER	\$ _____

SETTLEMENT ACCEPTED AS RENDERED:

<u>Morton Katz</u>	SIGNATURE—SELLER
<u>Minnie Katz</u>	SIGNATURE—SELLER
<u>Earl Ruby</u>	SIGNATURE—PURCHASER
<u>George Marcus</u>	SIGNATURE—PURCHASER
<u>NONE</u>	BROKER
ADDRESS _____	
PHONE NO. _____	

October 30th, 1967

Earl Ruby and

Reference copy, JFK Collection: HSCA (RG 233)

October 30th, 1967

Mr. Earl Ruby and  
Mr. George Marcus  
Detroit, Michigan

Re: Sale of certain assets of Boston Cleaners,  
Inc., located at 12540 Livernois Ave.,  
Detroit, Michigan, 48204

Dear Sirs:

This is to confirm our agreement herein in connection with the above mentioned sale.

The undersigned, Boston Cleaners, Inc., does hereby agree as follows:

1. That in the event that any of the finished garments for which Boston Cleaners, Inc. has been paid on the basis of 55% of the marked tickets which are not called for within 90 days from the date hereof, then Boston Cleaners, Inc. shall refund to you the said 55% on undelivered garments and you will then, in turn, deliver to Boston Cleaners, Inc. the said undelivered garments and the proceeds therefrom shall belong to Boston Cleaners, Inc.

2. Boston Cleaners, Inc. hereby assumes the responsibility for and undertakes to adjust any and all claims arising out of merchandise delivered to Boston Cleaners, Inc. prior to the date hereof.

3. Morton Katz agrees that he will not, either directly or indirectly, for a period of three (3) years from the date hereof, either solicit or do business with any of the present customers of Boston Cleaners, Inc., nor will he own or operate during said period a like business in either Wayne, Oakland or Macomb Counties.

4. Boston Cleaners, Inc. agrees to pay all Union obligations under the Contract up to and including Saturday, Oct/ 28, 1967.

Yours very truly,

BOSTON CLEANERS, INC., a Mich. Corp.

By Minnie Katz  
Minnie Katz, President

Morton Katz  
Morton Katz (Individually)

*mk mk*  
*Approved*  
*George Marcus*  
*Earl Ruby*

Reference copy, JFK Collection: HSCA (RG 233)

# Mortgage

THIS MORTGAGE, made this 21 day of September, 19 67  
between Earl R. Ruby and Margie G. Ruby his wife  
of the Twp. of Bloomfield, County of Oakland  
Michigan, mortgagor, and MICHIGAN BANK, NATIONAL ASSOCIATION, a National Banking Association,  
of Detroit, Michigan, mortgagee:

WITNESSETH: That mortgagor, for and in consideration of the sum of Fifty Thousand and  
00/100----- Dollars (\$ 50,000.00 ),  
the receipt whereof is hereby acknowledged, and for the purpose of securing the repayment of said sum,  
with interest, and the performance of the covenants and conditions hereinafter contained, hereby mort-  
gages and warrants unto mortgagee the premises situated in the Twp.  
of Bloomfield, County of Oakland, Michigan, described as follows:

Lot 9 - Franklin Mills Subdivision part of the southwest 1/4 of section 32, town 2  
north, range 10 east, Bloomfield Twp., Oakland County, Michigan, according to  
the plat thereof as recorded in liber 116 plats, pages 8 and 9 Oakland County  
Records.

together with all easements and rights of way now or hereafter used in connection therewith and all fixtures  
(which shall include all articles that are ever furnished by a landlord in letting or operating an unfurnished  
building which are now or shall hereafter be attached to said premises in any manner).

Mortgagor covenants and agrees:

First. To pay to mortgagee at its office in the City of Detroit, Michigan,  
the principal sum of Fifty Thousand and No/100----- Dollars  
(\$50,000.00), with interest thereon, in monthly payments according to the terms of a promissory  
note bearing even date herewith executed by mortgagor to mortgagee, which matures on the first  
day of October, 19 92.

Second. To pay to mortgagee with the monthly payments of principal and interest, a pro rata portion  
of the taxes, assessments and insurance premiums next to become due, as estimated by mortgagee, so mort-  
gagee will have sufficient funds on hand to pay taxes, assessments and insurance premiums thirty days  
before the due date thereof, and to pay to mortgagee immediately any deficit thereon. Moneys so held  
shall not bear interest, and, upon default, may be applied by mortgagee on account of the mortgage  
indebtedness.

Third. To keep all insurable property covered hereby insured against loss by fire and such other  
hazards as may be specified by mortgagee from time to time, in such amounts and for such periods as may  
be required by mortgagee, and to pay when due all premiums on any such insurance in the manner above  
provided. All insurance shall be carried in companies approved by mortgagee and the policies and re-  
newals thereof shall be held by mortgagee and have attached thereto loss payable clauses in favor of and  
in form acceptable to mortgagee. Each insurance company concerned is hereby directed to make payment  
for such loss to mortgagee only, and the insurance proceeds, or any part thereof, may be applied by it upon  
any indebtedness secured hereby, or to the restoration or repair of the property damaged, at its option,  
and any surplus shall be paid to mortgagor.

Fourth. To pay when due all taxes, assessments and other charges which are now or shall hereafter  
be a lien against said premises, or any part thereof, and for which provision has not been made hereinbefore.

Fifth. To keep all property covered hereby in good repair and condition, to comply promptly with  
all laws, ordinances, regulations or requirements of any governmental authority applicable thereto, and to  
abstain from the commission of waste.

Sixth. Should any default be made in the covenants or conditions hereof, mortgagee may, without  
demand or notice, pay any taxes, assessments, premiums or liens required to be paid by mortgagor, effect  
any insurance provided for herein, cause the abstract or abstracts of title and tax histories of said premises  
to be certified to date or procure new abstracts of title and tax histories in case none were furnished to it  
and procure title reports covering said premises, and the sums paid for any one or all of said purposes shall  
from the time of the payment thereof be due, with interest thereon at the rate of seven per centum (7%)  
per annum, and shall constitute a further lien upon said premises under this mortgage. In the event of  
foreclosure the abstract or abstracts of title shall become the property of mortgagee.

Seventh. The failure of mortgagor to pay any taxes or assessments levied against said premises, or any insurance premiums upon policies of insurance covering said premises, in accordance with the terms hereof, shall constitute waste.

Eighth. In the event of default in the payment of said indebtedness, or any part thereof, or in the performance of any of the covenants or conditions hereof, mortgagee may, without notice, at its option, declare the entire indebtedness secured hereby due, then or thereafter, as it may elect, regardless of the date of maturity and is hereby authorized and empowered to sell or cause to be sold said premises, pursuant to the statute in such case made and provided, and out of the proceeds of the sale to retain the sums then due hereunder, and all costs and charges of the sale, (including the attorneys' fee provided by statute), rendering any surplus moneys to mortgagor. The commencement of proceedings to foreclose this mortgage in any manner authorized by law shall be deemed an exercise of the above option.

Ninth. In the event of the passage after the date of this instrument of any law of the State in which the mortgaged premises are situated deducting from the value of the land for the purposes of taxation any lien thereon, or providing or changing in any way the laws now in force for the taxation of mortgages or debts secured thereby, for state or local purposes or the manner of the collection of any such taxes so as to affect the interest of mortgagee, the whole sum secured by this instrument with interest thereon, at the option of mortgagee shall immediately become due, payable and collectible without notice to any party.

The covenants and conditions hereof shall bind and the benefits and advantages thereof shall inure to, the respective heirs, executors, administrators, successors and assigns of the parties hereto. Whenever used, the singular number shall include the plural, the plural the singular, and the use of any gender shall be applicable to all genders.

INWITNESS WHEREOF, this mortgage has been signed and sealed by mortgagor.

Signed, sealed and delivered in the presence of:

_____	_____ (L. S.)
Charla Scivally	Earl R. Ruby
_____	_____ (L. S.)
Robert O. Lindblade	Margie G. Ruby
	4380 Stony Brook Dr. (L. S.)
	Bloomfield Twp., Michigan
	_____ (L. S.)

STATE OF MICHIGAN }  
COUNTY OF Wayne } ss.

On this 21 day of September, 19 67

before me, personally appeared Earl R. Ruby and Margie G. Ruby his wife to me known to be the persons described in and who executed the foregoing instrument and acknowledged that they executed the same as their free act and deed.

Robert O. Lindblade  
Notary Public Wayne County, Michigan,

My commission expires 4-24-70

Drafted by: C. Scivally  
Michigan Bank  
Guardian Bldg.  
Det., Michigan

LOAN No. \_\_\_\_\_

**Mortgage**

TO

MICHIGAN BANK  
NATIONAL ASSOCIATION  
Detroit, Michigan

REGISTER'S OFFICE, }  
County } ss.

Received for record the \_\_\_\_\_  
day of \_\_\_\_\_ A. D., 19\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_\_\_\_ m., and  
recorded in Liber \_\_\_\_\_ of

Mortgages, on page \_\_\_\_\_

Register.

RETURN TO  
MICHIGAN BANK  
NATIONAL ASSOCIATION  
Guardian Building  
Detroit, Michigan

Reference copy, JFK Collection: ESCA (RG 233)

REAL ESTATE MORTGAGE NOTE

~~\$50,000.00~~

Detroit, Michigan

September 21, 19 67

FOR VALUE RECEIVED, the undersigned, jointly and severally, promise to pay to the order of MICHIGAN BANK, NATIONAL ASSOCIATION, at its offices in the Guardian Building, Detroit Michigan, or at such other place as the holder hereof may designate in writing, the principal sum of

~~Fifty Thousand and No/100~~ ----- (\$50,000.00),

with interest at the rate of ~~Six~~ 6 per cent (6%) per annum while there is no default hereunder, and at the rate of seven per cent (7%) per annum during any period of such default, to be paid in lawful money of the United States, in monthly installments of

~~Three Hundred Twenty Two and 17/100~~ ----- (\$ 322.17) each,

including interest as aforesaid, commencing on the first day of November, 19 67, and continuing

on the first day of each calendar month thereafter until the first day of October, 19 92, when the unpaid principal balance and all accrued interest thereon shall be due and payable in full.

The monthly payments hereinabove provided for shall be applied first upon interest and the remainder upon principal.

The undersigned, jointly and severally, hereby waive demand, presentment for payment, notice of dishonor, protest and notice of protest and diligence in collection or bringing suit and agree to the application of any bank balance as payment or part payment of this note, or as an offset thereto, and the holder hereof may extend the time for payment or accept partial payment without discharging or releasing the undersigned.

If default is made by the undersigned in the payment when due and payable of any installment of principal and interest required to be paid hereunder, which default shall continue for a period of thirty (30) days, the entire unpaid principal balance of this note, together with all interest accrued thereon, shall at the option of the holder, and without notice, immediately mature and become accelerated and due and payable forthwith. Any failure of the holder to exercise such option to accelerate shall not constitute a waiver of the right to exercise such option to accelerate at any future time.

If any required monthly installment is not paid within fifteen (15) days from the date same is due, then at the option of the holder, a "late charge" of not more than four cents (4¢) for each dollar of the aggregate monthly installment so overdue may be charged by the holder hereof to cover the extra expense involved in handling delinquent payments.

This note is secured by a real estate mortgage of even date herewith executed by the undersigned, covering land and real estate located in the Twp. of Bloomfield Oakland County, Michigan, as more particularly described in said real estate mortgage.

Address

Signature

~~4380 Stony River Dr., Bloomfield Twp.~~

Earl R. Ruby

Margie G. Ruby

LOAN NO. 00-1-003527-9

MICHIGAN BANK  
NATIONAL ASSOCIATION  
DETROIT, MICH. 48226

CLOSING STATEMENT

MORTGAGORS: Ruby, Earl R. and Margie G.  
 PROPERTY ADDRESS: 4380 Stony River Dr., Bloomfield Twp. MICHIGAN  
 AMOUNT OF MORTGAGE: \$50,000 DATE OF MORTGAGE: 9-21-67 NUMBER OF YEARS: 25  
6 %

AMOUNT OF MORTGAGE		\$50,000.00
INTEREST ADJUSTMENT ( 10 days )	83.33	
INITIAL SERVICE CHARGE		
CREDIT REPORT		
SURVEY	Paid	
APPRAISAL	\$	
REVENUE STAMPS		
RECORDING FEE - MORTGAGE	3.00	
MISC. RECORDING FEE	2.50	
TITLE INSURANCE PREMIUM	280.00	
ABSTRACT EXTENSION (FIRST)		
ABSTRACT EXTENSION (FINAL - ESTIMATED)		
HAZARD INSURANCE		
ATTORNEY FEE - EXAMINING ABSTRACT		
ATTORNEY FEE - EXAMINING TITLE COMMITMENT		
ATTORNEY FEE - CLOSING MORTGAGE LOAN		
ESCROW ACCOUNT:		TOTAL
INSURANCE	2 MOS. @ 19.00	38.00
TAXES - CITY	MOS. @	
TAXES - COUNTY	MOS. @	250.00
INTEREST ADJUSTMENT TO		TOTAL
		288.00
DISBURSE TO:		
		656.83
TOTALS		

PRINCIPAL & INTEREST \$ 322.17  
 TAX ESCROW \$ 84.83  
 INSURANCE ESCROW \$ 19.00  
 \$  
 TOT. MONTHLY PAYMENTS: 426.00

FIRST PAYMENT DUE: 11-1-67

STATEMENT OF BORROWERS

THE UNDERSIGNED HEREBY EMPOWER THE MICHIGAN BANK NATIONAL ASSOCIATION TO MAKE FOR AND ON BEHALF OF THE UNDERSIGNED THE EXPENDITURES AND DISBURSEMENTS LISTED ABOVE AND THE ATTACHED SELLERS STATEMENT HERETO AND APPROVE SAME FOR PAYMENT. THE UNDERSIGNED ALSO ACKNOWLEDGES RECEIPT OF \$ 50,000 AND CERTIFIES THAT THE SIGNATURES OF THE UNDERSIGNED ON THE NOTE AND MORTGAGE FURNISHED AS SECURITY FOR SAME ARE GENUINE AND THAT THE CONSIDERATION THEREFOR WAS ACTUAL, ADEQUATE AND VALID, WITHOUT OFFSET OR DEFENSE.

DATED AT DETROIT, MICHIGAN THIS 21 DAY OF September 19 67

Earl R. Ruby Margie G. Ruby

Reference copy, JFK Collection: HSCA (RG 233)

ESCROW AGREEMENT

THIS AGREEMENT made this 21 day of September, 1967 by and between Kap Building Co., Escrow Depositor and MICHIGAN BANK, NATIONAL ASSOCIATION, as Escrow agent for the purposes designated below.

WHEREAS, the MICHIGAN BANK, NATIONAL ASSOCIATION has issued a commitment to mortgage property described as: 4380 Stony River Dr., Bloomfield Twp., Michigan

WHEREAS, this commitment is conditioned upon completion of the following:

**Installation of air conditioning**

WHEREAS, the items above are unable to be completed due to conditions beyond control, and in consideration of the Escrow Agent advancing funds necessary for the consumation of the sale of the aforementioned property, The Escrow Depositor agrees as follows:

1. To leave on deposit with the Escrow Agent, the sum of \$ 1,500.00 as assurance of completion of the items above.
2. To complete the aforementioned items by October 21, 1967 and to the satisfaction of the Escrow Agent. The Bank reserves the right to decide upon satisfactory completion.
3. In the event that the Escrow Depositor fails to complete the repairs by the aforementioned date, or to the Escrow Agents satisfaction, he then agrees that the Escrow Agent may complete the repairs with the funds held in escrow.
4. In the event that the monies so held by the Escrow Agent are not sufficient to pay for the cost of the repairs and the Escrow Agent has to advance its own funds for completion thereof, the Escrow Depositor hereby agrees to reimburse the Escrow Agent fully for whatever expense incurred over and above the escrowed funds.
5. In the event the Escrow Depositor completes the repairs to the Escrow Agents satisfaction prior to the established date, the Escrow Agent agrees to refund the sum held in escrow to the Escrow Depositor. These funds shall be sent to \_\_\_\_\_.

ESCROW DEPOSITOR

Kap Building Co.

By *John K. Kitch*

Its: *President*

ESCROW AGENT

MICHIGAN BANK, NATIONAL ASSOCIATION

By *William R. Brunelle*

William R. Brunelle

Its: Assistant Vice President

Reference copy, JFK Collection: ESCA (RG 233)



# Mortgage

THIS MORTGAGE, made this \_\_\_\_\_ day of **March**, 1963  
between **MARUBY, Inc., a Michigan Corporation**  
of the **City** of **Detroit**, County of **Wayne**  
Michigan, mortgagor, and MICHIGAN BANK, NATIONAL ASSOCIATION, a National Banking Association,  
of **Detroit, Michigan**, mortgagee:

WITNESSETH: That mortgagor, for and in consideration of the sum of **Sixty Five Thousand and No/100-----Dollars (\$ 65,000.00 )**, the receipt whereof is hereby acknowledged, and for the purpose of securing the repayment of said sum, with interest, and the performance of the covenants and conditions hereinafter contained, hereby mortgages and warrants unto mortgagee the premises situated in the **City** of **Detroit**, County of **Wayne**, Michigan, described as follows:

**Lots 34, 37, 38 and 39, except that part of Lots 37, 38 and 39 taken for widening Livernois in Lee and Thatcher's Subdivision of the North 1/2 of the Northeast 1/4 of the Southeast 1/4 of Section 9, Towns 1 and 2 South, Range 11 East, Township of Greenfield, Wayne County, Michigan, according to the Plat thereof as recorded in Liber 14, Page 49 of Plats, WayneCounty Records.**

together with all easements and rights of way now or hereafter used in connection therewith and all fixtures (which shall include all articles that are ever furnished by a landlord in letting or operating an unfurnished building which are now or shall hereafter be attached to said premises in any manner).

Mortgagor covenants and agrees:

First. To pay to mortgagee at its office in the City of **Detroit**, Michigan, the principal sum of **Sixty Five Thousand and No/100-----Dollars (\$ 65,000.00 )**, with interest thereon, in monthly payments according to the terms of a promissory note bearing even date herewith executed by mortgagor to mortgagee, which matures on the **First** day of **April**, 19**73**.

Second. To pay to mortgagee with the monthly payments of principal and interest, a pro rata portion of the taxes, assessments and insurance premiums next to become due, as estimated by mortgagee, so mortgagee will have sufficient funds on hand to pay taxes, assessments and insurance premiums thirty days before the due date thereof, and to pay to mortgagee immediately any deficit thereon. Moneys so held shall not bear interest, and, upon default, may be applied by mortgagee on account of the mortgage indebtedness.

Third. To keep all insurable property covered hereby insured against loss by fire and such other hazards as may be specified by mortgagee from time to time, in such amounts and for such periods as may be required by mortgagee, and to pay when due all premiums on any such insurance in the manner above provided. All insurance shall be carried in companies approved by mortgagee and the policies and renewals thereof shall be held by mortgagee and have attached thereto loss payable clauses in favor of and in form acceptable to mortgagee. Each insurance company concerned is hereby directed to make payment for such loss to mortgagee only, and the insurance proceeds, or any part thereof, may be applied by it upon any indebtedness secured hereby, or to the restoration or repair of the property damaged, at its option, and any surplus shall be paid to mortgagor.

Fourth. To pay when due all taxes, assessments and other charges which are now or shall hereafter be a lien against said premises, or any part thereof, and for which provision has not been made hereinbefore.

Fifth. To keep all property covered hereby in good repair and condition, to comply promptly with all laws, ordinances, regulations or requirements of any governmental authority applicable thereto, and to abstain from the commission of waste.

Sixth. Should any default be made in the covenants or conditions hereof, mortgagee may, without demand or notice, pay any taxes, assessments, premiums or liens required to be paid by mortgagor, effect any insurance provided for herein, cause the abstract or abstracts of title and tax histories of said premises to be certified to date or procure new abstracts of title and tax histories in case none were furnished to it and procure title reports covering said premises, and the sums paid for any one or all of said purposes shall from the time of the payment thereof be due, with interest thereon at the rate of seven per centum (7%) per annum, and shall constitute a further lien upon said premises under this mortgage. In the event of

the abstract or abstracts of title shall become the property of mortgagee.

Reference copy, JFK Collection: ESCA (RG 233)

Seventh. The failure of mortgagor to pay any taxes or assessments levied against said premises, or any insurance premiums upon policies of insurance covering said premises, in accordance with the terms hereof, shall constitute waste.

Eighth. In the event of default in the payment of said indebtedness, or any part thereof, or in the performance of any of the covenants or conditions hereof, mortgagee may, without notice, at its option, declare the entire indebtedness secured hereby due, then or thereafter, as it may elect, regardless of the date of maturity and is hereby authorized and empowered to sell or cause to be sold said premises, pursuant to the statute in such case made and provided, and out of the proceeds of the sale to retain the sums then due hereunder, and all costs and charges of the sale, (including the attorneys' fee provided by statute), rendering any surplus moneys to mortgagor. The commencement of proceedings to foreclose this mortgage in any manner authorized by law shall be deemed an exercise of the above option.

Ninth. In the event of the passage after the date of this instrument of any law of the State in which the mortgaged premises are situated deducting from the value of the land for the purposes of taxation any lien thereon, or providing or changing in any way the laws now in force for the taxation of mortgages or debts secured thereby, for state or local purposes or the manner of the collection of any such taxes so as to affect the interest of mortgagee, the whole sum secured by this instrument with interest thereon, at the option of mortgagee shall immediately become due, payable and collectible without notice to any party.

The covenants and conditions hereof shall bind and the benefits and advantages thereof shall inure to, the respective heirs, executors, administrators, successors and assigns of the parties hereto. Whenever used, the singular number shall include the plural, the plural the singular, and the use of any gender shall be applicable to all genders.

INWITNESS WHEREOF, this mortgage has been signed and sealed by mortgagor.

Signed, sealed and delivered in the presence of:

MARUBY, Inc., a Michigan Corporation

By Earl Ruby (L. S.)

Earl Ruby  
Its: President

(L. S.)

By George Marcus (L. S.)

George Marcus  
Its: Secretary

(L. S.)

STATE OF MICHIGAN

COUNTY OF

} ss.

On this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_

before me, personally appeared  
to me known to be the persons described in and who executed the foregoing instrument and acknowledged  
that \_\_\_\_\_ executed the same as \_\_\_\_\_ free act and deed.

Notary Public \_\_\_\_\_ County, Michigan,

My commission expires \_\_\_\_\_

# Mortgage

TO

MICHIGAN BANK  
NATIONAL ASSOCIATION

Detroit, Michigan

REGISTER'S OFFICE, } ss.  
County

Received for record the \_\_\_\_\_  
day of \_\_\_\_\_ A. D., 19\_\_  
at \_\_\_\_\_ o'clock \_\_\_\_\_ m., and  
recorded in Liber \_\_\_\_\_ of  
Mortgages, on page \_\_\_\_\_

Register.

RETURN TO  
MICHIGAN BANK  
NATIONAL ASSOCIATION  
Guardian Building  
Detroit, Michigan

# Mortgage

THIS MORTGAGE, made this \_\_\_\_\_ day of **March**, 1963  
between **MARUBY, Inc., a Michigan Corporation**  
of the **City** of **Detroit**, County of **Wayne**  
Michigan, mortgagor, and MICHIGAN BANK, NATIONAL ASSOCIATION, a National Banking Association,  
of **Detroit, Michigan**, mortgagee:

WITNESSETH: That mortgagor, for and in consideration of the sum of **Sixty Five Thousand and No/100-----Dollars (\$ 65,000.00 )**, the receipt whereof is hereby acknowledged, and for the purpose of securing the repayment of said sum, with interest, and the performance of the covenants and conditions hereinafter contained, hereby mortgages and warrants unto mortgagee the premises situated in the **City** of **Detroit**, County of **Wayne**, Michigan, described as follows:

**Lots 34, 37, 38 and 39, except that part of Lots 37, 38 and 39 taken for widening Livernois in Lee and Thatcher's Subdivision of the North 1/2 of the Northeast 1/4 of the Southeast 1/4 of Section 9, Towns 1 and 2 South, Range 11 East, Township of Greenfield, Wayne County, Michigan, according to the Plat thereof as recorded in Liber 14, Page 49 of Plats, Wayne County Records.**

together with all easements and rights of way now or hereafter used in connection therewith and all fixtures (which shall include all articles that are ever furnished by a landlord in letting or operating an unfurnished building which are now or shall hereafter be attached to said premises in any manner).

Mortgagor covenants and agrees:

First. To pay to mortgagee at its office in the City of **Detroit**, Michigan, the principal sum of **Sixty Five Thousand and No/100-----Dollars (\$ 65,000.00 )**, with interest thereon, in monthly payments according to the terms of a promissory note bearing even date herewith executed by mortgagor to mortgagee, which matures on the **First** day of **April**, 1973.

Second. To pay to mortgagee with the monthly payments of principal and interest, a pro rata portion of the taxes, assessments and insurance premiums next to become due, as estimated by mortgagee, so mortgagee will have sufficient funds on hand to pay taxes, assessments and insurance premiums thirty days before the due date thereof, and to pay to mortgagee immediately any deficit thereon. Moneys so held shall not bear interest, and, upon default, may be applied by mortgagee on account of the mortgage indebtedness.

Third. To keep all insurable property covered hereby insured against loss by fire and such other hazards as may be specified by mortgagee from time to time, in such amounts and for such periods as may be required by mortgagee, and to pay when due all premiums on any such insurance in the manner above provided. All insurance shall be carried in companies approved by mortgagee and the policies and renewals thereof shall be held by mortgagee and have attached thereto loss payable clauses in favor of and in form acceptable to mortgagee. Each insurance company concerned is hereby directed to make payment for such loss to mortgagee only, and the insurance proceeds, or any part thereof, may be applied by it upon any indebtedness secured hereby, or to the restoration or repair of the property damaged, at its option, and any surplus shall be paid to mortgagor.

Fourth. To pay when due all taxes, assessments and other charges which are now or shall hereafter be a lien against said premises, or any part thereof, and for which provision has not been made hereinbefore.

Fifth. To keep all property covered hereby in good repair and condition, to comply promptly with all laws, ordinances, regulations or requirements of any governmental authority applicable thereto, and to abstain from the commission of waste.

Sixth. Should any default be made in the covenants or conditions hereof, mortgagee may, without demand or notice, pay any taxes, assessments, premiums or liens required to be paid by mortgagor, effect any insurance provided for herein, cause the abstract or abstracts of title and tax histories of said premises to be certified to date or procure new abstracts of title and tax histories in case none were furnished to it and procure title reports covering said premises, and the sums paid for any one or all of said purposes shall from the time of the payment thereof be due, with interest thereon at the rate of seven per centum (7%) per annum, and shall constitute a further lien upon said premises under this mortgage. In the event of the abstract or abstracts of title shall become the property of mortgagee.

Reference copy, JFK Collection: HSCA (RG 233)

Seventh. The failure of mortgagor to pay any taxes or assessments levied against said premises, or any insurance premiums upon policies of insurance covering said premises, in accordance with the terms hereof, shall constitute waste.

Eighth. In the event of default in the payment of said indebtedness, or any part thereof, or in the performance of any of the covenants or conditions hereof, mortgagee may, without notice, at its option, declare the entire indebtedness secured hereby due, then or thereafter, as it may elect, regardless of the date of maturity and is hereby authorized and empowered to sell or cause to be sold said premises, pursuant to the statute in such case made and provided, and out of the proceeds of the sale to retain the sums then due hereunder, and all costs and charges of the sale, (including the attorneys' fee provided by statute), rendering any surplus moneys to mortgagor. The commencement of proceedings to foreclose this mortgage in any manner authorized by law shall be deemed an exercise of the above option.

Ninth. In the event of the passage after the date of this instrument of any law of the State in which the mortgaged premises are situated deducting from the value of the land for the purposes of taxation any lien thereon, or providing or changing in any way the laws now in force for the taxation of mortgages or debts secured thereby, for state or local purposes or the manner of the collection of any such taxes so as to affect the interest of mortgagee, the whole sum secured by this instrument with interest thereon, at the option of mortgagee shall immediately become due, payable and collectible without notice to any party.

The covenants and conditions hereof shall bind and the benefits and advantages thereof shall inure to, the respective heirs, executors, administrators, successors and assigns of the parties hereto. Whenever used, the singular number shall include the plural, the plural the singular, and the use of any gender shall be applicable to all genders.

IN WITNESS WHEREOF, this mortgage has been signed and sealed by mortgagor.

Signed, sealed and delivered in the presence of:

**MARUBY, Inc., a Michigan Corporation**

By Earl Ruby (L. S.)

**Earl Ruby**  
Its: **President** (L. S.)

By George Marcus (L. S.)

**George Marcus**  
Its: **Secretary** (L. S.)

STATE OF MICHIGAN }  
COUNTY OF } ss.

On this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_

before me, personally appeared \_\_\_\_\_  
to me known to be the persons described in and who executed the foregoing instrument and acknowledged  
that \_\_\_\_\_ executed the same as \_\_\_\_\_ free act and deed.

Notary Public \_\_\_\_\_ County, Michigan,

My commission expires \_\_\_\_\_

# Mortgage

TO

**MICHIGAN BANK**  
NATIONAL ASSOCIATION

Detroit, Michigan

REGISTER'S OFFICE, } ss.  
County

Received for record the \_\_\_\_\_  
day of \_\_\_\_\_ A. D., 19\_\_  
at \_\_\_\_\_ o'clock \_\_\_\_\_ m., and  
recorded in Liber \_\_\_\_\_ of \_\_\_\_\_  
Mortgages, on page \_\_\_\_\_  
Register.

RETURN TO  
**MICHIGAN BANK**  
NATIONAL ASSOCIATION  
Guardian Building  
Detroit, Michigan



# Individual Income Tax Return

For the year January 1-December 31, 1971, or other taxable year beginning . . . . . 1971, ending . . . . . 19

**FARL AND MARGE RUBY**  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

Your social security number

Spouse's social security number

000 000 0000

Your occupation

**CORPORATE OFFICER**

Spouse's occupation

### 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.
- 4  Unmarried Head of Household
- 5  Surviving widow(er) with dependent child
- 6  Married filing separately and spouse is not filing

### Exemptions

- 7 Yourself  Regular / 65 or over / Blind
- 8 Spouse (applies only if item 2 or 6 is checked)
- 9 First names of your dependent children who lived with you.  
**ROBERT, DENISE, JOYCE**

Enter number of boxes checked

- 10 Number of other dependents (from line 33)
- 11 Total exemptions claimed

Enter number

### Income

12	Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation)	49,400
13a	Dividends (See pages 6 and 11 of instr.) \$ <u>3,123.07</u> 13b less exclusion \$ <u>102.99</u> Balance	3,020
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]	2,113
15	Income other than wages, dividends, and interest (from line 40)	34,351.20
16	Total (add lines 12, 13c, 14 and 15)	88,884.34
17	Adjustments to income (such as "sick pay," moving expense, etc. from line 45)	
18	Adjusted gross income (subtract line 17 from line 16)	88,884.34

### Tax, Payments and Credits

19	Tax (Check if from: <input type="checkbox"/> Tax Tables 1-13, <input type="checkbox"/> Tax Rate Sch. X, Y, or Z, <input checked="" type="checkbox"/> Sch. D, <input type="checkbox"/> Sch. G, or <input type="checkbox"/> Form 4726)	32,188.73
20	Total credits (from line 54)	
21	Income tax (subtract line 20 from line 19)	32,188.73
22	Other taxes (from line 60)	
23	Total (add lines 21 and 22)	32,188.73
24	Total Federal income tax withheld (attach Forms W-2 or W-2P to back)	19,211.32
25	1971 Estimated tax payments (include 1970 overpayment allowed as a credit)	2,580.00
26	Other payments (from line 64)	303.00
27	Total (add lines 24, 25, and 26)	22,094.32

### Bal. Due or Refund

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.	10,094.41
29	If line 27 is larger than line 23, enter OVERPAYMENT	
30	Line 29 to be: (a) REFUNDED (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

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.

Signature of preparer other than taxpayer, based on all information of which he has any knowledge.

Date

Please attach Copy B of Form W-2 to back

no. on Check or Money Order. Attach here

Reference copy, JFK Collection: HSCA (RG 233)

PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)

Table with 6 columns: (a) NAME, (b) Relationship, (c) Months lived in your home, (d) Did dependent have income of \$675 or more?, (e) Support you furnished. If 100% write "ALL.", (f) Amounts 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

Table for Part II with rows 34-40. Includes categories like Business income, Net gain or loss from sale of capital assets, Pensions and annuities, Farm income, and Miscellaneous income. Total for line 40 is 34,351.

PART III.—Adjustments to Income

Table for Part III with rows 41-45. Includes categories like Sick pay, Moving expense, Employee business expense, and Total adjustments.

PART IV.—Tax Computation

Table for Part IV with rows 46-50. Includes Adjusted gross income, Deductions, and Taxable income. Total for line 50 is 78,144.34.

(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

Table for Part V with rows 51-54. Includes Retirement income credit, Investment credit, Foreign tax credit, and Total credits.

PART VI.—Other Taxes

Table for Part VI with rows 55-60. Includes Self-employment tax, Tax from recomputing prior-year investment credit, Minimum tax, Social security tax on unreported tip income, and Total.

PART VII.—Other Payments

Table for Part VII with rows 61-64. Includes Excess F.I.C.A. tax withheld, Credit for Federal tax on special fuels, and Company Credit.

Reference copy, JFK Collection: HSCA (RG 233)

# Itemized Deductions

1971

Name **FARL AND MARGE RUBY** Social Security Number XXXXXXXXXX

Medical and dental expense		Contributions—Cash—including checks, money orders, etc.	
1 One half of Ins. prem. for medical care		MISC. ORGANIZED CHARITIE	35000
2 Medicine and drugs			
3 Enter 1% of adjusted gross income			
4 Subtract line 3 from line 2			
5 Excess medical care premium			
6 Itemize other medical, dental expenses			
7 Total (add lines 4, 5, and 6)		18 Total cash contributions	35000
8 Enter 3% of adjusted gross income		19 Other than cash	
9 Subtract line 8 from line 7		20 Carryover from prior years	
10 Total (line 1 plus line 9)		21 Total contributions	35000
Taxes. <u>11</u> Real estate	2,057.54	Interest expense <u>22</u> Home mortgage	2,784.65
12 State and local gasoline	77.00	23 Installment purchases	
13 General sales (See sales tax tables)	590.00	24	
14 State and local income	1,357.50	25 Total interest expense	2,784.65
15 Personal property		Miscellaneous deductions	
16 SALES TAX ON NEW CAR	148.23		
17 Total taxes	4,230.27	26 Total miscellaneous	
add lines 10, 17, 21, 25 and 32			7,365.00

Reference copy, JFK Collection: HSCA (R0233)

Dividend and Interest  
**Income Schedule**

1971

Name  
EARL AND MARGE RUBY

Social Security Number  
[REDACTED]

**PART I—Dividend Income**

1 Gross dividends and other distributions on stock	Capital Gain (CG) Nontaxable (NT)	Qualifying and Non-Qualifying (NQ)
(J) DREYFUS FUND		5
(H) GROW CHEMICAL		64
(H) INDUSTRIES TREND FUND	CG 86641	158
(H) INVESTORS STOCK FUND	CG 29335	928
(H) LINCOLN MINING		20
(H) INVESTORS VARIABLE PAYMENT FUND		103
(H) DEMPSEY-TEGELER		48
(H) HORNBLLOWER AND WEEKS		79
(H) MERRILL LYNCH		1,715
2 Total line 1 .....		4,292
3 Capital gain distributions .....	1,15976	
4 Nontaxable distributions .....		
5 Total (add lines 3 and 4) .....		1,15976
6 Dividends before exclusion (line 2 less line 5) .....		3,13207

Reference copy, JFK Collection: HSCA (RG-233)

**PART II—Interest Income**

7 Name of payer	AMOUNT
EDWARD RUNIN-NOTE	7425
MICHIGAN BANK	1,26581
MONY MORTGAGE INVESTORS	76000
MERRILL LYNCH	1300
8 Total interest income .....	2,11306



# Capital Gains and Losses

197

Name  
EARL AND MARGE RUBY

Social Security

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

a. Description of property	b. How acq.	Date acquired	Date sold	d. Gross sales price	e. cost or other basis, cost of subsequent improvements and expense of sale	f. Gain (or loss) (d less e)
1						
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**

6500 SH-LINCOLN MINING	A	06/01/69	12/20/71	51250	181000	-129	
MONEY MORTG INVESTORS-	A	01/01/70	11/19/71	1201225	1000000	2012	
7 Capital gain distributions . . . . .						7	115976
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	187451
12(a) Long-term capital loss component carryover from years beginning before 1970 (see Instruction H) . . . . .						12(a)	
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	187451

**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	187451
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)	93725
(b) Subtract line 15(a) from line 14. Enter here and on line 35, Form 1040. . . . .						15(b)	93726
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						16(a)	
50% of amount on line 13 . . . . .							
Enter on line 35, Form 1040, the smaller of:							
Amount on line 16(a);							

Reference copy, JFK Collection: BSCA (XG 233)

**SCHEDULE D**

**PART IV Capital Loss Limitation—Where Losses are Shown on Lines 12(a) and 13**

17 Enter loss from line 5, if line 5 is zero or a gain, enter a zero . . . . .

18 Enter loss from line 13 . . . . .

19 Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero . . . . .

20 Reduce loss on line 18 to the extent of the gain, if any, on line 19 . . . . .

21 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero . . . . .

**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 . . . . .

23 Enter smaller of amount on line 21 or line 22 . . . . .

24 Enter excess of amount on line 21 over amount on line 23 . . . . .

25 Enter loss from line 4(a); if line 4(a) is blank, enter a zero . . . . .

26 Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 . . . . .

27 Enter loss from line 12(a) . . . . .

28 Add the gain(s) on line(s) 23 and 26 . . . . .

29 Reduce the loss on line 27 to the extent of the gain, if any, on line 28 . . . . .

30 Subtract amount on line 29 from the loss on line 20 . . . . .

31 Enter 50% of the amount on line 30 . . . . .

32 Add lines 17, 29, and 31 . . . . .

33 Enter here and on line 35, Form 1040, the smaller of: (a) Amount on line 32; (b) Taxable Income, as adjusted (see Instruction J), or (c) \$1,000 (\$500 if married and filing a separate return—see Instruction K for a higher limit not to exceed \$1,000) . . . . .

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**PART V Complete Part V if Losses are Shown on Lines 4(a), 5, and 14**

34 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero . . . . .

**NOTE: If the entry on line 34 is zero, OMIT lines 35 through 41, and enter on line 42 the loss shown line 4(a).**

35 Enter gain, if any, from line 3 . . . . .

36 Enter smaller of amount on line 34 or line 35 . . . . .

37 Enter excess of gain on line 34 over amount on line 36 . . . . .

38 Enter loss from line 12(a); if line 12(a) is blank enter a zero . . . . .

39 Reduce the gain, if any, on line 37 to the extent of the loss, if any, on line 38 . . . . .

40 Enter loss from line 4(a) . . . . .

41 Add the gain(s) on line(s) 36 and 39 . . . . .

42 Reduce the loss on line 40 to the extent of the gain, if any, on line 41 . . . . .

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

43 Enter amount from line 50, Form 1040 . . . . .

44 Enter amount from line 15(a) . . . . .

45 Subtract amount on line 44 from amount on line 43 . . . . .

46 Enter smaller of amount on line 13 or line 14 . . . . .

**If line 46 does not exceed \$50,000 (\$25,000 if married filing separately), check this block  and omit lines 47 through 56.**

47 Enter long-term gains from certain binding contracts, distributions, and installment sales (referred to as "certain subsection d gains"—see instruction T) . . . . .

48 Amount from line 47 or \$50,000 (\$25,000 if married filing separately), whichever is larger . . . . .

**If line 48 is equal to or greater than line 46, check this block  and omit lines 49 through 56.**

49 Multiply amount on line 48 by 50% . . . . .

50 Add amounts on lines 45 and 49 . . . . .

51 Subtract amount on line 48 from amount on line 46 . . . . .

52 Tax on line 43 or 44, whichever is greater (use Tax Rate Schedule in instructions) . . . . .

53 Tax on the amount on line 50 (use Tax Rate Schedule in instructions) . . . . .

54 Subtract amount on line 53 from amount on line 52 . . . . .

55 Multiply amount on line 51 by 32 1/2% . . . . .

56 Enter smaller of amount on line 54 or 55 . . . . .

57 Tax on the amount on line 45 (use Tax Rate Schedule in instructions) . . . . .

58 If the block on line 46 or 48 is checked, enter 50% of line 44, otherwise enter 25% of line 48 . . . . .

59 Alternative tax—add amounts on lines 56 (if applicable), 57, and 58. If smaller than the tax figured on the amount on line 50, Form 1040, enter the alternative tax on line 19, Form 1040 . . . . .

43	7814434
44	93725
45	7720709
46	187451
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51	
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57	3172011
58	46852
59	3218873

Reference copy, JFK Collection: ESCA (RG 233)

SCHEDULE E  
(FORM 1040)

Supplemental Income

1971

Name: EARL AND MARGE RUBY Social Security Number: [REDACTED]

**Part I Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 39(a). For each pension or annuity that is not fully taxable, fill out and attach a separate Part I and enter combined total of taxable portions on line 5.

1 Name of payer \_\_\_\_\_  
 2 Did your employer contribute part of the cost?  YES  NO. If "YES", is your contribution recoverable within 3 years of the annuity starting date? 3 years?  YES  NO  
 If "Yes," show: Your contribution \$ \_\_\_\_\_, Recovered in prior years \$ \_\_\_\_\_  
 3 Amount received this year \_\_\_\_\_  
 4 Amount excludable this year \_\_\_\_\_  
 5 Taxable portion (subtract line 4 from line 3) \_\_\_\_\_

**Part II Rent and Royalty Income**

(a) Kind and location of property	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.—explain below)	
STATEMENT E-2					
1 Totals	67500		32944		
2 Net income (or loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))					34556

**Part III Income or Losses from Partnerships, Estates or Trusts and Small Business Corporations**

(a) Name and address	(b) Check applicable box			(c) Employer identification number	(d) Income or loss
	Partnership	Estate or Trust	Small Bus. Corp.		
STATEMENT E-6			X		32,036.38
1 Income (or loss) Total of column (d)					32,036.38
<b>TOTAL OF PARTS I, II AND III</b>					<b>32,381.94</b>

**Explanation of Column (e), Part II**

Item	Amount	Item	Amount	Item	Amount

**Schedule for Depreciation Claimed in Part II Above**

(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 Depreciation from Form 4832						
3						
4 Totals FORM 4562-E		30,000.00				32944

**SUMMARY OF DEPRECIATION**

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total

Reference copy, JFK Collection: HSCA (RG 233)

# SCHEDULE OF DEPRECIATION

1971

Name

EARL AND MARGE RUBY

Social Security Numt

Description of Property	Date Acquired	Cost or Other Basis	Salvage Value	Depreciation Allowed or Allowable in prior years	Method of Computing Depreciation	Life in years	Depreciated for this ye.
RENIAL PROPERIY - COMMERICAL BLDG - LIVERNOIS AVE DEI. ILL. ICH							
COMMERCIAL BLDG	100171	2400000		642975	150%	820.00	329
50.00% OWN 50.00% BUS	100171	600000					
LAND							
<b>TOTALS</b>		<b>3000000</b>					<b>329</b>

*[Handwritten signature]*

415858  
4137717  
32944

Reference copy, JFK Collection: HSCA (RG 233)

# U.S. Corporation Income Tax Return

For calendar year 1971 or other taxable year beginning

**1971**

....., 1971, ending ....., 19 .....

(PLEASE TYPE OR PRINT)

Check if a—  
**A** Consolidated return   
**B** Personal Holding Co.   
**C** Business Code No. (See page 7 of instructions.)  
 7210

Name **FP 38-1812707 FOR DEC 31 1971 D038\***  
**COPO-RUMAR SALES INC**  
 Number and **18135 LIVERNOIS**  
**DETROIT MI 48221**  
 City or town

D Employer Identification No. **38-1812707**  
 E County in which located **WAYNE**  
 F Enter total assets from line 14, column (D), Schedule L (See instruction R)  
 \$ **144,506.01**

**IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.**

<b>GROSS INCOME</b>	1	Gross receipts or gross sales	Less: Returns and allowances	1	92,978.80
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		2	
	3	Gross profit		3	92,978.80
	4	Dividends (Schedule C)		4	
	5	Interest on obligations of the United States and U.S. instrumentalities		5	
	6	Other interest		6	2,300.00
	7	Gross rents		7	
	8	Gross royalties		8	
	9(a)	Net capital gains—(separate Schedule D)		9(a)	
	9(b)	Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)		9(b)	
	10	Other income (see instructions—attach schedule)	MISCELLANEOUS	10	11.90
11	TOTAL income—Add lines 3 through 10		11	95,271.00	

<b>DEDUCTIONS</b>	12	Compensation of officers (Schedule E)	12	45,000.00
	13	Salaries and wages (not deducted elsewhere)	13	34,990.32
	14	Repairs (see instructions)	14	
	15	Bad debts (Schedule F if reserve method is used)	15	
	16	Rents	16	
	17	Taxes (attach schedule)	17	3,064.63
	18	Interest	18	1,621.19
	19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)	19	
	20	Amortization (attach schedule)	20	
	21	Depreciation (Schedule G)	21	
	22	Depletion	22	
	23	Advertising	23	1,955.83
	24	Pension, profit-sharing, etc. plans (see instructions)	24	
	25	Employee benefit programs (see instructions)	25	
	26	Other deductions (attach schedule)	26	5,669.10
	27	TOTAL deductions—Add lines 12 through 26	27	90,849.07
	28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	28	43,711.93
	29(a)	Less: (a) Net operating loss deduction (see instructions—attach schedule)	29(a)	
29(b)	(b) Special deductions (Schedule I)	29(b)		
30	Taxable income (line 28 less line 29)	30	43,711.93	

<b>TAX</b>	31	TOTAL TAX (Schedule J)	31	961.82
	32	Credits: (a) Overpayment from 1970 allowed as a credit		
		(b) 1971 estimated tax payments	7200.00	
		(c) Less refund of 1971 estimated tax applied for on Form 4466	( ) 7200.00	
		(d) Tax deposited with Form 7004 (attach copy)		
		(e) Tax deposited with Form 7005 (attach copy)		
		(f) Credit from regulated investment companies (attach Form 2439)		
		(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)		7200.00
	33	TAX DUE (line 31 less line 32). See instruction G for depository method of payment	33	
	34	OVERPAYMENT (line 32 less line 31)	34	7200.00
35	Enter amount of line 34 you want: Credited to 1972 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	35	6,238.18	

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.

The Internal Revenue Service does not require a seal on this

Date \_\_\_\_\_ Signature of officer **Adelson, Weitz, Witus & Company, CPA's** Title \_\_\_\_\_  
 15219 W. Eight Mile Road, Detroit, Mich. 48235  
 Date \_\_\_\_\_ Signature of individual or firm preparing the return \_\_\_\_\_ Address \_\_\_\_\_

Reference copy, JFK Collection: ESCA (RG 233)

**Schedule A—COST OF GOODS SOLD (See instruction 2)**

1 Inventory at beginning of year . . . . .	
2 Merchandise bought for manufacture or sale . . . . .	
3 Salaries and wages . . . . .	
4 Other costs (attach schedule) . . . . .	
5 Total . . . . .	
6 Less inventory at end of year . . . . .	
7 Cost of goods sold—Enter on line 2, page 1 . . . . .	

Method of inventory valuation \_\_\_\_\_

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

Yes  No. If "Yes," attach an explanation.

**Schedule C—DIVIDENDS (See instruction 4)**

1 Domestic corporations subject to 85% deduction . . . . .	
2 Certain preferred stock of public utilities . . . . .	
3 Foreign corporations subject to 85% deduction . . . . .	
4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b)) . . . . .	
5 Other dividends from foreign corporations . . . . .	
6 Includable income from controlled foreign corporations (Subpart F; attach Forms 3646) . . . . .	
7 Foreign dividend gross-up (section 78) . . . . .	
8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3)) . . . . .	
9 Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b) . . . . .	
10 Other dividends . . . . .	
11 Total—Enter here and on line 4, page 1 . . . . .	

**Schedule E—COMPENSATION OF OFFICERS (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned		7. Amount of compensation	8. Expense account allowances
				5. Common	6. Preferred		
EALL RUBY				50%		22,500.00	
GEORGE MARCUS				50%		22,500.00	
Total compensation of officers—Enter here and on line 12, page 1 . . . . .						45,000.00	

**Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)**

1. Year	2. Trade, notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1966						
1967						
1968						
1969						
1970						
1971						

**Schedule G—DEPRECIATION (See instructions for Schedule G)**

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62-21 and 65-13. Taxpayers using these lives: Make no entry in column 2. Enter the amounts in column 3 for assets held at the end of the year and enter the accumulated depreciation at the end of the year in column 4. You may (a) group depreciable assets in accordance with the categories shown below or (b) continue to list your assets in the same manner as in prior years. IF YOU NEED MORE SPACE, USE FORM 4562.

1. Group and guideline 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 4832 . . . . .							
3 Other depreciation:							
Buildings . . . . .							
Furniture and fixtures . . . . .							
Transportation equipment . . . . .							
Machinery and other equipment . . . . .							
Other (specify) . . . . .							
4 Totals . . . . .							
5 Less amount of depreciation claimed in Schedule A and elsewhere on return . . . . .							
6 Balance—Enter here and on line 21, page 1 . . . . .							

**Schedule H—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 Under Rev. Procs. 62-21 and 65-13 . . . . .						
2 Depr. from Form 4832 (Rev.) . . . . .						

Reference copy, JFK Collection: HSCA (RG 233)

UTILITY SCHEDULE

Name COBO - RUMAR SALES, INC. ~~Social Security~~ Identification No. 38-1812707  
 Address \_\_\_\_\_

Form 1120 Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1971

Reference copy, JFK Collection: BSCA (RG 233)

PAGE 1 - LINE 26 - OTHER DEDUCTIONS

CUSTOMERS' CLAIMS EXPENSE	\$ 541 70
LEGAL AND ACCOUNTING	600 00
EMPLOYEE BENEFITS	3479 62
OUTSIDE WORK	1016 78
OFFICE SUPPLIES	31 00
<b>TOTAL</b>	<b>\$ 5669 10</b>

PAGE 1 - LINE 17 - TAXES

PAYROLL	\$ 1888 16
STATE AND CITY INCOME TAXES	658 41
STATE FRANCHISE TAX	473 06
LICENSES	45 00
<b>TOTAL</b>	<b>\$ 3064 63</b>

PAGE 3 - QUESTION H(2)

EARL RUDY [REDACTED]  
 BIRMINGHAM, ALA. 50%

GEORGE MARCUS [REDACTED]  
 N. MIAMI, FLORIDA 50%

ELECTION OF MULTIPLE SURTAX EXEMPTIONS UNDER SEC 1561:

THE FOLLOWING CORPORATIONS BEING A CONTROLLED GROUP FOR 1971, HEREBY ELECT TO BE TREATED THE ADDITION 2% AS

PROVIDED: (ALL FILE AT CINCINNATI, OHIO)

BOSTON CLEANERS, INC. 38-1857936  
 17540 LIVERNOIS  
 DETROIT, MICHIGAN  
 ELECTS EXEMPTION OF \$ 16,396 55

COBO-RUMAR INC. 38-1812707  
 18135 LIVERNOIS  
 DETROIT, MICHIGAN  
 ELECTS EXEMPTION OF \$ 4371 93

MARJAY, INC. 38-1801218  
 18135 LIVERNOIS  
 DETROIT, MICHIGAN - ELECT EXEMPTION OF 4231 52

**TOTAL** \$ 25,000 00

Schedule I—SPECIAL DEDUCTIONS

1 (a) 85% of line 1, Schedule C. (b) 60.208% of line 2, Schedule C. (c) 85% of line 3, Schedule C. (d) 100% of line 4, Schedule C. 2 Total—See page 6 of instructions for limitation. 3 100% of line 8, Schedule C. 4 Enter dividends-received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation. 5 Dividends paid on certain preferred stock of public utilities (see instructions). 6 Western Hemisphere trade corporations (see instructions). 7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1.

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1) 4371.93. 2 Surtax exemption—Enter line 1 or \$25,000, whichever is lesser. (Component members of a controlled group—see page 6 of instructions and enter your surtax exemption or line 1, whichever is lesser) 4371.93. 3 Line 1 less line 2 None. 4 (a) 22% of line 1 961.82. (b) 26% of line 3. (c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2. 5 Income tax (line 4, or alternative tax from separate Schedule D, whichever is lesser) 961.82. 6 Foreign tax credit (attach Form 1118). 7 Line 5 less line 6 961.82. 8 Investment credit (attach Form 3468). 9 Line 7 less line 8 961.82. 10 Personal holding company tax (attach Schedule 1120 PH). 11 Tax from recomputing a prior year investment credit (attach Form 4255). 12 Minimum tax on tax preference items (see page 6 of instructions). Check here [ ] if Form 4626 is attached. 13 Total tax—Add lines 9 through 12. Enter here and on line 31, page 1 961.82.

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date made—See instruction G)

Table with 9 columns: Serial number of Form 503, Date of deposit, Amount, Serial number of Form 503, Date of deposit, Amount, Serial number of Form 503, Date of deposit, Amount. Rows contain handwritten entries: 328, 4/13/71, 2400.00; 327, 8/10/71, 2400.00; 326, 9/14/71, 2400.00.

G Date incorporated JUNE 1, 1966. H (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? [ ] Yes [X] No. (2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? [X] Yes [ ] No. I Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? [ ] Yes [X] No. J Did you ever declare a stock dividend? [ ] Yes [X] No. K Did you claim a deduction for expenses connected with: (1) Entertainment facility (boat, resort, ranch, etc.)? [ ] Yes [X] No. (2) Living accommodations (except employees on business)? [ ] Yes [X] No. L Taxable income or (loss) from line 30, page 1, Form 1120 for: 1968 17,084.82, 1969 55,122.61, 1970 48,505.67. M Refer to page 7 of instructions and state the principal: Business activity SALES, Product or service DRY CLEANING. N Were you a member of a controlled group subject to the provisions of: (1) Section 1561? [X] Yes [ ] No (2) Section 1562? [ ] Yes [X] No. O 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. P Were you a U.S. shareholder of any controlled foreign corporation? [ ] Yes [X] No. Q During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? [ ] Yes [X] No. R Did you file all required Forms 1099, 1096 and 1087? [ ] Yes [X] No.

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ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash . . . . .		28,720.07		76,487.29
2 Trade notes and accounts receivable . . . . .	56,270.10		33,218.76	
(a) Less allowance for bad debts . . . . .		56,270.10		33,218.76
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) <i>PREPAID TAXES</i>				9,600.00
6 Loans to stockholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) <i>COMMERCIAL PAPER</i>		25,000.00		25,000.00
9 Buildings and other fixed depreciable assets . . . . .				
(a) Less accumulated depreciation . . . . .				
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .				
14 Total assets . . . . .		109,990.17		144,506.05
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .				1,500.00
16 Mtges., notes, bonds payable in less than 1 yr. . . . .				
17 Other current liabilities (attach schedule) <i>ACCRUED EXPENSES</i>		24,251.97		46,022.21
18 Loans from stockholders . . . . .				
19 Mtges., notes, bonds payable in 1 yr. or more . . . . .				
20 Other liabilities (attach schedule) <i>FEDERAL INC. TAX</i>		14,952.29		961.82
21 Capital stock: (a) Preferred stock . . . . .			1,000.00	
(b) Common stock . . . . .	1,000.00	1,000.00	1,000.00	1,000.00
22 Paid-in or capital surplus (attach reconciliation) . . . . .				
23 Retained earnings—Appropriated (attach sch.) . . . . .				
24 Retained earnings—Unappropriated . . . . .		91,611.91		95,022.02
25 Less cost of treasury stock . . . . .		( )		( )
26 Total liabilities and stockholders' equity . . . . .		109,990.17		144,506.05

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books . . . . .	3,410.11	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .	961.82	(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .			
4 Taxable income not recorded on books this year (itemize) . . . . .		8 Deductions in this tax return not charged against book income this year (itemize)	
		(a) Depreciation . . . \$ . . . . .	
5 Expenses recorded on books this year not deducted in this return (itemize)		(b) Depletion . . . \$ . . . . .	
(a) Depreciation . . . \$ . . . . .			
(b) Depletion . . . \$ . . . . .		9 Total of lines 7 and 8 . . . . .	
		10 Income (line 28, page 1)—line 6 less 9 . . . . .	4,371.93
6 Total of lines 1 through 5 . . . . .	4,371.93		

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year . . . . .	91,611.91	5 Distributions: (a) Cash . . . . .	
2 Net income per books . . . . .	3,410.11	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Other decreases (itemize) . . . . .	
4 Total of lines 1, 2, and 3 . . . . .	95,022.02	7 Total of lines 5 and 6 . . . . .	
		8 Balance at end of year (line 4 less 7) . . . . .	95,022.02

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Individual Income Tax Return

For the year January 1-December 31, 1971, or other taxable year beginning . . . . . 1971, ending . . . . . 19

FARL AND MARGE RUBY
18135 LIVERNOIS
DETROIT, MICHIGAN 48221

Your social security number

Spouse's social security number

000 00 0000

Your occupation

CORPORATE OFFICER

Spouse's occupation

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Please attach Copy B of Form W-2 to back

See sec. no. on Check or Money Order. Attach here

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.
4 Unmarried Head of Household
5 Surviving widow(er) with dependent child
6 Married filing separately and spouse is not filing

Exemptions

- 7 Yourself
8 Spouse (applies only if item 2 or 6 is checked)
9 First names of your dependent children who lived with you. ROBERT, DENISE, JOYCE
10 Number of other dependents (from line 33)
11 Total exemptions claimed

Regular / 65 or over / Blind

Grid for exemptions with checkboxes for Regular, 65 or over, and Blind.

Enter number of boxes checked

Enter number

Income

Table with 2 columns: Description (12-18) and Amount. Includes wages, dividends, interest, and adjusted gross income.

Tax, Payments and Credits

Table with 2 columns: Description (19-27) and Amount. Includes tax, credits, and total payments.

Bal. Due or Refund

Table with 2 columns: Description (28-30) and Amount. Includes balance due, overpayment, and refunded amount.

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)?

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.

**PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)**

32 (a) NAME	(b) Relationship	(c) Months lived in your home	(d) Did dependent have income of \$675 or more?	(e) Support you furnished. If 100% write "ALL."	(f) Amounts 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	
35 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	35	937
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	32,381
38 Farm income (or loss) (attach Schedule F)	38	
39 Miscellaneous income	(a) Fully taxable pensions and annuities (not reported on Sch. E)	
	(b) 50% of capital gain distributions (not reported on Schedule D)	
	(c) State income tax refunds (caution: see page 7 of instructions)	
	(d) Alimony	
	(e) Other (state nature and source) MARUBY, INC.	
38-1801218-MANAGEMENT FEES 1.032.00		1.03200
(f) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e))	39	1.032
40 Total (add lines 34, 35, 36, 37, 38, and 39). Enter here and on line 15.	40	34,351

**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**

46 Adjusted gross income (from line 18)	46	88,884.34
47 (a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A	47	7,365.00
(b) If you do not itemize deductions, and line 46 is:		
(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	81,519.34
49 Multiply total number of exemptions claimed on line 11 by \$675	49	3,375.00
50 Taxable income. Subtract line 49 from line 48.	50	78,144.34

(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	
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	

**PART VII.—Other Payments**

61 Excess F.I.C.A. tax withheld (two or more employers—see instructions on page 8)	61	307.00
62 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	62	
63 Research and Development Credit (attach Form 2439)	63	
64 Total (add lines 61, 62, 63 and 64). Enter here and on line 26	64	307.00

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# Itemized Deductions

1971

Name: EARL AND MARGE RUBY  
Social Security Number: [REDACTED]

Medical and dental expense  
1 One half of Ins. prem. for medical care  
2 Medicine and drugs  
3 Enter 1% of adjusted gross income  
4 Subtract line 3 from line 2  
5 Excess medical care premium  
6 Itemize other medical, dental expenses

Contributions—Cash—including checks, money orders, etc.

MISC. ORGANIZED CHARITIE

35000

18 Total cash contributions . . . . . 35000  
19 Other than cash . . . . .  
20 Carryover from prior years . . . . .  
21 Total contributions . . . . . 35000  
Interest expense 22 Home mortgage . . . . . 2,78465  
23 Installment purchases . . . . .  
24

7 Total (add lines 4, 5, and 6) . . . . .  
8 Enter 3% of adjusted gross income . . . . .  
9 Subtract line 8 from line 7 . . . . .  
10 Total (line 1 plus line 9) . . . . .

25 Total interest expense . . . . . 2,78465

Taxes. 11 Real estate . . . . . 2,05754  
12 State and local gasoline . . . . . 7700  
13 General sales (See sales tax tables) . . . . . 59000  
14 State and local income . . . . . 1,35750  
15 Personal property . . . . .  
16 SALES TAX ON NEW CAR . . . . . 14823

Miscellaneous deductions

26 Total miscellaneous . . . . . 7,36500

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Dividends and Interest  
**Income Schedule**

1971

Name  
EARL AND MARGE RUBY

Social Security Number  
[REDACTED]

**PART I—Dividend Income**

1 Gross dividends and other distributions on stock	Capital Gain (CG) Nontaxable (NT)	Qualifying and Non-Qualifying (NQ)
(J) DREYFUS FUND		5
(H) GROW CHEMICAL		64
(H) INDUSTRIES TREND FUND	CG 86641	158
(H) INVESTORS STOCK FUND	CG 29335	928
(H) LINCOLN MINING		20
(H) INVESTORS VARIABLE PAYMENT FUND		103
(H) DEMPSEY-TEGELER		48
(H) HORNBLOWER AND WEEKS		79
(H) MERRILL LYNCH		1,715
2 Total line 1		4,282.93
3 Capital gain distributions	1,159.76	
4 Nontaxable distributions		
5 Total (add lines 3 and 4)		1,159.76
6 Dividends before exclusion (line 2 less line 5)		3,123.17

**PART II—Interest Income**

7 Name of payer	AMOUNT
EDWARD RUNIN-NOTE	74.25
MICHIGAN BANK	1,265.81
MONY MORTGAGE INVESTORS	760.00
MERRILL LYNCH	130.00
8 Total interest income	2,113.06

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# Capital Gains and Losses

197

Name  
EARL AND MARGE RUBY

Social Security

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

a. Description of property	b. How acq.	Date acquired	Date sold	d. Gross sales price	e. cost or other basis, cost of subsequent improvements and expense of sale	f. Gain (or loss) (d less e)
1						

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**

6500 SH-LINCOLN MINING	A	06/01/69	12/20/71	51250	181000	-129
MONEY MORTG INVESTORS-	A	01/01/70	11/19/71	1201225	1000000	201

7	Capital gain distributions	7	115976
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	187451
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction H)	12(a)	
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	187451

**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	187451
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)	93725
	(b) Subtract line 15(a) from line 14. Enter here and on line 35, Form 1040.	15(b)	93726
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)	
	d on line 35, Form 1040, the smaller of:		
	(i) The amount on line 16(a);		
	(ii) The amount on line 13.		

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**SCHEDULE D**

**PART IV Capital Loss Limitation—Where Losses are Shown on Lines 12(a) and 13**

17 Enter loss from line 5, if line 5 is zero or a gain, enter a zero . . . . .

18 Enter loss from line 13 . . . . .

19 Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero . . . . .

20 Reduce loss on line 18 to the extent of the gain, if any, on line 19 . . . . .

21 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero . . . . .

**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 . . . . .

23 Enter smaller of amount on line 21 or line 22 . . . . .

24 Enter excess of amount on line 21 over amount on line 23 . . . . .

25 Enter loss from line 4(a); if line 4(a) is blank, enter a zero . . . . .

26 Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 . . . . .

27 Enter loss from line 12(a). . . . .

28 Add the gain(s) on line(s) 23 and 26 . . . . .

29 Reduce the loss on line 27 to the extent of the gain, if any, on line 28 . . . . .

30 Subtract amount on line 29 from the loss on line 20 . . . . .

31 Enter 50% of the amount on line 30 . . . . .

32 Add lines 17, 29, and 31 . . . . .

33 Enter here and on line 35, Form 1040, the smaller of: (a) Amount on line 32; (b) Taxable Income, as adjusted (see Instruction J), or (c) \$1,000 (\$500 if married and filing a separate return—see Instruction K for a higher limit not to exceed \$1,000) . . . . .

17		
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**PART V Complete Part V if Losses are Shown on Lines 4(a), 5, and 14**

34 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero . . . . .

**NOTE: If the entry on line 34 is zero, OMIT lines 35 through 41, and enter on line 42 the loss shown line 4(a).**

35 Enter gain, if any, from line 3 . . . . .

36 Enter smaller of amount on line 34 or line 35 . . . . .

37 Enter excess of gain on line 34 over amount on line 36 . . . . .

38 Enter loss from line 12(a); if line 12(a) is blank enter a zero . . . . .

39 Reduce the gain, if any, on line 37 to the extent of the loss, if any, on line 38 . . . . .

40 Enter loss from line 4(a) . . . . .

41 Add the gain(s) on line(s) 36 and 39 . . . . .

42 Reduce the loss on line 40 to the extent of the gain, if any, on line 41 . . . . .

34		
35		
36		
37		
38		
39		
40		
41		
42		

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

43 Enter amount from line 50, Form 1040 . . . . .

44 Enter amount from line 15(a) . . . . .

45 Subtract amount on line 44 from amount on line 43 . . . . .

46 Enter smaller of amount on line 13 or line 14 . . . . .

**If line 46 does not exceed \$50,000 (\$25,000 if married filing separately), check this block  and omit lines 47 through 56.**

47 Enter long-term gains from certain binding contracts, distributions, and installment sales (referred to as "certain subsection d gains"—see instruction T) . . . . .

48 Amount from line 47 or \$50,000 (\$25,000 if married filing separately), whichever is larger . . . . .

**If line 48 is equal to or greater than line 46, check this block  and omit lines 49 through 56.**

49 Multiply amount on line 48 by 50% . . . . .

50 Add amounts on lines 45 and 49 . . . . .

51 Subtract amount on line 48 from amount on line 46 . . . . .

52 Tax on line 43 or 44, whichever is greater (use Tax Rate Schedule in instructions) . . . . .

53 Tax on the amount on line 50 (use Tax Rate Schedule in instructions). . . . .

54 Subtract amount on line 53 from amount on line 52 . . . . .

55 Multiply amount on line 51 by 32 1/2% . . . . .

56 Enter smaller of amount on line 54 or 55 . . . . .

57 Tax on the amount on line 45 (use Tax Rate Schedule in instructions). . . . .

58 If the block on line 46 or 48 is checked, enter 50% of line 44, otherwise enter 25% of line 48 . . . . .

59 Alternative Tax—add amounts on lines 56 (if applicable), 57, and 58. If smaller than the tax figured on the amount on line 50, Form 1040, enter the alternative tax on line 19, Form 1040. . . . .

43	78144	34
44	93725	
45	77207	09
46	187451	
47		
48		
49		
50		
51		
52		
53		
54		
55		
56		
57	31720	11
58	468	62
59	32188	73

# Supplemental Income

SCHEDULE E  
(FORM 1040)

1971

Name: EARL AND MARGE RUBY Social Security Number: [REDACTED]

**Part I Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 39(a). For each pension or annuity that is not fully taxable, fill out and attach a separate Part I and enter combined total of taxable portions on line 5.

1 Name of payer \_\_\_\_\_

2 Did your employer contribute part of the cost?  YES  NO. If "YES", is your contribution recoverable within 3 years of the annuity starting date? 3 years?  YES  NO  
If "Yes," show: Your contribution \$ \_\_\_\_\_ Recovered in prior years \$ \_\_\_\_\_

3 Amount received this year \_\_\_\_\_

4 Amount excludable this year \_\_\_\_\_

5 Taxable portion (subtract line 4 from line 3) \_\_\_\_\_

**Part II Rent and Royalty Income**

(a) Kind and location of property	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.—explain below)	
STATEMENT E-2					
	67500		32944		
<b>1 Totals</b>				34556	
<b>2 Net income (or loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))</b>					34556

**Part III Income or Losses from Partnerships, Estates or Trusts and Small Business Corporations**

(a) Name and address	(b) Check applicable box			(c) Employer identification number	(d) Income or loss
	Partnership	Estate or Trust	Small Bus. Corp.		
STATEMENT E-6			X		32,03638
<b>1 Income (or loss) Total of column (d)</b>					32,03638
<b>TOTAL OF PARTS I, II AND III</b>					32,38194

**Explanation of Column (e), Part II**

Item	Amount	Item	Amount	Item	Amount

**Schedule for Depreciation Claimed in Part II Above**

(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>						
<b>3</b>						
<b>4 Totals</b> FORM 4562-E		30,00000				32944

**SUMMARY OF DEPRECIATION**

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
<b>1 Under Rev. Procs. 62-21 and 65-13</b>				X		
<b>2 Dep. from</b>						
<b>3</b>						
<b>4 Totals</b>		32944				32944

Reference copy, JFK Collection: HSCA (RG 233)



# SCHEDULE OF DEPRECIATION

Name: EARL AND MARGE RUBY  
 Social Security Num: [REDACTED]

Description of Property	Date Acquired	Cost or Other Basis	Salvage Value	Depreciation Allowed or Allowable in prior years	Method of Computing Depreciation	Life in years	Depreciation for this year
RENIAL PROPERIY - COMMERICAL BLDG - LIVERNOIS AVE DEI. ILL. MICU							
COMMERCIAL BLDG							
50.00% OWN 50.00% BUS	100171	2400000		642975	150%	20.00	329
LAND	100171	600000					
TOTALS		3000000					329

*[Handwritten signature]*

4/13/77  
 32944

Reference copy, JFK Collection: HSCA (RG 233)



Department of the Treasury  
Internal Revenue  
Service Center

Date of This Notice

Identifying Number

Document Locator Number

Form Number Tax Period

◀ If you inquire about your account, please refer to these numbers or attach a copy of this notice.

*Penalty  
Not  
Deductible*

1971

31-0271450

PAPER PATENTED BY NCR CO. #E

AUG 26 1971

11694

Reference copy, JFK Collection: ESCA (RG 233)



The letters in the box at the left identify the statements on the back of this notice that provide further explanations and instructions.

Form 4188 (Rev. 10-71)

**Payment Overdue**

- According to our records, your tax payment is past due.
- As you know, payment of a tax bill should be made promptly. The tax in question, the tax period, the balance, the penalty, and the interest to date are marked below. If you know the balance as shown here is incorrect because of a recent payment or other adjustment, please pay the correct amount and explain the difference on the back of this notice.

- Make your check or money order payable to Internal Revenue Service, and please be sure to write your social security number on it to insure prompt and proper credit. Then attach a copy of this notice (the one on which you explained any differences). Please send your payment in the next few days. The return envelope is enclosed for your convenience.



Department of the Treasury  
Internal Revenue Service

CINCINNATI, OHIO 45298

EARL & MARGE DURY  
18135 LIVERNCIS  
DETROIT MI 48221

Tax Form	Tax Period
1040	12-31-71 231 3901

Social Security No.	Date of this Notice
[REDACTED]	08-14-72
Assessment Balance	144.77
Late Payment Penalty	
Interest Accrued	1.18
30-7112	145.95
Amount Due	

NV

Form 3967 (Rev. 10-70)

Name COBO CLEANERS, INC. Social Security or Identification No. 38-1806433  
 Address \_\_\_\_\_

Form 1120S Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1971

PAGE 1 - LINE 26 - OTHER DEDUCTIONS		
CUSTOMER CLAIM EXPENSE	\$ 7936	26
CLEANING SUPPLIES	37,075	39
DELIVERY EXPENSE	23,884	36
EMPLOYEE BENEFITS	20,576	22
EQUIPMENT RENTAL	3,675	00
UTILITIES	17,940	89
INSURANCE	11,277	92
OUTSIDE WORK	23,791	75
NSF CHECKS RECOVERED	(151)	95
CREDIT CARD SERVICE CHARGES	1569	72
CHRISTMAS EXPENSE	648	56
DUES AND SUBSCRIPTIONS	1520	50
EMPLOYEE EXPENSE	3755	22
LEGAL AND ACCOUNTING	2785	00
OFFICE SUPPLIES	10411	82
TELEPHONE	7093	58
TRAVEL AND SALES PROMOTION	6190	77
<b>TOTAL</b>	<b>\$ 179,981</b>	<b>01</b>
PAGE 1 - LINE 17 - TAXES		
CITY INCOME TAX	\$ 1307	61
PAYROLL	22,799	79
PROPERTY	2,597	86
FRANCHISE FEE & LICENSES	371	75
<b>TOTAL</b>	<b>\$ 27,077</b>	<b>01</b>
PAGE 1 - LINE 19 - CONTRIBUTIONS		
UNITED FOUNDATION	\$ 435	00
ALLIED JEWISH CAMPAIGN	125	00
HADDASH	32	00
YESHIVA BETH YEHUDA	100	00
11-CHARITIES UNDER \$20.00	105	00
<b>TOTAL</b>	<b>\$ 797</b>	<b>00</b>
PAGE 1 - LINE 10 - OTHER INCOME		
FEDERAL TRAINEE PROGRAM	\$ 4137	14
MISCELLANEOUS	984	24
<b>TOTAL</b>	<b>\$ 5121</b>	<b>38</b>



Internal Revenue Service Center

Date of this Notice Balance is Payable By  
JUNE 26, 1972 JULY 6, 1972

Social Security Number

Document Locator Number

38212-112-48137-2

Form Number Year Ended

1040 DEC. 31, 1971

If you inquire about your account, please refer to these numbers or attach a copy of this notice

CINCINNATI, OH 45298

326052183 30 7112 670 MS2 3A0

FAPL & MARGE RUBY  
18135 LIVERNOIS  
DETROIT MI 48221

The statement at the right shows that a payment is due on your account. Please make the payment by the due date shown above.

If our statement does not agree with your records, the information on the back of this notice will tell you what to do.

If we included any penalty or interest charges, an explanation of the items will be found on the back. (Code letters in the box at lower right will guide you to the explanations which apply.)

Please make your check or money order payable to the Internal Revenue Service and show your social security number on it. Send it with this notice to the above address.

Thank you for your cooperation.

Sincerely yours,  
Director, Service Center

Tax Statement

Total Tax on Return.....	\$	32,188.73
Tax Withheld.....		19,514.32
Estimated Tax Credits.....		2,580.00
Other Credits.....		
Payments.....		10,094.41
Plus Penalty*.....		144.77
Plus Interest*.....		
Balance Due IRS → \$		144.77

Subtract Payments We Haven't Included.....  
Pay Adjusted Balance..... \$

\* See these items on the back for an explanation of interest or penalty charges.

E

Reference copy, JFK Collection: HSCA (RG 233)

# Underpayment of Estimated Tax by Individuals

**1971**

▶ Attach this form to Form 1040.

Name and address as shown on your tax return: FRANK JAC RUBY 18135 Livernois Detroit, Mich. 48221 Social security number: [REDACTED]

## How to Figure Your Underpayment (See Instruction D)

<b>1</b> 1971 tax (from line 23, Form 1040)				
<b>2</b> Tax credit claimed for special fuels, nonhighway gasoline and lubricating oil in 1971 (from line 62, Form 1040)				
<b>3 a.</b> Minimum tax (from line 57, Form 1040)				
<b>b.</b> Social security tax on unreported tip income (from line 58, Form 1040)				
<b>c.</b> Uncollected employee social security tax on tips reported on Forms W-2 (from line 59, Form 1040)				
<b>4</b> Total (add lines 2, 3a, 3b, and 3c)				
<b>5</b> Balance (line 1 less line 4)				
<b>6</b> Enter 80% of the amount shown on line 5				
	Due Dates of Installments			
	Apr. 15, 1971	June 15, 1971	Sept. 15, 1971	Jan. 15, 1972
<b>7</b> Divide amount on line 6 by the number of installments required for the year (See Instruction B.) Enter the result in appropriate columns				
<b>8</b> Amounts paid on estimate for each period and tax withheld (See Instruction G.)				
<b>9</b> Overpayment of previous installment (See Instruction H.)				
<b>10</b> Total (Add line 8 and line 9.)				
<b>11</b> Underpayment (line 7 less line 10), or Overpayment (line 10 less line 7)				

## Exceptions Which Avoid the Penalty (See Instruction E)

(For special exceptions see: Instruction J for service in a "combat zone," Instruction K for farmers and fishermen, and Instruction L for "wage earners.")

<b>12</b> Total amount paid and withheld from January 1 through the installment date indicated.	5,188.81	11,077.16	16,615.74	22,094.30
<b>13</b> Exception No. 1 1970 tax ▶ \$	25% of 1970 tax	50% of 1970 tax	75% of 1970 tax	100% of 1970 tax
	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
<b>14</b> Exception No. 2	Enter 20% of tax	Enter 40% of tax	Enter 60% of tax	Not applicable
<b>15</b> Exception No. 3	Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	
<b>16</b> Exception No. 4 <i>See Schedule Attached</i>	1,243.47	4,686.58	15,307.29	

## How to Figure the Penalty (See Instruction F)

<b>17</b> Amount of underpayment (from line 11)				
<b>18</b> Date of payment or April 15, 1972, whichever is earlier (See Instruction I.)				
<b>19</b> Number of days from due date of installment to the date shown on line 18				
<b>20</b> Penalty (6 percent a year on the amount on line 17 for the number of days shown on line 19)				

**21** Total of amounts on line 20. On your income tax return, show this amount in the bottom margin as "Penalty for underpayment" and increase the amount of the "Balance Due" or decrease the amount of the "Overpayment" accordingly.

Reference copy, JFK Collection: HSCA (RG 233)

Earle & George Kelly  
 1040 - ...

SS # [redacted] 1971

Prepared By	Initials
Approved By	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Total Income Per Return	11/71 to 3/21/71 4/85	11/71 to 5/21/71 6/15	11/71 to 8/21/71 9/15	
1							
2	<u>Income</u>						
3							
4	Wages w-r's		49700.00	23500.00	24700.00	37050.00	
5							
6	Dividends		30200.80	7550.00	15100.00	22650.06	
7	Interest		21130.60	5282.60	10565.00	15847.80	
8	Capital Gain Sold Nov-Dec		4371.60	-	-	-	
9							
10	Rents		3455.60	863.90	1727.80	2591.70	
11							
12	Management fees		10300.00	2580.00	516.00	774.00	
13							
14	Income from Sub-Chapter S Corp - Cobo Cleaners Inc		32036.38	<2527.67>	-	16018.19	
15							
16							
17							
18			<u>88884.34</u>	<u>11450.00</u>	<u>27955.34</u>	<u>57951.20</u>	
19	Adj Gross						
20	<u>Reductions</u>						
21	Itemized	73650.00					
22	Exemptions	<u>33750.00</u>	<u>10740.00</u>	<u>2685.00</u>	<u>5370.00</u>	<u>8055.00</u>	
23							
24	Taxable Income		<u>78144.34</u>	<u>8765.00</u>	<u>22585.34</u>	<u>49896.20</u>	
25							
26							
27	Tax			15483.00	5207.31	17008.10	
28							
29	90%			13934.70	4686.58	15307.29	
30							
31	Paid in			5538.88	11077.16	16615.74	
32							
33	100% Payment			-	-	-	

Reference copy, JFK Collection: ESCA (RG 233)

CITY OF DETROIT INCOME TAX

EARL AND MARGE RUBY  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

Your Social Security Number  
Your Occupation  
CORPORATE OFFICER  
Spouse's Social Security Number  
000-00-0000  
Spouse's Occupation

A Is spouse filing separate return?  NO  YES If yes, enter spouse's First Name:  
B If you are an EMPLOYER enter your Federal EMPLOYER Identification No. here: 38-1806443  
C If you were a member of a partnership but are not including your share of the partnership profit, under what name did the partnership file a separate return: If they did not file, explain:  
D Enter name and address used on 1970 return or reason if none was filed:  
E If you had income subject to City tax both as a resident and as a nonresident indicate dates of residence in this City: From To Former address:  
F Was your federal tax liability for any year subsequent to 1962 changed either by review or amendment?  YES  NO If yes, attach explanation for each such year for which an amended City return was not filed.

1 GROSS INCOME FROM EMPLOYERS  
SEE STATEMENT  
49,400

2 ADJUSTMENTS EMPLOYEE BUSINESS EXPENSES SICK PAY MOVING EXPENSES ALIMONY

2a COMPUTATION OF EXCLUDABLE PORTION OF WAGES EARNED OUTSIDE DETROIT  
A. NUMBER OF DAYS WORKED EVERYWHERE: B. DAYS WORKED IN  
C. SUBTRACT B FROM A D. LINE C ÷ A IN LINE 1. % TIMES APPLICABLE WAGES

3 DIVIDENDS: After exclusion-amount per Federal return

4 INTEREST: Amount from Federal income tax return Less: Interest on obligations from any United States governmental unit

5 SALES AND EXCHANGES OF PROPERTY

6 RENTS AND ROYALTIES STATEMENT E-2 34556

7 PROFIT OR LOSS FROM BUSINESS OR PROFESSION - SCHEDULE C CLIENT'S COPY

8 OTHER INCOME (PARTNERSHIPS, ETC.) STATEMENT E-4 1,03200

8a INCOME FROM ESTATES AND TRUSTS

9 TOTAL CITY OF DETROIT INCOME 50,77756

10 EXEMPTIONS ( 5 ) X \$600 3,00000

11 TAXABLE INCOME 47,77756

12 CITY OF DETROIT INCOME TAX ( 0.5% of Line 11 ) 23488

13 PAYMENTS AND CREDITS Tax withheld by employer ATTACH W-2 16341  
Payments and credits on Declaration of Estimated Income Tax  
Other Credits - Explain in attached statement.  
TOTAL PAYMENTS AND CREDITS → 16341

14 REFUND Enter amount of OVERPAYMENT Amount on line 14 is to be: A  Credited on estimated tax B  Refunded

15 TAX DUE (A balance due of \$2.00 or less need not be paid) MAKE CHECK PAYABLE TO TREASURER, CITY OF DETROIT 7347

ATTACH COPY OF FORM W-2 HERE

Reference copy, JFK Collection: BSCA (RG 233)

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 (Signature of preparer other than taxpayer)

ADELSON, WEITZ, WITUS & CO  
DETROIT MICH 48235

CITY OF DETROIT  
STATEMENT OF DEPENDENTS

1971

EARL AND MARGE BURY  
██████████ 000-00-0000

DEPENDENT CHILDREN

ROBERT, DENISE, JOYCE

CITY OF DETROIT

STATEMENT OF WAGES, SALARIES, TIPS, ETC. 1971 STATEMENT W-

DESCRIPTION ----- AMOUNT -----

BOSTON CLEANERS	DETROIT, MICH.	5,850.00
COBO CLEANERS	DETROIT, MICH	43,550.00
<b>TOTAL WAGES</b>		<b>49,400.00</b>

RENT AND ROYALTY INCOME SUMMARY - 1971 STATEMENT E-

	RENTAL INCOME	DEPRECIATION (EQRM 4562-E)	REPAIRS (SIMI E-3)	OTHER EXPENSE (SIMI E-3)	NET RENTAL INCOME
COMMERICAL BLDG - LIVERNOIS AVE DET., MICH	675.00	329.44			345.56
<b>RENT TOTALS</b>	<b>675.00</b>	<b>329.44</b>	<b>.00</b>	<b>.00</b>	<b>345.56</b>

REPAIRS AND OTHER EXPENSES - RENTAL PROPERTY STATEMENT E-3

	REPAIRS	OTHER EXPENSE
COMMERICAL BLDG - LIVERNOIS AVE DET., MICH		
<b>TOTAL</b>	<b>.00</b>	<b>.00</b>

Reference copy, JFK Collection: HSCA (RG 233)



EARL AND MARCE RUBY

██████████ 000-00-0000

DESCRIPTION

AMOUNT

MARJBY. INC-MANAGEME

1,032.00

TOTAL OTHER INCOME

-----  
1,032.00

Reference copy, JFK Collection: HSCA (RG 233)



# MICHIGAN INDIVIDUAL Income Tax Return

Department of Treasury

# 1971 MI-104

For 1971, or other taxable year beginning 1971, ending 19

EARL AND MARGE RUBY  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

Your social security number

Your occupation

CORPORATE OFFI

Spouse's social security number

000 | 00 | 000

Spouse's occupation

Did you file a 1970 Michigan Return— Yes  No  If No, explain

1. Exemptions—Enter here total number of exemptions claimed on your 1971 Federal income tax return

2. Your Filing Status—check only one:

Married Filing Jointly  Single  
 Married Filing Separately Name of Spouse  
Give spouse's social security no. in space above

Resident (full year)  
 Part-year from to  
 Non-resident

### INCOME

3. Total income from Federal 1040, page 1, line 18.	3	88,884	3
<b>If you have no additions or subtractions carry amount on line 3 to line 7.</b>			
4. Additions (from page 2, line 30)	4		
5. Total income (add lines 3 and 4)	5	88,884	3
6. Subtractions (from page 2, line 38)	6		
7. Balance (line 5 less line 6)	7	88,884	34
8. Multiply the total exemptions claimed on line 1 by \$1200.00	8	6,000	00
9. Income subject to tax (line 7 less line 8)	9	82,884	34
10. Tax: Multiply line 9 by .0314 (3.14%)	10	2,602	56

### TAX CREDITS

	AMOUNT PAID	TAX CREDIT
11. Homestead credit A or B		
A. Property Taxes paid on your home	11. A ... 2,057.54	
B Taxes in gross rent paid for rental of homestead (from page 2, line 41)	B	
12. Non Homestead property taxes (page 2, line 39)	12	
13. Add lines 11A and 11B, and line 12, enter total here	13 ... 2,057.54	13A ... 120.37
14. Income tax paid to Michigan cities	14 ... 230.78	14A ... 29.00
15. Contributions to Michigan colleges and universities (receipts must be attached)	15	15A
16. Income tax paid to another state (see instructions) State to which tax was paid	16	16A
17. Total credits (add lines 13A, 14A, 15A and 16A)	17	149.40
18. Subtract line 17 from line 10 (cannot be less than 0)	18	2,453.16

### PAYMENTS

19. Michigan Tax withheld (attach State copy of W-2)	19	927.59
20. Michigan Estimated Tax payments	20	890.00
21. 1970 Overpayment credited to 1971	21	
22. Total payments: add lines 19, 20 and 21. Enter total here	22	1,817.59
23. If line 22 is less than line 18 enter BALANCE DUE HERE. PAY IN FULL WITH RETURN	23	635.57
24. If line 22 is greater than line 18 enter OVERPAYMENT here	24	
25. Amount of line 24 you wish credited to your Estimated Tax Payments	25	
26. Amount to be refunded (subtract line 25 from line 24)	26	

This return is due April 17, 1972 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 Your signature

Date

Signature of preparer other than taxpayer

Date

APR 1 1972

ADELSON, WEITZ, WITUS & CO  
DETROIT, MICH. 48235

Reference copy, JFK Collection, HSCA (RG 233)

CLIENT'S COPY

Make checks payable to "State of Michigan"

**U.S. Small Business Corporation  
 Income Tax Return** for the calendar year 1971 or

**1971**

other taxable year beginning ..... 1971, ending ..... 19.....

<b>A</b> Date of election as small business corporation 1-21-68	<b>N</b> DV 38-1806433 FOR DEC 31, 1971 D038 COBO CLEANERS INC	<b>C</b> Employer Identification No. 58-111111
<b>B</b> Business Code No. (see page 4 of instructions) 7210	<b>N</b> 18135 LIVERNOIS DETROIT MI 48221	<b>D</b> County in which located Wayne
	<b>C</b>	<b>E</b> Enter total assets from line 14, column D, Schedule L 12,999.99

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction M.

<b>GROSS INCOME</b>	1	Gross receipts or gross sales	Less: returns and allowances	1	827,634.66
	2	Less: cost of goods sold (Schedule A) and/or operations (attach schedule)		2	
	3	Gross profit		3	827,634.66
	4(a)	(a) Domestic dividends		4(a)	
	4(b)	(b) Foreign dividends		4(b)	
	5	Interest on obligations of the United States and U.S. instrumentalities		5	
	6	Other interest		6	3,073.35
	7	Gross rents		7	
	8	Gross royalties		8	
	9(a)	(a) Net short-term capital gain reduced by any net long-term capital loss		9(a)	
	9(b)	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions)		9(b)	
9(c)	(c) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)		9(c)		
10	Other income (see instructions—attach schedule)		10	5121.27	
11	Total income, lines 3 through 10		11	835,830.27	
<b>DEDUCTIONS</b>	12	Compensation of officers (Schedule E)		12	66,250.00
	13	Salaries and wages (not deducted elsewhere)		13	439,412.32
	14	Repairs (see instructions)		14	11,205.93
	15	Bad debts (Schedule F if reserve method is used)		15	2,530.42
	16	Rents		16	24,000.00
	17	Taxes (attach schedule)		17	27,077.01
	18	Interest		18	72.10
	19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)		19	777.00
	20	Amortization (attach schedule)		20	
	21	Depreciation (Schedule G)		21	15,789.54
	22	Depletion (attach schedule)		22	
	23	Advertising		23	12,012.29
	24	Pension, profit-sharing, etc. plans (see instructions)		24	
	25	Employee benefit programs (see instructions)		25	
	26	Other deductions (attach schedule)		26	179,987.01
	27	Total deductions, lines 12 through 26		27	771,753.62
	28	Taxable income, line 11 less line 27		28	64,076.65
<b>TAX</b>	29	Income tax on capital gains (Schedule J)		29	
	30	Minimum tax (see instrs). Check here <input type="checkbox"/> if Form 4626 is attached		30	
	31	Total tax (add lines 29 and 30)		31	
	32(a)	(a) Tax deposited with Form 7004 (attach copy)		32(a)	
	32(b)	(b) Tax deposited with Form 7005 (attach copy)		32(b)	
	32(c)	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (see instr. — attach Form 4136)		32(c)	
	33	TAX DUE (line 31 less line 32). See instruction G for depository method of payment		33	
34	OVERPAYMENT (line 32 less line 31)		34		

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date \_\_\_\_\_ Signature of officer \_\_\_\_\_ Title \_\_\_\_\_  
 Adelson, Weitz, Witus & Company, CPA's  
 Date 1-21-72 \_\_\_\_\_ Address 15219 W. Eight Mile Road, Detroit, MI 48235

Reference copy, JFK Collection: ESCA (RG 233)

Method of inventory valuation (specify) \_\_\_\_\_

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation.

1 Inventory at beginning of year . . . . .	5 Total of lines 1 through 4 . . . . .
2 Merchandise bought for manufacture or sale . . . . .	6 Less inventory at end of year . . . . .
3 Salaries and wages . . . . .	7 Cost of goods sold (enter here and on line 2, page 1) . . . . .
4 Other costs (attach schedule) . . . . .	

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances
GEORGE MARCUS	[REDACTED]			50%	23,400.00	
EARL RUBY	[REDACTED]			50%	43,550.00	
Total compensation of officers (enter here and on line 12, page 1) . . . . .					66,950.00	

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1966	79,140.13	617,425.43	1723.03		62.90	5009.45
1967	122,782.26	133,933.03	1366.32		1674.22	4721.72
1968	140,912.61	597,233.44	1029.74		2968.91	2782.38
1969	10,282.41	541,303.60	4323.90		1631.52	5474.96
1970	73,830.26	522,121.73	1465.17		2006.27	4933.06
1971	23,676.98	506,521.55	2520.42		2325.71	5158.57

Schedule G—DEPRECIATION (See instruction 21)

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62-21 and 65-13. Taxpayers using these lives: Make no entry in column 2. Enter the amounts in column 3 for assets held at the end of the year and enter the accumulated depreciation at the end of the year in column 4. You may (a) group depreciable assets in accordance with the categories shown below or (b) continue to list your assets in the same manner as in prior years. IF YOU NEED MORE SPACE, USE FORM 4562.

1. Group and guideline 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 4832 (Revised) . . . . .						
3 Other depreciation:						
Buildings . . . . .						
Furniture and fixtures . . . . .	VARIOUS	15,476.41	12,249.10	ST. LINE	VAR	1176.44
Transportation equipment . . . . .	VARIOUS	36,405.51	20,860.57	ST. LINE	3YRS	5172.88
Machinery and other equipment . . . . .	VARIOUS	61,470.91	42,117.50	VARIOUS	VAR.	6706.00
Other (specify)						
LESSOR-HOLD IMPROVEMENTS	VAR.	18,800.92	13,468.09	ST. LINE	VAR.	2338.92
4 Totals . . . . .		132,153.75				15,774.24
5 Less amount of depreciation claimed in Schedule A and elsewhere on return . . . . .						
6 Balance—enter here and on line 21, page 1 . . . . .						15,774.24

Schedule H—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 Under Rev. Procs. 62-21 and 65-13						
2 Depr. from Form 4832 (Revised)	15,400.06	309.48				15,709.54
3 Other						

Schedule J—TAX COMPUTATION (See instructions)

1 Taxable income (line 28, page 1) . . . . .	
2 (a) Enter 48 percent of line 1 (members of controlled groups, see instructions) . . . . .	6,500.00
(b) Subtract \$6,500 and enter difference . . . . .	
3 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1) . . . . .	25,000.00
4 Subtract \$25,000. (Statutory minimum.) . . . . .	
5 Balance (line 3 less line 4) (see instructions) . . . . .	
6 Enter 30 percent of line 5 (see instructions) . . . . .	
7 Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29, page 1 . . . . .	

Reference copy, JFK Collection: HSCA (RG 233)

Schedule K—SHAREHOLDERS' SHARES OF INCOME (See Instructions)
Computation of Corporation's Undistributed Taxable Income

Table with 2 columns: Description and Amount. Row 1: Taxable income (line 28, page 1) - 64,072.77. Row 2: Less: (a) Money distributed as dividends... 64,072.77. Row 3: Corporation's undistributed taxable income - 64,072.77.

Schedule of Distribution and Income (attach additional sheets, if necessary)

Table with 4 columns: 1. Name of each shareholder, 2. Social security number, 3. Stock ownership (Number of shares, Period held), 4. Percentage of time devoted to business. Shareholders: GEORGE MARCUS, EARL ROBY.

Table with 6 columns: Shareholder's Share of, Shareholder A, Shareholder B, Shareholder C, Shareholder D, Total. Rows include Compensation, Dividends paid, Undistributed taxable Income, Net long-term capital gain, etc.

\*Each shareholder must be notified as to what amount of his pro rata share of long-term capital gains may qualify as subsection (d) gains. See section 1201(d).

- F Date incorporated 1-1-65
G Did the corporation at the end of the taxable year own directly, or indirectly, 50 percent or more of the voting stock of a domestic corporation?
H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951?
I Amount of taxable income or (loss) for: 1968 67,577.35; 1969 39,073.59; 1970 39,616.06
J Refer to Instructions for business activity codes and state the: Principal business activity SERVICE; Principal product or service DRY CLEANING
K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? Yes
L Did you claim a deduction for expenses connected with any: (1) Entertainment facility... No; (2) Living accommodations... No; (3) Employees' families... No; (4) Employee or family vacations... No
M Did you file all required Forms 1099, 1096 and 1087? Yes
N 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? No
O Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the Regulations? No

Reference copy, JFK Collection: ESCA (RG 233)

Schedule L—BALANCE SHEETS (See Instructions)

	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash . . . . .	73,830.26	26,961.76	23,686.98	68,216.37
2 Trade notes and accounts receivable . . . . .	4933.86	68,896.40	5,148.57	18,528.41
(a) Less allowance for bad debts . . . . .		5,000.00		5,000.00
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) <i>PREPAID EXPENSES</i> . . . . .		6,747.15		14,257.19
6 Loans to shareholders . . . . .		12,310.35		
7 Mortgage and real estate loans . . . . .		2,724.25		
8 Other investments (attach schedule) <i>BOND</i> . . . . .		1,000.00		1,000.00
9 Buildings and other fixed depreciable assets . . . . .	205,184.86		132,153.75	
(a) Less accumulated depreciation . . . . .	168,613.83	36,571.03	104,484.80	27,668.95
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) <i>GOODWILL</i> . . . . .		3,500.00		3,500.00
14 Total assets . . . . .		163,820.84		138,933.92
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .		25,341.91		23,408.24
16 Mtgs., notes, bonds payable in less than 1 year . . . . .		26,341.80		669.70
17 Other current liabilities (attach schedule) <i>ACCRUED EXPENSES</i> . . . . .		28,508.00		31,226.05
18 Loans from shareholders . . . . .				
19 Mtgs., notes, bonds payable in 1 year or more . . . . .				
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock . . . . .		15,000.00		15,000.00
22 Paid-in or capital surplus (attach reconciliation) . . . . .				
23 Retained earnings—appropriated (attach schedule) . . . . .				
24 Retained earnings—unappropriated . . . . .		68,629.23		68,629.23
25 Shareholders' undistributed taxable income . . . . .				
26 Less cost of treasury stock . . . . .		( )		( )
27 Total liabilities and shareholders' equity . . . . .		138,933.92		138,933.92

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books . . . . .	64,072.77	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .		(a) Tax-exempt interest . . . . .	
3 Excess of capital losses over capital gains . . . . .			
4 Taxable income not recorded on books this year (itemize) . . . . .		8 Deductions in this tax return not charged against book income this year (itemize) . . . . .	
5 Expenses recorded on books this year not deducted in this return (itemize) . . . . .		9 Total of lines 7 and 8 . . . . .	
6 Total of lines 1 through 5 . . . . .	64,072.77	10 Income (line 28, page 1)—line 6 less line 9 . . . . .	64,072.77

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year . . . . .	68,629.23	5 Distributions out of current or accumulated earnings and profits: (a) Cash . . . . .	
2 Net income per books . . . . .		(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Current year's undistributed taxable income or net operating loss (total of line 6, Schedule K) . . . . .	
		7 Other decreases (itemize) . . . . .	
		8 Total of lines 5, 6, and 7 . . . . .	
4 Total of lines 1, 2, and 3 . . . . .	68,629.23	9 Balance at end of year (line 4 less line 8) . . . . .	68,629.23

Name COBO CLEANERS, INC. Social Security or Identification No. 38-1806433  
 Address \_\_\_\_\_

Form 1120S Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1971

PAGE 1 - LINE 26 - OTHER DEDUCTIONS

CUSTOMER CLAIM EXPENSE	\$ 7936	26
CLEANING SUPPLIES	37,075	39
DELIVERY EXPENSE	23,884	36
EMPLOYEE BENEFITS	20,576	22
EQUIPMENT RENTAL	3,675	00
UTILITIES	17,940	89
INSURANCE	11,277	92
OUTSIDE WORK	23,791	75
NSF CHECKS RECOVERED	(151)	95
CREDIT CARD SERVICE CHARGES	1569	72
CHRISTMAS EXPENSE	648	56
DUES AND SUBSCRIPTIONS	1520	50
EMPLOYEE EXPENSE	3755	22
LEGAL AND ACCOUNTING	2785	00
OFFICE SUPPLIES	10411	82
TELEPHONE	7093	58
TRAVEL AND SALES PROMOTION	6190	77

TOTAL \$ 179,981 01

PAGE 1 - LINE 17 - TAXES

CITY INCOME TAX	\$ 1307	61
PAYROLL	22,799	79
PROPERTY	2,597	86
FRANCHISE FEE & LICENSES	371	75

TOTAL \$ 27,077 01

PAGE 1 - LINE 19 - CONTRIBUTIONS

UNITED FOUNDATION	\$ 435	00
ALLIED JEWISH CAMPAIGN	125	00
HADDASH	32	00
YESHIVA BETH YEHUDA	100	00
11-CHARITIES UNDER \$20.00	105	00

TOTAL \$ 797 00

PAGE 1 - LINE 10 - OTHER INCOME

FEDERAL TRAINEE PROGRAM	\$ 4137	14
MISCELLANEOUS	384	24

TOTAL \$ 5121 38

Reference copy, JFK Collection: ESCA (RG 233)

Name COBO CLEANERS, INC

Social Security or Identification No. 38-1806433

Address \_\_\_\_\_

Form 1120S Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1971

<u>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</u>		
CUSTOMER CLAIM EXPENSE	\$ 7936	26
CLEANING SUPPLIES	37,075	39
DELIVERY EXPENSE	23,884	36
EMPLOYEE BENEFITS	20,576	22
EQUIPMENT RENTAL	3,675	00
UTILITIES	17,940	89
INSURANCE	11,277	92
OUTSIDE WORK	23,791	75
NSF CHECKS RECOVERED	(151)	95
CREDIT CARD SERVICE CHARGES	1569	72
CHRISTMAS EXPENSE	648	56
DUES AND SUBSCRIPTIONS	1520	50
EMPLOYEE EXPENSE	3755	22
LEGAL AND ACCOUNTING	2785	00
OFFICE SUPPLIES	10411	82
TELEPHONE	7093	58
TRAVEL AND SALES PROMOTION	6190	77
<b>TOTAL</b>	<b>\$ 179,981</b>	<b>01</b>
<u>PAGE 1 - LINE 17 - TAXES</u>		
CITY INCOME TAX	\$ 1307	61
PAYROLL	22,799	79
PROPERTY	2,597	86
FRANCHISE FEE & LICENSES	371	75
<b>TOTAL</b>	<b>\$ 27,077</b>	<b>01</b>
<u>PAGE 1 - LINE 19 - CONTRIBUTIONS</u>		
UNITED FOUNDATION	\$ 435	00
ALLIED JEWISH CAMPAIGN	125	00
HADDASH	32	00
YESHIVA BETH YEHUDA	100	00
11-CHARITIES UNDER \$10.00	105	00
<b>TOTAL</b>	<b>\$ 797</b>	<b>00</b>
<u>PAGE 1 - LINE 10 - OTHER INCOME</u>		
FEDERAL TRAINEE PROGRAM	\$ 4137	14
MISCELLANEOUS	484	24
<b>TOTAL</b>	<b>\$ 5121</b>	<b>38</b>

Reference copy, JFK Collection: HSCA (RG 233)



Address any reply to: P.O. Box 552, Covington, Kentucky 41012

Department of the Treasury

**Internal Revenue  
Service Center**

Central Region

Date:

July 31, 1972

In reply refer to:

RSC 370 TS:AJ 24 2



▷ Earl & Marge Ruby  
18135 Livernois  
Detroit, MI 48221

DLN: 38212-112-48137-2

FORM: 1040

Tax Year Ended: 12-31-71

Social Security Number: ██████████

Penalty: \$14.39

Dear Taxpayer:

Thank you for sending us your computation of the penalty you owe for underpayment of estimated tax.

We reviewed your computation and rechecked our own for a possible mistake. The correct penalty is shown above and I have enclosed a completed Form 2210 to show how we arrived at this amount.

We will bill you for the correct amount of the penalty.

Thank you for your cooperation.

Sincerely yours,

*F. P. Callahan*

Chief, Correspondence Section

Enclosure:  
Form 2210

Reference copy, JFK Collection: BSCA (RG 233)

JUL 31 1972

# Underpayment of Estimated Tax by Individuals

▶ Attach this form to Form 1040.

197

Name and address as shown on your tax return

Social security number

## How to Figure Your Underpayment (See Instruction D)

1	1971 tax (from line 23, Form 1040)				32,188
2	Tax credit claimed for special fuels, nonhighway gasoline and lubricating oil in 1971 (from line 62, Form 1040)				
3	a. Minimum tax (from line 57, Form 1040)				
	b. Social security tax on unreported tip income (from line 58, Form 1040)				
	c. Uncollected employee social security tax on tips reported on Forms W-2 (from line 59, Form 1040)				
4	Total (add lines 2, 3a, 3b, and 3c)				
5	Balance (line 1 less line 4)				
6	Enter 80% of the amount shown on line 5				25,750.9
		Due Dates of Installments			
7	Divide amount on line 6 by the number of installments required for the year. (See Instruction B.) Enter the result in appropriate columns	Apr. 15, 1971	June 15, 1971	Sept. 15, 1971	Jan. 15, 1972
8	Amounts paid on estimate for each period and tax withheld (See Instruction G.)				64,377.14
9	Overpayment of previous installment (See Instruction H.)				54,785.58
10	Total (Add line 8 and line 9.)				
11	Underpayment (line 7 less line 10), or Overpayment (line 10 less line 7)				959.16

## Exceptions Which Avoid the Penalty (See Instruction E)

(For special exceptions see Instruction J for service in a "combat zone," Instruction K for farmers and fishermen, and Instruction L for "wage earners.")

12	Total amount paid and withheld from January 1 through the installment date indicated	5538.58	11,077.16	16,615.74	22,094.32
13	Exception No. 1 1970 tax ▶ \$	25% of 1970 tax	50% of 1970 tax	75% of 1970 tax	100% of 1970 tax
14	Exception No. 2	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
15	Exception No. 3	Enter 20% of tax	Enter 40% of tax	Enter 60% of tax	Not applicable
16	Exception No. 4	Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	
		1393.47	4686.58	15307.29	

## How to Figure the Penalty (See Instruction F)

17	Amount of underpayment (from line 11)				959.16
18	Date of payment or April 15, 1972, whichever is earlier (See Instruction I.)				
19	Number of days from due date of installment to the date shown on line 18				
20	Penalty (6 percent a year on the amount on line 17 for the number of days shown on line 19)				14.39
21	Total of amounts on line 20. On your income tax return, show this amount in the bottom margin as "Penalty for underpayment" and increase the amount of the "Balance Due" or decrease the amount of the "Overpayment" accordingly.				14.39

Reference copy, JFK Collection: HSCA (RG 233)

# Underpayment of Estimated Tax by Individuals

**1971**

▶ Attach this form to Form 1040.

Name and address as shown on your tax return: 18135 Livernois  
DETROIT, MICH. 48221  
Social security number: [REDACTED]

## How to Figure Your Underpayment (See Instruction D)

1	1971 tax (from line 23, Form 1040)				
2	Tax credit claimed for special fuels, nonhighway gasoline and lubricating oil in 1971 (from line 62, Form 1040)				
3	a. Minimum tax (from line 57, Form 1040)				
	b. Social security tax on unreported tip income (from line 58, Form 1040)				
	c. Uncollected employee social security tax on tips reported on Forms W-2 (from line 59, Form 1040)				
4	Total (add lines 2, 3a, 3b, and 3c)				
5	Balance (line 1 less line 4)				
6	Enter 80% of the amount shown on line 5				
		Due Dates of Installments			
		Apr. 15, 1971	June 15, 1971	Sept. 15, 1971	Jan. 15, 1972
7	Divide amount on line 6 by the number of installments required for the year (See Instruction B.) Enter the result in appropriate columns				
8	Amounts paid on estimate for each period and tax withheld (See Instruction G.)				
9	Overpayment of previous installment (See Instruction H.)				
10	Total (Add line 8 and line 9.)				
11	Underpayment (line 7 less line 10), or Overpayment (line 10 less line 7)				

### Exceptions Which Avoid the Penalty (See Instruction E) (For special exceptions see: Instruction J for service in a "combat zone," Instruction K for farmers and fishermen, and Instruction L for "wage earners.")

12	Total amount paid and withheld from January 1 through the installment date indicated.	8,578.88	11,077.16	16,615.76	22,094.32
13	Exception No. 1 1970 tax ▶ \$	25% of 1970 tax	50% of 1970 tax	75% of 1970 tax	100% of 1970 tax
14	Exception No. 2	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
15	Exception No. 3	Enter 20% of tax	Enter 40% of tax	Enter 60% of tax	Not applicable
16	Exception No. 4 <u>See Schedule Attached</u>	Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	
		1,715.77	4,686.58	15,307.29	

### How to Figure the Penalty (See Instruction F)

17	Amount of underpayment (from line 11)				
18	Date of payment or April 15, 1972, whichever is earlier (See Instruction I.)				
19	Number of days from due date of installment to the date shown on line 18				
20	Penalty (6 percent a year on the amount on line 17 for the number of days shown on line 19)				

21 Total of amounts on line 20. On your income tax return, show this amount in the bottom margin as "Penalty for underpayment" and increase the amount of the "Balance Due" or decrease the amount of the "Overpayment" accordingly.

Reference copy, JFK Collection: ESCA (RG 233)

Earl & Marge Kelly  
 1040 - Form 1040  
 1971

SS # [redacted]

Prepared By	Initials
Approved By	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Total Income Per Return	11/71 to 3/21/71 4/85	11/71 to 5/21/71 6/85	11/71 to 8/21/71 9/85	
1							
2	<u>Income</u>						
3							
4	Wages w-v's		49700.00	23500.00	24700.00	37050.00	
5							
6	Dividends		30200.84	7550.00	15100.00	2265.06	
7	Interest		21130.6	5282.6	10565.00	1584.78	
8	Capital Gain - Sold Nov + Dec		4372.6	-	-	-	
9							
10	Rents		3455.6	863.9	172.78	259.17	
11							
12	Management fees		10300.00	2580.00	516.00	774.00	
13							
14	Income from Sub-Chapter S Corp - Cabo Cleaners Inc		32036.38	(2527.67)	-	16018.19	
15							
16							
17							
18			<u>88884.34</u>	<u>11450.00</u>	<u>27955.34</u>	<u>57951.20</u>	
19							
20	<u>Reductions</u>						
21	Itemized	73650.00					
22	Exe options	<u>33750.00</u>	<u>10740.00</u>	<u>26850.00</u>	<u>5370.00</u>	<u>8055.00</u>	
23							
24	Taxable Income		<u>78144.34</u>	<u>8765.00</u>	<u>22585.34</u>	<u>49896.20</u>	
25							
26							
27	Tax			15483.0	5207.31	17008.10	
28							
29	90%			13934.7	4686.58	15307.29	
30							
31	Paid in			5538.8	11077.16	16615.74	
32							
33	1.00 payment			- 0 -	- 0 -	- 0 -	

Reference copy, JFK Collection: HSCA (RG 233)

NONRESIDENT

1971

D-1040(NR)

EXTENSION NUMBER

CITY OF DETROIT INCOME TAX

EARL AND MARGE RUBY

18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

Your Social Security Number

Your Occupation

CORPORATE OFFICER

Spouse's Social Security Number

000-00-0000

Spouse's Occupation

A Is spouse filing separate return?  NO  YES If yes, enter spouse's First Name:

B If you are an EMPLOYER enter your Federal EMPLOYER Identification No. here: 38-1806443

C If you were a member of a partnership but are not including your share of the partnership profit, under what name did the partnership file a separate return: If they did not file, explain:

D Enter name and address used on 1970 return or reason if none was filed:

E If you had income subject to City tax both as a resident and as a nonresident indicate dates of residence in this City: From To Former address:

F Was your federal tax liability for any year subsequent to 1962 changed either by review or amendment?  YES  NO If yes, attach explanation for each such year for which an amended City return was not filed.

1 GROSS INCOME FROM EMPLOYERS  
SEE STATEMENT  
49,400

2 ADJUSTMENTS EMPLOYEE BUSINESS EXPENSES SICK PAY MOVING EXPENSES ALIMONY

2a COMPUTATION OF EXCLUDABLE PORTION OF WAGES EARNED OUTSIDE DETROIT  
A. NUMBER OF DAYS WORKED EVERYWHERE: B. DAYS WORKED IN  
C. SUBTRACT B FROM A D. LINE C ÷ A IN LINE 1. % TIMES APPLICABLE WAGES

3 DIVIDENDS: After exclusion-amount per Federal return

4 INTEREST: Amount from Federal income tax return Less: Interest on obligations from any United States governmental unit

5 SALES AND EXCHANGES OF PROPERTY

6 RENTS AND ROYALTIES

7 PROFIT OR LOSS FROM BUSINESS OR PROFESSION - SCHEDULE C

8 OTHER INCOME (PARTNERSHIPS, ETC.)  
STATEMENT E-4 1,032.00

8a INCOME FROM ESTATES AND TRUSTS

9 TOTAL CITY OF DETROIT INCOME 50,777.56

10 EXEMPTIONS ( 5 ) X \$600 3,000.00

11 TAXABLE INCOME 47,777.56

12 CITY OF DETROIT INCOME TAX ( 0.5 % of Line 11 ) 23,888.78

13 PAYMENTS AND CREDITS Tax withheld by employer ATTACH W-2 1634.1  
Payments and credits on Declaration of Estimated Income Tax  
Other Credits - Explain in attached statement.  
TOTAL PAYMENTS AND CREDITS → 1634.1

14 REFUND Enter amount of OVERPAYMENT Amount on line 14 is to be: A  Credited on estimated tax B  Refunded

15 TAX DUE (A balance due of \$2.00 or less need not be paid) MAKE CHECK PAYABLE TO TREASURER, CITY OF DETROIT 754.7

ATTACH COPY OF FORM W-2 HERE

Reference copy, JFK Collection: HSCA (RG 233)

CLIENT'S COPY

SIGN SIGN HERE (Taxpayer's signature and date) (Signature of preparer other than taxpayer)

ADELSON, WEITZ, WITUS & CO  
DETROIT MICH 48235

CITY OF DETROIT  
STATEMENT OF DEPENDENTS

1971

EARL AND WADGE BURY  
██████████ 000-00-0000

DEPENDENT CHILDREN

ROBERT, DENISE, JOYCE

CITY OF DETROIT

STATEMENT OF WAGES, SALARIES, TIPS, ETC. 1971 STATEMENT W-

----- DESCRIPTION ----- AMOUNT -----

BOSTON CLEANERS	DETROIT, MICH.	5,850.00
COBO CLEANERS	DETROIT, MICH	43,550.00
TOTAL WAGES		49,400.00

RENT AND ROYALTY INCOME SUMMARY - 1971 STATEMENT E-

	RENTAL INCOME	DEPRECIATION (EQRM 4562-E)	REPAIRS (SIMI E-3)	OTHER EXPENSE (SIMI E-3)	NET RENTAL INCOME
COMMERICAL BLDG - LIVERNOIS AVE DET., MICH	675.00	329.44			345.56
RENT TOTALS	675.00	329.44	.00	.00	345.56

REPAIRS AND OTHER EXPENSES - RENTAL PROPERTY STATEMENT E-3

	REPAIRS	OTHER EXPENSE
COMMERICAL BLDG - LIVERNOIS AVE DET., MICH		
TOTAL	.00	.00

Reference copy, JFK Collection: ESCA (RG 233)

CITY OF DETROIT

STATEMENT OF OTHER INCOME (NON-RES)

1971

STATEMENT # 4

EARL AND MARGE BURY

██████████ 000-00-0000

DESCRIPTION	AMOUNT
MARJBY. INC-MANAGEMENT	1,032.00
TOTAL OTHER INCOME	1,032.00

Reference copy, JFK Collection: HSCA (RG 233)

**D-1040-ES**      **CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX**      **1972**  
For Calendar Year 1972 or Fiscal Year Ending \_\_\_\_\_, 19\_\_

NAME(S) (PRINT OR TYPE) COBO CLEANERS, INC.	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS 18135 Livernois	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL
CITY Detroit	STATE Michigan	<input checked="" type="checkbox"/> CORPORATION
POSTAL ZIP CODE 48221		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

1a. Your 1971 Detroit Income Tax \$ **1307.61**; 1b. Your Estimate of 1972 Detroit Income Tax \$ **1,200.00**

2. Amount of Detroit Income Tax to be withheld or other credit expected in 1972 \$ **1,200.00**

3. ESTIMATED TAX (line 1b less line 2) \$ **300.00**

4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated:  
 Apr. 30, 1972-1/4;  June 30, 1972-1/3;  Sept. 30, 1972-1/2;  Jan. 31, 1973-100%

5. Less: Amount of overpayment on 1971 return which you elected to claim as a credit \$ **300.00**

6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) \$ **300.00**

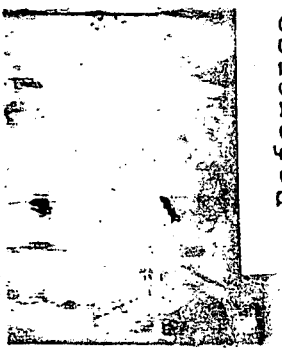
DOCUMENT LOCATOR NUMBER \_\_\_\_\_

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER **38-1806443**

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 \_\_\_\_\_

*CLIENTS COPY*





# Amended U.S. Individual Income Tax Return

Department of the Treasury  
Internal Revenue Service

Please print or type	First name and initial (If joint return, use first names and middle initials of both) Last name <b>EARL AND MARGE RUBY</b>	Your social security number <b>[REDACTED]</b>
	Present home address (Number and street, including apartment number, or rural route) <b>18135 LIVERNOIS</b>	Spouse's social security number
	City, town or post office, State, and ZIP code <b>DETROIT, MICHIGAN 48221</b>	

Please answer all questions, fill in applicable items, and explain changes on page 2.

Enter below name and address used on original return (If same as above, write "Same"). If changing from separate to joint return, enter names and addresses used on original returns. (Note: You cannot change from joint to separate returns after the due date has passed for filing separate returns.)

**SAME**

a. This return is for calendar year 19...**72** If not for calendar year, insert ending date of fiscal year ..... 19

b. Office where original return was filed? **CINCINNATI, OHIO**

c. Has the Internal Revenue Service advised you that your original return is being or will be audited?  Yes  No. If "Yes," identify office ▶

d. Filing Status Claimed		Single	Married filing jointly	Married filing separately	Unmarried Head of Household	Surviving Widow(er)
		On original return	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	On this return	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income and Deductions	A. As originally reported or as adjusted (See Specific Instr.)	B. Net change (Increase or Decrease—explain on page 2)	C. Correct amount
1 Total income (adjusted gross income): Form 1040—line 18 for 1970 and 1971, line 17 for 1972 and line 15 for 1973; Form 1040A—line 14 for 1972 and line 12 for 1973.	137,884.03	(1,601.00)	136,283.08
2 Deductions. See instructions and explain any change on page 2.	10,990.59	164.51	11,155.10

Tax Liability	A.	B.	C.
3 Total tax (including surcharge, self-employment tax, tax from re-computing prior year investment credit, work incentive credit, and minimum tax, etc.): Form 1040—line 25 for 1970, line 23 for 1971, line 22 for 1972 and line 20 for 1973; Form 1040A—line 21 for 1972 and line 19 for 1973. Attach Schedule SE (Form 1040) if self-employment tax is changed.	58,079.98	(1,078.81)	57,001.17

Payments and Credits	A.	B.	C.
4 Federal income tax withheld and excess FICA tax			36,394.37
5 Credits for Federal special fuels, nonhighway gasoline and lubrication tax; also, regulated investment company credit.			
6 Estimated tax payments: Form 1040—line 21 for 1970, line 16 for 1971, line 24 for 1972 and line 21b for 1973. (Include amount paid as balance due with Form 1040C)			3,140.00
7 Amount paid with Form 4868 (Application for Extension of Time to File)			
8 Amount paid with original return, plus additional payments made after it was filed			18,545.61
9 Total of lines 4 through 8, column C			58,079.98

Refund or Balance Due	A.	B.	C.
10 Overpayment, if any, shown on original return; Form 1040—line 31 for 1970, line 29 for 1971, and 1972 and line 24 for 1973. Form 1040A—line 24 for 1972 and line 23 for 1973.		REFUND	1,078.81
11 Subtract line 10 from line 9, and enter result			1,078.81
12 If line 3, column C is more than line 11, enter Balance Due. Please Pay In Full With This Return			
13 If line 3, column C is less than line 11, enter Refund to be received			1,078.81

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

Sign here ▶ Your signature	Date	Preparer's signature (other than taxpayer's)	Date
Spouse's signature (if filing jointly, BOTH must sign even if only one had income)		38-2024838	
		Address (and ZIP code)	Preparer's Emp. Ident. Or Soc. Sec. No.

BE SURE TO COMPLETE PAGE 2

**GORDON L. HOLLANDER, P.C.**  
CERTIFIED PUBLIC ACCOUNTANT  
17350 TEN MILE ROAD  
PAGE 1 OF 3

Reference copy, JFK Collection: HSCA (RG 233)

**PART I.—EXEMPTIONS**

1	Number of exemptions claimed on original return	▲	
2	Number of exemptions claimed on this return	▲	
3	Difference, if any	▲	

Explain any increase in exemptions in lines 4, 5, and 6 below. (See Instructions for Form 1040.) If exemptions are unchanged or are decreased, no entries need be made in lines 4, 5, and 6.

4	Additional Exemptions for Yourself—and Spouse (Check only those boxes not checked on original return)	Regular	65 or over	Blind	Enter number of boxes checked ▲
		Yourself . . . <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		Spouse . . . <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

5	Enter first names of your dependent children who lived with you, but were not claimed on original return.	Enter number ▲
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6	Other dependents not claimed on original return	(a) NAME ▶ Enter figure 1 in the last column to right for each name listed (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 \$750 or more in 1972 or 1973? (\$625 for the taxable year ending in 1970)	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent	Enter number ▲
						\$	\$	▲
								▲
								▲
								▲

**PART II.—EXPLANATION OF CHANGES to Income, Deductions, and Credits. Show computations in detail. Attach applicable schedules.**

SCHEDULE B - PART II - INTEREST INCOME

DISCLOSED TAX FREE MUNICIPAL BOND INTEREST OF \$1,601.00. THIS ITEM WAS ERRONEOUSLY REPORTED AS TAXABLE INCOME.

SCHEDULE A - LINE 16

A DEDUCTION FOR MICHIGAN INTANGIBLES TAX PAID WAS ERRONEOUSLY NOT REPORTED AS AN ITEMIZED DEDUCTION IN THE AMOUNT OF \$164.51

PAGE 2 - FORM 1040 - PART III - TAX COMPUTATION - CORRECTED

LINE 51 - ADJUSTED GROSS INCOME	136,283.08
52 - ITEMIZED DEDUCTIONS	11,155.10
53 - TOTAL	125,127.98
54 - EXEMPTIONS	2,250.00
55 - TAXABLE INCOME	<u>122,877.98</u>

TAX - FORM 4726 - CORRECTED COPY ATTACHED 57,001.17

**Part III.—Presidential Election Campaign Fund Designation**

- 1972  
 Check  if you did not designate \$1 of your 1972 taxes but now wish to do so.  
 Check  if joint return and if spouse did not designate \$1 of 1972 taxes but now wishes to do so.
- 1973  
 Check  if you did not designate \$1 of your 1973 taxes but now wish to do so.  
 Check  if joint return and if spouse did not designate \$1 of 1973 taxes but now wishes to do so.
- Note: Participation in the Presidential Election Campaign Fund will not increase your tax or reduce your refund.

Reference copy, JFK Collection: HSCA (RG 233)

# Maximum Tax on Earned Income

▶ Attach to Form 1040 (or Form 1041).

7-12  
**1973**

Name(s) as shown on Form 1040 (or Form 1041)  
**EARL AND MARGE RUBY**

Identifying number  
XXXXXXXXXX

Do not complete this form if—(a) Earned taxable income is:  
 \$38,000 or less, and you checked line 1 or line 4, Form 1040,  
 \$52,000 or less, and you checked line 2 or line 5, Form 1040,  
 \$26,000 or less, and this is an Estate or Trust return (Form 1041);  
 (b) You elected income averaging; or  
 (c) You checked line 3, Form 1040.

1	Earned income (see instructions)		1	86,833.50
2	Deductions (see instructions)		2	
3	Earned net income. Subtract line 2 from line 1		3	86,833.50
4	Enter your adjusted gross income		4	136,283.08
5	Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100%		5	63.72
6	Enter your taxable income		6	122,877.98
7	Multiply the amount on line 6 by the percentage on line 5		7	78,297.85
8	a. Enter the larger of either (1) the total of your 1973 items of tax preference or (2) one-fourth of the total of your tax preference items for 1970, 1971, 1972, and 1973	8a		
	b. Less	8b	\$30,000	
	c. Subtract line 8b from line 8a	8c		
9	Earned taxable income. Subtract line 8c from line 7 (see instructions)		9	78,297.85
10	If: you checked line 1 or line 4, Form 1040, enter \$38,000 you checked line 2 or 5, Form 1040, enter \$52,000 Estate or Trust, enter \$26,000		10	52,000.00
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)		11	26,297.85
12	Enter 50% of line 11		12	13,148.93
13	Tax on amount on line 6 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instructions)	13	59,421.91	
14	Tax on amount on line 9 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instructions)	14	32,352.75	
15	Subtract line 14 from line 13		15	27,069.16
16	If the amount on line 10 is: \$38,000, enter \$13,290 (\$12,240 if unmarried head of household) \$52,000, enter \$18,060 \$26,000, enter \$9,030		16	18,060.00
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on line 16, Form 1040 (or line 24, Form 1041); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below		17	58,278.09
<b>Computation of Alternative Tax</b>				
18	Amount from line 6		18	122,877.98
19	Amount from Schedule D (Form 1040), line 15(a) (or line 20, page 1, Form 1041)		19	10,161.37
20	Subtract line 19 from line 18		20	112,716.57
21	Enter smaller of amount on Sch. D (Form 1040), line 13 or 14 (or enter amount from Sch. D (Form 1041), line 17(e)) If line 21 does not exceed \$50,000, check here <input checked="" type="checkbox"/> and omit lines 22 through 28.		21	20,322.78
22	Enter long-term gains from certain binding contracts and installment sales (referred to as "certain subsection d gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) instructions)		22	
23	Amount from line 22 or \$50,000, whichever is larger. If line 23 is equal to or greater than line 21, check here <input type="checkbox"/> and omit lines 24 through 28.		23	
24	Enter 50% of line 23		24	
25	Add lines 20 and 24		25	
26	Enter amount from line 13		26	
27	Tax on amount on line 25 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions)		27	
28	Subtract line 27 from line 26		28	
29	Tax on amount on line 20 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions). Caution: If line 9 is more than line 20, enter instead amount on line 14 less 50% of excess of line 9 over line 20		29	53,064.29
30	Subtract line 29 from line 13		30	6,357.62
31	Subtract line 30 from line 17		31	51,920.47
32	If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23		32	5,080.70
33	Alternative tax, add lines 28 (if applicable), 31, and 32		33	57,001.17
34	Enter here and on line 16, Form 1040 (or line 24 or 25, whichever is applicable, Form 1041), the 17 or line 33, whichever is smaller		34	57,001.17

Reference copy, JFK Collection: HSCA (RG 233)

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 in dependent.

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

33 Print or type the location of your principal place of residence at end of year (not necessarily the same as your post office address).  
 (a) State: **MI** (b) County: **OAKLAND** (c) Locality: **BIRMINGHAM** (d) Township:

34 Enter the number of persons included on line 10 who (1) are filing a return of their own; or, (2) did not live at your principal place of residence at the end of the year . . . . . **0**

**PART I.—Income other than Wages, Dividends, and Interest**

35 Business income (or loss) (attach Schedule C) . . . . .	35	
36 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D) . . . . .	36	10,240
37 Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) . . . . .	37	
38 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E) . . . . .	38	32,227
39 Farm income (or loss) (attach Schedule F) . . . . .	39	
40 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8) . . . . .	40	
41 50% of capital gain distributions (not reported on Schedule D) . . . . .	41	
42 State income tax refunds (caution—see instructions on page 8) . . . . .	42	
43 Alimony . . . . .	43	
44 Other <b>MARUBY INC. 38-1901218-MANAGEMENT FEES-883.50</b> ✓ . . . . .	44	883.50
45 Total (add lines 35 through 44). Enter here and on line 14. . . . .	45	43,359.94

**PART II.—Adjustments to Income**

46 "Sick pay" if included in income (attach Form 2440 or other required statement) . . . . .	46	
47 Moving expense (attach Form 3903) . . . . .	47	
48 Employee business expense (attach Form 2106 or other statement) . . . . .	48	
49 Payments as a self-employed person to a retirement plan, etc. (see Form 4848) . . . . .	49	
50 Total adjustments (add lines 46, 47, 48, and 49). Enter here and on line 16 . . . . .	50	

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

51 Adjusted gross income (from line 17) . . . . .	51	137,884.08
52 (a) If you itemize deductions, enter total from Schedule A, line 40 and attach Schedule A (b) If you do not itemize deductions, enter 15% of line 51, but do NOT enter more than \$2,000. (\$1,000 if line 3 is checked) . . . . .	52	10,990.59
53 Subtract line 52 from line 51 . . . . .	53	126,893.49
54 Multiply total number of exemptions claimed on line 10, by \$750 . . . . .	54	2,250.00
55 Taxable income. Subtract line 54 from line 53 . . . . .	55	124,643.49

**PART IV.—Credits**

56 Retirement income credit (attach Schedule R) . . . . .	56	
57 Investment credit (attach Form 3468) . . . . .	57	
58 Foreign tax credit (attach Form 1116) . . . . .	58	
59 Credit for contributions to candidates for public office—see instructions on page 9 . . . . .	59	
60 Work Incentive Program credit (attach Form 4874) . . . . .	60	
61 Total credits (add lines 56, 57, 58, 59, and 60). Enter here and on line 19 . . . . .	61	

**PART V.—Other Taxes**

62 Self-employment tax (attach Schedule SE) . . . . .	62	
63 Tax from recomputing prior-year investment credit (attach Form 4255) . . . . .	63	
64 Minimum tax (see instructions on page 10). Check here <input type="checkbox"/> if Form 4625 is attached . . . . .	64	
65 Social security tax on tip income not reported to employer (attach Form 4137) . . . . .	65	
66 Uncollected employee social security tax on tips (from Forms W-2) . . . . .	66	
67 Total (add lines 62, 63, 64, 65, and 66). Enter here and on line 21 . . . . .	67	

**PART VI.—Other Payments**

68 Excess FICA tax withheld (two or more employers—see instructions on page 10) . . . . .	68	468.00
69 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) . . . . .	69	
70 Credit for investment Company (attach Form 2439) . . . . .	70	
71 Total (add lines 68, 69, 70, and 70). Enter here and on line 26 . . . . .	71	468.00

Reference copy, JFK Collection: ESCA (RG 233)

US Individual Income Tax Return



For the year January 1-December 31, 1972, or other taxable year beginning \_\_\_\_\_, 1972, ending \_\_\_\_\_

EARL AND MARGE RUBY  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

Your Social Security Number  
Spouse's Number, if joint return  
Your Occupation  
CORPORATE OFFICER  
Spouse's Occupation

Filing Status - check only one:  
1 Single  
2  Married filing joint return (even if only one had income)  
3 Married filing separately. If wife (husband) is also filing give her (his) social security number and first name here.  
4 Unmarried Head of Household  
5 Widow(er) with dependent child (Enter year of death of husband (wife) ▶ 19 )

Exemptions  
6 Yourself  Regular / 65 or over / Blind  
7 Wife (husband)   
8 First names of your dependent children who lived with you  
JOYCE  
9 Number of other dependents (from line 32)  
10 Total exemptions claimed

Income table with columns for line number, description, and amount. Includes lines 11-17.

Caution: If you have unearned income and you could be claimed as a dependent on your parent's return, see boxed instruction on page 7, under the heading "Tax-Credits-Payments. Check this block."

Tax, Payments and Credits table with columns for line number, description, and amount. Includes lines 18-27.

Bal. Due or Refund table with columns for line number, description, and amount. Includes lines 28-31.

Foreign Accounts section with a Yes/No question and a note about Revenue Sharing.

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.

Sign here: Your signature, Date, Preparer's signature (other than taxpayer), Date. Includes name ADELSON, WEITZ, WITUS & CO and address SOUTHFIELD, MI 48076.

Reference copy, JFK Collection, HSCA (RG 233)

# Itemized Deductions

1972

Name **EARL AND MARGE RUBY** Social Security Number XXXXXXXXXX

Medical and dental expense	Contributions—Cash—including checks, money orders, etc.	
1 One half of Ins. prem. for medical care	<b>MISC ORGANIZED CHARITIE</b>	35000
2 Medicine and drugs		
3 Enter 1% of adjusted gross income		
4 Subtract line 3 from line 2		
5 Excess medical care premium		
6 Itemize other medical, dental expenses		
	18 Total cash contributions	35000
	19 Other than cash	
	20 Carryover from prior years	
	21 Total contributions	35000 ✓
	Interest expense <u>22</u> Home mortgage	2,94132 ✓
	23 Installment purchases	
	24	
	25 Total interest expense	2,94132
	Casualty or theft loss(es)	
	26 Loss before adjustments	
	27 Insurance reimbursement	
	28 Limitation	
	29 Add lines 27 and 28	
	30 Casualty or theft loss	
	31 Child and dependent care expenses	
	Miscellaneous deductions	
	<b>POLITICAL CONTRIBUTIONS</b>	10000 ✓
7 Total (add lines 4, 5, and 6)		
8 Enter 3% of adjusted gross income		
9 Subtract line 8 from line 7		
10 Total (line 1 plus line 9)		
Taxes. <u>11</u> Real estate	2,27884 ✓	
12 State and local gasoline	7700 ✓	
13 General sales (See sales tax tables)	53970 ✓	
14 State and local income	4,70673 ✓	
15 Personal property		
16		
17 Total taxes	7,59927	
32 Total miscellaneous deductions		10000
<b>TOTAL</b>		10,99059

Reference copy, JFK Collection: HSCA (RG 233)

**Dividend and Interest  
Income Schedule**

1972

Name  
EARL AND MARGE RUBY

Social Security Number  
[REDACTED]

**PART I—Dividend Income**

1 Gross dividends and other distributions on stock		Capital Gain (CG) Nontaxable (NT)	Qualifying and Non-Qualifying (NQ)
(H) READING AND BATES	NT	1250	✓
(J) DREYFUS FUND	CG	174	✓ 14
(H) GROW CHEMICAL			✓ 64
(H) ARIZONIA PUBLIC SERVICE	NT	56000	✓ 56000
(H) INDUSTRIES TREND FUND	CG	2,57420	✓ 541
(H) INDUSTRIES TREND FUND	NT	2086	✓
(H) INVESTORS STOCK FUND	CG	56698	✓ 930
(W) INVESTORS VARIABLE PAYMENT FUND			✓ 85
(H) SS KRESGE			✓ 78
(H) DETROIT EDISON	NT	2,10945	✓ 430
(H) NORTHEAST UTILITIES	NT	73320	✓
(H) UNITED GAS INC			4050
2 Total line 1			8,81354
3 Capital gain distributions		3,14292	
4 Nontaxable distributions		3,43601	
5 Total (add lines 3 and 4)			6,57893
6 Dividends before exclusion (line 2 less line 5)			2,23461

Reference copy, JFK Collection: BSCA (RG 233)

**PART II—Interest Income**

7 Name of payer	AMOUNT
MUNICIPAL BOND FUND	1,60100 ✓
MICHIGAN BANK	4,93151 ✓
8 Total interest income	6,53251

# Capital Gains and Losses

107

Name  
EAPI AND MARGE RUBY

Social Security

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

a. Description of property	b. How acq.	Date acquired	Date sold	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements and expense of sale	f. Gain (or loss) (d less e)
1 TELEPROMPTER CORP	A	07/06/72	08/24/72	778794	770000	87

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	87
4(a) Short-term capital loss component carryover from years beginning before 1970 (see Instructions) . . . . .	4(a)	
4(b) Short-term capital loss carryover attributable to years beginning after 1969 (see Instructions) . . . . .	4(b)	
5 Net short-term gain (or loss) combine lines 3, 4(a) and 4(b) . . . . .	5	87

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

6 BOSTON CLEANERS INC	E	11/01/67	02/01/72	1917986	200000	171786
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7 Capital gain distributions . . . . .	7	314292
8 Enter gain if applicable from line 4(a) (1), Form 4797 (see Instructions) . . . . .	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	2032278
12(a) Long-term capital loss component carryover from years beginning before 1970 (see Instructions) . . . . .	12(a)	
12(b) Long-term capital loss carryover attributable to years beginning after 1969 (see Instructions) . . . . .	12(b)	
13 Net long-term gain (or loss) combine lines 11, 12(a) and 12(b) . . . . .	13	2032278

**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	2041072
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)	1016139
(b) Subtract line 15(a) from line 14. Enter here and on Form 1040. . . . .	15(b)	1024933
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 Form 1040, the smaller of: (i) Amount on line 15(b); (ii) Amount on line 16(a); (iii) If married and filing a separate return—if losses are shown on lines 15(a) and 16(a), enter 50% of the smaller of the amounts on lines 15(a) and 16(a); or (iv) See Instructions for a higher limit not to exceed \$1,000; or, (v) If you are a partner in a partnership that has a net loss, enter the amount of the loss (see Instructions) . . . . .		

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**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	
18	Enter loss from line 13	18	
19	Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero	19	
20	Reduce loss on line 18 to the extent of the gain, if any, on line 19	20	
21	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero 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).	21	
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 Instructions)	26	
27	Enter loss from 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 Instructions)	29	
30	Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero)	30	
31	Subtract amount on line 30 from the loss on line 20	31	
32	Enter 50% of the amount on line 31	32	
33	Add lines 17, 30, and 32	33	
34	Enter here and enter as a (loss) on line 36, Form 1040, the smaller of: (a) Amount on line 33; (b) Taxable Income, as adjusted or, (c) \$1,000 (\$500 if married and filing a separate return—see Instructions for a higher limit not to exceed \$1,000)	34	

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**Part V Complete Part V if You are Married Filing a Separate Return and Losses are Shown on Lines 4(a) and 1**

35	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero 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).	35	
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 Instructions)	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 Instructions)	43	

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

44	Enter taxable income from Form 1040	44	12464249
45	Enter amount from line 15(a)	45	1016139
46	Subtract amount on line 45 from amount on line 44 (but not less than zero)	46	11448210
47	Enter smaller of amount on line 13 or line 14 If line 47 does not exceed \$50,000 (\$25,000 if married filing separately), check this block <input checked="" type="checkbox"/> and omit lines 48 through 54.	47	2032278
48	Enter long-term gains from certain binding contracts and installment sales (referred to as "certain subsection d gains" —see Instructions)	48	
49	Enter amount from line 48 or \$50,000 (\$25,000 if married filing separately), whichever is larger If line 49 is equal to or greater than line 47, check this block <input type="checkbox"/> and omit lines 50 through 54.	49	
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	5415890
56	If the block on line 47 or 49 is checked, enter 50% of line 45; otherwise enter 25% of line 49	56	508069
57	Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax figured on Form 1040, enter this alternative tax on Form 1040	57	5923959

# Supplemental Income Schedule

1972

Name(s) EARL AND MARGE RUDY Your social security number [REDACTED]

**Part I Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 40. For pension or annuity not fully taxable, attach a separate Part I and enter combined total of taxable portions on line 5.

1 Name of payer \_\_\_\_\_

2 Did your employer contribute part of the cost?  Yes  No  
 If "Yes," is your contribution recoverable within 3 years of the annuity starting date?  Yes  No  
 If "Yes," show: Your contribution \$ \_\_\_\_\_, Your contribution recovered in prior years \$ \_\_\_\_\_

3 Amount received this year \_\_\_\_\_

4 Amount excludable this year \_\_\_\_\_

5 Taxable portion (subtract line 4 from line 3) \_\_\_\_\_

**Part II Rent and Royalty Income.**

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.— explain below)	
STATEMENT E-2					
1 Totals . . . . .	3,451.00		687.79	437.13	
2 Net income (or loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e)) . . . . .					2,325.08

**Part III Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.**

(a) Name and address	(b) Check applicable box			(c) Employer identification number	(d) Income or loss	(e) Additional 1st year depreciation (applicable only to partnerships and estates)
	Partner- ship	Estate or Trust	Small Bus. Corp.			
STATEMENT E-6			XX		29,902.03	
1 Totals . . . . .					29,902.03	
2 Income (or loss) Total of column (d) less total of column (e) . . . . .					29,902.03	

**TOTAL OF PARTS I, II, AND III** 32,227.11

**Explanation of Column (e), Part II**

Item	Amount	Item	Amount	Item	Amount

**Schedule for Depreciation Claimed in Part II Above.**

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
1 Total additional first-year depreciation (do not include in items below)	→					
2 Depreciation from Form 4832 . . . . .						
3 Depreciation from Form 5006 . . . . .						
4 Other depreciation:						
5 Totals . . . . .	FORM 4502-E . . . . . 25,000.00					687.79

**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 . . . . .						
		687.79				687.79

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# SCHEDULE OF DEPRECIATION

1972

Name

Social Security Number

EARL AND MARGE RUBY

Description of Property	Date Acquired	Cost or Other Basis	Salvage Value	Depreciation Allowed or Allowable in prior years	Method of Computing Depreciation	Life in years	Depreciation for this year
<del>RENTAL PROPERTY - COMMERCIAL BLDG - LIVERNOIS AVE DEL MICH</del>							
COMMERCIAL BLDG	110171	1900000	✓	65888	50%	20.00	6877
50.00% OWN	110171	600000	✓				
LAND							
<b>TOTALS</b>		2500000		65888			6877

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# Maximum Tax on Earned Income

**1972**

Name(s)

Identifying number

**EARL AND MARGE RUBY**

Do not complete this form if—

- (a) Earned taxable income is:
  - \$38,000 or less, and you checked line 1, Form 1040.
  - \$52,000 or less, and you checked line 2 or line 5, Form 1040.
  - \$38,000 or less, and you checked line 4, Form 1040.
  - \$26,000 or less, and this is an Estate or Trust return (Form 1041);
- (b) You elected income averaging; or
- (c) You checked line 3, Form 1040.

1	Earned income (see instructions)		86,837
2	Deductions (see instructions)		
3	Earned net income. Subtract line 2 from line 1		86,837
4	Enter your adjusted gross income		137,486
5	Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100%		62.47572
6	Enter your taxable income		124,647
7	Multiply the amount on line 6 by the percentage on line 5		78,495
8	a. Enter the larger of either (1) the total of your 1972 items of tax preference or (2) one-third of the total of your tax preference items for 1970, 1971, and 1972	8a	10,374.18
	b. Less	8b	\$30,000
	c. Subtract line 8b from line 8a	8c	
9	Earned taxable income. Subtract line 8c from line 7 (see instructions)	9	78,495
10	If: you checked line 1, Form 1040, enter \$38,000 you checked line 2 or 5, Form 1040, enter \$52,000 you checked line 4, Form 1040, enter \$38,000 Estate or Trust, enter \$26,000	10	52,000
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)	11	26,495
12	Enter 50% of line 11	12	13,247.5
13	Tax on amount on line 6 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instr.)	13	60,551.83
14	Tax on amount on line 9 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instr.)	14	32,467.16
15	Subtract line 14 from line 13	15	28,084.67
16	If the amount on line 10 is: \$38,000, enter \$13,290 (\$12,240 if unmarried head of household) \$52,000, enter \$18,060 \$26,000, enter \$9,030	16	18,060.00
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on line 19, Form 1040 (or line 24, Form 1041); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below	17	59,392.22
<b>Computation of Alternative Tax</b>			
18	Amount from line 6	18	124,647.57
19	Amount from Schedule D (Form 1040), line 15(a) (or line 20, page 1, Form 1041)	19	10,161.39
20	Subtract line 19 from line 18	20	114,486.18
21	Enter smaller of amount on Sch. D (Form 1040), line 13 or 14 (or enter amount from Sch. D (Form 1041), line 17(e)). If line 21 does not exceed \$50,000, check this block <input checked="" type="checkbox"/> and omit lines 22 through 28.	21	20,322.78
22	Enter long-term gains from certain binding contracts and installment sales (referred to as "certain subsection d gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) instructions)	22	
23	Amount from line 22 or \$50,000, whichever is larger If line 23 is equal to or greater than line 21, check this block <input type="checkbox"/> and omit lines 24 through 28.	23	
24	Enter 50% of line 23	24	
25	Add lines 20 and 24	25	
26	Enter amount from line 13	26	
27	Tax on amount on line 25 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions)	27	
28	Subtract line 27 from line 26	28	
29	Tax on amount on line 20 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions)	29	54,158.80
30	Subtract line 29 from line 13	30	5,192.73
31	Subtract line 30 from line 17	31	52,999.29
32	If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23	32	5,080.69
33	Alternative tax, add lines 28 (if applicable), 31, and 32	33	58,079.98
34	Enter here and on line 18, Form 1040 (or line 24 or 25, whichever is applicable, Form 1041), the amount on line 17 or line 33, whichever is smaller	34	58,079.98

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**U.S. Small Business Corporation  
 Income Tax Return** for the calendar year 1972 or  
 other taxable year beginning ....., 1972, ending ....., 19.....

**1972**

<b>A</b> Date of election as small business corporation 1-1-72	Name <b>COBO-RUMAR SALES, INC</b>	<b>C</b> Employer Identification No. <b>38-1812707</b>
<b>B</b> Business Code No. (see page 7 of instructions) 7210	Number and street <b>18135 LIVERNOIS</b>	<b>D</b> County in which located <b>WAYNE</b>
	City or town, State, and ZIP code <b>DETROIT MI 48221</b>	<b>E</b> Enter total assets from line 14, column D, Schedule L <b>\$100,438.46</b>

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

<b>GROSS INCOME</b>	1	Gross receipts or gross sales <b>453,762.00</b> Less: returns and allowances	1	<b>453,762.00</b>
	2	Less: cost of goods sold (Schedule A) and/or operations (attach schedule)	2	<b>308,308.68</b>
	3	Gross profit	3	<b>145,453.32</b>
	4(a)	(a) Domestic dividends	4(a)	
	4(b)	(b) Foreign dividends	4(b)	
	5	Interest on obligations of the United States and U.S. instrumentalities	5	
	6	Other interest	6	<b>3315.37</b>
	7	Gross rents	7	
	8	Gross royalties	8	
	9(a)	Gains and losses (separate Schedule D, Form 1120S and/or Form 4797): (a) Net short-term capital gain reduced by any net long-term capital loss	9(a)	
	9(b)	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions)	9(b)	
9(c)	(c) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	9(c)		
10	Other income (see instructions—attach schedule)	10		
11	Total income, lines 3 through 10	11	<b>148,768.69</b>	
<b>DEDUCTIONS</b>	12	Compensation of officers (Schedule E)	12	<b>45,000.00</b>
	13	Salaries and wages (not deducted elsewhere)	13	
	14	Repairs (see instructions)	14	
	15	Bad debts (Schedule F if reserve method is used)	15	
	16	Rents	16	
	17	Taxes (attach schedule)	17	<b>2596.62</b>
	18	Interest	18	
	19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)	19	
	20	Amortization (attach schedule)	20	
	21	Depreciation (Schedule G)	21	
	22	Depletion (attach schedule)	22	
	23	Advertising	23	<b>2680.83</b>
	24	Pension, profit-sharing, etc. plans (see instructions)	24	
	25	Employee benefit programs (see instructions)	25	
	26	Other deductions (attach schedule)	26	<b>91,824.60</b>
	27	Total deductions, lines 12 through 26	27	<b>142,102.05</b>
	28	Taxable income, line 11 less line 27	28	<b>6,666.64</b>
<b>TAX</b>	29	Income tax on capital gains (Schedule J)	29	
	30	Minimum tax (see instructions.) Check here <input type="checkbox"/> if Form 4626 is attached	30	
	31	Total tax (add lines 29 and 30)	31	
	32(a)	Credits: (a) Tax deposited with Form 7004 (attach copy)	32(a)	
	32(b)	(b) Tax deposited with Form 7005 (attach copy)	32(b)	
	32(c)	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (see instructions—attach Form 4136)	32(c)	
	33	TAX DUE (line 31 less line 32). See instruction G for depository method of payment	33	
34	OVERPAYMENT (line 32 less line 31)	34		

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.	Date	Signature of officer <b>Adelson, Weitz, Witus &amp; Company, CPA's</b>	Title
	Date	Signature of individual or firm preparing the return <b>1115 Travelers Tower, Southfield, Mich. 48076</b>	Preparer's address <b>Emp. Ident. or Soc. Sec. No.</b>

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Method of inventory valuation (specify) \_\_\_\_\_

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? . . .  Yes  No. If "Yes," attach explanation.

1 Inventory at beginning of year . . . . .	5 Total of lines 1 through 4 . . . . .
2 Merchandise bought for manufacture or sale . . . . .	6 Less inventory at end of year . . . . .
3 Salaries and wages . . . . .	7 Cost of goods sold (enter here and on line 2, page 1) . . . . .
4 Other costs (attach schedule) . . . . .	

*OUTSIDE WORK. 308,308.68* *308,308.68*

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent- age of cor- poration stock owned	6. Amount of compensation	7. Expense account allowances
GEORGE MARCUS	[REDACTED]			50%	22,500.00	
EARL RUBY	[REDACTED]			50%	22,500.00	
Total compensation of officers (enter here and on line 12, page 1) . . . . .					45,000.00	

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1967 . . . . .						
1968 . . . . .						
1969 . . . . .						
1970 . . . . .						
1971 . . . . .						
1972 . . . . .						

Schedule G—DEPRECIATION (See instruction 21) 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) with your return. Except as otherwise expressly provided in regulations section 1.167(a)-11(b)(5)(vi) and regulations section 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for tax- able years ending after December 31, 1970.

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

1. Group and guideline 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 4832 . . . . .						
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 . . . . .						

Schedule H—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 . . . . .						

Schedule J—TAX COMPUTATION (See instructions)

1 Taxable income (line 28, page 1) . . . . .	
2 (a) Enter 48 percent of line 1 (members of controlled groups, see instructions) . . . . .	6,500.00
(b) Subtract \$6,500 and enter difference . . . . .	
3 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1) . . . . .	25,000.00
4 Subtract \$25,000. (Statutory minimum.) . . . . .	
5 Balance (line 3 less line 4) (see instructions) . . . . .	
6 Enter 30 percent of line 5 (see instructions) . . . . .	
7 Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29, page 1 . . . . .	

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Schedule K—COMPUTATION OF UNDISTRIBUTED TAXABLE INCOME AND SUMMARY OF TOTAL DISTRIBUTIONS

Computation of Corporation's Undistributed Taxable Income

Table with 2 columns: Description and Amount. Row 1: Taxable income (line 28, page 1) 6666.64. Row 2: Less: (a) Money distributed as dividends out of earnings and profits of the taxable year 6666.64. Row 3: (b) Tax imposed on certain capital gains (line 31, page 1) None. Row 4: Corporation's undistributed taxable income.

SUMMARY OF DISTRIBUTIONS AND OTHER ITEMS (attach additional sheets if necessary)

Table with 5 main columns: 1. Name and address of each shareholder, 2. Social security number, 3. Stock ownership (Number of shares, Period held), 4. Compensation, 5. Percentage of time devoted to business. Rows A and B are filled with data for GEORGE MARCUS and EARL RUBY.

Table with 2 columns: Description and Amount. Rows 4-9: Actual dividend distributions taxable as ordinary income, long-term capital gain, etc. Row 9: Undistributed taxable income—taxable as long-term capital gain (after tax)\* 6666.64.

10 INTEREST ON INVESTMENT INDEBTEDNESS:

Table with 2 columns: Description and Amount. Rows (a) Investment interest expense, (b) Investment income, (c) Investment expense.

11 ITEMS OF TAX PREFERENCE:

Table with 2 columns: Description and Amount. Rows (a) Accelerated depreciation on real property, (b) Accelerated depreciation on personal property subject to a net lease, (c) Amortization of: (1) Certified pollution control facilities, (2) Railroad rolling stock, (3) On-the-job training facilities, (4) Child care facilities, (d) Reserves for losses on bad debts of financial institutions, (e) Excess percentage depletion, (f) Net long-term capital gain after tax.

\*Each shareholder must be notified as to what amount of his pro rata share of long-term capital gains may qualify as subsection (d) gains. See section 1201(d).

Schedule K-1—COMPLETE SEPARATE SCHEDULE K-1 FOR EACH SHAREHOLDER—File Copy A with Form 1120S, give Copy B to each shareholder, and keep Copy C for your records.

F Date incorporated 6/1/66

G Did the corporation at the end of the taxable year own, directly or indirectly, 50 percent or more of the voting stock of a domestic corporation? Yes No. (For rules of attribution, see section 267(c).)

If the answer is "Yes," attach a schedule showing: (a) name, address, and employer identification number; and (b) percentage owned.

H 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.

I Amount of taxable income or (loss) for: 1969 55,122.61; 1970 48,505.67; 1971 43,719.23

J Refer to page 7 of instructions and state the principal: Business activity SERVICE; Product or service DRY CLEANING

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? Yes No

L 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 W-2? Yes No

M Did you file all required Forms 1099, 1096 and 1087? Yes No

N 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 4683. (For definitions, see Form 4683.)

O Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the Regulations? Yes No

Reference copy, JFK Collection: HSCA (RG 233)

Schedule L—BALANCE SHEETS (See instructions)

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash		76,687.29		65,367.39
2 Trade notes and accounts receivable	33,218.76		34,621.07	
(a) Less allowance for bad debts		33,218.76		34,621.07
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities (b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule) <i>PREPAID EXPENSES</i>		9,600.00		450.00
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule) <i>COMMERCIAL PAPER</i>		25,000.00		
9 Buildings and other fixed depreciable assets (a) Less accumulated depreciation				
10 Depletable assets (a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only) (a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		144,506.05		100,438.46
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable		1,500.00		3,553.45
16 Mtgs., notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule) <i>ACCRUED EXPENSES</i>		46,022.21		862.99
18 Loans from shareholders				
19 Mtgs., notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule) <i>FED. INC. TAX</i>		961.82		
21 Capital stock		1,000.00		1,000.00
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated		95,022.02		95,022.02
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock				
27 Total liabilities and shareholders' equity		144,506.05		100,438.46

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books	6,666.64	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)			
6 Total of lines 1 through 5	6,666.64	9 Total of lines 7 and 8	
		10 Income (line 28, page 1)—line 6 less line 9	6,666.64

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year	95,022.02	5 Distributions out of current or accumulated earnings and profits: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize)	
		8 Total of lines 5, 6, and 7	
4 Total of lines 1, 2, and 3	95,022.02	9 Balance at end of year (line 4 less line 8)	95,022.02



Name COBO-RUMAR SALES, INC Social Security Identification No. 38-1812707  
Address \_\_\_\_\_

Form 1120S Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1972

PAGE 1 - LINE 17 - TAXES

PAYROLL TAXES	\$ 1970 61
CITY CORP INCOME TAX	112 99
LOCAL PROP. AND LICENSES	513 02
TOTAL	\$ 2596 62

PAGE 1 - LINE 26 - OTHER DEDUCTIONS

COMMISSION EXP	\$ 49,917 82
INSURANCE	237 14
EMPLOYEE HEALTH AND WELFARE	2067 48
CONTRACT PAYROLL SERVICES	39,088 80
SUPPLIES	517 36
TOTAL	\$ 91,824 60

Reference copy, JFK Collection: ESCA (RG 233)

Form **1120S**

**U.S. Small Business Corporation  
Income Tax Return** for the calendar year 1972 or

**1972**

Department of the Treasury  
Internal Revenue Service

other taxable year beginning ..... 1972, ending ..... 19.....

**A** Date of election as small  
business corporation  
1-24-68

**Narr:** DV 38-1806433 FOR DEC 31, 1972 D38 N  
COBO CLEANERS INC  
18135 LIVERNOIS  
DETROIT MI 48221

**C** Employer Identification No.  
38-1806433

**B** Business Code No. (see  
page 7 of instructions)  
7210

**Num:** 18135 LIVERNOIS MI 48221

**D** County in which located  
WAYNE

**City:**

**E** Enter total assets from line  
14, column D, Schedule L  
141,136.05

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

<b>GROSS INCOME</b>	1	Gross receipts or gross sales	819,468.71	Less: returns and allowances	159,441	1	817,949.30
	2	Less: cost of goods sold (Schedule A) and/or operations (attach schedule)				2	
	3	Gross profit				3	817,949.30
	4(a)	(a) Domestic dividends				4(a)	
	4(b)	(b) Foreign dividends				4(b)	
	5	Interest on obligations of the United States and U.S. instrumentalities				5	
	6	Other interest				6	3,370.29
	7	Gross rents				7	
	8	Gross royalties				8	
	9(a)	9 Gains and losses (separate Schedule D, Form 1120S and/or Form 4797): (a) Net short-term capital gain reduced by any net long-term capital loss				9(a)	
	9(b)	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions)				9(b)	
9(c)	(c) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)				9(c)		
10	Other income (see instructions—attach schedule)				10	5,437.55	
11	Total income, lines 3 through 10				11	826,757.14	
<b>DEDUCTIONS</b>	12	Compensation of officers (Schedule E)				12	71,400.00
	13	Salaries and wages (not deducted elsewhere)				13	403,120.65
	14	Repairs (see instructions)				14	15,992.81
	15	Bad debts (Schedule F if reserve method is used)				15	510.32
	16	Rents				16	25,800.00
	17	Taxes (attach schedule)				17	39,334.19
	18	Interest				18	
	19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)				19	2,796.71
	20	Amortization (attach schedule)				20	
	21	Depreciation (Schedule G)				21	13,287.70
	22	Depletion (attach schedule)				22	12,804.86
	23	Advertising				23	
	24	Pension, profit-sharing, etc. plans (see instructions)				24	
	25	Employee benefit programs (see instructions)				25	
	26	Other deductions (attach schedule)				26	188,572.48
	27	Total deductions, lines 12 through 26				27	773,619.72
	28	Taxable income, line 11 less line 27				28	53,137.42
<b>TAX</b>	29	Income tax on capital gains (Schedule J)				29	
	30	Minimum tax (see instructions.) Check here <input type="checkbox"/> if Form 4626 is attached				30	
	31	Total tax (add lines 29 and 30)				31	
	32(a)	32 Credits: (a) Tax deposited with Form 7004 (attach copy)			32(a)		
	32(b)	(b) Tax deposited with Form 7005 (attach copy)			32(b)		
	32(c)	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (see instructions—attach Form 4136)			32(c)		
	33	TAX DUE (line 31 less line 32). See instruction G for depositary method of payment				33	
34	OVERPAYMENT (line 32 less line 31)				34		

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date \_\_\_\_\_ Signature of officer \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ **Adelson, Weitz, Witus & Company, CPA's** \_\_\_\_\_

Signature of individual or firm preparing the return \_\_\_\_\_ Prepared at address \_\_\_\_\_ Emp. ident. or Soc. Sec. No. \_\_\_\_\_

Reference copy, JFK Collection: HSCA (RG 233)

Method of inventory valuation (specify) \_\_\_\_\_ Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation.

1 Inventory at beginning of year . . . . .	5 Total of lines 1 through 4 . . . . .
2 Merchandise bought for manufacture or sale . . . . .	6 Less inventory at end of year . . . . .
3 Salaries and wages . . . . .	7 Cost of goods sold (enter here and on line 2, page 1) . . . . .
4 Other costs (attach schedule) . . . . .	

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent- age of cor- poration stock owned	6. Amount of compensation	7. Expense account allowances
GEORGE MARCUS	[REDACTED]			50%	22,950.00	
EARL RUBY	[REDACTED]			50%	48,450.00	
Total compensation of officers (enter here and on line 12, page 1) . . . . .					71,400.00	

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1967	62,782.26	633,932.08	1366.32		1674.22	4721.75
1968	140,912.61	597,638.64	1029.74		2968.91	2782.58
1969	60,787.41	541,303.60	4323.90		1631.52	5474.96
1970	72,230.26	590,198.73	1465.17		2006.27	4933.56
1971	23,186.93	506,083.45	2530.42		2315.71	5148.57
1972	16,758.33	410,373.34	510.32		758.34	4390.23

Schedule G—DEPRECIATION (See instruction 21) 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) with your return. Except as otherwise expressly provided in regulations section 1.167(a)-11(b)(5)(vi) 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 December 31, 1970.

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

1. Group and guideline 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 4832 . . . . .						
3 Depreciation from Form 5006 . . . . .						
4 Other depreciation:						
Buildings . . . . .						
Furniture and fixtures . . . . .	VARIOUS	15,663.09	13425.54	ST. LINE	VAR	828.77
Transportation equipment . . . . .	"	37,330.29	24261.28	" "	3 YRS	4224.27
Machinery and other equipment . . . . .	"	61,730.91	48,824.30	" "	VAR	6468.91
Other (specify) LEASEHOLD IMPROVEMENTS	"	18,800.92	15,807.01	ST. LINE	VAR	1765.73
5 Totals . . . . .		135,525.21				13,287.70
6 Less amount of depreciation claimed in Schedule A . . . . .						
7 Balance—enter here and on line 21, page 1 . . . . .						13,287.70

Schedule H—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 . . . . .	13,287.70					13,287.70

Schedule J—TAX COMPUTATION (See instructions)

1 Taxable Income (line 28, page 1) . . . . .	
2 (a) Enter 48 percent 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 percent of line 5 (see instructions) . . . . .	
7 Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29, page 1 . . . . .	

Reference copy, JFK Collection: HSCA (RG 233)

Schedule K—COMPUTATION OF UNDISTRIBUTED TAXABLE INCOME AND SUMMARY OF TOTAL DISTRIBUTIONS

Computation of Corporation's Undistributed Taxable Income

Table with 3 rows: 1 Taxable Income (line 28, page 1) 53,137.42; 2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year 53,137.42; (b) Tax imposed on certain capital gains (line 31, page 1) None; 3 Corporation's undistributed taxable income

SUMMARY OF DISTRIBUTIONS AND OTHER ITEMS (attach additional sheets if necessary)

Table with 5 columns: 1. Name and address of each shareholder; 2. Social security number; 3. Stock ownership (Number of shares, Period held); 4. Compensation; 5. Percentage of time devoted to business. Rows A: GEORGE MARCUS, N. MIAMI BEACH, FLORIDA; B: EARL RUBY, BIRMINGHAM, MICHIGAN.

Table with 2 columns: 4 Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6) 53,137.42; 5 Actual dividend distributions taxable as long-term capital gain (after tax)\*; 6 Actual dividend distributions entitled to exclusion; 7 Nondividend distributions; 8 Undistributed taxable income—taxable as ordinary income or (loss); 9 Undistributed taxable income—taxable as long-term capital gain (after tax)\*

10 INTEREST ON INVESTMENT INDEBTEDNESS: (a) Investment interest expense; (b) Investment income; (c) Investment expense

11 ITEMS OF TAX PREFERENCE: (a) Accelerated depreciation on real property: (1) Low-income rental housing; (2) Other real property; (b) Accelerated depreciation on personal property subject to a net lease; (c) Amortization of: (1) Certified pollution control facilities; (2) Railroad rolling stock; (3) On-the-job training facilities; (4) Child care facilities; (d) Reserves for losses on bad debts of financial institutions; (e) Excess percentage depletion; (f) Net long-term capital gain after tax

\*Each shareholder must be notified as to what amount of his pro rata share of long-term capital gains may qualify as subsection (d) gains. See section 1201(d).

Schedule K-1—COMPLETE SEPARATE SCHEDULE K-1 FOR EACH SHAREHOLDER—File Copy A with Form 1120S, give Copy B to each shareholder, and keep Copy C for your records.

F Date incorporated 1-1-65; G Did the corporation at the end of the taxable year own, directly or indirectly, 50 percent or more of the voting stock of a domestic corporation? No; H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? No; I Amount of taxable income or (loss) for: 1969 38,073.59; 1970 39,616.06; 1971 64,072.77; J Refer to page 7 of instructions and state the principal: Business activity SERVICE DRY CLEANING

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? Yes; L Did you claim a deduction for expenses connected with any: (1) Entertainment facility (boat, resort, ranch, etc.)? No; (2) Living accommodations (except employees on business)? No; (3) Employees' families at conventions or meetings? No; (4) Employee or family vacations not reported on Form W-27? No; M Did you file all required Forms 1099, 1096 and 10877? Yes; N 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? No; O Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the Regulations? No

Reference copy, JFK Collection: ESCA (RG 233)

Schedule L—BALANCE SHEETS (See instructions)

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash		68,269.37		79,879.48
2 Trade notes and accounts receivable	23,686.98		16,758.33	
(a) Less allowance for bad debts	5,148.57	18,538.41	4,900.55	11,857.78
3 Inventories		5,000.00		5,000.00
4 Gov't obligations: (a) U.S. and instrumentalities (b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule) <i>PREPAID</i>		14,957.19		15,979.41
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule) <i>BOND</i>		1,000.00		1,000.00
9 Buildings and other fixed depreciable assets	132,153.75		135,525.21	
(a) Less accumulated depreciation	104,484.80	27,668.95	115,605.83	19,919.38
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule) <i>GOODWILL</i>		3,500.00		7,500.00
14 Total assets		138,933.92		141,136.05
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable		23,408.94		30,625.40
16 Mtgs., notes, bonds payable in less than 1 year		669.70		
17 Other current liabilities (attach schedule) <i>ACCRUED</i>		31,226.05		26,881.42
18 Loans from shareholders				
19 Mtgs., notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock		15,000.00		15,000.00
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated		68,629.23		68,629.23
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock				
27 Total liabilities and shareholders' equity		138,933.92		141,136.05

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books	52,799.88	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)			
<i>CONTRIBUTION CARRYFORWARD</i>	337.54	9 Total of lines 7 and 8	
6 Total of lines 1 through 5	53,137.42	10 Income (line 28, page 1)—line 6 less line 9	53,137.42

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year	68,629.23	5 Distributions out of current or accumulated earnings and profits: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize)	
4 Total of lines 1, 2, and 3	68,629.23	8 Total of lines 5, 6, and 7	
		9 Balance at end of year (line 4 less line 8)	68,629.23

Reference copy, JFK Collection: ESCA (RG 233)

Name COBO CLEANERS, INC.

Social Security or Identification No. 38-1806433

Address \_\_\_\_\_

Form 1120 S Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1974

PAGE 1 - LINE 10 - OTHER INCOME		
FEDERAL TRAINER PROGRAM INCOME	\$	4,793 35
MISCELLANEOUS		644 20
<b>TOTAL</b>	<b>\$</b>	<b>5,437 55</b>
PAGE 1 - LINE 17 - TAXES		
PAYROLL TAXES	\$	35,278 37
LOCAL PROPERTY		1,943 54
STATE FRANCHISE		428 15
CITY CORPORATE INCOME TAX		894 88
LICENSES		789 25
<b>TOTAL</b>	<b>\$</b>	<b>39,334 19</b>
PAGE 1 - LINE 19 - CONTRIBUTIONS		
ALLIED JEWISH CAMPAIGN	\$	2,025 00
OLYMPICS TV		10 00
12th Prec COMMUNITY RELATIONS		80 00
YESHIVA BETH YENUDA		300 00
NATIONAL JEWISH HOSPITAL		23 75
UNITED FOUNDATION		275 00
JEWISH BRAILLE INSTITUTE		10 00
CATHOLIC CENTRAL HIGH SCHOOL		12 50
JEWISH IMMATES FUNDS		100 00
NEW GREATER BAPTIST CH.		30 00
Y. M. C. A.		100 00
BOY SCOUTS OF AM.		10 00
CHRISTIAN RECORD BRAILLE		10 00
AGED ASYLUM OF ISRAEL		10 00
RADIO FREE EUROPE		10 00
SUNDRY CONTRIB. UNDER 10.00		128 00
<b>SUB-TOTAL</b>	<b>\$</b>	<b>3,134 25</b>
5% LIMITATION COMPUTED WITHOUT REGARD TO CONTRIBUTIONS		2,796 71
<b>CONTRIBUTION CARRYFORWARD</b>	<b>\$</b>	<b>337 54</b>

TO P. 1, LINE 19

Reference copy, JFK Collection: HSCA (RG 233)

Name COBO CLEANERS, INC.

Social Security or Identification No. 38-1806433

Address \_\_\_\_\_

Form 1120 S Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1972

PAGE 1 - LINE 26 - OTHER DEDUCTIONS

	\$	
CREDIT AND COLLECTION EXPENSE	1696	02
CLEANING SUPPLIES	34,343	77
DELIVERY EXPENSE	23,641	91
DUES AND SUBSCRIPTIONS	1,521	50
EMPLOYEE EXPENSE	3,281	81
EMPLOYEE HEALTH AND WELFARE	26,460	59
UTILITIES	15,527	41
INSURANCE	19,433	50
LEGAL AND ACCOUNTING	5,900	00
OFFICE EXPENSE	11,273	12
OUTSIDE WORK	27,427	99
SALES PROMOTION	5,077	11
SPRINKLER RENTAL	3,675	00
TELEPHONE	8,125	67
TRAVEL	1,127	12
<b>TOTAL</b>	<b>\$ 188,572</b>	<b>48</b>

Reference copy, JFK Collection: HSCA (RG 233)

# U.S. Corporation Income Tax Return

For calendar year 1972 or other taxable year beginning

**1972**

1972, ending \_\_\_\_\_, 19\_\_\_\_  
(PLEASE TYPE OR PRINT)

Check if a—  
A Consolidated return   
B Personal Holding Co.   
C Business Code No. (See page 7 of instructions.)  
6510

Na LU 38-1801218 FOR DEC 31, 1972 D38 M \*  
Nu MARUBY INC  
18135 LIVERNOIS  
DETROIT MI 48221

D Employer Identifica-  
tion No. 38-1801218  
E County in which lo-  
cated WAYNE  
F Enter total assets  
from line 14, column  
(D), Schedule L (See  
instruction R)  
\$ 111,119.95

**IMPORTANT**—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

<b>GROSS INCOME</b>	1	Gross receipts or gross sales	Less: Returns and allowances	1	
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		2	
	3	Gross profit		3	
	4	Dividends (Schedule C)		4	
	5	Interest on obligations of the United States and U.S. instrumentalities		5	
	6	Other interest		6	<u>1481.82</u>
	7	Gross rents		7	<u>27,502.00</u>
	8	Gross royalties		8	
	9(a)	(a) Net capital gains—(separate Schedule D)		9(a)	
	9(b)	(b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)		9(b)	
	10	Other income (see instructions—attach schedule)		10	
11	TOTAL income—Add lines 3 through 10		11	<u>28,921.82</u>	
<b>DEDUCTIONS</b>	12	Compensation of officers (Schedule E)		12	
	13	Salaries and wages (not deducted elsewhere)		13	
	14	Repairs (see instructions)		14	
	15	Bad debts (Schedule F if reserve method is used)		15	
	16	Rents		16	<u>3000.00</u>
	17	Taxes (attach schedule)		17	<u>7070.60</u>
	18	Interest		18	<u>2849.76</u>
	19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)		19	
	20	Amortization (attach schedule)		20	
	21	Depreciation (Schedule G)		21	<u>5581.85</u>
	22	Depletion		22	
	23	Advertising		23	
	24	Pension, profit-sharing, etc. plans (see instructions)		24	
	25	Employee benefit programs (see instructions)		25	
	26	Other deductions (attach schedule)		26	<u>2686.66</u>
	27	TOTAL deductions—Add lines 12 through 26		27	<u>21,128.87</u>
	28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)		28	<u>7792.95</u>
29(a)	Less: (a) Net operating loss deduction (see instructions—attach schedule)		29(a)		
29(b)	(b) Special deductions (Schedule I)		29(b)		
30	Taxable income (line 28 less line 29)		30	<u>7792.95</u>	
<b>TAX</b>	31	TOTAL TAX (Schedule J)		31	<u>1714.45</u>
	32	Credits: (a) Overpayment from 1971 allowed as a credit			
		(b) 1972 estimated tax payments			
		(c) Less refund of 1972 estimated tax applied for on Form 4466	( )		
		(d) Tax deposited with Form 7004 (attach copy)			
		(e) Tax deposited with Form 7005 (attach copy)			
	(f) Credit from regulated investment companies (attach Form 2439)				
	(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)				
33	TAX DUE (line 31 less line 32). See instruction G for depository method of payment		33	<u>1714.45</u>	
34	OVERPAYMENT (line 32 less line 31)		34		
35	Enter amount of line 34 you want: Credited to 1973 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>		35		

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date \_\_\_\_\_ Signature of officer Adelson, Weitz, Witus & Company, CPA's Title \_\_\_\_\_  
1315 Travelers Tower, Southfield, Mich. 48076  
 Date \_\_\_\_\_ Signature of individual or firm preparing the return Preparer's address \_\_\_\_\_ Emp. Ident. or Soc. Sec. No. \_\_\_\_\_

Reference copy, JFK Collection: HSCA (RG 233)



Schedule A—COST OF GOODS SOLD (See instruction 2)	Schedule C—DIVIDENDS (See instruction 4)
1 Inventory at beginning of year . . . . .	1 Domestic corporations subject to 85% deduction . . . . .
2 Merchandise bought for manufacture or sale . . . . .	2 Certain preferred stock of public utilities . . . . .
3 Salaries and wages . . . . .	3 Foreign corporations subject to 85% deduction . . . . .
4 Other costs (attach schedule) . . . . .	4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b)) . . . . .
5 Total . . . . .	5 Other dividends from foreign corporations . . . . .
6 Less inventory at end of year . . . . .	6 Includable income from controlled foreign corporations (Subpart F; attach Forms 3646) . . . . .
7 Cost of goods sold—Enter on line 2, page 1 . . . . .	7 Foreign dividend gross-up (section 78) . . . . .
Method of inventory valuation _____	
_____	
_____	
_____	
Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If "Yes," attach an explanation.	
	8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3)) . . . . .
	9 Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b) . . . . .
	10 Dividends from a DISC or former DISC not included in line 1 (section 246(d)) . . . . .
	11 Other dividends . . . . .
	12 Total—Enter here and on line 4, page 1 . . . . .

**Schedule E—COMPENSATION OF OFFICERS (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned		7. Amount of compensation	8. Expense account allowances
				5. Common	6. Preferred		
Total compensation of officers—Enter here and on line 12, page 1 . . . . .							

**Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)**

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1967						
1968						
1969						
1970						
1971						
1972						

**Schedule G—DEPRECIATION (See instructions for Schedule G)** 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) with your return. 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(es) if you made an election this taxable year to use  Class Life ADR System and/or  Guideline Class Life System.

1. Group and guideline 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 4832 . . . . .						
3 Depreciation from Form 5006 . . . . .						
4 Other depreciation:						
Buildings . . . . .	10/23/61	42,000.00	21,350.00	ST. LINE	20 YRS	2100.00
Furniture and fixtures . . . . .						
Transportation equipment . . . . .						
Machinery and other equipment . . . . .						
Other (specify) <u>BUILDING ADDITIONS</u> . . . . .	VARIOUS	70,925.39	40,562.36	VARIOUS	VAR	3481.85
5 Totals . . . . .		112,925.39				5581.85
6 Less amount of depreciation claimed in Schedule A . . . . .						
7 Balance—Enter here and on line 21, page 1 . . . . .						

**Schedule H—SUMMARY OF DEPRECIATION (Other than additional first-year depreciation)**

1. Depreciation from Form 4832	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
2 Depreciation from Form 5006 . . . . .						
3 Other . . . . .	3354.15	2227.70				5581.85

Reference copy, JFK Collection: HSCA (RG 233)

Schedule I—SPECIAL DEDUCTIONS

1 (a) 85% of line 1, Schedule C
(b) 60.208% of line 2, Schedule C
(c) 85% of line 3, Schedule C
(d) 100% of line 4, Schedule C
2 Total—See page 6 of instructions for limitation
3 100% of line 8, Schedule C
4 Enter dividends-received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation.
5 Dividends paid on certain preferred stock of public utilities (see instructions)
6 Western Hemisphere trade corporations (see instructions)
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1). (If DISC inter-company pricing rules (section 994(a)) apply, check here [ ], attach a computation of taxable income under section 994(a), and enter the recomputed taxable income here) . . . . . 7792.95
2 Surtax exemption—Enter line 1 or \$25,000, whichever is lesser. (Component members of a controlled group—see page 6 of instructions and enter your surtax exemption or line 1, whichever is lesser.) . . . . . 7792.95
3 Line 1 less line 2 . . . . . None
4 (a) 22% of line 1 . . . . . 1714.45
(b) 26% of line 3 . . . . .
(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2 . . . . . 1714.45
5 Income tax (line 4, or alternative tax from separate Schedule D, whichever is lesser) . . . . . 1714.45
6 (a) Foreign tax credit (attach Form 1118) . . . . .
(b) Investment credit (attach Form 3468) . . . . .
(c) Work incentive (WIN) credit (attach Form 4874) . . . . .
7 Total of lines 6(a), (b), and (c) . . . . .
8 Line 5 less line 7 . . . . . 1714.45
9 Personal holding company tax (attach Schedule 1120 PH) . . . . .
10 Tax from recomputing a prior year investment credit (attach Form 4255) . . . . .
11 Minimum tax on tax preference items (see page 6 of instructions). Check here [ ] if Form 4626 is attached . . . . .
12 Total tax—Add lines 8 through 11. Enter here and on line 31, page 1 . . . . . 1714.45

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date made—See instruction G)

Table with 9 columns: Serial number of Form 503, Date of deposit, Amount, Serial number of Form 503, Date of deposit, Amount, Serial number of Form 503, Date of deposit, Amount.

G Date incorporated 10/23/61
L Taxable income or (loss) from line 30, page 1, Form 1120 for: 1969 9794.96, 1970 11,922.76, 1971 4788.49
M Refer to page 7 of instructions and state the principal: Business activity RENTALS, Product or service COMMERCIAL PROPERTY
N Were you a member of a controlled group subject to the provisions of: (1) Section 1561? Yes, (2) Section 1562? No
P Were you a U.S. shareholder of any controlled foreign corporation? No
Q During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? No
R Did you file all required Forms 1099, 1096 and 1087? Yes

Reference copy, JFK Collection: ESCA (RG 233)

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash . . . . .		29,794.20		39,801.35
2 Trade notes and accounts receivable . . . . .	6,337.70			
(a) Less allowance for bad debts . . . . .		6,337.70		
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) <sup>PREPAID EXPENSES</sup> . . . . .		1,235.84		3,399.22
6 Loans to stockholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .				
9 Buildings and other fixed depreciable assets . . . . .	112,925.39		135,413.59	
(a) Less accumulated depreciation . . . . .	61,912.36	51,013.03	67,494.21	67,919.38
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .		22,488.20		
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .				
14 Total assets . . . . .		110,868.97		111,119.95
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .				
16 Mtges., notes, bonds payable in less than 1 yr. . . . .		18,648.00		10,800.00
17 Other current liabilities (attach schedule) <sup>ACCRUED EXPENSES</sup> . . . . .		3,171.15		7,811.13
18 Loans from stockholders . . . . .				
19 Mtges., notes, bonds payable in 1 yr. or more . . . . .		33,529.90		30,910.40
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock: (a) Preferred stock . . . . .				
(b) Common stock . . . . .	1000.00	1000.00	1000.00	1000.00
22 Paid-in or capital surplus (attach reconciliation) . . . . .				
23 Retained earnings—Appropriated (attach sch.) . . . . .				
24 Retained earnings—Unappropriated . . . . .		54,519.92		60,598.42
25 Less cost of treasury stock . . . . .		( )		( )
26 Total liabilities and stockholders' equity . . . . .		110,868.97		111,119.95

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books . . . . .	6078.50	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .	1714.45	(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains . . . . .			
4 Taxable income not recorded on books this year (itemize) . . . . .		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		(a) Depreciation . \$	
(a) Depreciation . . . \$		(b) Depletion . . \$	
(b) Depletion . . . \$			
6 Total of lines 1 through 5 . . . . .	7792.95	9 Total of lines 7 and 8 . . . . .	
		10 Income (line 28, page 1)—line 6 less 9.	7792.95

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year . . . . .	54,519.92	5 Distributions: (a) Cash . . . . .	
2 Net income per books . . . . .	6,078.50	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Other decreases (itemize) . . . . .	
		7 Total of lines 5 and 6 . . . . .	
4 Total of lines 1, 2, and 3 . . . . .	60,598.42	8 Balance at end of year (line 4 less 7) . . . . .	60,598.42

Reference copy, JFK Collection: HSCA (RG 233)

Name MARUBY, INC Social Security or Identification No. 38-1801218  
 Address \_\_\_\_\_

Form 1120 Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1972

PAGE 1 - LINE 17 - TAXES

PROPERTY	\$ 5944 36
CITY AND STATE INCOME TAXES	838 64
STATE FRANCHISE FEE	287 60
<b>TOTAL</b>	<b>\$ 7070 60</b>

PAGE 1 - LINE 26 - OTHER DEDUCTIONS

LEGAL AND ACCOUNTING	665 00
MANAGEMENT FEES	1650 00
MORTGAGE COSTS	41 50
MISCELLANEOUS	330 16
<b>TOTAL</b>	<b>\$ 2686 66</b>

PAGE 3 - QUESTION H(2)

EARL RUBY [REDACTED] 50%  
 BIRMINGHAM, ALA.  
 GEORGE MARLUS [REDACTED] 50%  
 N. MIAMI, FLORIDA

PURSUANT TO SEC 1561, THE FOLLOWING CORPORATIONS, BEING A CONTROLLED GROUP FOR 1972, HEREBY ELECT TO APPROPRIATE A SINGLE SURTAX EXEMPTION AS FOLLOWS:

CORPORATION NAME AND ADDRESS	SSN	SURTAX EXEMPTION
Coba RUMAR SALES, INC. 18135 LIVERNOIS DETROIT, MI 48221	38-1857936	NONE
Coba CLEANERS INC 18135 LIVERNOIS DETROIT, MI, 48221	38-1806433	NONE
MARUBY, INC 18135 LIVERNOIS DETROIT, MI, 48221	38-1801218	25,000 00

( ALL COMPANIES FILE AT CINCINNATI, OHIO )

Reference copy, JFK Collection: HSCA (RG 233)

2 **1973 Estimated Tax Worksheet (Keep for your records—Do not file)**

Name **EARL AND MARGE RUBY** Social Security Number [REDACTED]

- 1 Enter amount of Adjusted Gross income expected in 1973. . . . .
- TAX TABLE USERS OMIT LINES 2 AND 3 AND ENTER TAX FROM TAX TABLE ON LINE 4**
- 2a If you expect to itemize deductions, enter estimated total of such deductions. If you do not expect to itemize deductions, enter 15% of line 1 (limited to \$2,000, (\$1,000 if married filing separately)). . . . .
- 2b Exemptions (\$750 for each, including additional exemptions for age and blindness) . . . . .
- 3 Line 1 less the total of 2a and 2b. This is your estimated taxable income . . . . .
- 4 Tax on amount on line 3 . . . . .
- 5 Tax from recomputing prior year investment credit (see Form 4255) . . . . .
- 6 Estimate of 1973 self-employment income \$ \_\_\_\_\_; if \$10,800 or more, enter \$864.00; if less, multiply the amount by .08. (If joint declaration and both have self-employment income, make separate computations.) . . . . .
- 7 Add lines 4, 5, and 6 . . . . .
- 8 Credits { Retirement income credit, foreign tax credit, investment credit, credit for federal tax on gaso-  
line, special fuels, and lubricating oil, political contributions, and work incentive program credit } . . . . .
- 9 Line 7 less line 8 . . . . .
- 10 Estimated income tax withheld and to be withheld during entire year 1973. . . . .
- 11 Estimated tax. (Line 9 less line 10.) Enter here and in Block A on declaration-voucher. If \$100 or more, file the declaration-voucher. If less than \$100, no declaration is required. . . . .
- 12 Computation of Installments—  
If declaration is due to be filed on: { April 15, 1973, enter 1/4  
June 15, 1973, enter 1/3  
September 15, 1973, enter 1/2  
January 15, 1974, enter amount } of line 11 here and on line 1 of original and subsequent declaration—vouchers

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on declaration-voucher.

Amended Computation		Record of Estimated Tax Payments				
(Use if estimated tax is substantially changed after the first declaration—voucher filed.)		Voucher number	Date (a)	Amount (b)	Overpayment credit applied to installment (c)	Total amount paid and credited from Jan. 1 through the installment date shown. Add (b) and (c) (d)
1	Amended estimated tax. (Enter here and in Block A of declaration-voucher.)	1		5,430.00	00	5,430.00
Less:						
2	(a) Amount of last year's overpayment elected for credit	2		5,430.00	00	10,860.00
	(b) Payments made on 1973 declaration	3		5,430.00	00	16,290.00
	(c) Total of lines 2(a) and 2(b)	4		5,430.00	00	21,720.00
3	Unpaid balance (line 1 less line 2(c))					
4	Amount to be paid (line 3 divided by number of remaining installments). (Enter here and in item 1 of declaration-voucher.)	Total		21,720.00	00	21,720.00

Detach here

Form **1040-ES**

Department of the Treasury  
Internal Revenue Service

**Estimated Tax Declaration—Voucher for Individuals—1973**

Voucher **4**  
JAN. 15, 1974

To be used for making declaration and payment

Fiscal year taxpayers— See instruction 10.

Your social security number [REDACTED]

Spouse's social security number

\*A. Estimated tax (or Amended estimated tax) for the year ending (mo. and yr.) \_\_\_\_\_ \$ \_\_\_\_\_  
\*B. Overpayment from last year credited to estimated tax for this year \$ \_\_\_\_\_

EARL AND MARGE RUBY  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

**CLIENT'S COPY**

1. Amount of this installment \$ 5,430.00  
2. Amount of unused overpayment credit, if any, applied to this installment \$ 00  
3. Amount of this installment (line 1 less line 2) \$ 5,430.00

If this is an original declaration-voucher, file even though line 3 is zero.

\*Sign here ▶ Your signature

Spouse's signature (if joint declaration)

Reference copy, JFK Collection: HSCA (RG 233)

Estimated Tax Declaration—Voucher  
for Individuals—1973

Voucher 3  
SEPT. 15, 1973

To be used for making declaration and payment

Fiscal year taxpayers— See instruction 10.

Your social security number  
[REDACTED]

Spouse's social security number

EARL AND MARGE RUBY  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

\* A. Estimated tax (or Amended estimated tax) for the year ending (mo. and yr.) \_\_\_\_\_ \$  
\* B. Overpayment from last year credited to estimated tax for this year \$

1. Amount of this installment \$ 5,430.00  
2. Amount of unused overpayment credit, IF ANY, applied to this installment. \$ .00  
3. Amount of this installment payment (line 1 less line 2) \$ 5,430.00

If this is an original declaration-voucher, file even though line 3 is zero.

\* Sign here  
Your signature \_\_\_\_\_  
Spouse's signature (if joint declaration) \_\_\_\_\_

\* Complete only if this is an original or amended declaration, and your estimated tax is \$100.00 or more.

Return this voucher with check or money order payable to "Internal Revenue Service."

Detach here

Estimated Tax Declaration—Voucher  
for Individuals—1973

Voucher 2  
JUNE 15, 1973

To be used for making declaration and payment

Fiscal year taxpayers— See instruction 10.

Your social security number  
[REDACTED]

Spouse's social security number

EARL AND MARGE RUBY  
13135 LIVERNOIS  
DETROIT, MICHIGAN 48221

\* A. Estimated tax (or Amended estimated tax) for the year ending (mo. and yr.) \_\_\_\_\_ \$  
\* B. Overpayment from last year credited to estimated tax for this year \$

1. Amount of this installment \$ 5,430.00  
2. Amount of unused overpayment credit, IF ANY, applied to this installment. \$ .00  
3. Amount of this installment payment (line 1 less line 2) \$ 5,430.00

If this is an original declaration-voucher, file even though line 3 is zero.

\* Sign here  
Your signature \_\_\_\_\_  
Spouse's signature (if joint declaration) \_\_\_\_\_

\* Complete only if this is an original or amended declaration, and your estimated tax is \$100.00 or more.

Return this voucher with check or money order payable to "Internal Revenue Service."

Detach here

Estimated Tax Declaration—Voucher  
for Individuals—1973

Voucher 1  
APRIL 15, 1973

To be used for making declaration and payment

Fiscal year taxpayers— See instruction 10.

Your social security number  
[REDACTED]

Spouse's social security number

EARL AND MARGE RUBY  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

\* A. Estimated tax (or Amended estimated tax) for the year ending (mo. and yr.) DEC. 1973 \$ 21,720.00  
\* B. Overpayment from last year credited to estimated tax for this year \$ .00

1. Amount of this installment \$ 5,430.00  
2. Amount of unused overpayment credit, IF ANY, applied to this installment. \$ .00  
3. Amount of this installment Payment (line 1 less line 2) \$ 5,430.00

If this is an original declaration-voucher, file even though line 3 is zero.

\* Sign here  
Your signature \_\_\_\_\_  
Spouse's signature (if joint declaration) \_\_\_\_\_

Return this voucher with check or money order payable to "Internal Revenue Service."

Reference copy, JFK Collection, HSCA (RG 233)

# Underpayment of Estimated Tax by Individuals

197

Form **2210**  
Department of the Treasury  
Internal Revenue Service

▶ Attach this form to Form 1040.

Social security #

Name and address as shown on your tax return

**EARL AND MARGE RUBY**

## How to Figure Your Underpayment (See Instructions)

1 1972 Tax (Enter amount shown on line 22 Form 1040.)				58,079
2 Tax credit claimed for special fuels, nonhighway gasoline and lubricating oil in 1972 (From line 69, Form 1040)			.00	
3 a. Minimum tax (From line 64, Form 1040)			.00	
b. Social security tax on unreported tip income (From line 65, Form 1040)			.00	
c. Uncollected employee social security tax on tips reported on Forms W-2 (From line 66, Form 1040)			.00	
4 Total (add lines 2, 3a, 3b, and 3c)				58,079
5 Balance (line 1 less line 4)				48,419
6 Enter 80% of the amount shown on line 5				38,735

	Due Dates of Installments			
	Apr. 15, 1972	June 15, 1972	Sept. 15, 1972	Jan. 15, 1973
7 Divide amount on line 6 by the number of installments required for the year (See Instructions) Enter the result in appropriate columns	11,615.99	11,615.99	11,615.99	11,615.99
8 Amounts paid on estimate for each period and tax withheld (See Instructions)	9,883.59	9,883.59	9,883.59	9,883.59
9 Overpayment of previous installments (See Instructions)	/	.00	.00	
10 Total (Add line 8 and line 9.)	9,883.59	9,883.59	9,883.59	9,883.59
11 Underpayment (line 7 less line 10), or Overpayment (line 10 less line 7)	1,732.40	1,732.40	1,732.40	1,732.40

## Exceptions Which Avoid the Penalty (See Instructions)

(For special exceptions see: Instructions for service in a "combat zone," and Instructions for farmers and fishermen.)

	25% of 1971 tax	50% of 1971 tax	75% of 1971 tax	100% of 1971 tax
12 Total amount paid or withheld from Jan. 1 through the installment date indicated.	9,883.59	19,767.18	29,650.77	39,534.36
13 Exception No. 1, prior year's tax 1971 tax. . . . . ▶ \$	8,047.18	16,094.36	24,141.54	32,188.72
14 Exception No. 2, tax on prior year's income using 1972 rates and exemptions	8,210.30	16,420.61	24,630.91	32,841.22
15 Exception No. 3, tax on annualized 1972 income	12,110.35	24,220.70	36,331.06	Not applicable
16 Exception No. 4, tax on 1972 income over 3, 5, and 8-month periods	6,907.14	15,634.00	31,230.39	Not applicable

## How to Figure the Penalty (See Instructions)

17 Amount of underpayment (from line 11)	.00	.00	.00	.00
18 Date of payment or April 15, 1973, whichever is earlier (See Instructions)	/ /	/ /	/ /	/ /
19 Number of days from due date of installment to the date shown on line 18.	/	/	/	/
20 Penalty (6 percent a year on the amount on line 17 for the number of days shown on line 19)	.00	.00	.00	.00

21 Total of amounts on line 20. On your income tax return, show this amount in the bottom margin as "Penalty for underpayment" and increase the amount in the "Balance Due" or decrease the amount "Overpaid" accordingly.

Reference copy, JFK Collection: B-1-A (RG 233)

# Amended U.S. Individual Income Tax Return

Department of the Treasury  
Internal Revenue Service

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
	EARL AND MARGE RUBY	[REDACTED]
	Present home address (Number and street, including apartment number, or rural route)	Spouse's social security number
	18135 LIVERNOIS	
	City, town or post office, State, and ZIP code	
	DETROIT, MICHIGAN 48221	

Please answer all questions, fill in applicable items, and explain changes on page 2.

Enter below name and address used on original return (If same as above, write "Same"). If changing from separate to joint return, enter names and addresses used on original returns. (Note: You cannot change from joint to separate returns after the due date has passed for filing separate returns.)

SAME

a. This return is for calendar year 19 72. If not for calendar year, insert ending date of fiscal year \_\_\_\_\_, 19\_\_

b. Office where original return was filed? CINCINNATI, OHIO

c. Has the Internal Revenue Service advised you that your original return is being or will be audited?  Yes  No. If "Yes," identify office ▶

d. Filing Status Claimed		Single	Married filing jointly	Married filing separately	Unmarried Head of Household	Surviving Widow(er)
	On original return	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	On this return	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income and Deductions	A. As originally reported or as adjusted (See Specific Instr.)	B. Net change (Increase or Decrease—explain on page 2)	C. Correct amount
1 Total income (adjusted gross income): Form 1040—line 18 for 1970 and 1971, line 17 for 1972 and line 15 for 1973; Form 1040A—line 14 for 1972 and line 12 for 1973.	137,884.07	(1,601.00)	136,283.07
2 Deductions. See instructions and explain any change on page 2.	10,990.59	164.51	11,155.10

Tax Liability	A.	B.	C.
3 Total tax (including surcharge, self-employment tax, tax from re-computing prior year investment credit, work incentive credit, and minimum tax, etc.): Form 1040—line 25 for 1970, line 23 for 1971, line 22 for 1972 and line 20 for 1973; Form 1040A—line 21 for 1972 and line 19 for 1973. Attach Schedule SE (Form 1040) if self-employment tax is changed.	58,079.98	(1,078.81)	57,001.17

Payments and Credits	A.	B.	C.
4 Federal income tax withheld and excess FICA tax			36,394.37
5 Credits for Federal special fuels, nonhighway gasoline and lubricating oil tax; also, regulated investment company credit.			
6 Estimated tax payments: Form 1040—line 21 for 1970, line 19 for 1971, line 24 for 1972 and line 21b for 1973. (Include amount paid as balance due with Form 1040C)			3,140.00
7 Amount paid with Form 4868 (Application for Extension of Time to File)			
8 Amount paid with original return, plus additional payments made after it was filed			18,545.61
9 Total of lines 4 through 8, column C			58,079.98

Refund or Balance Due	A.	B.	C.
10 Overpayment, if any, shown on original return; Form 1040—line 31 for 1970, line 29 for 1971, and 1972 and line 24 for 1973. Form 1040A—line 24 for 1972 and line 23 for 1973.			
11 Subtract line 10 from line 9, and enter result			1,078.81
12 If line 3, column C is more than line 11, enter Balance Due. Please Pay In Full With This Return			
13 If line 3, column C is less than line 11, enter Refund to be received			1,078.81

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

Sign here ▶ Your signature	Date	Preparer's signature (other than taxpayer's)	Date
			38-2024838
Spouse's signature (if filing jointly, BOTH must sign even if only one had income)		Address (and ZIP code)	Preparer's Emp. Ident. Or Soc. Sec. No.

BE SURE TO COMPLETE PAGE 2

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

17350 TEN MILE ROAD

PAGE 1 OF 3

Reference copy, JFK Collection, BSCA (RG 233)



**PART I.—EXEMPTIONS**

1	Number of exemptions claimed on original return	▲	
2	Number of exemptions claimed on this return	▲▲	
3	Difference, if any	▲▲	

Explain any increase in exemptions in lines 4, 5, and 6 below. (See Instructions for Form 1040.) If exemptions are unchanged or are decreased, no entries need be made in lines 4, 5, and 6.

4	Additional Exemptions for Yourself—and Spouse (Check only those boxes not checked on original return)	Regular	65 or over	Blind	Enter number of boxes checked ▼
		Yourself . . . <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		Spouse . . . <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

5 Enter first names of your dependent children who lived with you, but were not claimed on original return. Enter number ▼

6	Other dependents not claimed on original return	(a) NAME ▶ Enter figure 1 in the last column to right for each name listed (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 \$750 or more in 1972 or 1973? \$675 in 1971? (\$625 for the taxable year ending in 1970)	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent
						\$	\$

**PART II.—EXPLANATION OF CHANGES to Income, Deductions, and Credits. Show computations in detail. Attach applicable schedules.**

SCHEDULE B - PART II - INTEREST INCOME

DISCLOSED TAX FREE MUNICIPAL BOND INTEREST OF \$1,601.00. THIS ITEM WAS ERRONEOUSLY REPORTED AS TAXABLE INCOME.

SCHEDULE A - LINE 16

A DEDUCTION FOR MICHIGAN INTANGIBLES TAX PAID WAS ERRONEOUSLY NOT REPORTED AS AN ITEMIZED DEDUCTION IN THE AMOUNT OF \$164.51

PAGE 2 - FORM 1040 - PART III - TAX COMPUTATION - CORRECTED

LINE 51 - ADJUSTED GROSS INCOME	136,283.08
52 - ITEMIZED DEDUCTIONS	11,155.10
53 - TOTAL	125,127.98
54 - EXEMPTIONS	2,250.00
55 - TAXABLE INCOME	122,877.98
TAX - FORM 4726 - CORRECTED COPY ATTACHED	57,001.17

**Part III.—Presidential Election Campaign Fund Designation**

- 1972  
 Check  if you did not designate \$1 of your 1972 taxes but now wish to do so.  
 Check  if joint return and if spouse did not designate \$1 of 1972 taxes but now wishes to do so.
- 1973  
 Check  if you did not designate \$1 of your 1973 taxes but now wish to do so.  
 Check  if joint return and if spouse did not designate \$1 of 1973 taxes but now wishes to do so.
- Note: Participation in the Presidential Election Campaign Fund will not increase your tax or reduce your refund.

Reference copy, JFK Collection: HSCA (RG 233)

**Government Sales, Inc.**  
**18135 Livernois**  
**Detroit, Mich. 48221**

**WAGE AND TAX STATEMENT 1972**

Copy C - For employee's records.

Type or Print EMPLOYEE'S identification number, name and address

Type or print EMPLOYEE'S social security no., name, and address (including ZIP code) below.		Name of State or City (NOT NECESSARY IF STATE NAME APPEARS ON STUB AT RIGHT)		UNCOLLECTED EMPLOYEE TAX ON TIPS
<b>[REDACTED]</b> <b>Karl Ruby</b> <b>4380 Secord River Drive</b> <b>Birmingham, Mich. 48010</b>		(NOT NECESSARY IF STATE NAME APPEARS ON STUB AT RIGHT)		
FEDERAL INCOME TAX WITHHELD	Wages paid subject to withholding in 1972: 1	Other compensation paid in 1972: 2	FICA employee tax withheld: 3	CITY INCOME TAX WITHHELD
<b>14,678.06</b>	<b>37,500.00</b>		<b>468.00</b>	<b>275.00</b>
FEDERAL INCOME TAX INFORMATION				STATE INCOME TAX WITHHELD
				<b>1,332.00</b>
SOCIAL SECURITY INFORMATION				
FORM W-2 U.S. TREASURY DEPARTMENT, INTERNAL REVENUE SERVICE.				

1 Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.  
 2 Add this item to wages in reporting wages and salaries on your income tax return.  
 3 The social security (FICA) rate of 5.2% includes 6% for Hospital Insurance Benefits and 4.6% for old-age, survivors, and disability insurance.  
 4 Includes tips reported by employee.

EMPLOYEE'S COPIES

**38-1806433**  
**Cobo Cleaners**  
**18135 Livernois**  
**Detroit, Mich. 48221**

**A K R N D E D**

**WAGE AND TAX STATEMENT 1972**

Copy C - For employee's records.

Type or Print EMPLOYEE'S identification number, name and address

Type or print EMPLOYEE'S social security no., name, and address (including ZIP code) below.		Name of State or City (NOT NECESSARY IF STATE NAME APPEARS ON STUB AT RIGHT)		UNCOLLECTED EMPLOYEE TAX ON TIPS
<b>[REDACTED]</b> <b>Karl Ruby</b> <b>4380 Secord River Drive</b> <b>Birmingham, Michigan 48010</b>		(NOT NECESSARY IF STATE NAME APPEARS ON STUB AT RIGHT)		
FEDERAL INCOME TAX WITHHELD	Wages paid subject to withholding in 1972: 1	Other compensation paid in 1972: 2	FICA employee tax withheld: 3	CITY INCOME TAX WITHHELD
<b>21,248.31</b>	<b>48,450.00</b>		<b>468.00</b>	<b>109.94</b>
FEDERAL INCOME TAX INFORMATION				STATE INCOME TAX WITHHELD
				<b>1,033.13</b>
SOCIAL SECURITY INFORMATION				
FORM W-2 U.S. TREASURY DEPARTMENT, INTERNAL REVENUE SERVICE.				

1 Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.  
 2 Add this item to wages in reporting wages and salaries on your income tax return.  
 3 The social security (FICA) rate of 5.2% includes 6% for Hospital Insurance Benefits and 4.6% for old-age, survivors, and disability insurance.  
 4 Includes tips reported by employee.

EMPLOYEE'S COPIES

# Maximum Tax on Earned Income

**1972**

Name(s) **EARL AND MARGE RUBY** Identifying number XXXXXXXXXX

Do not complete this form if—

- (a) Earned taxable income is:
  - \$38,000 or less, and you checked line 1, Form 1040,
  - \$52,000 or less, and you checked line 2 or line 5, Form 1040,
  - \$38,000 or less, and you checked line 4, Form 1040,
  - \$26,000 or less, and this is an Estate or Trust return (Form 1041);
- (b) You elected income averaging; or
- (c) You checked line 3, Form 1040.

1	Earned income (see instructions)		1	86,831
2	Deductions (see instructions)		2	
3	Earned net income. Subtract line 2 from line 1		3	86,831
4	Enter your adjusted gross income		4	137,884
5	Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100%		5	62.9757%
6	Enter your taxable income		6	124,649
7	Multiply the amount on line 6 by the percentage on line 5		7	78,491
8	a. Enter the larger of either (1) the total of your 1972 items of tax preference or (2) one-third of the total of your tax preference items for 1970, 1971, and 1972	8a	10,374.18	
	b. Less	8b	\$30,000	
	c. Subtract line 8b from line 8a	8c		
9	Earned taxable income. Subtract line 8c from line 7 (see instructions)		9	78,491
10	If: you checked line 1, Form 1040, enter \$38,000 you checked line 2 or 5, Form 1040, enter \$52,000 you checked line 4, Form 1040, enter \$38,000. Estate or Trust, enter \$26,000		10	52,000
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)		11	26,491
12	Enter 50% of line 11		12	13,245.5
13	Tax on amount on line 6 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instr.)	13	60,551.83	
14	Tax on amount on line 9 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instr.)	14	32,467.16	
15	Subtract line 14 from line 13		15	28,084.67
16	If the amount on line 10 is: \$38,000, enter \$13,290 (\$12,240 if unmarried head of household) \$52,000, enter \$18,060 \$26,000, enter \$9,030		16	18,060.00
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on line 19, Form 1040 (or line 24, Form 1041); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below		17	59,392.22
<b>Computation of Alternative Tax</b>				
18	Amount from line 6		18	124,643.49
19	Amount from Schedule D (Form 1040), line 15(a) (or line 20, page 1, Form 1041)		19	10,161.39
20	Subtract line 19 from line 18		20	114,482.10
21	Enter smaller of amount on Sch. D (Form 1040), line 13 or 14 (or enter amount from Sch. D (Form 1041), line 17(e)). If line 21 does not exceed \$50,000, check this block <input checked="" type="checkbox"/> and omit lines 22 through 28.		21	20,322.78
22	Enter long-term gains from certain binding contracts and installment sales (referred to as "certain subsection d gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) instructions)		22	
23	Amount from line 22 or \$50,000, whichever is larger If line 23 is equal to or greater than line 21, check this block <input type="checkbox"/> and omit lines 24 through 28.		23	
24	Enter 50% of line 23		24	
25	Add lines 20 and 24		25	
26	Enter amount from line 13		26	
27	Tax on amount on line 25 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions)		27	
28	Subtract line 27 from line 26		28	
29	Tax on amount on line 20 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions)		29	54,158.90
30	Subtract line 29 from line 13		30	6,392.93
31	Subtract line 30 from line 17		31	52,999.29
32	If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23		32	5,080.69
33	Alternative tax, add lines 28 (if applicable), 31, and 32		33	58,079.98
34	Enter here and on line 18, Form 1040 (or line 24 or 25, whichever is applicable, Form 1041), the amount on line 17 or line 33, whichever is smaller		34	58,079.98

Reference copy, JFK Collection: HSCA (RG 233)

EARL AND MARGE RUBY

EMPLOYER'S NAME AND ADDRESS WHERE EMPLOYED	TOTAL WAGES, SALARIES, ETC.	FEDERAL INC. TAX WITHHELD	F.I.C.A. TAX WITHHELD	STATE INCOME TAX WITHHELD
(H) COBO CLEANERS DETROIT MICH	48,450.00	21,248.31	468.00	1,053.1
(H) COBO-RUMAR SALES INC DETROIT MICH	37,500.00	14,678.06	468.00	1,332.0
EXCESS F.I.C.A.			668.00	668.00
	85,950.00	36,394.37	668.00	2,385.1

RENT AND ROYALTY INCOME SUMMARY - 1972

STATEMENT E-3

RENTAL INCOME	DEPRECIATION (FORM 4562-E)	REPAIRS (SIMI-E-31)	OTHER EXPENSE (SIMI-E-31)	NET RENTAL INCOME
COMMERICAL BLDG-LIVERNOIS AVE DET MICH	3,450.00	687.79	437.13	2,325.08
RENT TOTALS	3,450.00	687.79	437.13	2,329.08

REPAIRS AND OTHER EXPENSES - RENTAL PROPERTY

STATEMENT E-3

	REPAIRS	OTHER EXPENSE
COMMERICAL BLDG-LIVERNOIS AVE DET MICH		
REAL ESTATE TAXES		572.76
INSURANCE		293.00
SUPPLIES		8.51
TOTAL	.00	874.27
LESS AMOUNT FOR PERSONAL USE AND/OR OTHERS	.00	437.14
TOTAL REPAIRS AND OTHER EXPENSES	.00	437.13

Reference copy, JFK Collection: HSCA (RG 233)

EARL AND MARGE RUBY

EMPLOYER I.D. NO.	ORDINARY INCOME OR LOSS	1ST YR. DEPRN.	QUALIFYING DIVIDENDS	CONTRIBUTION
COBJ CLEANERS INC 38-1806443	26,568.71			
TOTALS	26,568.71	00.	00.	00.
COBJ-RUMAR SALES INC 38-1812707	3,333.32			
TOTALS	3,333.32	00.	00.	00.

Reference copy, JFK Collection: HSCA (RG 233)

COMPUTATION OF TAXABLE INCOME  
SCHEDULE A - TO BE FILLED IN BY ALL TAXPAYERS

1. Number of months from beginning of tax year to December 31, 1975 . . . . . DIVIDED by total number of months in tax year for purposes of federal income tax . . . . . %		
2. Federal Taxable Income (U.S. 1120, page 1, line 30) (fiscal year corporations - see instructions) . . . . .	\$	<u>10,831.95</u>
3. ADD: (a) Taxes imposed on or measured by income (Enter here ALL City, State, and foreign income taxes included in deduction for taxes on U.S. 1120, Page 1, Line 17.) . . . . .	\$	<u>413.20</u>
(b) Net operating loss deduction from Line 29(a), U.S. 1120 . . . . .	_____	_____
(c) Gross interest Income and dividends - obligations of states and subdivisions other than Michigan . . . . .	_____	_____
(d) Other (explain) . . . . .	_____	_____
4. ADD lines 2 and 3 . . . . .	\$	<u>413.20</u>
5. Subtractions . . . . .	\$	<u>11,245.15</u>
(a) Income from U.S. obligations (see instructions)	_____	_____
(b) Net operating Loss carryover (see instructions and attach required statement) . . . . .	_____	_____
(c) Other (explain) . . . . .	_____	<u>11,245.15</u>
6. Subtotal (line 4 LESS line 5) . . . . .	_____	_____
7. If election is made under section 271 enter here the amount shown on U.S. 1120, page 1, lines 9(a) and 9(b) . . . . .	_____	_____
8. Ordinary income (line 6 LESS the gain or PLUS the loss on line 7) . . . . .	_____	_____
9. Ordinary taxable income (apply percentage on line 1 to amount on line 8) . . . . .	_____	_____
10. If election is made under section 271 enter here the following from Schedule D, MI-1120 . . . . .	\$	_____
(a) The gain or loss from line 2 . . . . .	_____	_____
(b) The gain from line 3 . . . . .	_____	_____
11. Total income (line 8 or 9 plus gains and minus losses on lines 10(a) and 10(b). Enter here and on line 1, page 1, or if income is subject to apportionment or allocation enter on line 12 below . . . . .	\$	<u>11,245.15</u>

SCHEDULE B - TO BE FILLED IN ONLY BY TAXPAYERS USING THE  
FORMULA OF APPORTIONMENT AND ALLOCATION

12. Balance forward from line 11 above . . . . .		\$ _____
13. Income or losses not subject to apportionment . . . . .		
(a) Total nonbusiness income from Schedule E (see instructions and attach required schedule) . . . . .	\$	_____
(b) Income from partnerships and joint ventures (see instructions and attach required schedule) . . . . .	\$	_____
14. Amount subject to apportionment (line 12 LESS line 13) . . . . .	_____	_____
15. Apportionment - Amount on line 14 if business activity is wholly in Michigan, or amount on line 14 multiplied by percentage _____ % from Schedule F . . . . .	_____	_____
16. Income or losses attributable to Michigan . . . . .	\$	_____
(a) From attached schedule for nonbusiness income . . . . .	\$	_____
(b) From attached schedule for partnership, joint ventures, etc. income . . . . .	\$	_____
17. ADD lines 15 and 16 . . . . .	\$	_____
18. (a) Michigan net operating loss carryover (see instructions and attach required statement) . . . . .	\$	_____
(b) Capital loss carryover (see instructions and attach required statement) . . . . .	\$	_____
19. Total (line 17 less line 18) (enter here and on page 1, line 1) . . . . .	\$	_____

Reference copy, JFK Collection: ESCA (RG 233)

**SCHEDULE F — APPORTIONMENT FORMULA**

To be used only by those taxpayers doing business in Michigan and one or more other states or foreign countries and who are taxable both within and without this state (see instructions).

Computation of apportionment percentage:

*Property Factor	1. Average Michigan property	..... \$	-----		
	2. Michigan rentals x 8	.....	-----		
	3. Total Michigan property	.....	\$	-----	
	4. Average total property	.....		-----	
	5. Total rentals x 8	.....		-----	
	6. Total property	.....		-----	
	7. Percentage (DIVIDE line 3 by line 6)	.....		-----	%
Payroll Factor	8. Michigan payroll	.....	\$	-----	
	9. Total payroll	.....		-----	
	10. Percentage (DIVIDE line 8 by line 9)	.....		-----	%
**Sales Factor	11. Michigan sales	.....	\$	-----	
	12. Total sales	.....		-----	
	13. Percentage (DIVIDE line 11 by line 12)	.....		-----	%
	14. Total percentage (ADD lines 7, 10, and 13)	.....		-----	%
	15. Apportionment percentage (Total percentage, line 14, DIVIDED by 3)	.....		-----	%

\*Property owned is to be valued at original cost. Annual rental expenses for the use of real and tangible personal property less any annual subrental receipts are to be multiplied by 8 and included in the property factors.

\*\*Sales factor includes all business receipts. Nonbusiness income must be allocated. SEE INSTRUCTIONS CONCERNING THE COMPUTATION OF MICHIGAN RECEIPTS.

**TRANSPORTATION SERVICES, DOMESTIC INSURERS, FINANCIAL ORGANIZATIONS, OR  
IF TAXPAYER IS AUTHORIZED TO USE A SPECIAL FORMULA USE THE LINES PROVIDED BELOW**

(Attach Explanation)

(1) Michigan	.....	\$	-----	
(2) Total	.....		-----	
(3) Apportionment percentage (DIVIDE Michigan by total)	.....		-----	%

**SCHEDULE G — CREDITS**

1. Credit for personal property taxes on Inventory		
(a) Amount included in your federal deduction for taxes that represents personal property taxes on inventory	.....	\$
(b) Credit 39% of line (a). Enter on page 1, line 5(d)	.....	\$
2. Credit for franchise fee paid. (Use only if corporation does not have inventory)		
(a) Franchise fee paid	.....	\$
(b) Credit 20% of line (a) Enter on page 1, line 3(b)	.....	\$

345.65  
69.13

Please read the instructions carefully to determine if you qualify for one or more of these credits. This schedule must be filled in for each credit

Reference copy, JFK Collection: HSCA (RG 233)

Form 1120S

U.S. Small Business Corporation Income Tax Return for calendar year 1975 or

1975

Department of the Treasury Internal Revenue Service

other taxable year beginning 1975, ending 1975 (PLEASE TYPE OR PRINT)

A Date of election as small business corporation 1/1/72

Name COBO-RUMAR SALES, INC.

C Employer identification no. 38-18127-7

B Business Code No. (see page 7 of instructions) 7200

Number and street 18135 LIVERNOIS City or town, State, and ZIP code DETROIT, MICHIGAN 48221

D Date incorporated 11/1/65

E Enter total assets from line 14, column D, Schedule L \$ 129,002.33

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME table with 11 rows. Line 1: 453,105.00; Line 2: 342,375.61; Line 3: 110,729.39; Line 6: 3,715.24; Line 11: 114,444.63

DEDUCTIONS table with 17 rows. Line 12: 18,000.00; Line 17: 3,189.04; Line 26: 53,795.28; Line 27: 74,984.32; Line 28: 39,460.31

TAX table with 5 rows. Line 28: 39,460.31; Line 33: TAX DUE; Line 34: OVERPAYMENT

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date 3/14/76 Signature of officer GORDON L. HOLLANDER, P.C. Title CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection, HSCA (RG 233)



Method of inventory valuation (specify) \_\_\_\_\_

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation.

1 Inventory at beginning of year . . . . .		5 Total of lines 1 through 4 . . . . .	342,375
2 Merchandise bought for manufacture or sale . . . . .		6 Less: Inventory at end of year . . . . .	
3 Salaries and wages . . . . .	28,574.19	7 Cost of goods sold—Enter here and on line 2, page 1 . . . . .	342,375
4 Other costs (attach schedule) . . . . .	313,801.42		

**SCHEDULE E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent- age of cor- poration stock owned	6. Amount of compensation	7. Expense account allowances
EARL RUBY	[REDACTED]	PRES.	ALL	50	18,000.00	
Total compensation of officers—Enter here and on line 12, page 1 . . . . .					18,000.00	

**SCHEDULE E Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year.
			4. Current year's provision	5. Recoveries		
1970.						
1971.						
1972.						
1973.						
1974.						
1975.						

**SCHEDULE C Depreciation (See instruction 21). Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.**

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832 . . . . .			[Hatched]	[Hatched]	[Hatched]	
3 Depreciation from Form 5006 . . . . .			[Hatched]	[Hatched]	[Hatched]	
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 . . . . .						

**SCHEDULE J Tax Computation (See instructions)**

1 Taxable income (line 28, page 1) . . . . .	
2 Enter \$25,000. (Members of a controlled group, see instructions) . . . . .	
3 Line 1 less line 2 . . . . .	
4 Enter line 3 or \$25,000, whichever is lesser (Members of a controlled group, see instructions) . . . . .	
5 Line 3 less line 4 . . . . .	
6 Enter 20% of line 2 . . . . .	
7 Enter 22% of line 4 . . . . .	
8 Enter 48% of line 5 . . . . .	
9 Add lines 6, 7, and 8 . . . . .	
10 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1) . . . . .	
11 Subtract \$25,000. (Statutory minimum) . . . . .	25,000.00
12 Balance (line 10 less line 11). (See instructions) . . . . .	
13 Enter 30% of line 12. (See instructions) . . . . .	
14 Income tax on capital gains (line 9 or line 13, whichever is lesser). Enter here and on line 29, page 1 . . . . .	

Reference copy, JFK Collection, HSCA (RG 233)

Shareholder's Share of Undistributed Taxable Income, etc. (Complete a separate Schedule K-1 (Form 1120S) for each shareholder. See page 5 of instructions, and also back of Copy C, Schedule K-1 (Form 1120S))

**Schedule K-1** Balance Sheets

ASSETS	Beginning of Taxable year		End of Taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash	31,123.29	113,144.10	38,257.02	90,675.11
2 Trade notes and accounts receivable				
(a) Less allowances for bad debts		31,123.29		38,257.92
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.		230.04		70.00
5 Other current assets (attach schedule)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		144,497.43		129,002.33
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable		30,044.03		1,500.00
16 Mtges, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)		18,431.38		31,480.31
18 Loans from shareholders				
19 Mtges, notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock		1,000.00		1,000.00
22 Paid-in or capital surplus				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated		95,022.02		95,022.02
25 Shareholders' undistributed taxable income previously taxed				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity		144,497.43		129,002.33

**Schedule M-1** Reconciliation of Income Per Books With Income Per Return

1 Net income per books	39,460.31	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains		8 Deductions in this tax return not charged against book income this year (itemize)	
4 Taxable income not recorded on books this year (itemize)		9 Total of lines 7 and 8	
5 Expenses recorded on books this year not deducted in this return (itemize)		10 Income (line 28, page 1)—line 6 less line 9	39,460.31
6 Total of lines 1 through 5	39,460.31		

**Schedule M-2** Analysis of Unappropriated Retained Earnings Per Books (line 24 above)

1 Balance at beginning of year	95,022.02	5 Distributions out of current or accumulated earnings and profits: (a) Cash	39,460.31
2 Net income per books	39,460.31	(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize)	
		8 Total of lines 5, 6, and 7	39,460.31
4 Total of lines 1, 2, and 3	134,482.33	9 Balance at end of year (line 4 less line 8)	95,022.02

Reference copy, JFK Collection: ESCA (RG 233)

Subsidiary Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income

Table with 3 rows: 1 Taxable income (line 28, page 1) 39,460.31; 2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year; (b) Tax imposed on certain capital gains (line 31, page 1); 3 Corporation's undistributed taxable income 39,460.31

Summary of Distributions and Other Items (attach additional sheets if necessary)

Table with 5 columns: 1. Name and address of each shareholder; 2. Social security number; 3. Stock ownership (Number of shares, Period held); 4. Compensation; 5. Percentage of time devoted to business. Includes entries for EARL RUBY and ESTATE OF GEORGE MARCUS.

Table with 2 columns: 4 Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6); 5 Actual dividend distributions taxable as long-term capital gains (after tax); 6 Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion; 7 Nondividend distributions; 8 Undistributed taxable income—taxable as ordinary income or (loss) 39,460.31; 9 Undistributed taxable income—taxable as long-term capital gain (after tax)

Table for 10 Investment credit property. Columns: Property Qualified for Investment Credit; Qualified before January 22, 1975; Qualified after January 21, 1975. Rows include Basis of new investment property, Qualified progress expenditures, and Cost of used investment property.

Table for 11 Interest on investment indebtedness: (a) Investment interest expense; (b) Net investment income or (loss); (c) Excess expenses over rental income attributable to net lease property; (d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property.

Table for 12 Items of tax preference: (a) Accelerated depreciation on: (1) Low-income rental housing; (2) Other real property; (3) Personal property subject to a net lease; (b) Amortization of: (1) Certified pollution control facilities; (2) Railroad rolling stock; (3) On-the-job training facilities; (4) Child care facilities; (c) Reserves for losses on bad debts of financial institutions; (d) Excess percentage depletion; (e) Net long-term capital gain (after tax)

Table for Additional Information Required. Rows F through J with Yes/No columns. Includes questions about voting stock, taxable income for 1972-1974, business activity (SERVICE, DRY CLEANING), controlled group, and Form 1087, 1096, 1099 filing.

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE K-1  
(Form 1120S)

Department of the Treasury  
Internal Revenue Service

Shareholder's Share of Undistributed Taxable  
Income, etc.—1975

For calendar year 1975 or other taxable year  
beginning ....., 1975, ending ....., 19.....  
(Complete a separate Schedule K-1 for each shareholder—See Instructions on back of Copy C)

Copy A  
File with:  
Form 1120S

<b>Part I</b> Income		(a) Amount	(b) Form 1040 filers enter col. amount as indicated below. 1041 filers enter col. (a) amount corresponding line of that form
1	Undistributed taxable income—ordinary income or (loss)	19,730.16	Sch. E, Part III
2	Undistributed taxable income—long-term capital gain after tax		Sch. D, Part II

<b>Part II</b> Interest on Investment Indebtedness		Form 4952 line reference
1	Interest expense on investment indebtedness	Line 3, col. b
2	Net investment income or (loss)	Line 11, col. a
3	Excess expenses over rental income attributable to net lease property	Line 11, col. b
4	Excess net long-term capital gains over net short-term capital losses attributable to investment property	Line 11, col. c

<b>Part III</b> Items of Tax Preference		Form 4625 line reference
1 Accelerated depreciation on:		
(a) Low-income rental housing		Line 1(a)(1)
(b) Other real property		Line 1(a)(2)
(c) Personal property subject to a net lease		Line 1(b)
2 Amortization of:		
(a) Certified pollution control facilities		Line 1(c)
(b) Railroad rolling stock		Line 1(d)
(c) On-the-job training facilities		Line 1(e)
(d) Child care facilities		Line 1(f)
3 Reserves for losses on bad debts of financial institutions		Line 1(h)
4 Excess percentage depletion		Line 1(i)
5 Net long-term capital gain (after tax)		

<b>Part IV</b> Property Eligible for Investment Credit			Form 3468 line reference
Property Qualified for Investment Credit		Qualified before January 22, 1975	Qualified after January 21, 1975
Basis of new investment property	(a) 3 or more but less than 5 years		
	(b) 5 or more but less than 7 years		
	(c) 7 or more years		
Qualified progress expenditures	1974 (d) 7 or more years		
	1975 (e) 7 or more years		
Cost of used investment property	(f) 3 or more but less than 5 years		
	(g) 5 or more but less than 7 years		
	(h) 7 or more years		

<b>Part V</b> Property Used in Recomputing a Prior Year Investment Credit							Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)					(2) Date placed in service	(3) Cost or basis	
A							
B							
C							
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Qualified investment (Col. 3 x col. 10)	

Shareholder's name, identifying number, and address (including ZIP code)	Corporation's name, identifying number, and address (including ZIP code)
EARL RUBY <del>XXXXXXXXXXXX</del> 4380 STONEY RIVER BIRMINGHAM, MICHIGAN 48010	COBO-RUMAR SALES, INC. 38-181207 18135 LIVERNOIS DETROIT, MICHIGAN 48221

Reference copy, JFK Collection: BSCA (RG 233)

**U.S. Corporation Income Tax Return**

For calendar year 1975 or other taxable year beginning  
 ....., 1975, ending ....., 19.....  
 (PLEASE TYPE OR PRINT)

1975

Check if a— A Consolidated return <input type="checkbox"/> B Personal Holding Co. <input type="checkbox"/> C Business Code No. (See page 7 of instructions) 6511	Name <b>MARUBY, INC.</b>	D Employer identification number <b>38-1801218</b>
	Number and street <b>18135 LIVERNOIS</b>	E Date incorporated <b>10/23/61</b>
	City or town, State, and ZIP code <b>DETROIT, MICHIGAN 48221</b>	F Enter total assets from line 14, column (D), Schedule L (See instruction R) <b>\$ 89,058.76</b>

**IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.**

<b>GROSS INCOME</b>	1	Gross receipts or gross sales.....Less: Returns and allowances.....	
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	
	3	Gross profit	
	4	Dividends (Schedule C)	
	5	Interest on obligations of the United States and U.S. instrumentalities	
	6	Other interest	
	7	Gross rents	<b>30,250.00</b>
	8	Gross royalties	
	9(a)	Net capital gains (attach separate Schedule D)	
	9(b)	Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	
	10	Other income (see instructions—attach schedule)	
11	<b>TOTAL income—Add lines 3 through 10</b>	<b>30,250.00</b>	
<b>DEDUCTIONS</b>	12	Compensation of officers (Schedule E)	
	13	Salaries and wages (not deducted elsewhere)	
	14	Repairs (see instructions)	
	15	Bad debts (Schedule F if reserve method is used)	
	16	Rents	
	17	Taxes (attach schedule)	<b>8,752.65</b>
	18	Interest	<b>834.02</b>
	19	Contributions (not over 5% of line 30 adjusted per instructions—attach schedule)	<b>200.00</b>
	20	Amortization (attach schedule)	
	21	Depreciation (Schedule G)	<b>6,142.38</b>
	22	Depletion	
	23	Advertising	
	24	Pension, profit-sharing, etc. plans (see instructions) (enter number of plans ▶ .....	
	25	Employee benefit programs (see instructions)	
	26	Other deductions (attach schedule)	<b>3,489.00</b>
	27	<b>TOTAL deductions—Add lines 12 through 26</b>	<b>19,418.05</b>
	28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	<b>10,831.95</b>
	29(a)	Less: (a) Net operating loss deduction (see instructions—attach schedule)	
29(b)	(b) Special deductions (Schedule I)		
30	<b>Taxable income (line 28 less line 29)</b>	<b>10,831.95</b>	
<b>TAX</b>	31	<b>TOTAL TAX (Schedule J)</b>	<b>2,166.39</b>
	32	Credits: (a) Overpayment from 1974 allowed as a credit	
		(b) 1975 estimated tax payments	
		(c) Less refund of 1975 estimated tax applied for on Form 4466	
		(d) Tax deposited with Form 7004 (attach copy)	
		(e) Tax deposited with Form 7005 (attach copy)	
		(f) Credit from regulated investment companies (attach Form 2439)	
		(g) U.S. tax on special fuels, nonhighway gas, and lubricating oil (attach Form 4136)	
33	<b>TAX DUE (line 31 less line 32). See instruction G for depositary method of payment</b>	<b>2,166.39</b>	
34	<b>OVERPAYMENT (line 32 less line 31)</b>		
35	Enter amount of line 34 you want: Credited to 1976 estimated tax ▶ Refunded ▶		

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 the preparer has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.	Date <b>3/12/76</b>	Signature of officer <b>GORDON L. HOLLANDER, P.C.</b>	Title
	Date	Signature of individual or firm preparing the return <b>GORDON L. HOLLANDER, P.C.</b>	Preparer's address <b>CERTIFIED PUBLIC ACCOUNTANT 19675 WEST TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075</b>

Reference copy, JFK Collection: HSCA (RG 233)

**Schedule A** Cost of Goods Sold (See instruction 2)

1 Inventory at beginning of year	
2 Merchandise bought for manufacture or sale	
3 Salaries and wages	
4 Other costs (attach schedule)	
5 Total	
6 Less: Inventory at end of year	
7 Cost of goods sold—Enter on line 2, page 1	

Method of inventory valuation  LIFO  FIFO  Other

Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventory?  Yes  No  
If "Yes," attach explanation.

**Schedule D** Dividends (See instruction 4)

1 Domestic corporations subject to 85% deduction	
2 Certain preferred stock of public utilities	
3 Foreign corporations subject to 85% deduction	
4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))	
5 Other dividends from foreign corporations	
6 Includable income from controlled foreign corporations under subpart F (attach Forms 3646)	
7 Foreign dividend gross-up (section 78)	
8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3))	
9 Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b)	
10 Taxable dividends from a DISC or former DISC not included in line 1 (section 246(d))	
11 Other dividends	
12 Total—Enter here and on line 4, page 1	

**Schedule E** Compensation of Officers (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent of corporation stock owned		7. Amount of compensation	8. Expense account allowances
				Common	Preferred		
Total compensation of officers—Enter here and on line 12, page 1							

**Schedule F** Bad Debts—Reserve Method (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			Current year's provision	Recoveries		
1970						
1971						
1972						
1973						
1974						
1975						

**Schedule G** Depreciation (See instructions for Schedule G) Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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
			Actual	Remaining			
1 Total additional first-year depreciation (do not include in items below)							
2 Depreciation from Form 4832							
3 Depreciation from Form 5006							
4 Other depreciation:							
Buildings	VARIOUS	72,150.00	30,850.00		S.L.	VAR	3,700.00
Furniture and fixtures							
Transportation equipment							
Machinery and other equipment							
Other (specify)							
BLDG. ADDITIONS	VARIOUS	70,925.39	49,599.02		VARIOUS	VAR	2,442.38
5 Totals		143,075.39					6,142.38
6 Less: Amount of depreciation claimed in Schedule A							
7 Balance—Enter here and on line 21, page 1							6,142.38

Reference copy, JFK Collection: BSCA (RG 233)

**Schedule C**  
Special Deductions

1 (a) 85% of line 1, Schedule C . . . . .  
 (b) 60.208% of line 2, Schedule C . . . . .  
 (c) 85% of line 3, Schedule C . . . . .  
 (d) 100% of line 4, Schedule C . . . . .  
 2 Total—See instructions for limitation . . . . .  
 3 100% of line 8, Schedule C . . . . .  
 4 Enter dividends-received deduction allowed for dividends reported on line 9, Sch. C. See section 1564(b) for computation . . . . .  
 5 Dividends paid on certain preferred stock of public utilities (see instructions) . . . . .  
 6 Western Hemisphere trade corporations (see instructions) . . . . .  
 7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1 . . . . .

**Schedule D**  
Tax Computation  
(Fiscal year corporations, omit lines 1 through 8 and enter on line 9, the amount from line 5, Part III, Form 1120-FY 1975-76)

1 Taxable income (line 30, page 1) . . . . . 10,831.95  
 2 Enter line 1 or \$25,000, whichever is lesser. (Members of a controlled group, see instructions) . . . . . 10,831.95  
 3 Line 1 less line 2 . . . . . - 0 -  
 4 Enter line 3 or \$25,000, whichever is lesser. (Members of a controlled group, see instructions) . . . . . - 0 -  
 5 Line 3 less line 4 . . . . . 0  
 6 20% of line 2 . . . . . 2,166.39  
 7 22% of line 4 . . . . .  
 8 48% of line 5 . . . . .  
 9 Income tax (Sum of lines 6, 7 and 8 or alternative tax from separate Schedule D, whichever is lesser; Fiscal year corps., enter amount from line 5, Part III, Form 1120-FY 1975-76) . . . . . 2,166.39  
 10 (a) Foreign tax credit (attach Form 1118) . . . . .  
 (b) Investment credit (attach Form 3468) . . . . .  
 (c) Work incentive (WIN) credit (attach Form 4874) . . . . .  
 11 Total of lines 10(a), (b), and (c) . . . . .  
 12 Line 9 less line 11 . . . . . 2,166.39  
 13 Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .  
 14 Tax from recomputing a prior year investment credit (attach Form 4255) . . . . .  
 15 Tax from recomputing a prior year WIN credit (see instructions—attach computation) . . . . .  
 16 Minimum tax on tax preference items (see instructions—attach Form 4626) . . . . .  
 17 Total tax—Add lines 12 through 16. Enter here and on line 31, page 1 . . . . . 2,166.39

**Schedule K**  
Record of Form 503 Federal Tax Deposits (List deposits in order of date made—See instruction G)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

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

(1) Entertainment facility (boat, resort, ranch, etc.)? . . . . .  Yes  No  
 (2) Living accommodations (except for employees on business)? . . . . .  Yes  No  
 (3) Employees' families at conventions or meetings? . . . . .  Yes  No  
 (4) Employee or family vacations not reported on Form W-2? . . . . .  Yes  No

**H** (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . .  Yes  No  
 If "Yes," attach a schedule showing:  
 (a) name, address, and identifying number; . . . . .   
 (b) percentage owned; and . . . . .   
 (c) taxable income or (loss) (e.g., if a Form 1120: from line 30, page 1, Form 1120) of such corporation for the taxable year ending with or within your taxable year. . . . .   
 (2) Did any individual, partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? (For rules of attribution, see section 267(c).) . . . . .  Yes  No  
 If "Yes:"  
 (a) Attach a schedule showing name, address, and identifying number. . . . .   
 (b) Enter percentage owned . . . . .   
 (c) Was the owner of such voting stock a person other than a U.S. person? . . . . .  Yes  No  
 If "Yes," enter owner's country . . . . .   
 (See instruction T.)

**I** Did you ever declare a stock dividend? . . . . .  Yes  No

**J** Did you exclude income under section 931? . . . . .  Yes  No

**K** Taxable income or (loss) from line 30, page 1, Form 1120 for your taxable year beginning in:  
 1972 7,792.95, 1973 6,862.13, 1974 4,759.98

**L** Were you a member of a controlled group subject to the provisions of Section 1561? . . . . .  Yes  No  
 If "Yes," check the type of relationship:  
 (1)  parent-subsidiary  
 (2)  brother-sister  
 (3)  combination of (1) and (2) (See section 1563.)

**M** Refer to page 7 of instructions and state the principal:  
 Business activity RENTALS  
 Product or service COMMERCIAL BLDGS.

**N** Did you file all required Forms 1087, 1096 and 1099? . . . . .  Yes  No

**O** Were you a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) . . . . .  Yes  No  
 If "Yes," attach Form 3646 for each such corporation.

**P** If you are a farmers' cooperative, check type:  
 purchasing  
 marketing  
 service  
 other (explain) . . . . .

**Q** During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? (See sections 301 and 316.) . . . . .  Yes  No  
 If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

Reference copy, JFK Collection: HSCA (RG 233)

Schedule M-1 Balance Sheets	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash . . . . .		1,725.11		2,412.65
2 Trade notes and accounts receivable . . . . . (a) Less allowance for bad debts . . . . .				
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . . (b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) . . . . .		1,994.09		3,923.92
6 Loans to stockholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .				
9 Buildings and other fixed depreciable assets . . . . . (a) Less accumulated depreciation . . . . .	143,075.39 80,449.02	62,626.37	143,075.39 86,591.40	56,483.99
10 Depletable assets . . . . . (a) Less accumulated depletion . . . . .		26,238.20		26,238.20
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . . (a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .		92,583.77		89,058.76
14 Total assets . . . . .				
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .				
16 Mtges., notes, bonds payable in less than 1 yr. . . . .		3,035.20		4,346.39
17 Other current liabilities (attach schedule) . . . . .				
18 Loans from stockholders . . . . .		18,884.91		5,383.15
19 Mtges., notes, bonds payable in 1 yr. or more . . . . .				
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock: (a) Preferred stock . . . . . (b) Common stock . . . . .	1,000.00	1,000.00	1,000.00	1,000.00
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—Appropriated (attach sch.) . . . . .		69,663.66		78,329.22
24 Retained earnings—Unappropriated . . . . .		( )		( )
25 Less cost of treasury stock . . . . .				
26 Total liabilities and stockholders' equity . . . . .		92,583.77		89,058.76

**Schedule M-1 Reconciliation of Income Per Books With Income Per Return**

1 Net income per books . . . . .	8,665.56	7 Income recorded on books this year not included in this return (itemize) (a) Tax-exempt interest \$ . . . . .	
2 Federal income tax . . . . .	2,166.39		
3 Excess of capital losses over capital gains . . . . .			
4 Taxable income not recorded on books this year (itemize) . . . . .		8 Deductions in this tax return not charged against book income this year (itemize) (a) Depreciation . . \$ . . . . . (b) Depletion . . . \$ . . . . .	
5 Expenses recorded on books this year not deducted in this return (itemize) (a) Depreciation . . . . \$ . . . . . (b) Depletion . . . . . \$ . . . . .			
6 Total of lines 1 through 5 . . . . .	10,831.95	9 Total of lines 7 and 8 . . . . .	
		10 Income (line 28, page 1)—line 6 less 9 . . . . .	10,831.95

**Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)**

1 Balance at beginning of year . . . . .	69,663.66	5 Distributions: (a) Cash . . . . . (b) Stock . . . . . (c) Property . . . . .	
2 Net income per books . . . . .	8,665.56		
3 Other increases (itemize) . . . . .		6 Other decreases (itemize) . . . . .	
4 Total of lines 1, 2, and 3 . . . . .	78,329.22	7 Total of lines 5 and 6 . . . . .	
		8 Balance at end of year (line 4 less 7) . . . . .	78,329.22



MARBY, INC. - 38-1801212  
 FORM 1120 1975

PAGE 1 - LINE 17 - TAXES

REAL ESTATE  
 MICHIGAN FRANCHISE FEE  
 MICHIGAN INCOME  
 DETROIT INCOME

7,993 80  
 345 65  
 275 00  
 130 17

TOTAL

8,752 65

PAGE 1 - LINE 19 - CONTRIBUTIONS

ALLIED JEWISH CAMPAIGN

200 00

PAGE 1 - LINE 26 - OTHER DEDUCTIONS

INSURANCE  
 MANAGEMENT FEES  
 PROFESSIONAL FEES

519 00  
 2,420 00  
 550 00

TOTAL

3,489 00

PAGE 3 - ITEM H(2) - STOCK OWNERSHIP

2. EARL RUBY  
 4380 STONEY RIVER DR.  
 BIRMINGHAM, MICH 48010

ESTATE OF GEORGE MARCUS  
 69 W. WASHINGTON #1150  
 CHICAGO, ILL. 60602

b. 50%

50%

SCHEDULE L - BALANCE SHEETS

LINE 5 - OTHER CURRENT ASSETS

MORTGAGE ESCROW  
 PREPAID EXPENSE

	BEGINNING OF YEAR	END OF YEAR
--	-------------------	-------------

MORTGAGE ESCROW	1,622 59	3,545 92
PREPAID EXPENSE	371 50	378 00

TOTAL

TOTAL	<u>1,994 09</u>	<u>3,923 92</u>
-------	-----------------	-----------------

LINE 17 - OTHER CURRENT LIABILITIES

SECURITY DEPOSITS  
 ACCRUED DIRECTOR FEES  
 FEDERAL INCOME TAX

SECURITY DEPOSITS	800 00	800 00
ACCRUED DIRECTOR FEES	1,188 00	1,320 00
FEDERAL INCOME TAX	1,047 20	2,166 39

TOTAL

TOTAL	<u>3,035 20</u>	<u>4,346 39</u>
-------	-----------------	-----------------

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE K-1  
(Form 1120S)

Department of the Treasury  
Internal Revenue Service

Shareholder's Share of Undistributed Taxable  
Income, etc.—1975

For calendar year 1975 or other taxable year  
beginning ..... 1975, ending ....., 19.....  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

<b>Part I</b> Income		(a) Amount	(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
1 Undistributed taxable income—ordinary income or (loss)		19,730.15	Sch. E, Part III
2 Undistributed taxable income—long-term capital gain after tax			Sch. D, Part II
<b>Part II</b> Interest on Investment Indebtedness			
1 Interest expense on investment indebtedness			Form 4952 line reference
2 Net investment income or (loss)			Line 3, col. b
3 Excess expenses over rental income attributable to net lease property			Line 11, col. a
4 Excess net long-term capital gains over net short-term capital losses attributable to investment property			Line 11, col. b
<b>Part III</b> Items of Tax Preference			
1 Accelerated depreciation on:			Form 4625 line reference
(a) Low-income rental housing			Line 1(a)(1)
(b) Other real property			Line 1(a)(2)
(c) Personal property subject to a net lease			Line 1(b)
2 Amortization of:			Line 1(c)
(a) Certified pollution control facilities			Line 1(d)
(b) Railroad rolling stock			Line 1(e)
(c) On-the-job training facilities			Line 1(f)
(d) Child care facilities			Line 1(h)
3 Reserves for losses on bad debts of financial institutions			Line 1(i)
4 Excess percentage depletion			
5 Net long-term capital gain (after tax)			
<b>Part IV</b> Property Eligible for Investment Credit			
Property Qualified for Investment Credit		Qualified before January 22, 1975	Qualified after January 21, 1975
Basis of new investment property	(a) 3 or more but less than 5 years		
	(b) 5 or more but less than 7 years		
	(c) 7 or more years		
Qualified progress expenditures	1974 (d) 7 or more years		
	1975 (e) 7 or more years		
Cost of used investment property	(f) 3 or more but less than 5 years		
	(g) 5 or more but less than 7 years		
	(h) 7 or more years		
<b>Part V</b> Property Used in Recomputing a Prior Year Investment Credit			
(1) Description of property (Indicate whether new or used)		(2) Date placed in service	(3) Cost or basis
A			
B			
C			
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property
		(9) Actual useful life	(10) Applicable percentage
			(11) Qualified investment (Col. 3 x col. 10)
Shareholder's name, identifying number, and address (including ZIP code)		Corporation's name, identifying number, and address (including ZIP code)	
ESTATE OF GEORGE MARCUS 69 W. WASHINGTON SUITE 1150 CHICAGO, ILL. 60602		CORBO-RUMAR SALES, INC. 38-1812707 18135 LIVERNOIS DETROIT, MICHIGAN 48221	

Reference copy, JFK Collection: HSCA (RG 233)

COBO-RUMAR SALES, INC. 38-1812707

FORM 1120 S 1975

	BEGINNING OF YEAR	END OF YEAR
<b>SCHEDULE A - LINE 4 - OTHER COSTS</b>		
SUBCONTRACT CLEANING		311,867 25
SUPPLIES		1,452 15
REPAIRS AND MAINTENANCE		322 70
CLAIMS AND ADJUSTMENTS		159 02
<b>TOTAL</b>		<b>313,801 42</b>
<b>PAGE 1 - LINE 17 - TAXES</b>		
PAYROLL		2,050 51
MICHIGAN FRANCHISE FEE		466 10
CITY INCOME		672 43
<b>TOTAL</b>		<b>3,189 04</b>
<b>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</b>		
INSURANCE - EMPLOYEE BENEFITS		2,412 94
INSURANCE		76 23
OFFICE EXPENSE		314 56
PROFESSIONAL FEES		1,150 00
COMMISSIONS		49,841 55
<b>TOTAL</b>		<b>53,795 28</b>
<b>SCHEDULE L - BALANCE SHEETS</b>		
<b>LINE 5 - OTHER CURRENT ASSETS</b>		
PREPAID EXPENSE	230 04	70 20
<b>LINE 17 - OTHER CURRENT LIABILITIES</b>		
EMPLOYEE WITHHELD AND PAYROLL TAX	92 00	20 00
DUE STOCKHOLDERS	18,339 38	31,460 31
<b>TOTAL</b>	<b>18,431 38</b>	<b>31,480 31</b>

Reference copy, JFK Collection: ESCA (RG 233)

**U.S. Small Business Corporation  
 Income Tax Return** for calendar year 1976 or

**1976**

other taxable year beginning ..... 1976, ending ....., 19.....  
 (PLEASE TYPE OR PRINT)

<b>A</b> Date of election as small business corporation 1/1/72	<b>Name</b> Cobo - Rumar Sales, Inc.	<b>C</b> Employer identification no. 38-1812707
<b>B</b> Business Code No. (see page 7 of instructions) 7200	<b>Number and street</b> 18135 Livernois	<b>D</b> Date incorporated 6/1/66
	<b>City or town, State, and ZIP code</b> Detroit, Michigan 48221	<b>E</b> Enter total assets from line 14, column D, Schedule L \$ 44,752.50

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.  
**Note:** If section 465 (deductions limited to amount at-risk) applies, see instruction for line 28.

<b>GROSS INCOME</b>	1	Gross receipts or gross sales	Less: Returns and allowances	1	427,535.00
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		2	348,585.03
	3	Gross profit		3	78,949.97
	4(a)	(a) Domestic dividends		4(a)	
	4(b)	(b) Foreign dividends		4(b)	
	5	Interest on obligations of the U.S. and U.S. instrumentalities		5	
	6	Other interest		6	1,436.06
	7	Gross rents		7	
	8	Gross royalties		8	
	9(a)	9 Gains and losses (attach separate Schedule D (Form 1120S) and/or Form 4797): (a) Net short-term capital gain reduced by any net long-term capital loss		9(a)	
	9(b)	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions)		9(b)	
9(c)	(c) Ordinary gain or (loss) from Part II, Form 4797		9(c)		
10	Other income (see instructions—attach schedule)		10		
11	<b>TOTAL income</b> —Add lines 3 through 10		11	80,326.03	
<b>DEDUCTIONS</b>	12	Compensation of officers (Schedule E)		12	18,000.00
	13	Salaries and wages (not deducted elsewhere)		13	
	14	Repairs (see instructions)		14	
	15	Bad debts (Schedule F if reserve method is used)		15	
	16	Rents		16	
	17	Taxes (attach schedule)		17	5,850.32
	18	Interest		18	
	19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)		19	
	20	Amortization (attach schedule)		20	
	21	Depreciation (Schedule G)		21	
	22	Depletion (attach schedule)		22	
	23	Advertising		23	
	24	Pension, profit-sharing, etc. plans (see instructions) (enter number of plans <b>ONE</b> )		24	1,800.00
	25	Employee benefit programs (see instructions)		25	
	26	Other deductions (attach schedule)		26	50,188.42
	27	<b>TOTAL deductions</b> —Add lines 12 through 26		27	75,838.74
	28	<b>Taxable income</b> (line 11 less line 27) (see instructions)		28	4,547.29
<b>TAX</b>	29	Income tax on capital gains (Schedule J)		29	-0-
	30	Minimum tax (see instructions—attach Form 4626)		30	
	31	<b>Total tax</b> (add lines 29 and 30)		31	-0-
	32(a)	Credits: (a) Tax deposited with Form 7004 (attach copy)	32(a)		
	32(b)	(b) Tax deposited with Form 7005 (attach copy)	32(b)		
	32(c)	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (attach Form 4136)	32(c)		
	33	<b>TAX DUE</b> (line 31 less line 32). See instruction G for depository method of payment	33	-0-	
34	<b>OVERPAYMENT</b> (line 32 less line 31)	34			

**CLIENT'S COPY**  
 RETAIN FOR YOUR FILES  
 GORDON L. HOLLANDER, P.C.  
 CERTIFIED PUBLIC ACCOUNTANT  
 1987 WEST TEN MILE ROAD  
 SOUTHFIELD, MICHIGAN 48075

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 the preparer has any knowledge.

Date: \_\_\_\_\_ Signature of officer: \_\_\_\_\_ Preparer's signature (and employer's name, if any): *Gordon L. Hollander, CPA* Date: 3/5/77

Reference copy, JFK Collection: ESCA (RG 233)

Cost of Goods Sold (See instruction 2)

Method of inventory valuation (specify) ▶

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation

- 1 Inventory at beginning of year
- 2 Merchandise bought for manufacture or sale
- 3 Salaries and wages
- 4 Other costs (attach schedule)

- 5 Total of lines 1 through 4
- 6 Less: Inventory at end of year
- 7 Cost of goods sold—Enter here and on line 2, page 1

348,585.00  
348,585.00

**Schedule E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent- age of cor- poration stock owned	6. Amount of compensation	7. Expense account allowances
Earl Ruby	[REDACTED]	Pres.	All		18,000.00	
					18,000.00	

Total compensation of officers—Enter here and on line 12, page 1

**Schedule F Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1971						
1972						
1973						
1974						
1975						
1976						

**Schedule G Depreciation (See instruction 21). Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.**

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832						
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						

**Schedule J Tax Computation (See instructions)**

- 1 Taxable income (line 28, page 1)
- 2 Enter \$25,000. (Members of a controlled group, see instructions)
- 3 Line 1 less line 2
- 4 Enter line 3 or \$25,000, whichever is lesser (Members of a controlled group, see instructions)
- 5 Line 3 less line 4
- 6 Enter 20% of line 2
- 7 Enter 22% of line 4
- 8 Enter 48% of line 5
- 9 Add lines 6, 7, and 8
- 10 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1)
- 11 Subtract \$25,000. (Statutory minimum)
- 12 Balance (line 10 less line 11). (See instructions)
- 13 Enter line 12. (See instructions)
- 14 Net capital gains (line 9 or line 13, whichever is lesser). Enter here and on line 29, page 1

\$25,000.00

Reference copy, JFK Collection: HSCA (RG 233)

Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income

Table with 2 columns: Description and Amount. Row 1: Taxable income (line 28, page 1) - 4,547.29. Row 2: Less: (a) Money distributed as dividends... (b) Tax imposed on certain capital gains... Row 3: Corporation's undistributed taxable income - 4,547.29

Summary of Distributions and Other Items (attach additional sheets if necessary)

Table with 5 columns: 1. Name and address of each shareholder, 2. Social security number, 3. Stock ownership (Number of shares, Period held), 4. Compensation, 5. Percentage of time devoted to business. Row A: Earl Ruby, 4380 Stoney River, Birm., Mi., 500 shares, 1/65 to 12/76, 18,000.00, 100%

Table with 2 columns: Description and Amount. Row 4: Actual dividend distributions taxable as ordinary income... Row 5: Actual dividend distributions taxable as long-term capital gains... Row 6: Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion... Row 7: Nondividend distributions... Row 8: Undistributed taxable income—taxable as ordinary income or (loss) - 4,547.29. Row 9: Undistributed taxable income—taxable as long-term capital gain (after tax)

Table for Investment credit property (10). Columns: Property Qualified for Investment Credit, Basis of new investment property, Qualified progress expenditures, Cost of used investment property, and various holding period options (a-h).

Table for Interest on investment indebtedness (11). Rows: (a) Interest expense on investment indebtedness incurred prior to September 11, 1975; (b) Net investment income or (loss); (c) Excess expenses from "net lease property"; (d) Excess of net long-term capital gain over net short-term capital loss attributable to investment property

Table for Items of tax preference (12). Rows: (a) Excess itemized deductions; (b) Accelerated depreciation on: (1) Low income rental housing; (2) Other real property; (3) Personal property subject to a lease; (c) Intangible drilling costs; (d) Net long-term capital gain (after tax); (e) Amortization of: (1) Certified pollution control facilities; (2) Railroad rolling stock; (3) On-the-job training facilities; (4) Child care facilities; (f) Reserves for losses on bad debts of financial institutions; (g) Depletion

Table for Additional Information Required. Rows: F Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation?; G Taxable income or (loss) from line 28, page 1, Form 1120S for you; H Refer to page 7 of instructions and state the principal: Business activity Service; Product or service Dry Cleaning; I Were you a member of a controlled group subject to the provisions of section 1561?; J Did you claim a deduction for expenses connected with: (1) Entertainment facility; (2) Living accommodations; K Did you file all required Forms 1087, 1096, and 1099?; L Answer only if (1) this is the first 1120S return filed since your election 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; M 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; N Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust?

Reference copy, JFK Collection, HSCA (RG 233)

**Schedule K-1** Shareholder's Share of Undistributed Taxable Income, etc. (Complete a separate Schedule K-1 (Form 1120S) for each shareholder. See page 5 of instructions, and also back of Copy C, Schedule K-1 (Form 1120S).)

**Schedule M-1** Balance Sheets

ASSETS	Beginning of Taxable year		End of Taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash . . . . .		90,675.11		6,357.92
2 Trade notes and accounts receivable . . . . .	38,257.02		38,122.58	
(a) Less allowances for bad debts . . . . .		38,257.02		38,122.58
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) . . . . .		70.20		
6 Loans to shareholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .				
9 Buildings and other fixed depreciable assets . . . . .				
(a) Less accumulated depreciation . . . . .				
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .				
14 Total assets . . . . .		129,002.33		44,752.50
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .		1,500.00		4,800.00
16 Mtges, notes, bonds payable in less than 1 year . . . . .				
17 Other current liabilities (attach schedule) . . . . .		31,480.31		6,219.48
18 Loans from shareholders . . . . .				33,217.00
19 Mtges, notes, bonds payable in 1 year or more . . . . .				
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock . . . . .		1,000.00		500.00
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—appropriated (attach schedule) . . . . .				
24 Retained earnings—unappropriated . . . . .		95,022.02		22.02
25 Shareholders' undistributed taxable income previously taxed . . . . .				
26 Less cost of treasury stock . . . . .		( )		( )
27 Total liabilities and shareholders' equity . . . . .		129,002.33		44,752.50

**Schedule M-1** Reconciliation of Income Per Books With Income Per Return

1 Net income per books . . . . .	4,547.29	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .		(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .		8 Deductions in this tax return not charged against book income this year (itemize) . . . . .	
4 Income subject to tax not recorded on books this year (itemize) . . . . .		9 Total of lines 7 and 8 . . . . .	
5 Expenses recorded on books this year not deducted in this return (itemize) . . . . .		10 Income (line 28, page 1)—line 6 less line 9 . . . . .	4,547.29
6 Total of lines 1 through 5 . . . . .	4,547.29		

**Schedule M-2** Analysis of Unappropriated Retained Earnings Per Books (line 24 above)

1 Balance at beginning of year . . . . .	95,022.02	5 Distributions out of current or accumulated earnings and profits: (a) Cash . . . . .	4,547.29
2 Net income per books . . . . .	4,547.29	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize) PURCHASE	
		500 SH of OWN CORPORATE STOCK	95,000.00
		8 Total of lines 5, 6, and 7 . . . . .	95,000.00
4 Total of lines 1, 2, and 3 . . . . .	99,569.31	9 Balance at end of year (line 4 less line 8) . . . . .	22.02

Reference copy, JFK Collection: ESCA (RG 233)

SCHEDULE K-1  
(Form 1120S)

Department of the Treasury  
Internal Revenue Service

Shareholder's Share of **Income, etc.—1976**  
For calendar year 1976 or other taxable year beginning \_\_\_\_\_, 1976, ending \_\_\_\_\_, 19\_\_\_\_\_  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.

**Part I** Income

	(a) Amount
1 Undistributed taxable income—ordinary income or (loss) . . . . .	4,547.29
2 Undistributed taxable income—long-term capital gain after tax . . . . .	

Sch. E, Part III  
Sch. D, Part II

**Part II** Losses from Section 465 Activities

1 Shareholder's distributive share of losses from section 465 activities (see instructions) . . . . .	
---	--

Form 4952 line reference

**Part III** Interest on Investment Indebtedness

1(a) Interest expense on investment indebtedness incurred prior to September 11, 1975 . . . . .	
(b) Interest expense on investment indebtedness incurred after September 10, 1975 . . . . .	
2 Net investment income or (loss) . . . . .	
3 Excess expenses from "net lease property" . . . . .	
4 Excess net long-term capital gain over net short-term capital loss attributable to investment property . . . . .	

line 14  
line 3  
line 7(a)  
line 8 and 19

**Part IV** Items of Tax Preference

1 Excess itemized deductions . . . . .	
2 Accelerated depreciation on: (a) Low income rental housing . . . . .	
(b) Other real property . . . . .	
(c) Personal property subject to a lease . . . . .	
3 Amortization of: (a) Certified pollution control facilities . . . . .	
(b) Railroad rolling stock . . . . .	
(c) On-the-job training facilities . . . . .	
(d) Child care facilities . . . . .	
4 Reserves for losses on bad debts of financial institutions . . . . .	
5 Depletion . . . . .	
6 Intangible drilling costs . . . . .	
7 Net long-term capital gain (after tax) . . . . .	

line 20  
Form 4625 line reference  
line 1(a)  
line 1(b)(1)  
line 1(b)(2)  
line 1(c)  
line 1(d)  
line 1(e)  
line 1(f)  
line 1(g)  
line 1(i)  
line 1(i)  
line 1(l)

**Part V** Property Eligible for Investment Credit

Property Qualified for Investment Credit		
Basis of new investment property	(a) 3 or more but less than 5 years . . . . .	
	(b) 5 or more but less than 7 years . . . . .	
	(c) 7 or more years . . . . .	
Qualified progress expenditures	1974 and 1975 (d) 7 or more years . . . . .	
	1976 (e) 7 or more years . . . . .	
Cost of used investment property	(f) 3 or more but less than 5 years . . . . .	
	(g) 5 or more but less than 7 years . . . . .	
	(h) 7 or more years . . . . .	

Form 3468 line reference  
line 1(a)  
line 1(b)  
line 1(c)  
line 1(d)  
line 1(e)  
line 1(f)  
line 1(g)  
line 1(h)

**Part VI** Property Used in Recomputing a Prior Year Investment Credit

(1) Description of property (Indicate whether new or used)		(2) Date placed in service	(3) Cost or basis			
A						
B						
C						
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Qualified investment (Col. 3 x col. 10)

Column numbers and headings correspond to those on Form 4255

Shareholder's name, identifying number, and address (including ZIP code)

Corporation's name, identifying number, and address (including ZIP code)

Earl Ruby  
4380 Stoney River  
Birmingham, Michigan 48010

Cobo-Rumar Sales, Inc.  
38-1812707  
18135 Livernois  
Detroit, Michigan 48221

Reference copy, JFX Collection: BSCA (RG 233)



	Beginning Of Year	End Of Year
<b>SCHEDULE A - LINE 4 - OTHER COSTS</b>		
Subcontract cleaning		301,000 33
Supplies		1,191 72
Repairs and maintenance		97 00
Claims and adjustments		854 87
<b>Total</b>		<b>303,143 92</b>
<b>PAGE 1 - LINE 17 - TAXES</b>		
Payroll		3,375 57
Michigan Franchise Fee		412 10
City Income		1,132 65
Michigan Single Business		900 00
<b>Total</b>		<b>5,850 32</b>
<b>PAGE 1 LINE 26 - OTHER DEDUCTIONS</b>		
Insurance - Employee benefits		1,343 16
Advertising and telephone		273 32
Office expense		143 07
Professional fees		1,400 00
Commissions		47,028 85
<b>Total</b>		<b>50,188 42</b>
<b>SCHEDULE L - BALANCE SHEETS</b>		
<b>LINE 5 - OTHER CURRENT ASSETS</b>		
Prepaid expense	70 20	- 0 -
<b>LINE 17 - OTHER CURRENT LIABILITIES</b>		
Employee withheld and payroll tax	20 00	1,672 20
Due stockholders	31,460 31	4,547 20
<b>Total</b>	<b>31,480 31</b>	<b>6,219 40</b>

Reference copy, JFK Collection: ESCA (RG 233)

Part II Income other than Wages, Dividends and Interest

Table with 3 columns: Description, Line Number, Amount. Includes rows for Business income (29), Net gain (30a, 30b, 31), Pensions (32a, 32b), Farm income (33), State income tax refunds (34), Alimony (35), and Total (37) with handwritten values like 123.99, 48,728.06, and 53,332.95.

Part III Adjustments to Income

Table with 3 columns: Description, Line Number, Amount. Includes rows for Moving expense (38), Employee business expense (39), Payments to retirement plans (40a, 40b), Forfeited interest penalty (41), and Total (42).

Part III Tax Computation

Table with 3 columns: Description, Line Number, Amount. Includes rows for Adjusted gross income (43), Deductions (44a, 44b), Exemptions (46), and Taxable income (47) with handwritten values like 254,402.99 and 228,658.81.

- 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

Table with 3 columns: Description, Line Number, Amount. Includes rows for Credit for the elderly (48), Child care expenses (49), Investment credit (50), Foreign tax credit (51), Contributions to candidates (52), Work Incentive Credit (53), and Total (54) with handwritten value 488.02.

Part V Other Taxes

Table with 3 columns: Description, Line Number, Amount. Includes rows for Tax from recomputing prior-year investment credit (55), Minimum tax (56), Tax on premature distributions (57), Self-employment tax (58), Social security tax on tip income (59), Uncollected employee social security tax (60), Excess contribution tax (61), and Total (62).

Part VI Other Payments

Table with 3 columns: Description, Line Number, Amount. Includes rows for Excess FICA, RRTA, or FICA/RRTA tax withheld (63), Credit for Federal tax on special fuels (64), Credit from a Regulated Investment Company (65), and Total (66) with handwritten value 895.05.

Reference copy, JFK Collection: HSCA (RG 233)

# 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).

# 1976

Name(s) as shown on Form 1040

Earl R. and Marge Ruby

Your social security number

## 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 ▶		

### Contributions (See page 15 of Instructions for examples.)

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence	360	00
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 ▶	360	00

### 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 ▶		

### Taxes (See page 13 of Instructions.)

11 State and local income	13,940	16
12 Real estate	4,216	00
13 State and local gasoline (see gas tax tables)	115	00
14 General sales (see sales tax tables)	800	00
15 Personal property		
16 Other (itemize) ▶ MICHIGAN INTANGIBLES	2,602	87
17 Total (add lines 11 through 16). Enter here and on line 35 ▶	21,674	03

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

18 Home mortgage	2,210	15
19 Other (itemize) ▶		
20 Total (add lines 18 and 19). Enter here and on line 36 ▶	2,210	15

### Summary of Itemized Deductions

34 Total medical and dental—line 10		
35 Total taxes—line 17	21,674	03
36 Total interest—line 20	2,210	15
37 Total contributions—line 24	360	00
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 ▶	24,244	18

Reference copy, JFK Collection: HSCA (RG 233)

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

Your social security number

Earl R. and Marge Ruby

Part I Dividend Income

Note: If gross dividends (including capital gain distributions) and other distributions on stock are \$400 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non-taxable distributions, if any, on Form 1040, line 10a (see note below).

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

Table with columns for Payer Name, Amount, and Cents. Includes entries like READY OFF SHORE OIL, DETROIT EDISON, ARIZONA PUB SERV., etc.

Summary rows for Dividend Income: 2 Total of line 1, 3 Capital gain distributions, 4 Nontaxable distributions, 5 Total, 6 Dividends before exclusion.

Part II Interest Income

Note: If interest is \$400 or less, do not complete this part. But enter amount of interest received on Form 1040, line 11.

7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see page 16 of Instructions). (List payers and amounts)

Table with columns for Payer Name, Amount, and Cents. Includes entries like MICHIGAN NATIONAL BANK, AMERICAN FIN. CORP., STANDARD FEDERAL SAV.

Summary row for Interest Income: 8 Total interest income. Enter here and on Form 1040, line 11

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 30b.

Part III Foreign Accounts and Foreign Trusts

1 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)?

2 Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust?

Reference copy, JFK Collection: HSCA (RG 233)

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.)

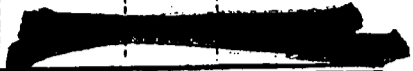
1976

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

Social security number

Name(s) as shown on Form 1040

Earl R. and Marge Ruby



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

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or (loss). Includes summary rows 2-5.

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

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or (loss). Includes summary rows 7-13.

Part III Summary of Parts I and II (If You Have Capital Loss Carryovers From Years Beginning Before 1970, Do Not Complete This Part. See Form 4798, Parts III, IV and V.)

Summary table with 4 columns: Description, Line number, Amount, and another amount. Includes rows 14, 15a, 15b, 16a, and 16b.

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE E  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Supplemental Income Schedule

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

1976

Name(s) as shown on Form 1040: Earl R. and Marge Ruby  
Your social security number: [REDACTED]

**Part I Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 32b. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a schedule and enter combined total of taxable portions on line 5.

1 Name of payer  
2 Did your employer contribute part of the cost?  Yes  No  
If "Yes," is your contribution recoverable within 3 years of the annuity starting date?  Yes  No  
If "Yes," show: Your contribution \$..... Contribution recovered in prior years .....

2	
3	
4	
5	

**Part II Rent and Royalty Income.** If you need more space, use Form 4831.  
Have you claimed expenses connected with your vacation home rented to others?  Yes  No  
Note: If you are reporting farm rental income here, see Schedule E Instructions to determine if you should file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.— explain below)
COMMERCIAL BUILDING BOSTON - LIVERNOIS DETROIT, MICH.	1,700.00		505.78	562.50
6 Totals	1,700.00		505.78	562.50
7 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))			7	631.72
8 Net rental income or (loss) (from Form 4831)			8	
9 Net farm rental profit or (loss) (from Form 4835)			9	
10 Total rent and royalty income (add lines 7, 8, and 9)				10 631.72

**Part III Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.**  
Note: If any of the partnership, estate or trust income reported below is from farming or fishing, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box

(a) Name	(b)	(c) Employer identification number	(d) Income or (loss)	(e) Additional 1st year depreciation (applicable only to partnerships)
Cobo Cleaners, Inc.	S	38-1806433	43,549.05	
Cobo - Rumar Sales, Inc.	S	38-1812707	4,547.29	
11 Totals			48,096.34	
12 Income or (loss). Total of column (d) less total of column (e)				12 48,096.34

13 TOTAL (add lines 5, 10, and 12). Enter here and on Form 1040, line 32a: 13 48,728.06

Explanation of Column (e), Part II		Item	Amount	Item	Amount
Item	Amount				
REAL ESTATE TAX	281.00				
PROFESSIONAL FEES	213.50				
MANAGEMENT FEE	62.00				
TOTAL	562.50				

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

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
BUILDING	11/1/71	9,500.00	2,786.28	DB-150%	20YRS	505.78
		9,500.00				505.78

# Computation of Investment Credit

**1976**

▶ Attach to your tax return.

Name **Earl R. and Marge Ruby** Identifying number as shown on page 1 of your tax return [REDACTED]

1 Use schedule below to list qualified investment in new and used property acquired or constructed and placed in service during the taxable year; and also list qualified progress expenditures made during the 1976 taxable year and qualified progress expenditures made in 1974 and 1975 taxable years providing a proper election as prescribed in section 46(d)(6) was made for such prior years. If progress expenditure property is placed in service during the taxable year, do not list qualified progress expenditures for this property. See Specific Instruction for line 1.  
 If 100% investment credit is being claimed on certain ships, check this block.  See Instruction K for details.

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	10,772.00	33 1/3	3,590.63
	(b)	5 or more but less than 7		66 2/3	
	(c)	7 or more		100	
Qualified progress expenditures	1974 and 1975	(d) 7 or more		20	
	1976	(e) 7 or more		40	
Used property (See instructions for dollar limitation)	(f)	3 or more but less than 5		33 1/3	
	(g)	5 or more but less than 7		66 2/3	
	(h)	7 or more	1,289.60	100	1,289.60

2 Qualified investment—add lines 1(a) thru (h) 4,880.23  
 3 10% of line 2 ~~488.02~~  
 4 7% (4% for public utility property) of certain property (see Instruction for line 1)  
 5 Electing corporations with qualifying stock ownership plans—Enter 1% of line 2 (see Instruction I). (Attach election statement.)  
 6 Carryback and carryover of unused credit(s). See instruction F—attach computation  
 7 Tentative investment credit—Add lines 3, 4, 5 and 6 488.02

**Limitation**  
 8 (a) Individuals—Enter amount from line 18, 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 9, Schedule J, page 3, Form 1120 118,157.05  
 9 Less: (a) Credit for the elderly (Individuals only)  
 (b) Foreign tax credit  
 (c) Tax on lump-sum distributions (see instruction for line 9(c))  
 (d) Possession Tax Credit (corporations only)

10 Total—Add lines 9(a), (b), (c) and (d) 118,157.05  
 11 Line 8 less line 10 25,000.00  
 12 (a) Enter amount on line 11 or \$25,000, whichever is lesser. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 12.) 46,578.52  
 (b) If line 11 exceeds line 12(a), enter 50% of the excess. (Public utilities, railroads, and airlines see instruction J.) 71,578.52  
 13 Total—Add lines 12(a) and (b) 71,578.52  
 14 Investment credit—Amount from line 7 or line 13, whichever is lesser. Enter here and on line 50, Form 1040; line 10(b), Schedule J, page 3, Form 1120; or the appropriate line on other returns 488.02

**Schedule A** If any part of your investment in line 1 or 4 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following statement and identify property qualifying for the 7% or 10% investment credit.

Name (Partnership, estate, trust, etc.)	Address	Property			Life years
		Progress expenditures	New	Used	
CUBO CLEANERS, INC.	18135 LIVERNOIS DETROIT, MICH.		10,772.00		3
		\$	\$	\$ 1,289.60	7

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

Reference copy, JFK Collection: HSCA (RG 233)

# Maximum Tax on Earned Income

1976

▶ Attach to Form 1040 (or Form 1041).

Name(s) as shown on Form 1040 (or Form 1041)

Earl R. and Marge Ruby

Identifying number

Do not complete this form if—(a) Earned taxable income is:  
 \$38,000 or less, and on Form 1040, you checked line 1 or line 4,  
 \$52,000 or less, and on Form 1040, you checked line 2 or line 5,  
 \$26,000 or less, and this is an Estate or Trust return (Form 1041);  
 (b) You elected income averaging; or  
 (c) On Form 1040, you checked line 3.

1	Earned income (see instructions)	1	185,181.00
2	Deductions (see instructions)	2	
3	Earned net income. Subtract line 2 from line 1	3	185,181.00
4	Enter your adjusted gross income	4	254,402.99
5	Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100%	5	72.79
6	Enter your taxable income	6	228,658.81
7	Multiply the amount on line 6 by the percentage on line 5	7	166,440.75
8	a. Enter the larger of either (1) the total of your 1976 tax preference items or (2) one-fifth of the total of your tax preference items for 1972, 1973, 1974, 1975, and 1976.	8a	- 0 -
	b. Less	8b	\$30,000
	c. Subtract line 8b from line 8a	8c	- 0 -
9	Earned taxable income. Subtract line 8c from line 7 (see instructions)	9	166,440.75
10	If: on Form 1040, you checked line 1 or line 4, enter \$38,000 on Form 1040, you checked line 2 or 5, enter \$52,000 Estate or Trust, enter \$26,000	10	52,000.00
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)	11	114,440.75
12	Enter 50% of line 11	12	57,220.37
13	Tax on amount on line 6 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	13	131,041.17
14	Tax on amount on line 9 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	14	87,959.71
15	Subtract line 14 from line 13	15	43,081.46
16	If the amount on line 10 is: \$38,000, enter \$13,290 (\$12,240 if unmarried head of household) \$52,000, enter \$18,060 \$26,000, enter \$9,030	16	18,060.00
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on Form 1040, line 16 (or Form 1041, line 24); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below	17	118,361.83
<b>Computation of Alternative Tax</b>			
18	Amount from line 6	18	228,658.81
19	Amount from Schedule D (Form 1040), line 15(a)* (or Form 1041, page 1, line 20)	19	123.90
20	Subtract line 19 from line 18	20	228,534.91
21	Enter smaller of amount on Sch. D (Form 1040), line 13 or 14* (or enter amount from Sch. D (Form 1041), line 17(e)) If line 21 does not exceed \$50,000, check here <input checked="" type="checkbox"/> and omit lines 22 through 25.	21	247.79
22	Enter amount from line 20 plus \$25,000	22	
23	Enter amount from line 13	23	
24	Tax on amount on line 22 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions)	24	
25	Subtract line 24 from line 23	25	
26	Tax on amount on line 20 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions). Caution: If line 9 is more than line 20, enter instead amount on line 14 less 50% of excess of line 9 over line 20	26	130,954.44
27	Subtract line 26 from line 13	27	86.73
28	Subtract line 27 from line 17	28	118,275.10
29	If the block on line 21 is checked, enter 50% of line 19; otherwise, enter \$12,500	29	61.95
30	Alternative tax, add lines 25 (if applicable), 28 and 29	30	118,337.05
31	Enter here and on Form 1040, line 16 (or Form 1041, line 24 or 25, whichever is applicable), the amount on line 17 or line 30, whichever is smaller	31	118,337.05

\* If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 19 the amount shown on Form 1040, line 30b. Also, enter on line 21 the total amount of capital gain distributions received.



1976 MI-1040  
**MICHIGAN INDIVIDUAL INCOME TAX RETURN**

1. for 1976, or taxable year beginning \_\_\_\_\_, 1976, ending \_\_\_\_\_, 19\_\_\_\_

<b>2</b> First name & initial (if joint return, use first names & initials of both) <b>Earl R. and Marge</b>	Last Name <b>Ruby</b>	<b>3a</b> Your social security number [REDACTED]
Home address (number and street or rural route) <b>18135 Livernois</b>		<b>3b</b> Your occupation <b>Sales</b>
City, town or post office, and State <b>Detroit, Michigan</b>		<b>4a</b> Spouse's social security no. 
Residency Status during tax year: Non-residents and part-year residents see schedules 3 and 4, page 2 <b>5a</b> <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-resident <input type="checkbox"/> Part-year resident, from _____ to _____		<b>4b</b> Spouse's occupation <b>Housewife</b>

**5b** **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.

<b>6</b> <b>FILING STATUS</b> (see page 3 of the instructions) A <input type="checkbox"/> Single B <input checked="" type="checkbox"/> Married, filing jointly C <input type="checkbox"/> Married, filing separately Name of spouse _____ Enter spouse's soc. sec. no. on line 4a	<b>7. EXEMPTIONS:</b> (a) Enter here the number of exemptions claimed on your federal income tax return . . . . . <u>2</u> (b) Special exemption for paraplegics & quadriplegics. [See instructions] _____ (c) <b>TOTAL EXEMPTIONS</b> , add lines 7(a) and 7(b) . . . . . <u>2</u>
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<b>8.</b> Adjusted gross income as defined in the Internal Revenue Code and which should be reported on Federal Form 1040, line 15c, or 1040A, line 12 (Attach copies of any Federal schedules that indicate a loss or adjustment from gross income (see page 6 of the instructions) . . . . .	<b>8</b> <u>254,402.99</u>
<b>9.</b> Additions to adjusted gross income, (from page 2, line 35 of this form) . . . . .	<b>9</b> _____
<b>10.</b> Total. Add lines 8 and 9 . . . . .	<b>10</b> <u>254,402.99</u>
<b>11.</b> Subtractions from adjusted gross income (from page 2, line 44 of this form) . . . . .	<b>11</b> _____
<b>12.</b> Subtract line 11 from line 10 . . . . .	<b>12</b> <u>254,402.99</u>
<b>13.</b> Residents multiply exemptions claimed on line 7 by \$1,500.00 (part-year and nonresident allowance from line 63). . . . .	<b>13</b> <u>3,000.00</u>
<b>14.</b> Income subject to tax (subtract line 13 from line 12) . . . . .	<b>14</b> <u>251,402.99</u>
<b>15.</b> Tax: multiply line 14 by 4.6% (.046) . . . . .	<b>15</b> <u>11,564.54</u>

	AMOUNT PAID		CREDIT
<b>16.</b> Income tax paid to Michigan cities . . . . .	<b>16</b> <u>959.77</u>	<b>16a.</b>	<u>65.49</u>
<b>17.</b> Contributions to Michigan colleges, universities & public libraries (attach receipts) . . . . .	<b>17</b> _____	<b>17a.</b>	_____
<b>18.</b> Income tax paid to another state (attach copy of return) . . . . .	<b>18</b> _____	<b>18a</b>	_____
<b>19.</b> Single Business Tax Credit—from MI-1040CR-6, line 10 (attach) . . . . .	<b>19</b> _____	<b>19</b>	<u>130.60</u>
<b>20.</b> Total credits. Add lines 16a, 17a, 18a, and 19 . . . . .	<b>20</b> _____	<b>20</b>	<u>196.09</u>
<b>21.</b> Income tax. Subtract line 20 from line 15 (if line 20 is greater than line 15, enter 'NONE') . . . . .	<b>21</b> _____	<b>21</b>	<u>11,368.45</u>
<b>22.</b> Property Tax Credit—from MI-1040CR-1,2,3,4 or 5 (attach) . . . . .	<b>22</b> _____	<b>22</b>	_____

	AMOUNT PAID		CREDIT
<b>23.</b> Michigan tax withheld (attach State copy of W-2) . . . . .	<b>23</b> <u>6,440.00</u>	<b>23</b>	<u>6,440.00</u>
<b>24.</b> Michigan estimated tax payments . . . . .	<b>24</b> <u>5,600.00</u>	<b>24</b>	<u>5,600.00</u>
<b>25.</b> 1975 overpayment credited to 1976 . . . . .	<b>25</b> _____	<b>25</b>	_____
<b>26.</b> Add lines 22, 23, 24, and 25 . . . . .	<b>26</b> _____	<b>26</b>	<u>12,040.00</u>
<b>27.</b> If line 26 is less than line 21, enter BALANCE OF TAX DUE (see mailing instructions below) . . . . . <b>PAY</b> ▶	<b>27</b> _____	<b>27</b>	_____
<b>28.</b> If line 26 is greater than line 21, enter AMOUNT OVERPAID . . . . .	<b>28</b> <u>671.55</u>	<b>28</b>	<u>671.55</u>
<b>29.</b> Amount of line 28 to be REFUNDED TO YOU (see mailing instructions below) . . . . . <b>REFUND</b> ▶	<b>29</b> _____	<b>29</b>	<u>- 0 -</u>
<b>30.</b> Amount of line 28 to be credited to 1977 estimated tax . . . . .	<b>30</b> <u>671.55</u>	<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, 1977, 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.

<b>SIGN HERE</b> Your signature _____ Date _____	<b>Signature of preparer other than taxpayer</b> <b>GORDON L. HOLLANDER, P.C.</b> CERTIFIED PUBLIC ACCOUNTANT 19675 WEST TEN MILE ROAD Date _____
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**CREDIT FOR SINGLE BUSINESS TAX PAID**  
Attach to MI-1040

1. For 1976, or taxable year beginning \_\_\_\_\_, 1976, ending \_\_\_\_\_, 197\_\_\_\_\_

2. First name & initial (if joint return, use first names & initials of both)	Last name	Same as used on line 3a MI-1040 3. Your Social Security No.
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This form is to be completed by persons who have paid Single Business Tax as an individual, partner in a partnership, or shareholder in a Sub-Chapter S corporation.  
**IMPORTANT:** A credit cannot be claimed on single business tax computed under the 50% gross receipts limitation pursuant to Section 31(2) of the Single Business Tax Act.

**INSTRUCTIONS FOR COMPLETING LINES 4, 5 and 6:**

Line 4 - Individual Proprietor:

- Column: A Enter the account number from your single business tax return C-8000, Line 4a.  
 B Enter the business income received from form C-8000, line 7.  
 C Enter the single business tax paid from form C-8000, line 23.

Lines 5 & 6 - Partnership & Sub-Chapter S Corporation:

Enter the source of business income (name of partnership or Sub-Chapter S Corporation) on lines a, b, c, or d.

- Column: A Enter the account number under which the single business tax was paid.  
 B Enter business income received from schedule C-8000 K.  
 C Enter single business tax paid from schedule C-8000 K.

	COLUMN A	COLUMN B		COLUMN C
	SINGLE BUSINESS TAX ACCOUNT NUMBER	FROM SINGLE BUSINESS TAX FORM C-8000		S.B.T. Paid - Line 23
		Business Income - Line 7		
4. Individual Proprietor	④			
5. Name of Partnership:		FROM SINGLE BUSINESS TAX SCHED. C-8000 K		
		Business Income		S.B.T. Paid
(a)				
(b)				
(c)				
(d)				
6. Name of Sub-Chapter S Corporation:				
(a)	COBO - RUMAR SALES	38-1812707	4,547	653
(b)				
(c)				
(d)				
7. TOTAL - Add Lines 4, 5, & 6		Col. B	4,547	Col. C 653
<b>SINGLE BUSINESS TAX CREDIT COMPUTATION:</b>				
8. Enter Single Business Tax paid from Line 7, Column C				653
9. Enter percentage from Table I below		20 %		
10. Single Business Tax Credit - Multiply Line 8 by Line 9 - Enter here and carry to Line 19 of form MI-1040.			⑩	13060

**TABLE I**

If net business income of line 7, column B is:	The credit is:
\$20,000 or less	20% of the single business tax
More than \$20,000 but less than \$40,000	15% of the single business tax
More than \$40,000	10% of the single business tax

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DICE 2052

U.S. 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) <b>Earl R. and Marge</b>	Last name <b>Ruby</b>	Your social security number [REDACTED]	For Privacy Act Notification, see page 2 of Instructions.
	Present home address (Number and street, including apartment number, or rural route) <b>18135 Livernois</b>		Spouse's social security no.	For IRS use only
	City, town or post office, State and ZIP code <b>Detroit, Michigan 48221</b>		Occupation Yours ▶ <b>Sales</b> Spouse's ▶ <b>Housewife</b>	

Requested by Census Bureau for Revenue Sharing	A In what city, town, village, etc., do you live? <b>Birmingham</b>	B Do you live within the legal limits of the city, town, etc.? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	C In what county and State do you live? County <b>Oakland</b> State <b>Mich.</b>	D In what township do you live? (See page 4.)
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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 ▶ <b>2</b>
	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 <b>Denise</b> Enter number ▶ <b>2</b>
	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) ▶ <b>4</b>
	4 <input type="checkbox"/> Unmarried Head of Household (See page 5 of Instructions)		d Total (add lines 6a, b, and c) ▶ <b>4</b>
	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died ▶ 19 ). See page 5 of Instructions.		e Age 65 or over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse Enter number of boxes checked
			Blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse
			7 Total (add lines 6d and e) ▶ <b>4</b>

8 Presidential Election Campaign Fund	Do you wish to designate \$1 of your taxes for this fund? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	If joint return, does your spouse wish to designate \$1? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	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 3 of Instructions.)	9	<b>86,500 00</b>
	10a Dividends (See pages 7 and 14 of Instructions) \$ <b>10,411.39</b> , 10b Less exclusion \$ <b>200.00</b> , Balance ▶ (If gross dividends and other distributions are over \$400, list in Part I of Schedule B.)	10c	<b>10,211 39</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	<b>12,126 02</b>
	12 Income other than wages, dividends, and interest (from line 36)	12	<b>69,198 77</b>
	13 Total (add lines 9, 10c, 11, and 12)	13	<b>178,036 18</b>
	14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 42)	14	
	15 Subtract line 14 from line 13 (Adjusted Gross Income) (If less than \$8,000, see page 8 of Instructions on "Earned Income Credit.")	15	<b>178,036 18</b>

- 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 type="checkbox"/> Tax Rate Schedule X, Y, or Z <input type="checkbox"/> Schedule G <input type="checkbox"/> OR <input checked="" type="checkbox"/> Form 4726	16a	<b>82,995 66</b>
	b Credit for personal exemptions (multiple by 830)	b	<b>120 00</b>
	c Balance (subtract line 16b from line 16a)	c	<b>82,875 66</b>
	17 Credits (from line 64)	17	<b>75 95</b>
	18 Balance (subtract line 17 from line 16c)	18	<b>82,799 71</b>
	19 Other taxes (from line 65)	19	
	20 Total (add lines 18 and 19)	20	<b>82,799 71</b>
	21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front)	21a	<b>30,369 05</b>
	b 1975 estimated tax payments (include amount allowed as credit from 1974 return)	b	<b>20,000 00</b>
	c Earned income credit	c	
d Amount paid with Form 4868	d		
e Other payments (from line 67)	e	<b>824 85</b>	
22 Total (add lines 21a through e)	22	<b>51,193 90</b>	

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. (Check here <input checked="" type="checkbox"/> , if Form 2210, Form 2210F, or statement is attached. See page 8 of Instructions.)	23	<b>32,420 12</b>
	24 If line 22 is larger than line 20, enter amount OVERPAID.	24	
	25 Amount of line 24 to be REFUNDED TO YOU	25	
	26 Amount of line 24 to be credited on 1976 estimated tax. ▶ 26	26	

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

Sign here: Your signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's signature (other than taxpayer) **GORDON L. HOLLANDER, P.C.** Date **4/5/76**

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Other Dependents	(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of \$750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
					\$	\$
27 Total number of dependents listed in column (a). Enter here and on line 6c . . . . . ▶						

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

28	Business income or (loss) (attach Schedule C) . . . . .	28		
29a	Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) . . . . .	29a	(275	56)
29b	50% of capital gain distributions (not reported on Schedule D—see page 9 of Instructions) . . . . .	29b		
30	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) . . . . .	30		
31a	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) . . . . .	31a	66,966	33
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) ▶ MANAGEMENT FEES	35	2,508	00
36	Total (add lines 28 through 35). Enter here and on line 12 . . . . . ▶	36	69,198	77

**Part II** Adjustments to Income

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

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

43	Adjusted gross income (from line 15) . . . . .	43	178,036	18
44	(a) If you itemize deductions, check here <input checked="" 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	13,951	23
45	Subtract line 44 from line 43 . . . . .	45	164,084	95
46	Multiply total number of exemptions claimed on line 7, by \$750 . . . . .	46	3,000	00
47	Taxable income. Subtract line 46 from line 45 . . . . .	47	161,084	95

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

48	Retirement income credit (attach Schedule R) . . . . .	48		
49	Investment credit (attach Form 3468) . . . . .	49	75	95
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	75	95

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

**Part IV** Other Payments

64	Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 10 of Instructions) . . . . .	64	824	85
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	824	85

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# Dividend and Interest Income

# 1975

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

Name(s) as shown on Form 1040

Earl R. and Marge Ruby

Your social security number

## 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		

### Taxes (See page 11 of Instructions.)

11	State and local income	6,478	09
12	Real estate	2,440	04
13	State and local gasoline (see gas tax tables)	78	00
14	General sales (see sales tax tables)	405	30
15	Personal property		
16	Other (itemize) ▶ MICHIGAN INTANGIBLES	1,707	65
17	Total (add lines 11 through 16). Enter here and on line 36	11,109	08

### Interest Expense (See page 12 of Instructions.)

18	Home mortgage	2,492	15
19	Other (itemize) ▶		
20	Total (add lines 18 and 19). Enter here and on line 37	2,492	15

### Contributions (See page 12 of Instructions for examples.)

21 a	Cash contributions for which you have receipts, cancelled checks or other written evidence	350	00
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	350	00

### Casualty or Theft Loss(es) (See page 13 of Instructions.) Note: If you had more than one loss, omit lines 25 through 28 and see page 13 of Instructions for guidance.

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

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

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

### Summary of Itemized Deductions A

35	Total medical and dental—line 10		
36	Total taxes—line 17	11,109	08
37	Total interest—line 20	2,492	15
38	Total contributions—line 24	350	00
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	13,951	23

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

Your social security number

Earl R. and Marge Ruby

Part I Dividend Income

Note: If gross dividends (including capital gain distributions) and other distributions on stock are \$400 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non taxable distributions, if any, on Form 1040, line 10a (see note below).

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

Table with columns for payer name and amount. Includes entries like DETROIT EDISON, GROW CHEM., INDUSTRIES TREND, CANADIAN FUND, READY OFF SHORE OIL, ARIZONA PUB. SERV., S.S. KRESGE, ENTEX, INC., N.E. UTILITIES, PUB. SERV. ELEC & GAS, NEW PERSPECTIVE, DRYFUS FUND, INVESTORS STOCK FUND, INVESTORS VARIABLE.

Part II Interest Income

Note: If interest is \$400 or less, do not complete this part. But enter amount of interest received on Form 1040, line 11.

7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see page 14 of Instructions). (List payers and amounts)

Table with columns for payer name and amount. Includes entries like AMERICAN FIN. CORP., MICHIGAN NATIONAL BANK, STANDARD FEDERAL SAV., DETROIT BANK.

Summary table for Dividend Income with rows for Total of line 1, Capital gain distributions, Nontaxable distributions, Total (add lines 3 and 4), Dividends before exclusion, and Total interest income.

8 Total interest income. Enter here and on Form 1040, line 11

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 29b.



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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).

1975

Name(s) as shown on Form 1040

Earl R. and Marge Ruby

Social security number

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

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or (loss). Includes summary rows 2-5.

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

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or (loss). Includes summary rows 7-13.

Part III Summary of Parts I and II

Summary table with 3 columns: Description, Line number, Amount. Includes lines 14-16.

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# Supplemental Income Schedule AND Retirement Income Credit Computation

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

1975

Name(s) as shown on Form 1040  
Earl R. and Marge Ruby

Your social security number  
[REDACTED]

## Schedule E—Supplemental Income Schedule (Complete Schedule R on back if eligible for retirement income credit)

**Part I Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 31b. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a schedule and enter combined total of taxable portions on line 5.

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

**Part II Rent and Royalty Income.** If you need more space, you may use Form 4831. Note: If you are reporting farm rental income here, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box .

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.— explain below)
COMMERCIAL BLDG BOSTON-LIVERNOIS DET., MI. 1/2 OWNERSHIP	1,704.50		764.01	544.36
<b>1 Totals</b>	1,704.50		764.01	544.36
<b>2 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))</b>				

**Part III Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.** Note: If any of the partnership, estate or trust income reported below is from farming or fishing, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box .

(a) Name	(b)	(c) Employer identification number	(d) Income or (loss)	(e) Additional 1st year depreciation (applicable only to partnerships)
COBO CLEANERS, INC.	S	38-1806433	46,840.04	
COBO-RUMAR SALES	S	38-1812707	19,730.16	
<b>1 Totals</b>			66,570.20	
<b>2 Income or (loss). Total of column (d) less total of column (e)</b>				

**TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 31a)** 66,570.20  
66,966.33

Explanation of Column (e), Part II		Item	Amount	Item	Amount
Item	Amount			Item	Amount
REAL ESTATE TAX	519.51				
MANAGEMENT FEES	140.00				
INSURANCE	104.50				
<b>TOTAL</b>	764.01				

**Schedule for Depreciation Claimed in Part II Above.** If you need more space or you computed depreciation under the Class Life (ADR) System or Guideline Class Life System, use Form 4562.

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
<b>1 Total additional first-year depreciation (do not include in items below)</b>						
BUILDING	11/1/71	19,000.00	4,483.86	DB-150%	20 YRS	1,088.71
LESS: 50% OWNERSHIP						(544.35)
<b>2 Totals</b>		19,000.00				544.36

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# Estimated Tax by Individuals

▶ Attach this form to Form 1040.

# 1975

Name(s) as shown on Form 1040  
Earl R. and Marge Ruby

Social security number  
[REDACTED]

## How to Figure Your Underpayment (Complete lines 1 through 15)

If you meet any of the exceptions (see Instruction D) which avoid the underpayment penalty for ALL quarters, omit lines 1 through 15 and go directly to line 16.

1	1975 tax (from Form 1040, line 20)		
2	Earned income credit (from Form 1040, line 21c)		
3	Tax credit claimed for special fuels, nonhighway gasoline and lubricating oil (from Form 1040, line 65)		
4	Minimum tax (from Form 1040, line 57)		
5	Social security tax on unreported tip income (from Form 1040, line 60)		
6	Uncollected employee social security tax on tips reported on Forms W-2 (from Form 1040, line 61)		
7	Excess contribution tax (from Form 1040, line 62)		
8	Total (add lines 2 through 7)		82,799.71
9	Balance (line 1 less line 8)		6,261.77
10	Enter 80% of the amount shown on line 9		

Due Dates of Installments				
	Apr. 15, 1975	June 15, 1975	Sept. 15, 1975	Jan. 15, 1976
11	16,559.94	16,559.94	16,559.94	16,559.94
12	12,798.48	12,798.48	12,798.47	12,798.47
13				
14				
15	3,761.46	3,761.46	3,761.47	3,761.48

## Exceptions Which Avoid the Penalty (See Instruction D) (Farmers and fishermen see Instruction H for special exception)

16	Total amount paid and withheld from January 1 through the installment date indicated				
17	Exception 1.—Prior year's tax. 1974 tax	25% of 1974 tax	50% of 1974 tax	75% of 1974 tax	100% of 1974 tax
18	Exception 2.—Tax on prior year's income using 1975 rates and exemptions	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
19	Exception 3.—Tax on annualized 1975 income	Enter 20% of tax	Enter 40% of tax	Enter 60% of tax	Not applicable
20	Exception 4.—Tax on 1975 income over 3, 5, and 8-month periods	Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	

## How to Figure the Penalty (Complete lines 21 through 25 for installments not avoided by an exception)

21	Amount of underpayment (from line 15)	3,761.46	3,761.46	3,761.47	3,761.48
22	Date of payment (see Instruction G)	4/15/76	4/15/76	4/15/76	4/15/76
23	(a) Number of days from due date of installment to date of payment or June 30, 1975, whichever is earlier	76	15	0	0
	(b) Number of days from July 1, 1975 or due date of installment whichever is later, to the date of payment or January 31, 1976, whichever is earlier	215	215	138	16
	(c) Number of days from February 1, 1976 or due date of installment whichever is later, to date of payment or April 15, 1976, whichever is earlier	75	75	75	75
24	(a) 6% a year on the amount shown on line 21, for the number of days shown on line 23(a)	46.99	9.27	-0-	-0-
	(b) 9% a year on the amount shown on line 21, for the number of days shown on line 23(b)	199.41	199.41	127.99	148.4
	(c) 7% a year on the amount shown on line 21 for the number of days shown on line 23(c)	54.10	54.10	54.10	54.10
25	Penalty (add amounts on lines 24(a), (b), and (c)). Check the box on Form 1040, line 23, and show this amount in the bottom margin as "Penalty for underpayment." Then increase the "Balance Due IRS" or decrease the amount "Overpaid" accordingly				814.31

# Computation of Investment Credit

**1975**

▶ Attach to your tax return

Name **EARL R. AND MARGE RUBY** Identifying number as shown on page 1 of your tax return **[REDACTED]**

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

**1** Qualified investment in property acquired or constructed prior to January 22, 1975 and placed in service during the taxable year. (See instructions C and D for eligible property.)

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	230.58	33 1/3	76.85
	(b)	5 or more but less than 7	51.01	66 2/3	34.01
	(c)	7 or more		100	
Used property (See instructions for dollar limitation)	(d)	3 or more but less than 5		33 1/3	
	(e)	5 or more but less than 7		66 2/3	
	(f)	7 or more		100	

**2** Add lines 1(a) through (f) **110.86**  
**3** 7% of line 2 (4% for public utility property) **7.76**

**4** Qualified investment in property acquired or constructed after January 21, 1975 and placed in service during the taxable year, and qualified progress expenditures made after January 21, 1975.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Qualified investment
New property	(a)	3 or more but less than 5		33 1/3	
	(b)	5 or more but less than 7	664.76	66 2/3	443.18
	(c)	7 or more	238.68	100	238.68
Qualified progress expenditures	(d)	7 or more		20	
	(e)	7 or more		20	
Used property (See instructions for dollar limitation)	(f)	3 or more but less than 5		33 1/3	
	(g)	5 or more but less than 7		66 2/3	
	(h)	7 or more		100	

**5** Add lines 4(a) through (h) **681.86**  
**6** 10% of line 5 **68.19**  
**7** Electing corporations with qualifying employee stock ownership plan—Enter 1% of line 5. (Attach election statement.)  
**8** Carryback and carryover of unused credit(s). (See instruction F and instruction for line 8—attach computation.)  
**9** Tentative investment credit—Add lines 3, 6, 7, and 8 **75.95**

**Limitation**

**10** (a) Individuals—Enter amount from line 16(c), 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 9, Schedule J, page 3, Form 1120 **82,875.66**

**11** Less:  
 (a) Foreign tax credit  
 (b) Retirement income credit (individuals only)  
 (c) Tax on lump-sum distributions. (See instruction for line 11.)

**12** Total—Add lines 11(a), (b), and (c)  
**13** Line 10 less line 12 **82,875.66**

**14** (a) Enter amount on line 13 or \$25,000, whichever is lesser. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 14.) **25,000.00**  
 (b) If line 13 exceeds line 14(a), enter 50% of the excess. (For public utility property, see section 46(a)(6).) **28,937.83**

**15** Total—Add lines 14(a) and (b) **53,937.83**  
**16** Investment credit—Amount from line 9 or line 15, whichever is lesser (enter here and on line 49, Form 1040; line 10(b), Schedule J, page 3, Form 1120; or the appropriate line on other returns) **75.95**

**Schedule A.**—If any part of your investment in lines 1 or 4 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following statement and identify property qualifying for the 7% or 10% investment credit and qualified progress expenditures.

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
COBO CLEANERS, INC.	18135 LIVERNOIS DETROIT, MICH.	\$ 230.58	\$	3-5
		715.68		5-7
		238.68		7

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

# Maximum Tax on Earned Income

Attach to Form 1040 (or Form 1041).

# 1975

Name(s) as shown on Form 1040 (or Form 1041)  
**Earl R. and Marge Ruby**

Identifying number  
[REDACTED]

Do not complete this form if—(a) Earned taxable income is:  
\$38,000 or less, and on Form 1040, you checked line 1 or line 4,  
\$52,000 or less, and on Form 1040, you checked line 2 or line 5,  
\$26,000 or less, and this is an Estate or Trust return (Form 1041);  
(b) You elected income averaging; or  
(c) On Form 1040, you checked line 3.

1	Earned income (see instructions)		1	89,008.00
2	Deductions (see instructions)		2	
3	Earned net income. Subtract line 2 from line 1		3	89,008.00
4	Enter your adjusted gross income		4	178,036.18
5	Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100%		5	49.99
6	Enter your taxable income		6	161,084.95
7	Multiply the amount on line 6 by the percentage on line 5		7	80,526.37
8	a. Enter the larger of either (1) the total of your 1975 tax preference items or (2) one-fifth of the total of your tax preference items for 1971, 1972, 1973, 1974, and 1975			
	b. Less	8a		
	c. Subtract line 8b from line 8a	8b	\$30,000	
9	Earned taxable income. Subtract line 8c from line 7 (see instructions)	8c		
10	If: on Form 1040, you checked line 1 or line 4, enter \$38,000 on Form 1040, you checked line 2 or 5, enter \$52,000 Estate or Trust, enter \$26,000	9		80,526.37
		10		52,000.00
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)	11		28,526.37
12	Enter 50% of line 11	12		14,263.18
13	Tax on amount on line 6 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	13		84,317.77
14	Tax on amount on line 9 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	14		33,645.29
15	Subtract line 14 from line 13	15		50,672.48
16	If the amount on line 10 is: \$38,000, enter \$13,290 (\$12,240 if unmarried head of household) \$52,000, enter \$18,060 \$26,000, enter \$9,030	16		18,060.00
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on Form 1040, line 16a (or Form 1041, line 24); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below	17		82,995.66
<b>Computation of Alternative Tax</b>				
18	Amount from line 6	18		
19	Amount from Schedule D (Form 1040), line 15(a)* (or Form 1041, page 1, line 20)	19		
20	Subtract line 19 from line 18	20		
21	Enter smaller of amount on Sch. D (Form 1040), line 13 or 14* (or enter amount from Sch. D (Form 1041), line 17(e)) If line 21 does not exceed \$50,000, check here <input type="checkbox"/> and omit lines 22 through 28.	21		
22	Enter your share of certain long-term gains from partnerships, fiduciaries, and small business corporations referred to as "certain subsection (d) gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) Instructions	22		
23	Amount from line 22 or \$50,000, whichever is larger. If line 23 is equal to or greater than line 21, check here <input type="checkbox"/> and omit lines 24 through 28.	23		
24	Enter 50% of line 23	24		
25	Add lines 20 and 24	25		
26	Enter amount from line 13	26		
27	Tax on amount on line 25 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions)	27		
28	Subtract line 27 from line 26	28		
29	Tax on amount on line 20 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions). Caution: If line 9 is more than line 20, enter instead amount on line 14 less 50% of excess of line 9 over line 20.	29		
30	Subtract line 29 from line 13	30		
31	Subtract line 30 from line 17	31		
32	If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23	32		
33	Alternative tax, add lines 28 (if applicable), 31, and 32	33		
34	Enter here and on Form 1040, line 16a (or Form 1041, line 24 or 25, whichever is applicable), the amount on line 17 or line 33, whichever is smaller.	34		

\* If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 19 the amount shown on Form 1040, line 29b. Also, enter on line 21 the total amount of capital gain distributions received.

Reference copy, JFK Collection: HSCA (RG 233)

# Capital Loss Carryover

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

# 1975

Name(s) as shown on Form 1040: **Earl R. and Marge Ruby**  
 Social Security Number: **[REDACTED]**

**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 . . . . .	1	
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	
3 Reduce any loss on line 1 to the extent of any gain on line 2 . . . . .	3	
4 Enter amount shown on your 1974 Form 1040, line 29 . . . . .	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 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) . . . . .	7	1,000.00
8 Enter loss from your 1974 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12 . . . . .	8	2,736.94
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 . . . . .	9	- 0 -
10 Reduce any loss on line 8 to the extent of any gain on line 9 . . . . .	10	2,736.94
11 Multiply amount on line 7 by 2 . . . . .	11	2,000.00
12 Excess of amount on line 10 over amount on line 11 . . . . .	12	736.94

**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).

Form 1120S

U.S. Small Business Corporation Income Tax Return for calendar year 1975 or

1975

Department of the Treasury Internal Revenue Service

other taxable year beginning ....., 1975, ending ....., 19..... (PLEASE TYPE OR PRINT)

A Date of election as small business/corporation 1/24/68

Name COBO CLEANERS, INC.

C Employer identification no. 38-180643

B Business Code No. (see page 7 of instructions) 7200

Number and street 18135 LIVERNOIS

D Date incorporated 1/1/65

City or town, State, and ZIP code DETROIT, MICH

E Enter total assets from line 14, column D, Schedule L \$ 232,438.61

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME table with rows 1-11. Includes Gross receipts, Less: Returns and allowances, Gross profit, Dividends, Interest, Rents, Royalties, Gains and losses, Other income, and TOTAL income.

DEDUCTIONS table with rows 12-28. Includes Compensation of officers, Salaries and wages, Repairs, Bad debts, Rents, Taxes, Interest, Contributions, Amortization, Depreciation, Depletion, Advertising, Pension, Employee benefit programs, Other deductions, and TOTAL deductions.

TAX table with rows 29-34. Includes Income tax on capital gains, Minimum tax, Total tax, Credits (Tax deposited, Credit for U.S. tax), TAX DUE, and OVERPAYMENT.

CLIENT'S COPY. RETAIN FOR YOUR FILES. GORDON L. HOLLANDER, P.C. CERTIFIED PUBLIC ACCOUNTANT. 19675 WEST TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075

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 the preparer has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date 3/12/76 Signature of officer GORDON L. HOLLANDER, P.C. Signature of individual or firm preparing the return CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection, ESCA (RG 233)

Method of inventory valuation (specify) Was there any change in quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation.

1 Inventory at beginning of year	315,846
2 Merchandise bought for manufacture or sale	(311,867.25)
3 Salaries and wages	360,922.66
4 Other costs (attach schedule)	166,790.81
5 Total of lines 1 through 4	215,846.72
6 Less: Inventory at end of year	215,846.72
7 Cost of goods sold—Enter here and on line 2, page 1	72,100.00

**Schedule E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent- age of cor- poration stock owned	6. Amount of compensation	7. Expense account allowances
EARL RUBY	[REDACTED]	PRES.	ALL	50	72,100.00	
					72,100.00	

Total compensation of officers—Enter here and on line 12, page 1

**Schedule F Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sales on account	4. Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1970						
1971						
1972						
1973						
1974						
1975						

**Schedule G Depreciation (See instruction 21).** Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings		16,517.45	14,513.66			152.00
Furniture and fixtures		54,471.36	35,317.96			8,623.89
Transportation equipment	① VARIOUS	65,961.97	53,669.88			1,223.67
Machinery and other equipment	② VARIOUS	19,800.92	17,800.92			100.00
Other (specify) LEASEHOLD IMP.	VAR.	(10,183.48)	(9,597.48)			
① COST SOLD	1975	(2,320.81)	(1,662.13)			
② SCRAPPED						
<b>5 Totals</b>						10,164.56
6 Less: Amount of depreciation claimed in Schedule A						10,164.56
7 Balance—Enter here and on line 21, page 1						

**Schedule H Tax Computation (See instructions)**

1 Taxable income (line 28, page 1)	
2 Enter \$25,000. (Members of a controlled group, see instructions)	
3 Line 1 less line 2	
4 Enter line 3 or \$25,000, whichever is lesser (Members of a controlled group, see instructions)	
5 Line 3 less line 4	
6 Enter 20% of line 2	
7 Enter 22% of line 4	
8 Enter 48% of line 5	
9 Add lines 6, 7, and 8	
10 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1)	25,000.00
11 Subtract \$25,000. (Statutory minimum)	
12 Balance (line 10 less line 11). (See instructions)	
13 Enter 30% of line 12. (See instructions)	
14 Income tax on capital gains (line 9 or line 13, whichever is lesser). Enter here and on line 29, page 1	

Reference copy, JFK Collection: HSCA (RG 233)

Computation of Undistributed Taxable Income and Summary of Distributions and Other Items  
Computation of Corporation's Undistributed Taxable Income

Table with 2 columns: Description and Amount. Row 1: Taxable income (line 28, page 1) - 93,680.09. Row 2: Less: (a) Money distributed as dividends out of earnings and profits of the taxable year. Row 3: Corporation's undistributed taxable income - 93,680.09.

Summary of Distributions and Other Items (attach additional sheets if necessary)

Table with 5 columns: 1. Name and address of each shareholder, 2. Social security number, 3. Stock ownership (Number of shares, Period held), 4. Compensation, 5. Percentage of time devoted to business. Rows include A EARL RUBY and B ESTATE OF GEORGE MARCUS.

Table with 2 columns: Description and Amount. Rows 4-9: Actual dividend distributions taxable as ordinary income, long-term capital gains, and nondividend distributions. Total undistributed taxable income is 93,680.09.

Table for Investment credit property. Columns: Property Qualified for Investment Credit, Qualified before January 22, 1975, Qualified after January 21, 1975. Rows include Basis of new investment property and Qualified progress expenditures.

Table for Interest on investment indebtedness. Rows 11(a-d): Investment interest expense, Net investment income or (loss), Excess expenses over rental income, Excess of net long-term capital gains over net short-term capital losses.

Table for Items of tax preference. Rows 12(a-e): Accelerated depreciation on low-income rental housing, Other real property, Personal property subject to a net lease, Amortization of certified pollution control facilities, Railroad rolling stock, On-the-job training facilities, Child care facilities, Reserves for losses on bad debts of financial institutions, Excess percentage depletion, Net long-term capital gain (after tax).

Table for Additional Information Required. Rows F-J: Questions regarding ownership, taxable income for 1972-1974, business activity (SERVICE, DRY CLEANING), controlled group status, and deduction for expenses connected with a recreation facility.

Reference copy, JFK Collection, HSCA (RG 233)

**Schedule M-1** Balance Sheets

ASSETS	Beginning of Taxable year		End of Taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash . . . . .		133,333.55		172,021.55
2 Trade notes and accounts receivable . . . . .	42,251.46		14,395.63	
(a) Less allowances for bad debts . . . . .	4,961.46	37,290.00	4,961.46	9,434.17
3 Inventories . . . . .		6,158.40		7,280.60
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) . . . . .		4,947.83		15,162.25
6 Loans to shareholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .		1,200.00		1,000.00
9 Buildings and other fixed depreciable assets . . . . .	148,746.37		144,247.41	
(a) Less accumulated depreciation . . . . .	121,302.42	27,443.95	120,207.37	24,040.04
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .		3,500.00		3,500.00
14 Total assets . . . . .		213,873.73		232,438.61
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .		17,238.86		27,530.89
16 Mtges, notes, bonds payable in less than 1 year . . . . .				
17 Other current liabilities (attach schedule) . . . . .		119,405.88		127,678.73
18 Loans from shareholders . . . . .				
19 Mtges, notes, bonds payable in 1 year or more . . . . .				
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock . . . . .		15,000.00		15,000.00
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—appropriated (attach schedule) . . . . .		62,228.99		62,228.99
24 Retained earnings—unappropriated . . . . .				
25 Shareholders' undistributed taxable income previously taxed . . . . .				
26 Less cost of treasury stock . . . . .		( )		( )
27 Total liabilities and shareholders' equity . . . . .		213,873.73		232,438.61

**Schedule M-1** Reconciliation of Income Per Books With Income Per Return

1 Net income per books . . . . .	93,680.09	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .		(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .		8 Deductions in this tax return not charged against book income this year (itemize) . . . . .	
4 Taxable income not recorded on books this year (itemize) . . . . .		9 Total of lines 7 and 8 . . . . .	
5 Expenses recorded on books this year not deducted in this return (itemize) . . . . .		10 Income (line 28, page 1)—line 6 less line 9 . . . . .	93,680.09
6 Total of lines 1 through 5 . . . . .	93,680.09		

**Schedule M-2** Analysis of Unappropriated Retained Earnings Per Books (line 24 above)

1 Balance at beginning of year . . . . .	62,228.99	5 Distributions out of current or accumulated earnings and profits: (a) Cash . . . . .	93,680.09
2 Net income per books . . . . .	93,680.09	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize) . . . . .	
		8 Total of lines 5, 6, and 7 . . . . .	93,680.09
4 Total of lines 1, 2, and 3 . . . . .	155,909.08	9 Balance at end of year (line 4 less line 8)	62,228.99



Income, etc.—1975

For calendar year 1975 or other taxable year beginning \_\_\_\_\_, 1975, ending \_\_\_\_\_, 19\_\_\_\_\_.  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

<b>Income</b>		(a) Amount	(b) Form 1040 filers enter col. amount as indicated below. 1041 filers enter col. (a) amount corresponding line of that form.
1	Undistributed taxable income—ordinary income or (loss)	46,840.04	Sch. E, Part III
2	Undistributed taxable income—long-term capital gain after tax		Sch. D, Part II

<b>Interest on Investment Indebtedness</b>			Form 4952 line reference
1	Interest expense on investment indebtedness		Line 3, col. b
2	Net investment income or (loss)		Line 11, col. a
3	Excess expenses over rental income attributable to net lease property		Line 11, col. b
4	Excess net long-term capital gains over net short-term capital losses attributable to investment property		Line 11, col. c

<b>Items of Tax Preference</b>			Form 4625 line reference
1	Accelerated depreciation on:		
	(a) Low-income rental housing		Line 1(a)(1)
	(b) Other real property		Line 1(a)(2)
	(c) Personal property subject to a net lease		Line 1(b)
2	Amortization of:		
	(a) Certified pollution control facilities		Line 1(c)
	(b) Railroad rolling stock		Line 1(d)
	(c) On-the-job training facilities		Line 1(e)
	(d) Child care facilities		Line 1(f)
3	Reserves for losses on bad debts of financial institutions		Line 1(h)
4	Excess percentage depletion		Line 1(i)
5	Net long-term capital gain (after tax)		

<b>Property Eligible for Investment Credit</b>		Qualified before January 22, 1975	Qualified after January 21, 1975	Form 3468 line reference
Property Qualified for Investment Credit				
Basis of new investment property	(a) 3 or more but less than 5 years	230.58		line 1(a) or 4(a)
	(b) 5 or more but less than 7 years	51.01	664.67	line 1(b) or 4(b)
	(c) 7 or more years		238.68	line 1(c) or 4(c)
Qualified progress expenditures	1974 (d) 7 or more years			line 4(d)
	1975 (e) 7 or more years			line 4(e)
Cost of used investment property	(f) 3 or more but less than 5 years			line 1(d) or 4(f)
	(g) 5 or more but less than 7 years			line 1(e) or 4(g)
	(h) 7 or more years			line 1(f) or 4(h)

<b>Property Used in Recomputing a Prior Year Investment Credit</b>							Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)				(2) Date placed in service	(3) Cost or basis		
A							
B							
C							
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Qualified investment (Col. 3 x col. 10)	

Shareholder's name, identifying number, and address (including ZIP code)	Corporation's name, identifying number, and address (including ZIP code)
EARL RUBY ██████████ 4380 STONEY RIVER BIRMINGHAM, MICHIGAN 48010	COBO CLEANERS, INC. 38-1806433 18135 LIVERNOIS DETROIT, MICHIGAN 48221

Reference copy, JFK Collection: HSCA (RG 233)

PLATE = 012

SCHEDULE K-1  
(Form 1120S)

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Undistributed Taxable  
Income, etc.—1975**

For calendar year 1975 or other taxable year  
beginning ..... 1975, ending ..... 19.....  
(Complete a separate Schedule K-1 for each shareholder—See Instructions on back of Copy C)

Copy A  
File with  
Form 1120S

		(a) Amount	(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
<b>Part I Income</b>			
1 Undistributed taxable income—ordinary income or (loss) . . . . .		46,840.05	Sch. E, Part III
2 Undistributed taxable income—long-term capital gain after tax . . . . .			Sch. D, Part II
<b>Part II Interest on Investment Indebtedness</b>			Form 4952 line reference
1 Interest expense on investment indebtedness . . . . .			Line 3, col. b
2 Net investment income or (loss) . . . . .			Line 11, col. a
3 Excess expenses over rental income attributable to net lease property . . . . .			Line 11, col. b
4 Excess net long-term capital gains over net short-term capital losses attributable to investment property . . . . .			Line 11, col. c
<b>Part III Items of Tax Preference</b>			Form 4625 line reference
1 Accelerated depreciation on:			
(a) Low-income rental housing . . . . .			Line 1(a)(1)
(b) Other real property . . . . .			Line 1(a)(2)
(c) Personal property subject to a net lease . . . . .			Line 1(b)
2 Amortization of:			
(a) Certified pollution control facilities . . . . .			Line 1(c)
(b) Railroad rolling stock . . . . .			Line 1(d)
(c) On-the-job training facilities . . . . .			Line 1(e)
(d) Child care facilities . . . . .			Line 1(f)
3 Reserves for losses on bad debts of financial institutions . . . . .			Line 1(h)
4 Excess percentage depletion . . . . .			Line 1(i)
5 Net long-term capital gain (after tax) . . . . .			
<b>Part IV Property Eligible for Investment Credit</b>			Form 3468 line reference
Property Qualified for Investment Credit		Qualified before January 22, 1975	Qualified after January 21, 1975
Basis of new investment property	(a) 3 or more but less than 5 years	230.57	
	(b) 5 or more but less than 7 years	51.01	664.66
	(c) 7 or more years		238.68
Qualified progress expenditures	1974 (d) 7 or more years		
	1975 (e) 7 or more years		
Cost of used investment property	(f) 3 or more but less than 5 years		
	(g) 5 or more but less than 7 years		
	(h) 7 or more years		
<b>Part V Property Used in Recomputing a Prior Year Investment Credit</b>			Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)		(2) Date placed in service	(3) Cost or basis
A			
B			
C			
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property
Shareholder's name, identifying number, and address (including ZIP code)		Corporation's name, identifying number, and address (including ZIP code)	
ESTATE OF GEORGE MARCUS 69 W. WASHINGTON SUITE 1150 CHICAGO, ILL. 60602		COBO CLEANERS, INC. 38-180643 18135 LIVERNOIS DETROIT, MICHIGAN 48221	

Reference copy, JFK Collection: ESCA (RG 233)

SCHEDULE A - LINE 4 - OTHER COSTS			
CLEANING SUPPLIES		53,172	72
DELIVERY EXPENSE		34,661	39
OUTSIDE SERVICES		31,681	79
EMPLOYEE BENEFITS - UNION INSURANCE AND PENSION		27,988	54
REPAIRS AND MAINTENANCE		14,332	41
CLAIMS AND REFUNDS		4,953	90
<b>TOTAL</b>		<b>166,790</b>	<b>81</b>
PAGE 1 - LINE 17 - TAXES			
PAYROLL		29,365	25
PERSONAL PROPERTY		4,321	93
MICHIGAN FRANCHISE		376	84
DETROIT INCOME		1,469	26
<b>TOTAL</b>		<b>35,533</b>	<b>88</b>
PAGE 1 - LINE 19 - CONTRIBUTIONS			
ALLIED JEWISH CAMPAIGN		2,600	00
NAA CP		100	00
YESHIVA BETH YHUDAH		200	00
UNITED FOUNDATIONS		298	00
JEWISH BRAIL INST.		25	00
MUSCULAR DYSTROPHY		25	00
<b>TOTAL</b>		<b>3,248</b>	<b>00</b>
PAGE 1 - LINE 26 - OTHER DEDUCTIONS			
CREDIT CARD FEES		1,001	51
EMPLOYEE RELATIONS		3,068	47
UTILITIES		18,090	10
INSURANCE		10,567	97
LICENSE, DUES, AND SUBSCRIPTIONS		3,295	00
OFFICE		7,356	08
PROFESSIONAL FEES		7,283	75
SALES PROMOTION		8,551	32
TELEPHONE		10,337	99
TRAVEL		304	79
<b>TOTAL</b>		<b>69,857</b>	<b>42</b>

	BEGINNING OF YEAR	END OF YEAR
<b>SCHEDULE L - BALANCE SHEETS</b>		
<u>LINE 5 - OTHER CURRENT ASSETS</u> PREPAID EXPENSE	4,947.83	15,162.25
<u>LINE 8 - OTHER INVESTMENTS</u> BONDS	1,200.00	1,000.00
<u>LINE 13 - OTHER ASSETS</u> GOODWILL	3,500.00	3,500.00
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>		
EMPLOYEE WITHHELD AND PAYROLL TAXES	- 0 -	3,415.44
ACCRUED VACATIONS AND SALARY	46,742.13	52,523.20
DUE STOCKHOLDERS	72,667.75	71,680.09
<b>TOTAL</b>	<b>119,406.88</b>	<b>127,678.73</b>

Reference copy, JFK Collection: HSCA (RG 233)

# Dividend and Interest Income

# 1975

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

Your social security number

Name(s) as shown on Form 1040

Earl R. and Marge Ruby

## 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		

### Taxes (See page 11 of Instructions.)

11	State and local income	6,478	09
12	Real estate	2,440	04
13	State and local gasoline (see gas tax tables)	78	00
14	General sales (see sales tax tables)	405	30
15	Personal property		
16	Other (itemize) ▶ MICHIGAN INTANGIBLES	1,707	65
17	Total (add lines 11 through 16). Enter here and on line 36	11,109	08

### Interest Expense (See page 12 of Instructions.)

18	Home mortgage	2,492	15
19	Other (itemize) ▶		
20	Total (add lines 18 and 19). Enter here and on line 37	2,492	15

### Contributions (See page 12 of Instructions for examples.)

21 a	Cash contributions for which you have receipts, cancelled checks or other written evidence	350	00
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	350	00

### Casualty or Theft Loss(es) (See page 13 of Instructions.) Note: If you had more than one loss, omit lines 25 through 28 and see page 13 of Instructions for guidance.

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

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

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

### Summary of Itemized Deductions

35	Total medical and dental—line 10		
36	Total taxes—line 17	11,109	08
37	Total interest—line 20	2,492	15
38	Total contributions—line 24	350	00
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	13,951	23

Reference copy, JFK Collection: ESCA (RG 233)

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

Your social security number

Earl R. and Marge Ruby

Part I Dividend Income

Note: If gross dividends (including capital gain distributions) and other distributions on stock are \$400 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non taxable distributions, if any, on Form 1040, line 10a (see note below).

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

Table with columns for payer name and amount. Includes entries like ALL (J), DETROIT EDISON, GROW CHEM., INDUSTRIES TREND, CANADIAN FUND, READY OIL SHORE OIL, ARIZONA PUB. SERV., S.S. KRESGE, ENTEX, INC., N.E. UTILITIES, PUB. SERV. ELEC & GAS, NEW PERSPECTIVE, DRYFUS FUND, INVESTORS STOCK FUND, INVESTORS VARIABLE.

Part II Interest Income

Note: If interest is \$400 or less, do not complete this part. But enter amount of interest received on Form 1040, line 11.

7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see page 14 of Instructions). (List payers and amounts)

Table with columns for payer name and amount. Includes entries like AMERICAN FIN COPP., MICHIGAN NATIONAL BANK, STANDARD FEDERAL SAV., DETROIT BANK.

Summary table for Dividend Income with rows for Total of line 1, Capital gain distributions, Nontaxable distributions, Total (add lines 3 and 4), and Dividends before exclusion.

Summary table for Interest Income with row for Total interest income.

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 29b.

Reference copy, JFK Collection: BSCA (RG 233)



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).

1975

Name(s) as shown on Form 1040

Social security number

Earl R. and Marge Ruby

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

D

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or (loss). Includes summary rows 2-5.

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

Table with 6 columns: a. Kind of property and description, b. Date acquired, c. Date sold, d. Gross sales price, e. Cost or other basis, f. Gain or (loss). Includes summary rows 7-13.

Part III Summary of Parts I and II

Summary table with 3 columns: Description, Amount, and Taxable income. Includes lines 14, 15, 16(a), and 16(b).

Reference copy, JFK Collection, BSCA (RG 233)

**Supplemental Income Schedule AND Retirement Income Credit Computation**  
(Form 1040)

**1975**

Department of the Treasury  
Internal Revenue Service

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

Your social security number

Name(s) as shown on Form 1040  
Earl R. and Marge Ruby

**Schedule E—Supplemental Income Schedule** (Complete Schedule R on back if eligible for retirement income credit)

**Part I** Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount on Form 1040, line 31b. For one pension or annuity not fully taxable, complete this part. If you have more than one pension or annuity that is not fully taxable, attach a schedule and enter combined total of taxable portions on line 5.

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

**Part II** Rent and Royalty Income. If you need more space, you may use Form 4831. Note: If you are reporting farm rental income here, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box .

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.—explain below)
COMMERCIAL BLDG BOSTON-LIVERNOIS DET., MI. 1/2 OWNERSHIP	1,704.50		764.01	544.36
	1,704.50		764.01	544.36
1 Totals				396.13
2 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))				

**Part III** Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations. Note: If any of the partnership, estate or trust income reported below is from farming or fishing, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box .

(a) Name	(b) Enter in column (b): P for Partnership, E for Estate or Trust, or S for Small Business Corporation.	(c) Employer identification number	(d) Income or (loss)	(e) Additional 1st year depreciation (applicable only to partnerships)
CORO CLEANERS INC.	S	38-1806433	46,840.04	
CORO-RUMAR SALES	S	38-1812707	19,730.16	
1 Totals				66,570.20
2 Income or (loss): Total of column (d) less total of column (e)				

**TOTAL OF PARTS I, II, AND III** (Enter here and on Form 1040, line 31a) **66,966.33**

Explanation of Column (e), Part II	Item	Amount	Item	Amount
REAL ESTATE TAX		519.51		
MANAGEMENT FEES		140.00		
INSURANCE		104.50		
TOTAL		764.01		

**Schedule for Depreciation Claimed in Part II Above.** If you need more space or you computed depreciation under the Class Life (ADR) System or Guideline Class Life System, use Form 4562.

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
BUILDING	11/1/71	19,000.00	4,483.86	DB-150%	20YRS	1,088.71
LESS: 50% OWNERSHIP						(544.35)
2 Totals						544.36

Reference copy, JFK Collection: HSCA (RG 233)



# Estimated Tax by Individuals

▶ Attach this form to Form 1040.

# 1975

Name(s) as shown on Form 1040

Earl R. and Marge Ruby

Social security number

[REDACTED]

## How to Figure Your Underpayment (Complete lines 1 through 15)

If you meet any of the exceptions (see Instruction D) which avoid the underpayment penalty for ALL quarters, omit lines 1 through 15 and go directly to line 16.

1	1975 tax (from Form 1040, line 20)		
2	Earned income credit (from Form 1040, line 21c)		
3	Tax credit claimed for special fuels, nonhighway gasoline and lubricating oil (from Form 1040, line 65)		
4	Minimum tax (from Form 1040, line 57)		
5	Social security tax on unreported tip income (from Form 1040, line 60)		
6	Uncollected employee social security tax on tips reported on Forms W-2 (from Form 1040, line 61)		
7	Excess contribution tax (from Form 1040, line 62)		
8	Total (add lines 2 through 7)		82,799.71
9	Balance (line 1 less line 8)		66,211.77
10	Enter 80% of the amount shown on line 9		

	Due Dates of Installments			
	Apr. 15, 1975	June 15, 1975	Sept. 15, 1975	Jan. 15, 1976
11 Divide amount on line 10 by the number of installments required for the year (see Instruction B). Enter the result in appropriate columns	16,559.94	16,559.94	16,559.94	16,559.94
12 Amounts paid on estimate for each period and tax withheld (see Instruction E)	12,798.48	12,798.48	12,798.47	12,798.47
13 Overpayment of previous installment (see Instruction F)				
14 Total (add lines 12 and 13)				
15 Underpayment (line 11 less line 14) OR Overpayment (line 14 less line 11)	3,761.46	3,761.46	3,761.47	3,761.48

## Exceptions Which Avoid the Penalty (See Instruction D) (Farmers and fishermen see Instruction H for special exception)

	25% of 1974 tax	50% of 1974 tax	75% of 1974 tax	100% of 1974 tax
16 Total amount paid and withheld from January 1 through the installment date indicated				
17 Exception 1.—Prior year's tax. 1974 tax	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
18 Exception 2.—Tax on prior year's income using 1975 rates and exemptions	Enter 20% of tax	Enter 40% of tax	Enter 60% of tax	Not applicable
19 Exception 3.—Tax on annualized 1975 income	Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	Not applicable
20 Exception 4.—Tax on 1975 income over 3, 5, and 8-month periods				

## How to Figure the Penalty (Complete lines 21 through 25 for installments not avoided by an exception)

21 Amount of underpayment (from line 15)	3,761.46	3,761.46	3,761.47	3,761.48
22 Date of payment (see Instruction G)	4/15/76	4/15/76	4/15/76	4/15/76
23 (a) Number of days from due date of installment to date of payment or June 30, 1975, whichever is earlier	76	15	0	0
(b) Number of days from July 1, 1975 or due date of installment whichever is later, to the date of payment or January 31, 1976, whichever is earlier	215	215	138	16
(c) Number of days from February 1, 1976 or due date of installment whichever is later, to date of payment or April 15, 1976, whichever is earlier	75	75	75	75
24 (a) 6% a year on the amount shown on line 21, for the number of days shown on line 23(a)	46.99	9.27	- 0 -	- 0 -
(b) 9% a year on the amount shown on line 21, for the number of days shown on line 23(b)	199.41	199.41	127.99	14.84
(c) 7% a year on the amount shown on line 21 for the number of days shown on line 23(c)	54.10	54.10	54.10	54.10
25 Penalty (add amounts on lines 24(a), (b), and (c)). Check the box on Form 1040, line 23, and show this amount in the bottom margin as "Penalty for underpayment." Then increase the "Balance Due IRS" or decrease the amount "Overpaid" accordingly				814.31

Reference copy, JFK Collection: BSCA (RG 233)

# Computation of Investment Credit

**1975**

▶ Attach to your tax return

Name **EARL R. AND MARGE RUBY** Identifying number as shown on page 1 of your tax return XXXXXXXXXX

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

1 Qualified investment in property acquired or constructed prior to January 22, 1975 and placed in service during the taxable year. (See instructions C and D for eligible property.)

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	230.58	33 1/3	76.85
	(b)	5 or more but less than 7	51.01	66 2/3	34.01
	(c)	7 or more		100	
Used property (See instructions for dollar limitation)	(d)	3 or more but less than 5		33 1/3	
	(e)	5 or more but less than 7		66 2/3	
	(f)	7 or more		100	

2 Add lines 1(a) through (f) 110.86  
 3 7% of line 2 (4% for public utility property) 7.76

4 Qualified investment in property acquired or constructed after January 21, 1975 and placed in service during the taxable year, and qualified progress expenditures made after January 21, 1975.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Qualified investment
New property	(a)	3 or more but less than 5		33 1/3	
	(b)	5 or more but less than 7	664.76	66 2/3	443.18
	(c)	7 or more	238.68	100	238.68
Qualified progress expenditures	1974 (d)	7 or more		20	
	1975 (e)	7 or more		20	
Used property (See instructions for dollar limitation)	(f)	3 or more but less than 5		33 1/3	
	(g)	5 or more but less than 7		66 2/3	
	(h)	7 or more		100	

5 Add lines 4(a) through (h) 681.86  
 6 10% of line 5 68.19  
 7 Electing corporations with qualifying employee stock ownership plan—Enter 1% of line 5. (Attach election statement.)  
 8 Carryback and carryover of unused credit(s). (See instruction F and instruction for line 8—attach computation.)  
 9 Tentative investment credit—Add lines 3, 6, 7, and 8 75.95

**Limitation**

10 (a) Individuals—Enter amount from line 16(c), 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 9, Schedule J, page 3, Form 1120 82,875.66

11 Less:  
 (a) Foreign tax credit  
 (b) Retirement income credit (individuals only)  
 (c) Tax on lump-sum distributions. (See instruction for line 11.)

12 Total—Add lines 11(a), (b), and (c) 82,875.66

13 Line 10 less line 12  
 14 (a) Enter amount on line 13 or \$25,000, whichever is lesser. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 14.) 25,000.00  
 (b) If line 13 exceeds line 14(a), enter 50% of the excess. (For public utility property, see section 46(a)(6).) 28,937.83

15 Total—Add lines 14(a) and (b) 53,937.83

16 Investment credit—Amount from line 9 or line 15, whichever is lesser (enter here and on line 49, Form 1040; line 10(b), Schedule J, page 3, Form 1120; or the appropriate line on other returns) 75.95

Schedule A.—If any part of your investment in lines 1 or 4 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following statement and identify property qualifying for the 7% or 10% investment credit and qualified progress expenditures.

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
COBO CLEANERS, INC.	18135 LIVERNOIS DETROIT, MICH.	\$ 230.58	\$	3-5
		715.68		5-7
		238.68		7

Reference copy, JFK Collection: HSCA (RG 233)

# Maximum Tax on Earned Income

# 1975

▶ Attach to Form 1040 (or Form 1041).

Name(s) as shown on Form 1040 (or Form 1041)

Earl R. and Marge Ruby

Identifying number

Do not complete this form if—(a) Earned taxable income is:  
 \$38,000 or less, and on Form 1040, you checked line 1 or line 4,  
 \$52,000 or less, and on Form 1040, you checked line 2 or line 5,  
 \$26,000 or less, and this is an Estate or Trust return (Form 1041);  
 (b) You elected income averaging; or  
 (c) On Form 1040, you checked line 3.

1	Earned income (see instructions)		1	89,008.00
2	Deductions (see instructions)		2	
3	Earned net income. Subtract line 2 from line 1		3	89,008.00
4	Enter your adjusted gross income		4	178,036.18
5	Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100%		5	49.99
6	Enter your taxable income		6	161,084.95
7	Multiply the amount on line 6 by the percentage on line 5		7	80,526.37
8	a. Enter the larger of either (1) the total of your 1975 tax preference items or (2) one-fifth of the total of your tax preference items for 1971, 1972, 1973, 1974, and 1975	8a		
	b. Less	8b	\$30,000	
	c. Subtract line 8b from line 8a	8c		
9	Earned taxable income. Subtract line 8c from line 7 (see instructions)		9	80,526.37
10	If: on Form 1040, you checked line 1 or line 4, enter \$38,000 on Form 1040, you checked line 2 or 5, enter \$52,000 Estate or Trust, enter \$26,000		10	52,000.00
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)		11	28,526.37
12	Enter 50% of line 11		12	14,263.18
13	Tax on amount on line 6 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	13	84,317.77	
14	Tax on amount on line 9 (use Tax Rate Schedule from Form 1040 (or Form 1041) Instructions)	14	33,645.29	
15	Subtract line 14 from line 13		15	50,672.48
16	If the amount on line 10 is: \$38,000, enter \$13,290 (\$12,240 if unmarried head of household) \$52,000, enter \$18,060 \$26,000, enter \$9,030		16	18,060.00
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on Form 1040, line 16a (or Form 1041, line 24); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below		17	82,995.66
<b>Computation of Alternative Tax</b>				
18	Amount from line 6		18	
19	Amount from Schedule D (Form 1040), line 15(a)* (or Form 1041, page 1, line 20)		19	
20	Subtract line 19 from line 18		20	
21	Enter smaller of amount on Sch. D (Form 1040), line 13 or 14* (or enter amount from Sch. D (Form 1041), line 17(e)) If line 21 does not exceed \$50,000, check here <input type="checkbox"/> and omit lines 22 through 28.		21	
22	Enter your share of certain long-term gains from partnerships, fiduciaries, and small business corporations referred to as "certain subsection (d) gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) Instructions		22	
23	Amount from line 22 or \$50,000, whichever is larger If line 23 is equal to or greater than line 21, check here <input type="checkbox"/> and omit lines 24 through 28.		23	
24	Enter 50% of line 23		24	
25	Add lines 20 and 24		25	
26	Enter amount from line 13		26	
27	Tax on amount on line 25 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions)		27	
28	Subtract line 27 from line 26		28	
29	Tax on amount on line 20 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions). Caution: If line 9 is more than line 20, enter instead amount on line 14 less 50% of excess of line 9 over line 20.		29	
30	Subtract line 29 from line 13		30	
31	Subtract line 30 from line 17		31	
32	If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23		32	
33	Alternative tax, add lines 28 (if applicable), 31, and 32		33	
34	Enter here and on Form 1040, line 16a (or Form 1041, line 24 or 25, whichever is applicable), the amount on line 17 or line 33, whichever is smaller		34	

\* If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 19 the amount shown on Form 1040, line 29b.

Reference copy, JFK Collection: HSCA (RG 233)

# Capital Loss Carryover

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

# 1975

Name(s) as shown on Form 1040

Earl R. and Marge Ruby

Social Security Number

[REDACTED]

**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 . . . . .	1	
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	
3 Reduce any loss on line 1 to the extent of any gain on line 2 . . . . .	3	
4 Enter amount shown on your 1974 Form 1040, line 29 . . . . .	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 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) . . . . .	7	1,000.00
8 Enter loss from your 1974 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12 . . . . .	8	2,736.94
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 . . . . .	9	- 0 -
10 Reduce any loss on line 8 to the extent of any gain on line 9 . . . . .	10	2,736.94
11 Multiply amount on line 7 by 2 . . . . .	11	2,000.00
12 Excess of amount on line 10 over amount on line 11 . . . . .	12	736.94

**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).

**U.S. Small Business Corporation  
 Income Tax Return** for calendar year 1975 or

**1975**

other taxable year beginning \_\_\_\_\_, 1975, ending \_\_\_\_\_, 19\_\_\_\_  
 (PLEASE TYPE OR PRINT)

A Date of election as small business corporation 1/24/68	Name <b>COBO CLEANERS, INC.</b>	C Employer identification no. <b>38-180643</b>
	B Business Code No. (see page 7 of instructions) <b>7200</b>	D Date incorporated <b>1/1/65</b>
Number and street <b>18135 LIVERNOIS</b>		E Enter total assets from line 14, column D, Schedule L <b>\$ 232,438.61</b>
City or town, State, and ZIP code <b>DETROIT, MICH</b>		

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

<b>GROSS INCOME</b>	1 Gross receipts or gross sales ..... Less: Returns and allowances .....	1	<b>595,879.45</b>
	2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule) . . . . .	2	<b>215,846.22</b>
	3 Gross profit . . . . .	3	<b>380,033.23</b>
	4 (a) Domestic dividends . . . . .	4(a)	
	(b) Foreign dividends . . . . .	4(b)	
	5 Interest on obligations of the U.S. and U.S. instrumentalities . . . . .	5	
	6 Other interest . . . . .	6	<b>4,731.94</b>
	7 Gross rents . . . . .	7	
	8 Gross royalties . . . . .	8	
	9 Gains and losses (attach separate Schedule D (Form 1120S) and/or Form 4797):		
	(a) Net short-term capital gain reduced by any net long-term capital loss . . . . .	9(a)	
(b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions) . . . . .	9(b)		
(c) Ordinary gain or (loss) from Part II, Form 4797 . . . . .	9(c)		
10 Other income (see instructions—attach schedule) . . . . .	10		
11 <b>TOTAL income—Add lines 3 through 10 . . . . .</b>	11	<b>384,765.17</b>	
<b>DEDUCTIONS</b>	12 Compensation of officers (Schedule E) . . . . .	12	<b>72,100.00</b>
	13 Salaries and wages (not deducted elsewhere) . . . . .	13	<b>48,655.61</b>
	14 Repairs (see instructions) . . . . .	14	
	15 Bad debts (Schedule F if reserve method is used) . . . . .	15	
	16 Rents . . . . .	16	<b>28,000.00</b>
	17 Taxes (attach schedule) . . . . .	17	<b>35,533.88</b>
	18 Interest . . . . .	18	
	19 Contributions (not over 5% of line 28 adjusted per instructions—attach schedule) . . . . .	19	<b>3,248.00</b>
	20 Amortization (attach schedule) . . . . .	20	
	21 Depreciation (Schedule G) . . . . .	21	<b>10,164.56</b>
	22 Depletion (attach schedule) . . . . .	22	
	23 Advertising . . . . .	23	<b>13,248.24</b>
	24 Pension, profit-sharing, etc. plans (see instructions) (enter number of plans <b>ONE</b> ) . . . . .	24	<b>10,277.31</b>
	25 Employee benefit programs (see instructions) . . . . .	25	
	26 Other deductions (attach schedule) . . . . .	26	<b>69,857.48</b>
	27 <b>TOTAL deductions—Add lines 12 through 26 . . . . .</b>	27	<b>291,085.08</b>
	28 <b>Taxable income (line 11 less line 27) . . . . .</b>	28	<b>93,680.09</b>
<b>TAX</b>	29 Income tax on capital gains (Schedule D) . . . . .	29	
	30 Minimum tax (see instructions—attach Form 4624) . . . . .	30	
	31 Total tax (add lines 29 and 30) . . . . .	31	
	32 Credits: (a) Tax deposited with Form 706 (attach copy) . . . . .	32(a)	
	(b) Tax deposited with Form 7075 (attach copy) . . . . .	32(b)	
	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (attach Form 4136) . . . . .	32(c)	
	33 <b>TAX DUE (line 31 less line 32). See instruction G for depository method of payment</b> →	33	
34 <b>OVERPAYMENT (line 32 less line 31)</b> →	34		

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 the preparer has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date 3/12/76 Signature of officer \_\_\_\_\_ Title \_\_\_\_\_  
 Date \_\_\_\_\_ Signature of individual or firm preparing the return \_\_\_\_\_

**GORDON L. HOLLANDER, P.C.**  
 CERTIFIED PUBLIC ACCOUNTANT  
 19675 WEST TEN MILE ROAD, **AGE 1 OF 2**  
 SOUTHFIELD, MICHIGAN 48075

Reference copy, JFK Collection: HSCA (RG 233)

Method of inventory valuation (specify) Was there any change in quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation.

1 Inventory at beginning of year	215,846.25
2 Merchandise bought for manufacture or sale	311,867.25
3 Salaries and wages	360,922.66
4 Other costs (attach schedule)	166,790.21
5 Total of lines 1 through 4	215,846.25
6 Less: Inventory at end of year	215,846.25
7 Cost of goods sold—Enter here and on line 2, page 1	360,922.66

**Schedule E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent- age of cor- poration stock owned	6. Amount of compensation	7. Expense account allowances
EARL RUBY	[REDACTED]	PRES.	ALL	50	72,100.00	
Total compensation of officers—Enter here and on line 12, page 1						72,100.00

**Schedule F Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sales on account	4. Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1970.						
1971.						
1972.						
1973.						
1974.						
1975.						

**Schedule G Depreciation (See instruction 21).** Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832			[Hatched]	[Hatched]	[Hatched]	
3 Depreciation from Form 5006			[Hatched]	[Hatched]	[Hatched]	
4 Other depreciation:						
Buildings		16,517.45	14,513.66			152.00
Furniture and fixtures		54,471.36	35,317.96			8,623.89
Transportation equipment	① VARIOUS	65,961.97	53,669.88			1,222.67
Machinery and other equipment	② VARIOUS	19,800.92	17,800.92			100.00
Other (specify) LEASEHOLD IMP. VAR.		(10,183.48)	(9,597.48)			
① COST SOLD	1975	(2,320.81)	(1,662.13)			
② SCRAPED						
5 Totals			144,247.41			10,164.56
6 Less: Amount of depreciation claimed in Schedule A						10,164.56
7 Balance—Enter here and on line 21, page 1						

**Schedule J Tax Computation (See instructions)**

1 Taxable income (line 28, page 1)	
2 Enter \$25,000. (Members of a controlled group, see instructions)	
3 Line 1 less line 2	
4 Enter line 3 or \$25,000, whichever is lesser (Members of a controlled group, see instructions)	
5 Line 3 less line 4	
6 Enter 20% of line 2	
7 Enter 22% of line 4	
8 Enter 48% of line 5	
9 Add lines 6, 7, and 8	
10 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1)	25,000.00
11 Subtract \$25,000. (Statutory minimum)	
12 Balance (line 10 less line 11). (See instructions)	
13 Enter 30% of line 12. (See instructions)	
14 Income tax on capital gains (line 9 or line 13, whichever is lesser). Enter here and on line 29, page 1	

Reference copy, JFK Collection: BSCA (RG 233)

Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income

Table with 2 columns: Description and Amount. Row 1: Taxable income (line 28, page 1) - 93,620.00. Row 2: Less: (a) Money distributed as dividends... (b) Tax imposed on certain capital gains... Row 3: Corporation's undistributed taxable income - 93,620.00

Summary of Distributions and Other Items (attach additional sheets if necessary)

Table with 5 columns: 1. Name and address of each shareholder, 2. Social security number, 3. Stock ownership (Number of shares, Period held), 4. Compensation, 5. Percentage time devoted to business. Rows A, B, C.

Table with 2 columns: Description and Amount. Rows 4-9: Actual dividend distributions taxable as ordinary income, long-term capital gains, etc. Total undistributed taxable income: 93,620.09

Table for Investment credit property. Columns: Property Qualified for Investment Credit, Qualified before January 22, 1975, Qualified after January 21, 1975. Rows: Basis of new investment property, Qualified progress expenditures, Cost of used investment property.

Table for Interest on investment indebtedness. Rows 11(a-d): Investment interest expense, Net investment income or (loss), Excess expenses over rental income, Excess of net long-term capital gains over net short-term capital losses.

Table for Items of tax preference. Rows 12(a-e): Accelerated depreciation on: (1) Low-income rental housing, (2) Other real property, (3) Personal property subject to a net lease, (b) Amortization of: (1) Certified pollution control facilities, (2) Railroad rolling stock, (3) On-the-job training facilities, (4) Child care facilities, (c) Reserves for losses on bad debts of financial institutions, (d) Excess percentage depletion, (e) Net long-term capital gain (after tax).

Table for Additional Information Required. Rows F-L: F Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? G Taxable income or (loss) from line 28, page 1, Form 1120S for your taxable year beginning in: 1972 53,137.42; 1973 77,414.71; 1974 72,662.75. H Refer to page 7 of instructions and state the principal: Business activity SERVICE; Product or service DRY CLEANING. I Were you a member of a controlled group subject to the provisions of section 1561? J Did you claim a deduction for expenses connected with: (1) Entertainment facility (boat, resort, ranch, etc.)? K Did you file all required Forms 1087, 1096, and 1099? L Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the regulations?

Reference copy, JFK Collection: HSCA (RG 233)

**Schedule M-1** Balance Sheets

ASSETS	Beginning of Taxable year		End of Taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash		133,333.55		172,021.55
2 Trade notes and accounts receivable	42,251.46		14,395.63	
(a) Less allowances for bad debts	4,961.46	37,290.00	4,961.46	9,434.17
3 Inventories		6,158.40		7,280.60
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)		4,947.83		15,162.25
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)		1,200.00		1,000.00
9 Buildings and other fixed depreciable assets	148,746.37		144,247.41	
(a) Less accumulated depreciation	121,302.42	27,443.95	120,207.37	24,040.04
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)		3,500.00		3,500.00
14 Total assets		213,873.73		232,438.61
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable		17,238.86		27,530.89
16 Mtges, notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)		119,405.88		127,678.73
18 Loans from shareholders				
19 Mtges, notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock		15,000.00		15,000.00
22 Paid-in or capital surplus				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated		62,228.99		62,228.99
25 Shareholders' undistributed taxable income previously taxed				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity		213,873.73		232,438.61

**Schedule M-2** Reconciliation of Income Per Books With Income Per Return

1 Net income per books	93,680.09	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains		8 Deductions in this tax return not charged against book income this year (itemize)	
4 Taxable income not recorded on books this year (itemize)		9 Total of lines 7 and 8	
5 Expenses recorded on books this year not deducted in this return (itemize)		10 Income (line 28, page 1)—line 6 less line 9	93,680.09
6 Total of lines 1 through 5	93,680.09		

**Schedule M-2** Analysis of Unappropriated Retained Earnings Per Books (line 24 above)

1 Balance at beginning of year	62,228.99	5 Distributions out of current or accumulated earnings and profits: (a) Cash	93,680.09
2 Net income per books	93,680.09	(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize)	
		8 Total of lines 5, 6, and 7	93,680.09
4 Total of lines 1, 2, and 3	155,909.08	9 Balance at end of year (line 4 less line 8)	62,228.99

Reference copy, JFK Collection: ESCA (RG 233)



Department of the Treasury  
Internal Revenue Service

**Income, etc.—1975**

For calendar year 1975 or other taxable year

beginning \_\_\_\_\_, 1975, ending \_\_\_\_\_, 19\_\_\_\_\_  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

	(a) Amount	(b) Form 1040 filers enter col. amount as indicated below. For 1041 filers enter col. (a) amount corresponding line of that form:
<b>Income</b>		
1 Undistributed taxable income—ordinary income or (loss)	46,540.04	Sch. E, Part III
2 Undistributed taxable income—long-term capital gain after tax		Sch. D, Part II

	(a) Amount	(b) Form 1040 filers enter col. amount as indicated below. For 1041 filers enter col. (a) amount corresponding line of that form:
<b>Interest on Investment Indebtedness</b>		
1 Interest expense on investment indebtedness		Form 4952 line reference
2 Net investment income or (loss)		Line 3, col. b
3 Excess expenses over rental income attributable to net lease property		Line 11, col. a
4 Excess net long-term capital gains over net short-term capital losses attributable to investment property		Line 11, col. b
		Line 11, col. c
		Form 4625 line reference

	(a) Amount	(b) Form 1040 filers enter col. amount as indicated below. For 1041 filers enter col. (a) amount corresponding line of that form:
<b>Items of Tax Preference</b>		
1 Accelerated depreciation on:		
(a) Low-income rental housing		Line 1(a)(1)
(b) Other real property		Line 1(a)(2)
(c) Personal property subject to a net lease		Line 1(b)
2 Amortization of:		
(a) Certified pollution control facilities		Line 1(c)
(b) Railroad rolling stock		Line 1(d)
(c) On-the-job training facilities		Line 1(e)
(d) Child care facilities		Line 1(f)
3 Reserves for losses on bad debts of financial institutions		Line 1(h)
4 Excess percentage depletion		Line 1(i)
5 Net long-term capital gain (after tax)		
		Form 3468 line reference

Property Qualified for Investment Credit		Qualified before January 22, 1975	Qualified after January 21, 1975	
Basis of new investment property	(a) 3 or more but less than 5 years	230.58		line 1(a) or 4(a)
	(b) 5 or more but less than 7 years	51.01	664.67	line 1(b) or 4(b)
	(c) 7 or more years		238.68	line 1(c) or 4(c)
Qualified progress expenditures	1974 (d) 7 or more years			line 4(d)
	1975 (e) 7 or more years			line 4(e)
Cost of used investment property	(f) 3 or more but less than 5 years			line 1(d) or 4(f)
	(g) 5 or more but less than 7 years			line 1(e) or 4(g)
	(h) 7 or more years			line 1(f) or 4(h)

Property Used in Recomputing a Prior Year Investment Credit							Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)			(2) Date placed in service	(3) Cost or basis			
A							
B							
C							
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Qualified investment (Col. 3 x col. 10)	

Shareholder's name, identifying number, and address (including ZIP code)	Corporation's name, identifying number, and address (including ZIP code)
EARL RUBY ██████████ 4380 STONEY RIVER BIRMINGHAM, MICHIGAN 48010	COBO CLEANERS, INC. 38 - 1806433 18135 LIVERNOIS DETROIT, MICHIGAN 48221

Reference copy, JFK Collection: ESCA (RG 233)

SCHEDULE K-1  
(Form 1120S)

Department of the Treasury  
Internal Revenue Service

Shareholder's Share of Undistributed Taxable  
Income, etc.—1975

For calendar year 1975 or other taxable year

beginning ..... 1975, ending ..... 19.....  
(Complete a separate Schedule K-1 for each shareholder—See Instructions on back of Copy C)

Copy A  
File with  
Form 1120S

Income		(a) Amount	(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
1 Undistributed taxable income—ordinary income or (loss)		46,240.05	Sch. E, Part III
2 Undistributed taxable income—long-term capital gain after tax			Sch. D, Part II
Interest on Investment Indebtedness			Form 4952 line reference
1 Interest expense on investment indebtedness			Line 3, col. b
2 Net investment income or (loss)			Line 11, col. a
3 Excess expenses over rental income attributable to net lease property			Line 11, col. b
4 Excess net long-term capital gains over net short-term capital losses attributable to investment property			Line 11, col. c
Items of Tax Preference			Form 4625 line reference
1 Accelerated depreciation on:			Line 1(a)(1)
(a) Low-income rental housing			Line 1(a)(2)
(b) Other real property			Line 1(b)
(c) Personal property subject to a net lease			
2 Amortization of:			Line 1(c)
(a) Certified pollution control facilities			Line 1(d)
(b) Railroad rolling stock			Line 1(e)
(c) On-the-job training facilities			Line 1(f)
(d) Child care facilities			Line 1(h)
3 Reserves for losses on bad debts of financial institutions			Line 1(i)
4 Excess percentage depletion			
5 Net long-term capital gain (after tax)			
Property Eligible for Investment Credit			Form 3468 line reference
Property Qualified for Investment Credit		Qualified before January 22, 1975	Qualified after January 21, 1975
Basis of new investment property	(a) 3 or more but less than 5 years	230.57	
	(b) 5 or more but less than 7 years	51.01	664.66
	(c) 7 or more years		238.68
Qualified progress expenditures	1974 (d) 7 or more years		
	1975 (e) 7 or more years		
Cost of used investment property	(f) 3 or more but less than 5 years		
	(g) 5 or more but less than 7 years		
	(h) 7 or more years		
Property Used in Recomputing a Prior Year Investment Credit			Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)		(2) Date placed in service	(3) Cost or basis
A			
B			
C			
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property
Shareholder's name, identifying number, and address (including ZIP code)		Corporation's name, identifying number, and address (including ZIP code)	
ESTATE OF GEORGE MARCUS 69 W. WASHINGTON SUITE 1150 CHICAGO, ILL. 60602		COBO CLEANERS, INC. 38-180643 18135 LIVERNOIS DETROIT, MICHIGAN 48221	

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<u>SCHEDULE A - LINE 4 - OTHER COSTS</u>			
CLEANING SUPPLIES		53,172	72
DELIVERY EXPENSE		34,661	39
OUTSIDE SERVICES		31,681	79
EMPLOYEE BENEFITS - UNION INSURANCE AND PENSION		27,982	54
REPAIRS AND MAINTENANCE		14,332	41
CLAIMS AND REFUNDS		4,953	90
<b>TOTAL</b>		<b>166,790</b>	<b>81</b>
<u>PAGE 1 - LINE 17 - TAXES</u>			
PAYROLL		29,365	85
PERSONAL PROPERTY		4,321	93
MICHIGAN FRANCHISE		376	84
DETROIT INCOME		1,469	26
<b>TOTAL</b>		<b>35,533</b>	<b>88</b>
<u>PAGE 1 - LINE 19 - CONTRIBUTIONS</u>			
ALLIED JEWISH CAMPAIGN		2,600	00
NAAACP		100	00
YESHIVA BETH YHUDAH		200	00
UNITED FOUNDATIONS		248	00
JEWISH BRAIL INST.		25	00
MUSCULAR DYSTROPHY		25	00
<b>TOTAL</b>		<b>3,248</b>	<b>00</b>
<u>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</u>			
CREDIT CARD FEES		1,001	51
EMPLOYEE RELATIONS		3,068	47
UTILITIES		18,090	10
INSURANCE		10,567	97
LICENSE, DUES, AND SUBSCRIPTIONS		3,295	00
OFFICE		7,356	08
PROFESSIONAL FEES		7,283	75
SALES PROMOTION		8,551	82
TELEPHONE		10,337	99
TRAVEL		304	79
<b>TOTAL</b>		<b>69,857</b>	<b>48</b>

	BEGINNING OF YEAR	END OF YEAR
<u>SCHEDULE L - BALANCE SHEETS</u>		
<u>LINE 5 - OTHER CURRENT ASSETS</u>		
PREPAID EXPENSE	4,947.83	15,160.05
<u>LINE 8 - OTHER INVESTMENTS</u>		
BONDS	1,200.00	1,000.00
<u>LINE 13 - OTHER ASSETS</u>		
GOODWILL	3,500.00	3,500.00
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>		
EMPLOYEE WITHHELD AND PAYROLL TAXES	- 0 -	3,415.44
ACCRUED VACATIONS AND SALARY	46,742.13	52,582.00
DUE STOCKHOLDERS	72,667.5	71,680.09
<u>TOTAL</u>	<u>119,405.88</u>	<u>127,678.73</u>

Reference copy, JFK Collection: ESCA (FG 233)

**U.S. Corporation Income Tax Return**  
 For calendar year 1975 or other taxable year beginning  
 1975, ending 19.....  
 (PLEASE TYPE OR PRINT)

**1975**

Check if —  
**A** Consolidated return   
**B** Personal Holding Co.   
**C** Business Code No. (See page 7 of instructions)  
 6511

Name  
**MARUBY, INC.**

Number and street  
**18135 LIVERNOIS**

City or town, State, and ZIP code  
**DETROIT, MICHIGAN 48221**

D Employer identification number  
**38-1801218**

E Date incorporated  
**10/23/61**

F Enter total assets from line 14, column (D), Schedule L (See instruction R)  
**\$ 89,058.76**

**IMPORTANT**—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

<b>GROSS INCOME</b>	1	Gross receipts or gross sales.....Less: Returns and allowances.....	
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	
	3	Gross profit	
	4	Dividends (Schedule C)	
	5	Interest on obligations of the United States and U.S. instrumentalities	
	6	Other interest	
	7	Gross rents	<b>30,250.00</b>
	8	Gross royalties	
	9(a)	Net capital gains (attach separate Schedule D)	
	9(b)	Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	
	10	Other income (see instructions—attach schedule)	
11	<b>TOTAL income—Add lines 3 through 10</b>	<b>30,250.00</b>	
<b>DEDUCTIONS</b>	12	Compensation of officers (Schedule E)	
	13	Salaries and wages (not deducted elsewhere)	
	14	Repairs (see instructions)	
	15	Bad debts (Schedule F if reserve method is used)	
	16	Rents	
	17	Taxes (attach schedule)	<b>8,752.65</b>
	18	Interest	<b>834.02</b>
	19	Contributions (not over 5% of line 30 adjusted per instructions—attach schedule)	<b>200.00</b>
	20	Amortization (attach schedule)	
	21	Depreciation (Schedule G)	<b>6,142.38</b>
	22	Depletion	
	23	Advertising	
	24	Pension, profit-sharing, etc. plans (see instructions) (enter number of plans ▶)	
	25	Employee benefit programs (see instructions)	
	26	Other deductions (attach schedule)	<b>3,489.00</b>
	27	<b>TOTAL deductions—Add lines 12 through 26</b>	<b>19,418.05</b>
	28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	<b>10,831.95</b>
	29(a)	Less: (a) Net operating loss deduction (see instructions—attach schedule)	
29(b)	(b) Special deductions (Schedule I)		
30	Taxable income (line 28 less line 29)	<b>10,831.95</b>	
<b>TAX</b>	31	<b>TOTAL TAX (Schedule J)</b>	<b>2,166.39</b>
	32	Credits: (a) Overpayment from 1974 allowed as a credit	
		(b) 1975 estimated tax payments	
		(c) Less refund of 1975 estimated tax applied for on Form 4466	
		(d) Tax deposited with Form 7004 (attach copy)	
		(e) Tax deposited with Form 7005 (attach copy)	
		(f) Credit from regulated investment company (attach Form 2439)	
	(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)		
33	<b>TAX DUE (line 31 less line 32). See instruction G for depository method of payment</b>	<b>2,166.39</b>	
34	<b>OVERPAYMENT (line 32 less line 31)</b>		
35	Enter amount of line 34 you want: Credited to 1976 estimated tax ▶ Refunded ▶		

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 the preparer has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date: **3/12/76** Signature of officer: **GORDON L. HOLLANDER, P.C.** Title: **CERTIFIED PUBLIC ACCOUNTANT**  
 Date: \_\_\_\_\_ Signature of individual or firm preparing the return: \_\_\_\_\_ Preparer's address: **19675 WEST TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075**

Reference copy, JFK Collection: HSCA (RG 233)

**Schedule A Cost of Goods Sold (See instruction 2)**

1 Inventory at beginning of year	
2 Merchandise bought for manufacture or sale	
3 Salaries and wages	
4 Other costs (attach schedule)	
5 Total	
6 Less: Inventory at end of year	
7 Cost of goods sold—Enter on line 2, page 1.	

Method of inventory valuation  $\blacktriangleright$

Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventory?  Yes  No  
If "Yes," attach explanation.

**Schedule D Dividends (See instruction 4)**

1 Domestic corporations subject to 85% deduction	
2 Certain preferred stock of public utilities	
3 Foreign corporations subject to 85% deduction	
4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))	
5 Other dividends from foreign corporations	
6 Includable income from controlled foreign corporations under subpart F (attach Forms 3646)	
7 Foreign dividend gross-up (section 78)	
8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3))	
9 Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b)	
10 Taxable dividends from a DISC or former DISC not included in line 1 (section 246(d))	
11 Other dividends	
12 Total—Enter here and on line 4, page 1.	

**Schedule E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned		7. Amount of compensation	8. Expense account allowances
				5. Common	6. Preferred		
Total compensation of officers—Enter here and on line 12, page 1							

**Schedule F Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year.
			4. Current year's provision	5. Recoveries		
1970						
1971						
1972						
1973						
1974						
1975						

**Schedule G Depreciation (See instructions for Schedule G) Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.**

1. Group and guideline 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 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings	VARIOUS	72,150.00	30,850.00	S.L.	VAR	3,700.00
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify) BLDG. ADDITIONS	VARIOUS	70,925.39	49,599.02	VARIOUS	VAR	2,442.38
5 Totals		143,075.39				6,142.38
6 Less: Amount of depreciation claimed in Schedule A						
7 Balance—Enter here and on line 21, page 1						6,142.38

Reference copy, JFK Collection: ESCA (RG 233)

<b>Schedule J</b> Special Deductions	1 (a) 85% of line 1, Schedule C . . . . .	
	(b) 60.208% of line 2, Schedule C . . . . .	
	(c) 85% of line 3, Schedule C . . . . .	
	(d) 100% of line 4, Schedule C . . . . .	
	2 Total—See instructions for limitation . . . . .	
	3 100% of line 8, Schedule C . . . . .	
	4 Enter dividends-received deduction allowed for dividends reported on line 9, Sch. C. See section 1564(b) for computation . . . . .	
5 Dividends paid on certain preferred stock of public utilities (see instructions) . . . . .		
6 Western Hemisphere trade corporations (see instructions) . . . . .		
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1 . . . . .		

<b>Schedule J</b> Tax Computation (Fiscal Year corporations, omit lines 1 through 8 and enter on line 9, the amount from line 5, Part III, Form 1120-FY 1975-76)	1 Taxable income (line 30, page 1) . . . . .	10,831.95
	2 Enter line 1 or \$25,000, whichever is lesser. (Members of a controlled group, see instructions) . . . . .	10,831.95
	3 Line 1 less line 2 . . . . .	- 0 -
	4 Enter line 3 or \$25,000, whichever is lesser. (Members of a controlled group, see instructions) . . . . .	- 0 -
	5 Line 3 less line 4 . . . . .	- 0 -
	6 20% of line 2 . . . . .	2,166.39
	7 22% of line 4 . . . . .	
	8 48% of line 5 . . . . .	
	9 Income tax (Sum of lines 6, 7 and 8 or alternative tax from separate Schedule D, whichever is lesser; Fiscal year corps., enter amount from line 5, Part III, Form 1120-FY 1975-76) . . . . .	2,166.39
	10 (a) Foreign tax credit (attach Form 1118) . . . . .	
	(b) Investment credit (attach Form 3468) . . . . .	
	(c) Work incentive (WIN) credit (attach Form 4874) . . . . .	
	11 Total of lines 10(a), (b), and (c) . . . . .	2,166.39
	12 Line 9 less line 11 . . . . .	
	13 Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .	
	14 Tax from recomputing a prior year investment credit (attach Form 4255) . . . . .	
	15 Tax from recomputing a prior year WIN credit (see instructions—attach computation) . . . . .	
16 Minimum tax on tax preference items (see instructions—attach Form 4626) . . . . .		
17 Total tax—Add lines 12 through 16. Enter here and on line 31, page 1 . . . . .	2,166.39	

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

<p><b>G</b> Did you claim a deduction for expenses connected with:</p> <p>(1) Entertainment facility (boat, resort, ranch, etc.)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(2) Living accommodations (except for employees on business)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(3) Employees' families at conventions or meetings? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>(4) Employee or family vacations not reported on Form W-2? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>H</b> (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If "Yes," attach a schedule showing:</p> <p>(a) name, address, and identifying number;</p> <p>(b) percentage owned; and</p> <p>(c) taxable income or (loss) (e.g., if a Form 1120: from line 30, page 1, Form 1120) of such corporation for the taxable year ending with or within your taxable year.</p> <p>(2) Did any individual, partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? (For rules of attribution, see section 267(c).) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "Yes:"</p> <p>(a) Attach a schedule showing name, address, and identifying number.</p> <p>(b) Enter percentage owned <input type="checkbox"/> _____</p> <p>(c) Was the owner of such voting stock a person other than a U.S. person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If "Yes," enter owner's country <input type="checkbox"/> _____</p> <p>(See instruction T.)</p> <p><b>I</b> Did you ever declare a stock dividend? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>J</b> Did you exclude income under section 931? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>K</b> Taxable income or (loss) from line 30, page 1, Form 1120 for your taxable year beginning in:          1972 7,792.95, 1973 6,862.13, 1974 4,759.98</p>	<p><b>L</b> Were you a member of a controlled group subject to the provisions of Section 1561? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If "Yes," check the type of relationship:</p> <p>(1) <input type="checkbox"/> parent-subsidiary</p> <p>(2) <input checked="" type="checkbox"/> brother-sister</p> <p>(3) <input type="checkbox"/> combination of (1) and (2) (See section 1563.)</p> <p><b>M</b> Refer to page 7 of instructions and state the principal:          Business activity <u>RENTALS</u>          Product or service <u>COMMERCIAL BLDGS.</u></p> <p><b>N</b> Did you file all required Forms 1087, 1096 and 1099? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>O</b> Were you a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If "Yes," attach Form 3646 for each such corporation.</p> <p><b>P</b> If you are a farmers' cooperative, check type:  <input type="checkbox"/> purchasing  <input type="checkbox"/> marketing  <input type="checkbox"/> service  <input type="checkbox"/> other (explain) <input type="checkbox"/> _____</p> <p><b>Q</b> During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? (See sections 301 and 316.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.</p>
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Reference copy, JFK Collection: HSCA (RG 233)

Balance Sheets	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash . . . . .		1,725.11		2,412.65
2 Trade notes and accounts receivable . . . . .				
(a) Less allowance for bad debts . . . . .				
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .		1,994.09		3,923.92
5 Other current assets (attach schedule) . . . . .				
6 Loans to stockholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .				
9 Buildings and other fixed depreciable assets . . . . .	143,075.39		143,075.39	
(a) Less accumulated depreciation . . . . .	80,449.02	62,626.37	86,591.40	56,483.99
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .		26,238.20		26,238.20
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .		92,583.77		89,058.76
14 Total assets . . . . .				
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .				
16 Mtges., notes, bonds payable in less than 1 yr. . . . .		3,035.20		4,346.39
17 Other current liabilities (attach schedule) . . . . .				
18 Loans from stockholders . . . . .		18,884.91		5,383.15
19 Mtges., notes, bonds payable in 1 yr. or more . . . . .				
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock: (a) Preferred stock . . . . .			1,000.00	1,000.00
(b) Common stock . . . . .	1,000.00	1,000.00		
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—Appropriated (attach sch.) . . . . .		69,663.66		78,329.22
24 Retained earnings—Unappropriated . . . . .		( )		( )
25 Less cost of treasury stock . . . . .				
26 Total liabilities and stockholders' equity . . . . .		92,583.77		89,058.76

Schedule M-1 Reconciliation of Income Per Books With Income Per Return			
1 Net income per books . . . . .	8,665.56	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .	2,166.39	(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .			
4 Taxable income not recorded on books this year (itemize) . . . . .		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		(a) Depreciation . . . \$ . . . . .	
(a) Depreciation . . . . . \$ . . . . .		(b) Depletion . . . \$ . . . . .	
(b) Depletion . . . . . \$ . . . . .		9 Total of lines 7 and 8 . . . . .	
6 Total of lines 1 through 5 . . . . .	10,831.95	10 Income (line 28, page 1)—line 6 less 9 . . . . .	10,831.95

Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)			
1 Balance at beginning of year . . . . .	69,663.66	5 Distributions: (a) Cash . . . . .	
2 Net income per books . . . . .	8,665.56	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Other decreases (itemize) . . . . .	
4 Total of lines 1, 2, and 3 . . . . .	78,329.22	7 Total of lines 5 and 6 . . . . .	
		8 Balance at end of year (line 4 less 7) . . . . .	78,329.22

Reference copy, JFK Collection: HSCA (RG 233)



MARBY, INC. - 38-1801212

FORM 1120 1975

PAGE 1 - LINE 17 - TAXES

REAL ESTATE  
MICHIGAN FRANCHISE FEE  
MICHIGAN INCOME  
DETROIT INCOME

7,993 80  
345 65  
275 00  
130 17

TOTAL

8,752 65

PAGE 1 - LINE 19 - CONTRIBUTIONS

ALLIED JEWISH CAMPAIGN

200 00

PAGE 1 - LINE 26 - OTHER DEDUCTIONS

INSURANCE  
MANAGEMENT FEES  
PROFESSIONAL FEES

519 00  
2,420 00  
550 00

TOTAL

3,489 00

PAGE 3 - ITEM H(2) - STOCK OWNERSHIP

2. EARL RUBY  
4380 STONEY RIVER DR.  
BIRMINGHAM, MICH 48010

ESTATE OF GEORGE MARCUS  
69 W. WASHINGTON #1150  
CHICAGO, ILL. 60602

b. 50%

50%

SCHEDULE L - BALANCE SHEETS

LINE 5 - OTHER CURRENT ASSETS

MORTGAGE ESCROW  
PREPAID EXPENSE

BEGINNING OF YEAR      END OF YEAR

1,622 59      3,545 92  
371 50      378 00

TOTAL

1,994 09      3,923 92

LINE 17 - OTHER CURRENT LIABILITIES

SECURITY DEPOSITS  
ACCRUED DIRECTOR FEES  
FEDERAL INCOME TAX

800 00      800 00  
1,188 00      1,380 00  
1,047 20      2,166 39

TOTAL

3,035 20      4,346 39

Reference copy, JFK Collection: BSCA (RG 233)

Form 1120S

U.S. Small Business Corporation Income Tax Return for calendar year 1975 or

1975

Department of the Treasury Internal Revenue Service

other taxable year beginning 1975, ending 1975 (PLEASE TYPE OR PRINT)

A Date of election as small business corporation 1/1/72

Name COBO-RUMAR SALES, INC.

C Employer identification no. 38-181270

B Business Code No. (see page 7 of instructions) 7200

Number and street 18135 LIVERNOIS

D Date incorporated 1/1/65

City or town, State, and ZIP code DETROIT, MICHIGAN 48221

E Enter total assets from line 14, column D, Schedule L \$ 129,002.33

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME table with lines 1-11. Line 1: 453,105.00; Line 2: 342,375.61; Line 3: 110,729.39; Line 6: 3,715.24; Line 11: 114,444.63

DEDUCTIONS table with lines 12-28. Line 12: 18,000.00; Line 17: 3,189.04; Line 26: 53,795.28; Line 27: 74,984.32; Line 28: 39,460.31

TAX table with lines 29-34. Line 29: 39,460.31; Line 30: 0; Line 31: 39,460.31; Line 33: 39,460.31

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date 3/14/76 Signature of officer GORDON L. HOLLANDER, P.C. Title CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection: ESCA (RG 233)

Method of inventory valuation (specify) \_\_\_\_\_

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation.

1 Inventory at beginning of year . . . . .	5 Total of lines 1 through 4 . . . . .	342,375.00
2 Merchandise bought for manufacture or sale . . . . .	6 Less: Inventory at end of year . . . . .	
3 Salaries and wages . . . . .	7 Cost of goods sold—Enter here and on line 2, page 1 . . . . .	342,375.00
4 Other costs (attach schedule) . . . . .		

**Schedule E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances
EARL RUBY	[REDACTED]	PRES.	ALL	50	18,000.00	
Total compensation of officers—Enter here and on line 12, page 1					18,000.00	

**Schedule F Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1970.						
1971.						
1972.						
1973.						
1974.						
1975.						

**Schedule G Depreciation (See instruction 21). Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.**

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832 . . . . .						
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 . . . . .						

**Schedule J Tax Computation (See instructions)**

1 Taxable income (line 28, page 1) . . . . .	
2 Enter \$25,000. (Members of a controlled group, see instructions) . . . . .	
3 Line 1 less line 2 . . . . .	
4 Enter line 3 or \$25,000, whichever is lesser (Members of a controlled group, see instructions) . . . . .	
5 Line 3 less line 4 . . . . .	
6 Enter 20% of line 2 . . . . .	
7 Enter 22% of line 4 . . . . .	
8 Enter 48% of line 5 . . . . .	
9 Add lines 6, 7, and 8 . . . . .	
10 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1) . . . . .	
11 Subtract \$25,000. (Statutory minimum) . . . . .	25,000.00
12 Balance (line 10 less line 11). (See instructions) . . . . .	
13 Enter 30% of line 12. (See instructions) . . . . .	
14 Income tax on capital gains (line 9 or line 13, whichever is lesser). Enter here and on line 29, page 1 . . . . .	

Reference copy, JFK Collection: HSCA (RG 233)

1120S (1975)

Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income

Taxable income (line 28, page 1) 39,460.31
Less: (a) Money distributed as dividends out of earnings and profits of the taxable year
(b) Tax imposed on certain capital gains (line 31, page 1)
Corporation's undistributed taxable income 39,460.31

Summary of Distributions and Other Items (attach additional sheets if necessary)

Table with 5 columns: 1. Name and address of each shareholder, 2. Social security number, 3. Stock ownership (Number of shares, Period held), 4. Compensation, 5. Percentage of time devoted to business. Includes entries for EARL RUBY and ESTATE OF GEORGE MARCUS.

4 Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6)
5 Actual dividend distributions taxable as long-term capital gains (after tax)
6 Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion
7 Nondividend distributions
8 Undistributed taxable income—taxable as ordinary income or (loss)
9 Undistributed taxable income—taxable as long-term capital gain (after tax)
10 Investment credit property

Table for Investment credit property with columns for Basis of new investment property, Qualified progress expenditures, Cost of used investment property, and Qualified before/after January 22, 1975.

11 Interest on investment indebtedness: (a) Investment interest expense
(b) Net investment income or (loss)
(c) Excess expenses over rental income attributable to net lease property
(d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property

12 Items of tax preference: (a) Accelerated depreciation on: (1) Low-income rental housing
(2) Other real property
(3) Personal property subject to a net lease
(b) Amortization of: (1) Certified pollution control facilities
(2) Railroad rolling stock
(3) On-the-job training facilities
(4) Child care facilities
(c) Reserves for losses on bad debts of financial institutions
(d) Excess percentage depletion
(e) Net long-term capital gain (after tax)

Personal Information Required
F Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation?
G Taxable income or (loss) from line 28, page 1, Form 1120S for your taxable year beginning in: 1972 6,666.64; 1973 10,762.99; 1974 18,339.38
H Refer to page 7 of instructions and state the principal: Business activity SERVICE; Product or service DRY CLEANING
I Were you a member of a controlled group under the provisions of section 1561?
J Deduction for expenses connected with:

(2) Living accommodations (except for employees on business)?
(3) Employees' families at conventions or meetings?
(4) Employee or family vacations not reported on Form W-2?
K Did you file all required Forms 1087, 1096, and 1099?
L Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the regulations?

Reference copy, JFK Collection: HSCA (RG 233)

Shareholder's Share of Undistributed Taxable Income, etc. (Complete a separate Schedule K-1 (Form 1120S) for each shareholder. See page 5 of instructions, and also back of Copy C, Schedule K-1 (Form 1120S))

**Schedule M-1** Balance Sheets

	Beginning of Taxable year		End of Taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash . . . . .		113,144.10		90,675.11
2 Trade notes and accounts receivable . . . . .	31,123.29		38,257.02	
(a) Less allowances for bad debts . . . . .		31,123.29		38,257.02
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .		230.04		70.00
5 Other current assets (attach schedule) . . . . .				
6 Loans to shareholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .				
9 Buildings and other fixed depreciable assets . . . . .				
(a) Less accumulated depreciation . . . . .				
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .				
14 Total assets . . . . .		144,497.43		129,002.33
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .		30,044.03		1,500.00
16 Mtges, notes, bonds payable in less than 1 year . . . . .				
17 Other current liabilities (attach schedule) . . . . .		18,431.38		31,480.31
18 Loans from shareholders . . . . .				
19 Mtges, notes, bonds payable in 1 year or more . . . . .				
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock . . . . .		1,000.00		1,000.00
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—appropriated (attach schedule) . . . . .		95,022.02		95,022.02
24 Retained earnings—unappropriated . . . . .				
25 Shareholders' undistributed taxable income previously taxed . . . . .				
26 Less cost of treasury stock . . . . .		( )		( )
27 Total liabilities and shareholders' equity . . . . .		144,497.43		129,002.33

**Schedule M-2** Reconciliation of Income Per Books With Income Per Return

1 Net income per books . . . . .	39,460.31	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .		(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .		8 Deductions in this tax return not charged against book income this year (itemize) . . . . .	
4 Taxable income not recorded on books this year (itemize) . . . . .		9 Total of lines 7 and 8 . . . . .	
5 Expenses recorded on books this year not deducted in this return (itemize) . . . . .		10 Income (line 28, page 1)—line 6 less line 9 . . . . .	39,460.31
6 Total of lines 1 through 5 . . . . .	39,460.31		

**Schedule M-2** Analysis of Unappropriated Retained Earnings Per Books (line 24 above)

1 Balance at beginning of year . . . . .	95,022.02	5 Distributions out of current or accumulated earnings and profits: (a) Cash . . . . .	39,460.31
2 Net income per books . . . . .	39,460.31	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize) . . . . .	
		8 Total of lines 5, 6, and 7 . . . . .	39,460.31
4 Total of lines 1, 2, and 3 . . . . .	134,482.33	9 Balance at end of year (line 4 less line 8)	95,022.02

Reference copy, JFK Collection: HSCA (RG 233)

**SCHEDULE K-1**  
**(Form 1120S)**

**Shareholder's Share of Undistributed Taxable Income, etc.—1975**

Copy A  
File with  
Form 1120S

Department of the Treasury  
Internal Revenue Service

For calendar year 1975 or other taxable year beginning ..... 19.....  
1975, ending .....  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

**Part I Income**

- 1 Undistributed taxable income—ordinary income or (loss)
- 2 Undistributed taxable income—long-term capital gain after tax

(a) Amount  
**19,730.16**

(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.

- Sch. E, Part III
- Sch. D, Part II
- Form 4952 line reference
- Line 3, col. b
- Line 11, col. a
- Line 11, col. b
- Line 11, col. c
- Form 4625 line reference

**Part II Interest on Investment Indebtedness**

- 1 Interest expense on investment indebtedness
- 2 Net investment income or (loss)
- 3 Excess expenses over rental income attributable to net lease property
- 4 Excess net long-term capital gains over net short-term capital losses attributable to investment property

**Part III Items of Tax Preference**

- 1 Accelerated depreciation on:
  - (a) Low-income rental housing
  - (b) Other real property
  - (c) Personal property subject to a net lease
- 2 Amortization of:
  - (a) Certified pollution control facilities
  - (b) Railroad rolling stock
  - (c) On-the-job training facilities
  - (d) Child care facilities
- 3 Reserves for losses on bad debts of financial institutions
- 4 Excess percentage depletion
- 5 Net long-term capital gain (after tax)

- Line 1(a)(1)
- Line 1(a)(2)
- Line 1(b)
- Line 1(c)
- Line 1(d)
- Line 1(e)
- Line 1(f)
- Line 1(h)
- Line 1(i)

**Part IV Property Eligible for Investment Credit**

Basis of new investment property	Qualified before January 22, 1975		Qualified after January 21, 1975
	(a) 3 or more but less than 5 years	(b) 5 or more but less than 7 years	
Qualified progress expenditures	1974 (d) 7 or more years	1975 (e) 7 or more years	
Cost of used investment property	(f) 3 or more but less than 5 years	(g) 5 or more but less than 7 years	(h) 7 or more years

- Form 3468 line reference
- line 1(a) or 4(a)
- line 1(b) or 4(b)
- line 1(c) or 4(c)
- line 4(d)
- line 4(e)
- line 1(d) or 4(f)
- line 1(e) or 4(g)
- line 1(f) or 4(h)

**Part V Property Used in Recomputing a Prior Year Investment Credit**

(1) Description of property (Indicate whether new or used)				(2) Date placed in service	(3) Cost or basis	(11) Qualified investment (Col. 3 x col. 10)
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	
A						
B						
C						

Column numbers and headings correspond to those on Form 4255

Shareholder's name, identifying number, and address (including ZIP code)

**EARL RUBY**  
**4380 STONEY RIVER**  
**BIRMINGHAM, MICHIGAN 48010**

Corporation's name, identifying number, and address (including ZIP code)

**COBO-RUMAR SALES, INC.**  
**38-1812707**  
**18135 LIVERNOIS**  
**DETROIT, MICHIGAN 48221**

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Undistributed Taxable  
Income, etc.—1975**

For calendar year 1975 or other taxable year  
beginning ....., 1975, ending ....., 19.....  
(Complete a separate Schedule K-1 for each shareholder—See Instructions on back of Copy C)

Copy A  
File with  
Form 1120S

Reference copy, JFK Collection: ESCA (RG 233)

<b>Part I</b> Income	(a) Amount	(b) Form 1040 filers enter col. (e) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
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1 Undistributed taxable income—ordinary income or (loss) . . . . .	19,730.15	Sch. E, Part III
2 Undistributed taxable income—long-term capital gain after tax . . . . .		Sch. D, Part II

<b>Part II</b> Interest on Investment Indebtedness		
1 Interest expense on investment indebtedness . . . . .		Form 4952 line reference Line 3, col. b
2 Net investment income or (loss) . . . . .		Line 11, col. a
3 Excess expenses over rental income attributable to net lease property . . . . .		Line 11, col. b
4 Excess net long-term capital gains over net short-term capital losses attributable to investment property . . . . .		Line 11, col. c

<b>Part III</b> Items of Tax Preference		
1 Accelerated depreciation on:		Form 4625 line reference
(a) Low-income rental housing . . . . .		Line 1(a)(1)
(b) Other real property . . . . .		Line 1(a)(2)
(c) Personal property subject to a net lease . . . . .		Line 1(b)
2 Amortization of:		Line 1(c)
(a) Certified pollution control facilities . . . . .		Line 1(d)
(b) Railroad rolling stock . . . . .		Line 1(e)
(c) On-the-job training facilities . . . . .		Line 1(f)
(d) Child care facilities . . . . .		Line 1(h)
3 Reserves for losses on bad debts of financial institutions . . . . .		Line 1(i)
4 Excess percentage depletion . . . . .		Line 1(i)
5 Net long-term capital gain (after tax) . . . . .		

<b>Part IV</b> Property Eligible for Investment Credit			Form 3468 line reference
Property Qualified for Investment Credit		Qualified before January 22, 1975	Qualified after January 21, 1975
Basis of new investment property	(a) 3 or more but less than 5 years		
	(b) 5 or more but less than 7 years		
	(c) 7 or more years		
Qualified progress expenditures	1974 (d) 7 or more years		
	1975 (e) 7 or more years		
Cost of used investment property	(f) 3 or more but less than 5 years		
	(g) 5 or more but less than 7 years		
	(h) 7 or more years		

<b>Part V</b> Property Used in Recomputing a Prior Year Investment Credit							Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)				(2) Date placed in service	(3) Cost or basis		
A							
B							
C							
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Qualified investment (Col. 3 x col. 10)	

Shareholder's name, identifying number, and address (including ZIP code)  
**ESTATE OF GEORGE MARCUS**  
**69 W. WASHINGTON**  
**SUITE 1150**  
**CHICAGO, ILL. 60602**

Corporation's name, identifying number, and address (including ZIP code)  
**COBO - RUMAR SALES, INC.**  
**38 - 1812707**  
**18135 LIVERNOIS**  
**DETROIT, MICHIGAN 48221**

CORO-RUMAR SALES, INC. 38-1812707

FORM 1120 S 1975

<u>SCHEDULE A - LINE 4 - OTHER COSTS</u>			
SUBCONTRACT CLEANING		311,867	25
SUPPLIES		1,453	15
REPAIRS AND MAINTENANCE		322	00
CLAIMS AND ADJUSTMENTS		159	02
<u>TOTAL</u>		<u>313,801</u>	<u>42</u>
<u>PAGE 1 - LINE 17 - TAXES</u>			
PAYROLL		2,050	51
MICHIGAN FRANCHISE FEE		466	10
CITY INCOME		672	43
<u>TOTAL</u>		<u>3,189</u>	<u>04</u>
<u>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</u>			
INSURANCE - EMPLOYEE BENEFITS		2,412	94
INSURANCE		76	23
OFFICE EXPENSE		314	56
PROFESSIONAL FEES		1,150	00
COMMISSIONS		49,841	55
<u>TOTAL</u>		<u>53,795</u>	<u>28</u>
<u>SCHEDULE L - BALANCE SHEETS</u>		BEGINNING	END
<u>LINE 5 - OTHER CURRENT ASSETS</u>		<u>OF YEAR</u>	<u>OF YEAR</u>
PREPAID EXPENSE		230 04	70 20
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>			
EMPLOYEE WITHHELD AND PAYROLL TAX		92 00	26 00
DUE STOCKHOLDERS		18,339 38	31,460 31
<u>TOTAL</u>		<u>18,431 38</u>	<u>31,480 31</u>

Reference copy, JFK Collection: ESCA (RG 233)



Form 1120S

U.S. Small Business Corporation Income Tax Return for calendar year 1976 or

1976

Department of the Treasury Internal Revenue Service

other taxable year beginning ..... 1976, ending ....., 19..... (PLEASE TYPE OR PRINT)

Header section containing: A Date of election as small business corporation (1/1/72), B Business Code No. (7200), C Employer identification no. (38-1812707), D Date incorporated (6/1/66), E Enter total assets from line 14, column D, Schedule L (\$ 44,758.50), Name (Cobo - Rumar Sales, Inc.), Number and street (18135 Livernois), City or town, State, and ZIP code (Detroit, Michigan 48221)

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N. Note: If section 465 (deductions limited to amount at-risk) applies, see instruction for line 28.

Main table with columns for GROSS INCOME, DEDUCTIONS, and TAX. Rows include: 1 Gross receipts or gross sales (427,535.00), 2 Less: Cost of goods sold (348,585.03), 3 Gross profit (78,949.97), 6 Other interest (1,436.06), 11 TOTAL income (80,386.03), 17 Taxes (5,850.32), 24 Pension, profit-sharing, etc. plans (1,800.00), 27 TOTAL deductions (75,838.74), 28 Taxable income (4,547.29), 33 TAX DUE (-0-)

CLIENT'S COPY. RETAIN FOR YOUR FILES. GORDON L. HOLLANDER, P.C. CERTIFIED PUBLIC ACCOUNTANT 19675 WEST TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075

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 the preparer has any knowledge.

Date: Signature of officer: Preparer's signature (and employer's name, if any): Date: (Gordon L. Hollander CPA 3/5/77)

GORDON L. HOLLANDER, P.C. 38-2024838 Address and ZIP Code. CERTIFIED PUBLIC ACCOUNTANT 19675 WEST TEN MILE ROAD

Reference copy, JFK Collection: ESCA (RG 233)

Method of inventory valuation (specify) Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation.

Table with 7 rows for Cost of Goods Sold calculation. Line 1: Inventory at beginning of year. Line 2: Merchandise bought for manufacture or sale. Line 3: Salaries and wages (45,441.11). Line 4: Other costs (attach schedule) (303,143.92). Line 5: Total of lines 1 through 4 (348,585.00). Line 6: Less: Inventory at end of year. Line 7: Cost of goods sold—Enter here and on line 2, page 1 (348,585.00).

Schedule E Compensation of Officers (See instruction 12)

Table for Compensation of Officers. Columns: 1. Name of officer, 2. Social security number, 3. Title, 4. Time devoted to business, 5. Percent-age of cor-poration stock owned, 6. Amount of compensation, 7. Expense account allowances. Entry for Earl Ruby, Pres., All, 18,000.00.

Total compensation of officers—Enter here and on line 12, page 1 18,000.00

Schedule F Bad Debts—Reserve Method (See instruction 15)

Table for Bad Debts—Reserve Method. Columns: 1. Year, 2. Trade notes and accounts re- ceivable outstanding at end of year, 3. Sales on account, 4. Current year's provision, 5. Recoveries, 6. Amount charged against reserve, 7. Reserve for bad debts at end of year. Rows for years 1971-1976.

Schedule G Depreciation (See instruction 21). Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

Table for Depreciation. Columns: 1. Group and guideline 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. Rows for total additional first-year depreciation, depreciation from Form 4832, depreciation from Form 5006, other depreciation (Buildings, Furniture and fixtures, Transportation equipment, Machinery and other equipment, Other), and totals.

Schedule J Tax Computation (See instructions)

Table for Tax Computation. Rows: 1. Taxable income (line 28, page 1). 2. Enter \$25,000. (Members of a controlled group, see instructions). 3. Line 1 less line 2. 4. Enter line 3 or \$25,000, whichever is lesser (Members of a controlled group, see instructions). 5. Line 3 less line 4. 6. Enter 20% of line 2. 7. Enter 22% of line 4. 8. Enter 48% of line 5. 9. Add lines 6, 7, and 8. 10. Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1). 11. Subtract \$25,000. (Statutory minimum) \$25,000.00. 12. Balance (line 10 less line 11). (See instructions). 13. Enter 30% of line 12. (See instructions). 14. Income tax on capital gains (line 9 or line 13, whichever is lesser). Enter here and on line 29, page 1.

Reference copy, JFK Collection: HSCA (RG 233)

Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income

Table with 2 columns: Description and Amount. Row 1: Taxable income (line 28, page 1) - 4,547.29. Row 2: Less: (a) Money distributed as dividends... (b) Tax imposed on certain capital gains... Row 3: Corporation's undistributed taxable income - 4,547.29

Summary of Distributions and Other Items (attach additional sheets if necessary)

Table with 5 columns: 1. Name and address of each shareholder, 2. Social security number, 3. Stock ownership (Number of shares, Period held), 4. Compensation, 5. Percentage of time devoted to business. Row A: Earl Ruby, 4380 Stoney River, Birm., Mi., 500 shares, 1/65 to 12/76, 18,000.00, 100%

Table with 2 columns: Description and Amount. Row 4: Actual dividend distributions taxable as ordinary income... Row 5: Actual dividend distributions taxable as long-term capital gains... Row 6: Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion... Row 7: Nondividend distributions... Row 8: Undistributed taxable income—taxable as ordinary income or (loss) - 4,547.29. Row 9: Undistributed taxable income—taxable as long-term capital gain (after tax)

Table with 2 columns: Description and Amount. Row 10: Investment credit property. Sub-table with 3 columns: Property Qualified for Investment Credit, Basis of new investment property, Qualified progress expenditures, Cost of used investment property. Rows (a) through (h) with various years and percentages.

Table with 2 columns: Description and Amount. Row 11: Interest on investment indebtedness. (a) (1) Interest expense on investment indebtedness incurred prior to September 11, 1975. (2) Interest expense on investment indebtedness incurred after September 10, 1975. (b) Net investment income or (loss). (c) Excess expenses from "net lease property". (d) Excess of net long-term capital gain over net short-term capital loss attributable to investment property.

Table with 2 columns: Description and Amount. Row 12: Items of tax preference. (a) Excess itemized deductions. (b) Accelerated depreciation on: (1) Low income rental housing, (2) Other real property, (3) Personal property subject to a lease. (c) Intangible drilling costs. (d) Net long-term capital gain (after tax). (e) Amortization of: (1) Certified pollution control facilities, (2) Railroad rolling stock, (3) On-the-job training facilities, (4) Child care facilities. (f) Reserves for losses on bad debts of financial institutions. (g) Depletion.

Table with 2 columns: Description and Yes/No. Row F: Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? Yes [ ], No [X]. Row G: Taxable income or (loss) from line 28, page 1, Form 1120S for your taxable year beginning in: 1973 10,767.99; 1974 18,339.38; 1975 39,460.31. Row H: Refer to page 7 of instructions and state the principal: Business activity Service; Product or service Dry Cleaning. Row I: Were you a member of a controlled group subject to the provisions of section 1561? Yes [X], No [ ]. Row J: Did you claim a deduction for expenses connected with: (1) Entertainment facility... (2) Living accommodations... (3) Employees' families... Row K: Did you file all required Forms 1087, 1096, and 1099? Yes [X], No [ ]. Row L: Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the regulations? Yes [ ], No [ ]. Row M: 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... Row N: Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? Yes [ ], No [X].

Reference copy, JFK Collection, HSCA (RG 233)

**Schedule K-1** Shareholder's Share of Undistributed Taxable Income, etc. (Complete a separate Schedule K-1 (Form 1120S) for each shareholder. See page 5 of instructions, and also back of Copy C, Schedule K-1 (Form 1120S).)

**Schedule M-1** Balance Sheets

ASSETS	Beginning of Taxable year		End of Taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash . . . . .		90,675.11		6,387.92
2 Trade notes and accounts receivable . . . . .	38,257.02		38,120.58	
(a) Less allowances for bad debts . . . . .		38,257.02		38,120.58
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) . . . . .		70.20		
6 Loans to shareholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .				
9 Buildings and other fixed depreciable assets . . . . .				
(a) Less accumulated depreciation . . . . .				
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .				
14 Total assets . . . . .		129,002.33		44,758.50
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .		1,500.00		4,800.00
16 Mtges, notes, bonds payable in less than 1 year . . . . .				
17 Other current liabilities (attach schedule) . . . . .		31,480.31		6,219.48
18 Loans from shareholders . . . . .				33,212.00
19 Mtges, notes, bonds payable in 1 year or more . . . . .				
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock . . . . .		1,000.00		500.00
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—appropriated (attach schedule) . . . . .				
24 Retained earnings—unappropriated . . . . .		95,022.02		22.02
25 Shareholders' undistributed taxable income previously taxed . . . . .				
26 Less cost of treasury stock . . . . .		( )		( )
27 Total liabilities and shareholders' equity . . . . .		129,002.33		44,758.50

**Schedule M-1** Reconciliation of Income Per Books With Income Per Return

1 Net income per books . . . . .	4,547.29	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .		(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .		8 Deductions in this tax return not charged against book income this year (itemize) . . . . .	
4 Income subject to tax not recorded on books this year (itemize) . . . . .		9 Total of lines 7 and 8 . . . . .	
5 Expenses recorded on books this year not deducted in this return (itemize) . . . . .		10 Income (line 28, page 1)—line 6 less line 9 . . . . .	4,547.29
6 Total of lines 1 through 5 . . . . .	4,547.29		

**Schedule M-2** Analysis of Unappropriated Retained Earnings Per Books (line 24 above)

1 Balance at beginning of year . . . . .	95,022.02	5 Distributions out of current or accumulated earnings and profits: (a) Cash . . . . .	4,547.29
2 Net income per books . . . . .	4,547.29	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K) . . . . .	
		7 Other decreases (itemize) PURCHASE	
		500 SH of OWN CORP'S STOCK	95,000.00
4 Total of lines 1, 2, and 3 . . . . .	99,569.31	8 Total of lines 5, 6, and 7 . . . . .	95,000.00
		9 Balance at end of year (line 4 less line 8) . . . . .	22.02

Reference copy, JFK Collection: HSCA (RG 233)

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Undistributed Taxable  
Income, etc.—1976**

For calendar year 1976 or other taxable year  
beginning ..... 1976, ending ..... 19.....  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

<b>Part I</b> Income		(a) Amount	(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
1	Undistributed taxable income—ordinary income or (loss)	4,547.29	Sch. E, Part III
2	Undistributed taxable income—long-term capital gain after tax		Sch. D, Part II

<b>Part II</b> Losses from Section 465 Activities			
1	Shareholder's distributive share of losses from section 465 activities (see instructions)		

<b>Part III</b> Interest on Investment Indebtedness			Form 4952 line reference
1(a)	Interest expense on investment indebtedness incurred prior to September 11, 1975		line 14
(b)	Interest expense on investment indebtedness incurred after September 10, 1975		line 3
2	Net investment income or (loss)		line 7(a)
3	Excess expenses from "net lease property"		line 8 and 19
4	Excess net long-term capital gain over net short-term capital loss attributable to investment property		line 20

<b>Part IV</b> Items of Tax Preference			Form 4625 line reference
1	Excess itemized deductions		line 1(a)
2	Accelerated depreciation on: (a) Low income rental housing		line 1(b)(1)
(b)	Other real property		line 1(b)(2)
(c)	Personal property subject to a lease		line 1(c)
3	Amortization of: (a) Certified pollution control facilities		line 1(d)
(b)	Railroad rolling stock		line 1(e)
(c)	On-the-job training facilities		line 1(f)
(d)	Child care facilities		line 1(g)
4	Reserves for losses on bad debts of financial institutions		line 1(i)
5	Depletion		line 1(j)
6	Intangible drilling costs		line 1(l)
7	Net long-term capital gain (after tax)		

<b>Part V</b> Property Eligible for Investment Credit			Form 3468 line reference
Property Qualified for Investment Credit:			
Basis of new investment property	(a) 3 or more but less than 5 years		line 1(a)
	(b) 5 or more but less than 7 years		line 1(b)
	(c) 7 or more years		line 1(c)
Qualified progress expenditures	1974 and 1975 (d) 7 or more years		line 1(d)
	1976 (e) 7 or more years		line 1(e)
Cost of used investment property	(f) 3 or more but less than 5 years		line 1(f)
	(g) 5 or more but less than 7 years		line 1(g)
	(h) 7 or more years		line 1(h)

<b>Part VI</b> Property Used in Recomputing a Prior Year Investment Credit		Column numbers and headings correspond to those on Form 4255	
(1) Description of property (Indicate whether new or used)		(2) Date placed in service	(3) Cost or basis
A			
B			
C			
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property
			(9) Actual useful life
			(10) Applicable percentage
			(11) Qualified investment (Col. 3 x col. 10)

Shareholder's name, identifying number, and address (including ZIP code)	Corporation's name, identifying number, and address (including ZIP code)
Earl Ruby ██████████ 4380 Stoney River Birmingham, Michigan 48010	Cobo-Rumar Sales, Inc. 38-1812707 18135 Livernois Detroit, Michigan 48221

Reference copy, JFK Collection: ESCA (RG 233)

		Beginning Of Year	End Of Year
<b>SCHEDULE A - LINE 4 - OTHER COSTS</b>			
Subcontract cleaning		301,000	33
Supplies		1,191	72
Repairs and maintenance		97	00
Claims and adjustments		854	87
<b>Total</b>		<b>303,143</b>	<b>92</b>
<b>PAGE 1 - LINE 17 - TAXES</b>			
Payroll		3,375	57
Michigan Franchise Fee		412	10
City Income		1,132	65
Michigan Single Business		900	00
<b>Total</b>		<b>5,850</b>	<b>32</b>
<b>PAGE 1 LINE 26 - OTHER DEDUCTIONS</b>			
Insurance - Employee benefits		1,343	16
Advertising and telephone		273	32
Office expense		143	09
Professional fees		1,400	00
Commissions		47,028	85
<b>Total</b>		<b>50,188</b>	<b>42</b>
<b>SCHEDULE L - BALANCE SHEETS</b>			
<b>LINE 5 - OTHER CURRENT ASSETS</b>			
Prepaid expense		70	20
<b>LINE 17 - OTHER CURRENT LIABILITIES</b>			
Employee withheld and payroll tax		20	00
Due stockholders		31,460	31
<b>Total</b>		<b>31,480</b>	<b>31</b>
			6,219 48

Reference copy, JFK Collection: ESCA (RG 233)

U.S. Small Business Corporation Income Tax Return for calendar year 1976 or

1976

Department of the Treasury Internal Revenue Service

other taxable year beginning ..... 1976, ending ....., 19..... (PLEASE TYPE OR PRINT)

Header section containing: A Date of election as small business corporation (1/24/68), B Business Code No. (7200), C Employer identification no. (38-1806433), D Date incorporated (1/1/65), E Enter total assets from line 14, column D, Schedule L (\$109,276.01)

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N. Note: If section 465 (deductions limited to amount at-risk) applies, see instruction for line 28.

Main table with columns for Gross Income, Deductions, and Tax. Rows include: 1 Gross receipts or gross sales (622,831.56), 2 Less: Cost of goods sold (205,848.46), 3 Gross profit (416,983.10), 6 Other interest (3,179.73), 9(a) Net short-term capital gain (80.59), 11 TOTAL income (420,082.24), 12 Compensation of officers (144,600.00), 13 Salaries and wages (52,042.98), 16 Rents (20,000.00), 17 Taxes (45,160.23), 19 Contributions (958.00), 21 Depreciation (10,606.00), 23 Advertising (18,082.58), 24 Pension plans (9,540.26), 26 Other deductions (75,543.14), 27 TOTAL deductions (376,533.19), 28 Taxable income (43,549.05), 33 TAX DUE (-0-)

CLIENT'S COPY RETAIN FOR YOUR FILES GORDON L. HOLLANDER, P.C. CERTIFIED PUBLIC ACCOUNTANT 19675 WEST TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075

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 the preparer has any knowledge.

Date: Signature of officer: Preparer's signature (and employer's name, if any): Date: 3/5/77

GORDON L. HOLLANDER, P.C. 38-2024838 Address and ZIP Code

CERTIFIED PUBLIC ACCOUNTANT 19675 WEST TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075

Reference copy, JFK Collection: ESCA (RG 233)

Method of inventory valuation (specify) \_\_\_\_\_

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation: \_\_\_\_\_

1 Inventory at beginning of year . . . . .	205,848.7
2 Merchandise bought for manufacture or sale . . . . .	
3 Salaries and wages . . . . .	340,309.23
4 Other costs (attach schedule) . . . . .	134,460.77
5 Total of lines 1 through 4 . . . . .	205,848.7
6 Less: Inventory at end of year . . . . .	
7 Cost of goods sold—Enter here and on line 2, page 1 . . . . .	205,848.7

**Schedule E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances
Earl Ruby	[REDACTED]	President	All	100	144,600.00	
Total compensation of officers—Enter here and on line 12, page 1					144,600.00	

**Schedule F Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1971						
1972						
1973						
1974						
1975						
1976						

**Schedule G Depreciation (See instruction 21). Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.**

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832 . . . . .						
3 Depreciation from Form 5006 . . . . .						
4 Other depreciation:						
Buildings . . . . .						
Furniture and fixtures . . . . .	VARIOUS	17,807.05	14,665.66	S.L.	VAR	162.00
① Transportation equipment . . . . .	VARIOUS	55,059.88	34,409.37	S.L.	3YRS	8,850.00
Machinery and other equipment . . . . .	VARIOUS	63,641.16	53,231.42	S.L.	VAR.	1,472.00
Other (specify) . . . . .						
LEASEHOLD IMP.	VARIOUS	20,000.92	17,900.92	S.L.	VAR	122.00
① COST SOLD	1976	(9,374.59)	(7,900.00)			
5 Totals . . . . .		147,134.42				10,606.00
6 Less: Amount of depreciation claimed in Schedule A . . . . .						
7 Balance—Enter here and on line 21, page 1 . . . . .						10,606.00

**Schedule J Tax Computation (See instructions)**

1 Taxable income (line 28, page 1) . . . . .	
2 Enter \$25,000. (Members of a controlled group, see instructions) . . . . .	
3 Line 1 less line 2 . . . . .	
4 Enter line 3 or \$25,000, whichever is lesser (Members of a controlled group, see instructions) . . . . .	
5 Line 3 less line 4 . . . . .	
6 Enter 20% of line 2 . . . . .	
7 Enter 22% of line 4 . . . . .	
8 Enter 48% of line 5 . . . . .	
9 Add lines 6, 7, and 8 . . . . .	
10 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1) . . . . .	\$25,000.00
11 Subtract \$25,000. (Statutory minimum) . . . . .	
12 Balance (line 10 less line 11). (See instructions) . . . . .	
13 Enter 30% of line 12. (See instructions) . . . . .	
14 Income tax on capital gains (line 9 or line 13, whichever is lesser). Enter here and on line 29, page 1 . . . . .	

Reference copy, JFK Collection: ESCA (RG 233)



Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income

Table with 2 columns: Description and Amount. Row 1: Taxable income (line 28, page 1) 43,549.05. Row 2: Less: (a) Money distributed as dividends... (b) Tax imposed on certain capital gains... Row 3: Corporation's undistributed taxable income 43,549.05

Summary of Distributions and Other Items (attach additional sheets if necessary)

Table with 5 columns: 1. Name and address of each shareholder, 2. Social security number, 3. Stock ownership (Number of shares, Period held), 4. Compensation, 5. Percentage of time devoted to business. Row A: Earl Ruby, 4380 Stoney River; Birm. Mi, [redacted], 7,500, 1/65 to 12/76, 144,600.00, 100.

Table with 2 columns: Description and Amount. Row 4: Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6). Row 5: Actual dividend distributions taxable as long-term capital gains (after tax). Row 6: Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion. Row 7: Nondividend distributions. Row 8: Undistributed taxable income—taxable as ordinary income or (loss) 43,549.05. Row 9: Undistributed taxable income—taxable as long-term capital gain (after tax).

Table with 2 columns: Description and Amount. Row 10: Investment credit property. Sub-table with columns: Property Qualified for Investment Credit, Basis of new investment property, Qualified progress expenditures, Cost of used investment property, and various holding period options (a-h). Amount: 10,772.00. Row 11: Interest on investment indebtedness. Sub-table with columns: (a) Interest expense on investment indebtedness incurred prior to September 11, 1975; (2) Interest expense on investment indebtedness incurred after September 10, 1975; (b) Net investment income or (loss); (c) Excess expenses from "net lease property"; (d) Excess of net long-term capital gain over net short-term capital loss attributable to investment property. Amount: 1,239.60.

Table with 2 columns: Description and Amount. Row 12: Items of tax preference. Sub-table with columns: (a) Excess itemized deductions; (b) Accelerated depreciation on: (1) Low income rental housing; (2) Other real property; (3) Personal property subject to a lease; (c) Intangible drilling costs; (d) Net long-term capital gain (after tax); (e) Amortization of: (1) Certified pollution control facilities; (2) Railroad rolling stock; (3) On-the-job training facilities; (4) Child care facilities; (f) Reserves for losses on bad debts of financial institutions; (g) Depletion.

Table with 2 columns: Description and Yes/No. Row F: Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? Yes [ ], No [X]. Row G: Taxable income or (loss) from line 28, page 1, Form 1120S for your taxable year beginning in: 1973 77,414.71; 1974 72,662.75; 1975 93,680.09. Row H: Refer to page 7 of instructions and state the principal: Business activity Service; Product or service Dry Cleaning. Row I: Were you a member of a controlled group subject to the provisions of section 1561? Yes [X], No [ ]. Row J: Did you claim a deduction for expenses connected with: (1) Entertainment facility (boat, resort, ranch, etc.)? Yes [ ], No [X]; (2) Living accommodations (except for employees on business)? Yes [ ], No [X]; (3) Employees' families at conventions or meetings? Yes [ ], No [X]. Row (4): Employee or family vacations not reported on Form W-2? Yes [X], No [ ]. Row K: Did you file all required Forms 1087, 1096, and 1099? Yes [X], No [ ]. Row L: Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the regulations? Yes [ ], No [ ]. Row M: 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 [ ]. Row N: Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? If "Yes," attach Form 4683. (For definitions, see Form 4683.) Yes [ ], No [X].

Reference copy, JFK Collection, BSCA (RG 233)

Shareholder's Share of Undistributed Taxable Income, etc. (Complete a separate Schedule K-1 (Form 1120S) for each shareholder. See page 5 of instructions, and also back of Copy C, Schedule K-1 (Form 1120S).)

Balance Sheets

ASSETS	Beginning of Taxable year		End of Taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash . . . . .		172,021.55		55,544.56
2 Trade notes and accounts receivable . . . . .	14,395.63		12,480.51	
(a) Less allowances for bad debts . . . . .	4,961.46	9,434.17	4,961.46	7,519.05
3 Inventories . . . . .		7,280.60		7,621.30
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) . . . . .		15,162.25		9,570.05
6 Loans to shareholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .		1,000.00		1,000.00
9 Buildings and other fixed depreciable assets . . . . .	144,247.41		147,134.42	
(a) Less accumulated depreciation . . . . .	120,207.37	24,040.04	122,913.37	24,221.05
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .		3,500.00		3,500.00
14 Total assets . . . . .		232,438.61		109,276.01
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .		27,530.89		17,330.75
16 Mtges, notes, bonds payable in less than 1 year . . . . .				
17 Other current liabilities (attach schedule) . . . . .		127,678.73		84,216.27
18 Loans from shareholders . . . . .				
19 Mtges, notes, bonds payable in 1 year or more . . . . .				
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock . . . . .		15,000.00		7,500.00
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—appropriated (attach schedule) . . . . .				
24 Retained earnings—unappropriated . . . . .		62,228.99		228.99
25 Shareholders' undistributed taxable income previously taxed . . . . .				
26 Less cost of treasury stock . . . . .		( )		( )
27 Total liabilities and shareholders' equity . . . . .		232,438.61		109,276.01

Schedule M-1 Reconciliation of Income Per Books With Income Per Return

1 Net income per books . . . . .	43,549.05	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .		(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .		8 Deductions in this tax return not charged against book income this year (itemize) . . . . .	
4 Income subject to tax not recorded on books this year (itemize) . . . . .		9 Total of lines 7 and 8 . . . . .	
5 Expenses recorded on books this year not deducted in this return (itemize) . . . . .		10 Income (line 28, page 1)—line 6 less line 9 . . . . .	43,549.05
6 Total of lines 1 through 5 . . . . .	43,549.05		

Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)

1 Balance at beginning of year . . . . .	62,228.99	5 Distributions out of current or accumulated earnings and profits: (a) Cash . . . . .	43,549.05
2 Net income per books . . . . .	43,549.05	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize) PURCHASE OF 7,500 SHARES OF OWN CORP. STOCK	62,000.00
		8 Total of lines 5, 6, and 7 . . . . .	105,549.05
4 Total of lines 1, 2, and 3 . . . . .	105,778.04	9 Balance at end of year (line 4 less line 8) . . . . .	228.99

Reference copy, JFK Collection: HSCA (RG 233)

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Income, etc.—1976**

For calendar year 1976 or other taxable year beginning \_\_\_\_\_, 1976, ending \_\_\_\_\_, 19\_\_\_\_\_.  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C.)

Copy A  
File with  
Form 1120S

<b>Part I</b> Income	(a) Amount	(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
----------------------	------------	---

1 Undistributed taxable income—ordinary income or (loss) . . . . .	43,549.05	Sch. E, Part III
2 Undistributed taxable income—long-term capital gain after tax . . . . .		Sch. D, Part II

<b>Part II</b> Losses from Section 465 Activities		
1 Shareholder's distributive share of losses from section 465 activities (see instructions) . . . . .		

<b>Part III</b> Interest on Investment Indebtedness		Form 4952 line reference
1(a) Interest expense on investment indebtedness incurred prior to September 11, 1975 . . . . .		line 14
(b) Interest expense on investment indebtedness incurred after September 10, 1975 . . . . .		line 3
2 Net investment income or (loss) . . . . .		line 7(a)
3 Excess expenses from "net lease property" . . . . .		line 8 and 19
4 Excess net long-term capital gain over net short-term capital loss attributable to investment property . . . . .		line 20

<b>Part IV</b> Items of Tax Preference		Form 4625 line reference
1 Excess itemized deductions . . . . .		line 1(a)
2 Accelerated depreciation on: (a) Low income rental housing . . . . .		line 1(b)(1)
(b) Other real property . . . . .		line 1(b)(2)
(c) Personal property subject to a lease . . . . .		line 1(c)
3 Amortization of: (a) Certified pollution control facilities . . . . .		line 1(d)
(b) Railroad rolling stock . . . . .		line 1(e)
(c) On-the-job training facilities . . . . .		line 1(f)
(d) Child care facilities . . . . .		line 1(g)
4 Reserves for losses on bad debts of financial institutions . . . . .		line 1(i)
5 Depletion . . . . .		line 1(j)
6 Intangible drilling costs . . . . .		line 1(l)
7 Net long-term capital gain (after tax) . . . . .		

<b>Part V</b> Property Eligible for Investment Credit		Form 3468 line reference	
Property Qualified for Investment Credit			
Basis of new investment property	(a) 3 or more but less than 5 years . . . . .	10,772.00	line 1(a)
	(b) 5 or more but less than 7 years . . . . .		line 1(b)
	(c) 7 or more years . . . . .		line 1(c)
Qualified progress expenditures	1974 and 1975 (d) 7 or more years . . . . .		line 1(d)
	1976 (e) 7 or more years . . . . .		line 1(e)
Cost of used investment property	(f) 3 or more but less than 5 years . . . . .		line 1(f)
	(g) 5 or more but less than 7 years . . . . .		line 1(g)
	(h) 7 or more years . . . . .	1,289.60	line 1(h)

<b>Part VI</b> Property Used in Recomputing a Prior Year Investment Credit		Column numbers and headings correspond to those on Form 4255				
(1) Description of property (Indicate whether new or used)	(2) Date placed in service	(3) Cost or basis				
A						
B						
C						
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Qualified investment (Col. 3 x col. 10)

Shareholder's name, identifying number, and address (including ZIP code)  
Earl Ruby  
██████████  
4380 Stoney River  
Birmingham, Michigan 48010

Corporation's name, identifying number, and address (including ZIP code)  
Cobo Cleaners, Inc.  
38-1806433  
18135 Livernois  
Detroit, Michigan 48221

Reference copy, JFK Collection: HSCA (RG 233)

**Sales, Exchanges and Involuntary Conversions under Sections 1231, 1245, 1250, 1251, 1252, and 1254**  
 To be filed with Form 1040, 1041, 1065, 1120, etc.—See Separate Instructions

**1976**

Name(s) as shown on return: **Cobo Cleaners, Inc.**  
 Identifying number as shown on page 1 of your tax return: **38-1806433**

**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	VEHICLE	6/30/72	3/76	944.00	3,600.00	4,549.33	( 5.33 )
	VEHICLE	6/30/71	10/76	350.00	3,000.00	3,439.04	( 89.04 )
	VEHICLE	6/30/72	10/76	100.00	1,300.00	1,386.22	13.78

4 Combine the amounts on line 3. Enter here, and on the appropriate line as follows . . . . . **( 80.59 )**  
 (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) . . . . .					( 80.59 )
6	Amount, if any, from line 4(a)(2) . . . . .					
7	Gain, if any, from page 2, line 22 . . . . .					
8						

9 Combine amounts on lines 5 through 8. Enter here, and on the appropriate line as follows . . . . . **( 80.59 )**  
 (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 31 . . . . .

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<b>SCHEDULE A - LINE 4 - OTHER COSTS</b>			
Cleaning supplies		52,787	38
Delivery expense		34,303	85
Outside services		28,386	24
Employee Benefits - Union insurance and pension		30,802	89
Repairs and maintenance		13,657	74
Claims and refunds		6,595	46
Cost reimbursements		301,000	33
<b>Total</b>		<b>134,460</b>	<b>77</b>
<b>PAGE 1 - LINE 17 - TAXES</b>			
Payroll		34,363	15
Personal property and real property		726	56
Michigan franchise		357	73
Michigan single business		6,640	00
Detroit income		2,202	99
Use tax		870	00
<b>Total</b>		<b>45,160</b>	<b>23</b>
<b>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</b>			
Credit card fees		1,326	65
Employee relations		4,172	89
Utilities		21,624	92
Insurance		16,411	91
License, dues and subscriptions		1,595	00
Office		9,773	13
Professional fees		2,025	00
Sales promotion		8,579	97
Telephone		9,600	06
Commissions		433	61
<b>TOTAL</b>		<b>75,543</b>	<b>14</b>
<b>PAGE 1 - LINE 19 - CONTRIBUTIONS</b>			
<b>ALLIED JEWISH CAMPAIGN</b>		<b>958</b>	<b>00</b>

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	BEGINNING OF YEAR	END OF YEAR
<u>SCHEDULE L - BALANCE SHEETS</u>		
<u>LINE 5 - OTHER CURRENT ASSETS</u>		
Prepaid expense	15,162 25	9,570 05
<u>LINE 8 - OTHER INVESTMENTS</u>		
Bonds	1,000 00	1,000 00
<u>LINE 13 - OTHER ASSETS</u>		
Goodwill	3,500 00	3,500 00
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>		
Employee withheld and payroll taxes	3,415 44	946 20
Accrued vacations and salary	52,583 20	39,721 01
Due stockholders	71,680 09	43,549 06
<b>TOTAL</b>	<b>127,678 73</b>	<b>84,216 27</b>

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**U.S. Corporation Income Tax Return**

For calendar year 1976 or other taxable year beginning

1976, ending 1976, ending 1976  
 (PLEASE TYPE OR PRINT)

**1976**

Check if a—  
 A Consolidated return   
 B Personal Holding Co.   
 C Business Code No. (See page 7 of instructions)  
**6511**

Name  
**Maruby, Inc.**  
 Number and street  
**18135 Livernois**  
 City or town, State, and ZIP code  
**Detroit, Michigan 48221**

D Employer identification number  
**38-1801218**  
 E Date incorporated  
**10/23/61**  
 F Enter total assets from line 14, column (D), Schedule L (See instruction R)  
**\$ 92,596.25**

**IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.**

**GROSS INCOME**

1 Gross receipts or gross sales..... Less: Returns and allowances.....  
 2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule) . . . . .  
 3 Gross profit . . . . .  
 4 Dividends (Schedule C) . . . . .  
 5 Interest on obligations of the United States and U.S. instrumentalities . . . . .  
 6 Other interest . . . . .  
 7 Gross rents . . . . .  
 8 Gross royalties . . . . .  
 9 (a) Net capital gains (attach separate Schedule D) . . . . .  
 (b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797) . . . . .  
 10 Other income (see instructions—attach schedule) . . . . .  
 11 **TOTAL income—Add lines 3 through 10** . . . . .

1  
 2  
 3  
 4  
 5  
 6  
 7 **25,150.00**  
 8  
 9(a)  
 9(b)  
 10  
 11 **25,150.00**

**DEDUCTIONS**

12 Compensation of officers (Schedule E) . . . . .  
 13 Salaries and wages (not deducted elsewhere) . . . . .  
 14 Repairs (see instructions) . . . . .  
 15 Bad debts (Schedule F if reserve method is used) . . . . .  
 16 Rents . . . . .  
 17 Taxes (attach schedule) . . . . .  
 18 Interest . . . . .  
 19 Contributions (not over 5% of line 30 adjusted per instructions—attach schedule) . . . . .  
 20 Amortization (attach schedule) . . . . .  
 21 Depreciation (Schedule G) . . . . .  
 22 Depletion . . . . .  
 23 Advertising . . . . .  
 24 Pension, profit-sharing, etc. plans (see instructions) (enter number of plans ▶) . . . . .  
 25 Employee benefit programs (see instructions) . . . . .  
 26 Other deductions (attach schedule) . . . . .  
 27 **TOTAL deductions—Add lines 12 through 26** . . . . .  
 28 Taxable income before net operating loss deduction (see instructions—attach schedule) (line 11 less line 27) . . . . .  
 29 Less: (a) Net operating loss deduction (see instructions—attach schedule) 29(a) . . . . .  
 (b) Special deductions (see instructions—attach schedule) 29(b) . . . . .  
 30 **Taxable income (line 28 less line 29)** . . . . .

12  
 13  
 14 **1,178.00**  
 15  
 16  
 17 **2,259.26**  
 18 **28.89**  
 19  
 20  
 21 **6,381.89**  
 22  
 23  
 24  
 25  
 26 **4,093.17**  
 27 **13,941.21**  
 28 **11,208.79**

**TAX**

31 **TOTAL TAX (Schedule J)** . . . . .  
 32 Credits: (a) Overpayment from 1975 allowed as a credit . . . . .  
 (b) 1976 estimated tax payments . . . . . **2,531.35**  
 (c) Less refund of 1976 estimated tax applied for on Form 4466 ( ) **2,531.35**  
 (d) Tax deposited with Form 7004 (attach copy) . . . . .  
 (e) Tax deposited with Form 7005 (attach copy) . . . . .  
 (f) Credit from regulated investment companies (attach Form 2439) . . . . .  
 (g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136) . . . . . **2,531.35**  
 33 **TAX DUE (line 31 less line 32). See instruction G for depository method of payment** . . . . .  
 34 **OVERPAYMENT (line 32 less line 31)** . . . . . **289.59**  
 35 Enter amount of line 34 you want: Credited to 1977 estimated tax ▶ **289.59** Refunded ▶ **- 0 -**

30 **11,208.79**  
 31 **2,241.76**  
 32  
 33  
 34 **289.59**  
 35 **- 0 -**

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 the preparer has any knowledge.

Date \_\_\_\_\_ Signature of officer \_\_\_\_\_  
 Title \_\_\_\_\_

*Gordon L. Hollander, CPA* 3/5/77  
 Preparer's signature (and employer's name, if any) Date  
**GORDON L. HOLLANDER, P.C.** 38-2024838  
 IDENTIFICATION NUMBER Address and ZIP code  
**CERTIFIED PUBLIC ACCOUNTANT**  
**19675 WEST TEN MILE ROAD**  
**SOUTHFIELD, MICHIGAN 48075**

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**Schedule A Cost of Goods Sold (See instruction 2)**

1 Inventory at beginning of year . . . . .

2 Merchandise bought for manufacture or sale . . . . .

3 Salaries and wages . . . . .

4 Other costs (attach schedule) . . . . .

5 Total . . . . .

6 Less: Inventory at end of year . . . . .

7 Cost of goods sold—Enter on line 2, page 1 . . . . .

**Schedule C Dividends (See instruction 4)**

1 Domestic corporations subject to 85% deduction . . . . .

2 Certain preferred stock of public utilities . . . . .

3 Foreign corporations subject to 85% deduction . . . . .

4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b)) . . . . .

5 Other dividends from foreign corporations . . . . .

6 Includable income from controlled foreign corporations under subpart F (attach Forms 3646) . . . . .

7 Foreign dividend gross-up (section 78) . . . . .

8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3)) . . . . .

9 Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b) . . . . .

10 Taxable dividends from a DISC or former DISC not included in line 1 (section 246(d)) . . . . .

11 Other dividends . . . . .

12 Total—Enter here and on line 4, page 1 . . . . .

Method of inventory valuation ▶ . . . . .

Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventory? . . . . .  Yes  No

If "Yes," attach explanation.

**Schedule E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned		7. Amount of compensation	8. Expense account allowances
				5. Common	6. Preferred		
Total compensation of officers—Enter here and on line 12, page 1 . . . . .							

**Schedule F Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1971						
1972						
1973						
1974						
1975						
1976						

**Schedule G Depreciation (See instructions for Schedule G)** Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832 . . . . .						
3 Depreciation from Form 5006 . . . . .						
4 Other depreciation:						
Buildings . . . . .	VARIOUS	79,779.80	34,550.00	S.L.	VAR.	4,126.00
Furniture and fixtures . . . . .						
Transportation equipment . . . . .						
Machinery and other equipment . . . . .						
Other (specify) . . . . .						
Bldg. Additions	VARIOUS	70,925.39	52,041.40	VARIOUS	VAR.	2,255.89
5 Totals . . . . .		150,705.19				6,381.89
6 Less: Amount of depreciation claimed in Schedule A and elsewhere on the return . . . . .						
7 Balance—Enter here and on line 21, page 1 . . . . .						6,381.89

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<b>Schedule I</b> Special Deductions	1 (a) 85% of line 1, Schedule C . . . . .	
	(b) 60.208% of line 2, Schedule C . . . . .	
	(c) 85% of line 3, Schedule C . . . . .	
	(d) 100% of line 4, Schedule C . . . . .	
	2 Total—See instructions for limitation . . . . .	
	3 100% of line 8, Schedule C . . . . .	
	4 Enter dividends-received deduction allowed for dividends reported on line 9, Sch. C. See section 1564(b) for computation . . . . .	
5 Dividends paid on certain preferred stock of public utilities (see instructions) . . . . .		
6 Western Hemisphere trade corporations (see instructions) . . . . .		
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1 . . . . .		

<b>Schedule J</b> Tax Computation	1 Taxable income (line 30, page 1) . . . . .	11,208.79
	2 Enter line 1 or \$25,000, whichever is lesser. (Members of a controlled group, see instructions) . . . . .	11,208.79
	3 Line 1 less line 2 . . . . .	- 0 -
	4 Enter line 3 or \$25,000, whichever is lesser. (Members of a controlled group, see instructions) . . . . .	- 0 -
	5 Line 3 less line 4 . . . . .	- 0 -
	6 20% of line 2 . . . . .	2,241.76
	7 22% of line 4 . . . . .	
	8 48% of line 5 . . . . .	
	9 Income tax (Sum of lines 6, 7 and 8 or alternative tax from separate Schedule D, whichever is lesser) . . . . .	2,241.76
	10 (a) Foreign tax credit (attach Form 1118) . . . . .	
	(b) Investment credit (attach Form 3468) . . . . .	
	(c) Work incentive (WIN) credit (attach Form 4874) . . . . .	
	11 Total of lines 10(a), (b), and (c) . . . . .	
	12 Line 9 less line 11 . . . . .	2,241.76
	13 Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .	
	14 Tax from recomputing a prior year investment credit (attach Form 4255) . . . . .	
	15 Tax from recomputing a prior year WIN credit (see instructions—attach computation) . . . . .	
16 Minimum tax on tax preference items (see instructions—attach Form 4626) . . . . .		
17 Total tax—Add lines 12 through 16. Enter here and on line 31, page 1 . . . . .	2,241.76	

**Schedule K Record of Federal Tax Deposits Class Tax Number 503 (List deposits in order of date made—See instruction G)**

Date of deposit	Amount	Date of deposit	Amount	Date of deposit	Amount
6/76	1,031.35				
7/76	500.00				
12/76	1,000.00				

<b>G</b> Did you claim a deduction for expenses connected with:	(1) Entertainment facility (boat, resort, ranch, etc.)? . . . . .	Yes	No	If "Yes," check the type of relationship: (1) <input type="checkbox"/> parent-subsidiary      (2) <input checked="" type="checkbox"/> brother-sister (3) <input type="checkbox"/> combination of (1) and (2) (See section 1563.)  <b>L</b> Refer to page 7 of instructions and state the principal: Business activity <u>Rentals</u> Product or service <u>Commercial Bldgs.</u>  <b>M</b> Did you file all required Forms 1087, 1096 and 1099? . . . . . <input checked="" type="checkbox"/> <b>N</b> Were you a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) . . . . . <input type="checkbox"/> If "Yes," attach Form 3646 for each such corporation.  <b>O</b> If you are a farmers' cooperative, check type: <input type="checkbox"/> purchasing <input type="checkbox"/> marketing <input type="checkbox"/> service <input type="checkbox"/> other (explain) ▶  <b>P</b> During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? (See sections 301 and 316.) . . . . . <input type="checkbox"/> If "Yes," file Form 5452. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary. <b>Q</b> 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.) . . . . . <input type="checkbox"/> <b>R</b> Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? If "Yes," attach Form 4683. (For definitions, see Form 4683.) . . . . . <input type="checkbox"/>	Yes	No
	(2) Living accommodations (except for employees on business)? . . . . .		<input checked="" type="checkbox"/>			
	(3) Employees' families at conventions or meetings? . . . . .		<input checked="" type="checkbox"/>			
	(4) Employee or family vacations not reported on Form W-2? . . . . .		<input checked="" type="checkbox"/>			
	<b>H</b> (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . .		<input checked="" type="checkbox"/>			
	If "Yes," attach a schedule showing:					
	(a) name, address, and identifying number;					
	(b) percentage owned; and					
	(c) taxable income or (loss) (e.g., if a Form 1120: from line 30, page 1, Form 1120) of such corporation for the taxable year ending with or within your taxable year.					
	(2) Did any individual, partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? (For rules of attribution, see section 267(c).) . . . . .	<input checked="" type="checkbox"/>				
	If "Yes:"					
	(a) Attach a schedule showing name, address, and identifying number.					
	(b) Enter percentage owned ▶					
	(c) Was the owner of such voting stock a person other than a U.S. person? (See instruction T.) . . . . .		<input checked="" type="checkbox"/>			
	If "Yes," enter owner's country ▶					
	<b>I</b> Did you ever declare a stock dividend? . . . . .		<input checked="" type="checkbox"/>			
	<b>J</b> Taxable income or (loss) from line 30, page 1, Form 1120 for your taxable year beginning in: 1973 <u>6,862.13</u> , 1974 <u>4,759.98</u> , 1975 <u>10,831.95</u>					
<b>K</b> Were you a member of a controlled group subject to the provisions of Section 1561? . . . . .	<input checked="" type="checkbox"/>					

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Schedule M-1 Balance Sheets	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash . . . . .		2,412.63		7,083.84
2 Trade notes and accounts receivable . . . . .				
(a) Less allowance for bad debts . . . . .				
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .		3,923.92		742.26
5 Other current assets (attach schedule) . . . . .				
6 Loans to stockholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .				
9 Buildings and other fixed depreciable assets . . . . .	143,075.39		150,705.19	
(a) Less accumulated depreciation . . . . .	86,591.40	56,483.99	92,973.29	57,731.90
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .		26,238.20		27,038.20
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .		89,058.76		92,596.25
14 Total assets . . . . .				
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .				
16 Mtges., notes, bonds payable in less than 1 yr. . . . .				
17 Other current liabilities (attach schedule) . . . . .		4,346.39		800.00
18 Loans from stockholders . . . . .				
19 Mtges., notes, bonds payable in 1 yr. or more . . . . .		5,383.15		38,500.00
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock: (a) Preferred stock . . . . .			500.00	500.00
(b) Common stock . . . . .	1,000.00	1,000.00		
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—Appropriated (attach sch.) . . . . .		78,329.22		52,796.25
24 Retained earnings—Unappropriated . . . . .				
25 Less cost of treasury stock . . . . .		( )		( )
26 Total liabilities and stockholders' equity . . . . .		89,058.76		92,596.25

**Schedule M-2 Reconciliation of Income Per Books With Income Per Return**

1 Net income per books . . . . .	8,967.03	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .	2,241.76	(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .			
4 Income subject to tax not recorded on books this year (itemize) . . . . .			
5 Expenses recorded on books this year not deducted in this return (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
(a) Depreciation . . . . . \$ . . . . .		(a) Depreciation . . . . . \$ . . . . .	
(b) Depletion . . . . . \$ . . . . .		(b) Depletion . . . . . \$ . . . . .	
6 Total of lines 1 through 5 . . . . .	11,208.79	9 Total of lines 7 and 8 . . . . .	
		10 Income (line 28, page 1)—line 6 less 9 . . . . .	11,208.79

**Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)**

1 Balance at beginning of year . . . . .	78,329.22	5 Distributions: (a) Cash . . . . .	
2 Net income per books . . . . .	8,967.03	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Other decreases (itemize)	
		PURCHASE OF 10 SH. OF OWN CORPORATE STOCK	34,500.00
4 Total of lines 1, 2, and 3 . . . . .	87,296.25	7 Total of lines 5 and 6 . . . . .	34,500.00
		8 Balance at end of year (line 4 less 7) . . . . .	52,796.25

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<u>PAGE 1 - LINE 17 - TAXES</u>			
Real Estate		1,114	87
Michigan Franchise Fee		366	98
Michigan Income		432	99
Detroit Income		344	40
<b>Total</b>		<b>2,259</b>	<b>26</b>
<u>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</u>			
Insurance		701	33
Management Fees		2,965	00
Professional Fees		375	00
Office Expense		51	84
<b>Total</b>		<b>4,093</b>	<b>17</b>
<u>PAGE 3 - ITEM H(2) - STOCK OWNERSHIP</u>			
a. Earl Ruby			
4380 Stoney River Dr.			
Birmingham, Michigan 48010			
b. 100%			
<u>SCHEDULE L - BALANCE SHEET</u>			
<u>LINE 5 - OTHER CURRENT ASSETS</u>			
Mortgage Escrow		3,545	92
Prepaid Expense		378	00
<b>Total</b>		<b>3,923</b>	<b>92</b>
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>			
Security Deposits		800	00
Accrued Director Fees		1,380	00
Federal Income Tax		216	39
<b>Total</b>		<b>4,346</b>	<b>39</b>
		<b>742</b>	<b>26</b>
		<b>800</b>	<b>00</b>
		<b>800</b>	<b>00</b>

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# TYLER REALTY AND INVESTMENT CO.

4760 GRAND RIVER  
DETROIT 8, MICHIGAN

TYLER 7-0333

Date October 23, 1961

## CLOSING STATEMENT

PROPERTY Cobo Cleaners  
 SELLERS Cobo Cleaners Inc., A Mich. Corp. ADDRESS 18135 Livernois, Detroit, Michigan  
George Marcus & Earl R. Ruby,  
 PURCHASERS D/B/A Cobo Cleaners ADDRESS 18135 Livernois, Detroit, Michigan  
 Business Sales Price \$80,000.00 with a down payment of \$50,000.00 and the balance  
 on a Chattel Mortgage payable at \$333.00 per month including 6% interest per annum  
 on the unpaid balance.

	PURCHASER'S CREDITS	SELLER'S CREDITS
Purchase Price .....	\$	\$ <u>80,000.00</u>
19 City R. E. Tax Adjustment .....		
Months _____ Days _____		
19 <u>61</u> City Personal Prop. Tax Adjustment <u>First 1/2 Pd. \$534.90</u> .....		
<u>2</u> Months <u>9</u> Days <u>\$89.15/mo. \$2.97/day</u>		<u>205.03</u>
19 County R. E. Tax Adjustment .....		
Months _____ Days _____		
19 <u>60</u> County Personal Prop. Tax Adjustment <u>\$184.57 Pd.</u> .....		
<u>1</u> Months <u>9</u> Days <u>\$15.33/mo. \$.51/day</u>		<u>19.97</u>
Insurance Adj. _____ Exp. _____		
Insurance Adj. <u>As per insurance</u> Exp. _____		<u>350.33</u>
Insurance Adj. <u>Rider attached</u> Exp. _____		
Insurance Adj. _____ Exp. _____		
Rent Adjustments:		
_____ per month, payable <u>None</u>		
Revenue Stamp <u>None</u> .....		
Water Adj. from <u>Aug. 22, 1961</u> to <u>date at \$.71/day 61 days</u> .....	<u>43.31</u>	
Land Contract Balance to be assumed .....	<u>30,000.00</u>	
Chattel Mortgage balance to be assumed .....		
Misc. ....		

TOTAL CREDITS	\$ <u>30,043.31</u>	\$ <u>80,575.33</u>
LESS PURCHASER'S CREDITS .....		<u>30,043.31</u>
BALANCE DUE SELLER .....		<u>50,532.07</u>
DEPOSIT .....		<u>6,400.00</u>
BALANCE DUE FROM PURCHASER		\$ <u>44,132.07</u>

BALANCE DUE SELLER ..... \$ \_\_\_\_\_  
 Commission ..... \_\_\_\_\_  
 Abstract Chg. .... \_\_\_\_\_  
 Title Ins. Chg. .... \_\_\_\_\_  
 NET HEREWITH TO SELLERS ..... \$ \_\_\_\_\_

**COBO CLEANERS, INC., A Mich. Corp.**  
 By: Edward A. Cobo, Pres. SIGNATURE—SELLER  
 By: Dorothy Cobo Andrew, Treas. SIGNATURE—SELLER  
George Marcus SIGNATURE—PURCHASER  
Earl R. Ruby SIGNATURE—PURCHASER

Reference copy, JFK Collection: ESCA (RG 233)

Insurance Pro-ration Rider to closing Statement in the Sale of  
 Cobo Cleaners, Inc., 18135 Livernois Avenue, Detroit, Michigan

Policy No.	Company	Type	Amount	Exp.	Annual Prem.	Pro Rate	Due Sellers
191C-1372	General Ins. Co. of America	Contents	\$53,200.00	6/11/62	\$322.82	7 Mos. 20 days (22.93) (6.84%) 158.33 + 17.88	\$206.30 ) 206.30
B-317 9063	American Ins. Co. Newark, N. J.	Robbery	\$ 5,000.00	11/15/62	\$ 83.03	1 Yr. 20 days 83.03 + 3.55 (4.28) 86.58	\$ 87.63
B-325-4177	American Ins. Co. Newark, N. J.	Merchandise	\$ 1,000.00	11/15/62	\$ 9.00	2 Yrs. 20 days 18 + 62 (0.25) 80	\$ 18.50
G-417-5327	American Ins. Co. Newark, N. J.	Comprehensive Glass Policy		10/11/62	\$ 39.18	11 Mo. 19 days (2.25) (0.108) 35.91 + 2.25	\$ 37.95
							37.95
							351.2
							350.38

4.91

# TYLER REALTY AND INVESTMENT CO.

*KEYES COPY*

4760 GRAND RIVER  
DETROIT 8, MICHIGAN

TYLER 7-0333

Date October 23, 1961

## CLOSING STATEMENT

PROPERTY Cobo Cleaners  
 SELLERS Cobo Cleaners Inc., A Mich. Corp. ADDRESS 18125 Livernois, Detroit, Michigan  
George Marcus & Earl K. Ruby,  
 PURCHASERS D/V/A Cobo Cleaners ADDRESS 18125 Livernois, Detroit, Michigan  
 Business Sales Price \$80,000.00 with a down payment of \$50,000.00 and the balance on a Chattel Mortgage payable at \$333.00 per month including 6% interest per annum on the unpaid balance.

	PURCHASER'S CREDITS	SELLER'S CREDITS
Purchase Price	\$	\$ 80,000.00
19___ City R. E. Tax Adjustment		
Months _____ Days _____		
19 <u>61</u> City Personal Prop. Tax Adjustment <u>First 1/2 Pd. \$534.90</u>		
<u>2</u> Months <u>9</u> Days <u>\$89.15/mo. \$2.97/day</u>		205.09
19___ County R. E. Tax Adjustment		
Months _____ Days _____		
19 <u>60</u> County Personal Prop. Tax Adjustment <u>\$184.57 Pd.</u>		
<u>9</u> Months <u>9</u> Days <u>\$15.38/mo. \$.51/day</u>		19.97
Insurance Adj. _____ Exp. _____		
Insurance Adj. <u>As per Insurance</u> Exp. _____		350.38
Insurance Adj. <u>Rider attached</u> Exp. _____		
Insurance Adj. _____ Exp. _____		
Rent Adjustments:		
_____ per month, payable <u>None</u>		
Revenue Stamp <u>None</u>		
Water Adj. from <u>Aug. 22, 1961</u> to <u>date at \$.71/day 61 days</u>	43.31	
Land Contract Balance to be assumed		
Chattel Mortgage balance to be assumed	30,000.00	
Misc. _____		

*Commission received in full  
shown  
Tyler Realty  
A. J. Ruby*

BALANCE DUE SELLER \$ 50,532.07  
 Commission 6,400.00  
 Abstract Chg. \_\_\_\_\_  
 Title Ins. Chg. \_\_\_\_\_  
 NET HEREWITH TO SELLERS \$ 44,132.07

TOTAL CREDITS	\$ 30,043.31	\$ 80,575.38
LESS PURCHASER'S CREDITS	30,043.31	
BALANCE DUE SELLER		50,532.07
DEPOSIT		6,400.00
BALANCE DUE FROM PURCHASER		\$ 44,132.07

**COBO CLEANERS, INC., A Mich. Corp.**  
 By: Edward A. Cobo, Pres. SIGNATURE - SELLER  
 By: Dorothy Cobo Andrew, Treas. SIGNATURE - SELLER  
George Marcus SIGNATURE - PURCHASER  
Earl K. Ruby SIGNATURE - PURCHASER

Reference copy, JFK Collection, HSCA (RG 233)

\$65,000.00

PROMISSORY NOTE

Loan No. ML 1097

Detroit, Michigan, 19

FOR VALUE RECEIVED, the undersigned, jointly and severally promise (s) to pay Michigan Bank, National Association, a National Banking Association, or order, at its office in the City of Detroit, Michigan, or at such other place as the holder may designate in writing, the principal sum of **Sixty Five Thousand and No/100**-----Dollars,

----- Dollars, (\$65,000.00 with interest from date on any part thereof at any time unpaid at the rate of **5 3/4** per centum **5 3/4**) per annum while there is no default hereunder, or under the mortgage securing this note, and at the rate of seven per centum (7%) per annum during the period of any such default, as follows: **Seven Hundred Thirteen and 51/100**-----Dollars

(\$713.51) on the **First** day of **May**, 19 **63**, and a like sum on the **First** day of each calendar month thereafter until **April** 1973, when the entire indebtedness secured hereby shall be due and payable.

In the event of default in any promise made in this note, or in the mortgage securing it, the holder of this note and said mortgage may, without notice, at its option, declare the entire indebtedness evidenced and secured thereby due and payable, then or thereafter, as said holder may elect, regardless of the date of maturity.  
Protest, presentment, demand and notice of non-payment are hereby waived by every signer or endorser hereof.  
The monthly payments herein provided for shall be applied first upon interest and the remainder upon principal.

**MARUBY, Inc.**  
By Earl Ruby  
**Earl Ruby - President**  
By George Marcus  
**George Marcus - Secretary**

Reference copy, JFK Collection: ESCA (RG 233)

Form 1120S

U.S. Small Business Corporation Income Tax Return for calendar year 1976 or

1976

Department of the Treasury Internal Revenue Service

other taxable year beginning ..... 1976, ending ....., 19..... (PLEASE TYPE OR PRINT)

Header section containing: A Date of election as small business corporation (1/24/68), B Business Code No. (7200), C Employer identification no. (38-1806433), D Date incorporated (1/1/65), E Enter total assets from line 14, column D, Schedule L (\$109,276.01), Name (Cobo Cleaners, Inc.), Number and street (18135 Livernois), City or town, State, and ZIP code (Detroit, Michigan 48221)

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N. Note: If section 465 (deductions limited to amount at-risk) applies, see instruction for line 28.

Main table with columns for Gross Income, Deductions, and Tax. Includes handwritten entries for lines 1-11, 12-28, and 29-34. Line 11 total is 420,082.24. Line 28 taxable income is 43,549.05. Line 33 tax due is 0.

CLIENT'S COPY RETAIN FOR YOUR FILES GORDON L. HOLLANDER, P.C. CERTIFIED PUBLIC ACCOUNTANT 19675 WEST TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075

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 the preparer has any knowledge.

Date: Signature of officer: Preparer's signature (and employer's name, if any): Date: 3/5/77

GORDON L. HOLLANDER, P.C. 38-2024838 Address and ZIP Code

19675 WEST TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075

Reference copy, JFK Collection, HSCA (RG 233)



Method of inventory valuation (specify) \_\_\_\_\_

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation \_\_\_\_\_

1 Inventory at beginning of year . . . . .	5 Total of lines 1 through 4 . . . . .	205,848.74
2 Merchandise bought for manufacture or sale . . . . .	6 Less: Inventory at end of year . . . . .	
3 Salaries and wages . . . . . 340,509.23	7 Cost of goods sold—Enter here and on line 2, page 1 . . . . .	205,848.74
4 Other costs (attach schedule) . . . . . 134,410.77		

**Schedule E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances
Earl Ruby	[REDACTED]	President	All	100	144,600.00	
Total compensation of officers—Enter here and on line 12, page 1					144,600.00	

**Schedule F Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1971						
1972						
1973						
1974						
1975						
1976						

**Schedule G Depreciation (See instruction 21).** Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832 . . . . .						
3 Depreciation from Form 5006 . . . . .						
4 Other depreciation:						
Buildings . . . . .						
Furniture and fixtures . . . . .	VARIOUS	17,807.05	14,665.66	S.L.	VAR	162.00
① Transportation equipment . . . . .	VARIOUS	55,059.88	34,409.37	S.L.	3-YRS	8,850.00
Machinery and other equipment . . . . .	VARIOUS	63,641.16	53,231.42	S.L.	VAR.	1,472.00
Other (specify) . . . . .						
LEASEHOLD IMP.	VARIOUS	20,000.92	17,900.92	S.L.	VAR	122.00
① COST SOLD	1976	(9,374.59)	(7,900.00)			
5 Totals . . . . .		147,134.42				10,606.00
6 Less: Amount of depreciation claimed in Schedule A . . . . .						10,606.00
7 Balance—Enter here and on line 21, page 1 . . . . .						

**Schedule J Tax Computation (See instructions)**

1 Taxable income (line 28, page 1) . . . . .	
2 Enter \$25,000. (Members of a controlled group, see instructions) . . . . .	
3 Line 1 less line 2 . . . . .	
4 Enter line 3 or \$25,000, whichever is lesser (Members of a controlled group, see instructions) . . . . .	
5 Line 3 less line 4 . . . . .	
6 Enter 20% of line 2 . . . . .	
7 Enter 22% of line 4 . . . . .	
8 Enter 48% of line 5 . . . . .	
9 Add lines 6, 7, and 8 . . . . .	
10 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1) . . . . .	\$25,000.00
11 Subtract \$25,000. (Statutory minimum) . . . . .	
12 Balance (line 10 less line 11). (See instructions) . . . . .	
13 Enter 30% of line 12. (See instructions) . . . . .	
14 Income tax on capital gains (line 9 or line 13, whichever is lesser). Enter here and on line 29, page 1 . . . . .	

Reference copy, JFK Collection, HSCA (RG 233)

Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income

Table with 2 columns: Description and Amount. Row 1: Taxable income (line 28, page 1) 43,549.05. Row 2: Less: (a) Money distributed as dividends... (b) Tax imposed on certain capital gains... Row 3: Corporation's undistributed taxable income 43,549.05

Summary of Distributions and Other Items (attach additional sheets if necessary)

Table with 6 columns: 1. Name and address of each shareholder, 2. Social security number, 3. Stock ownership (Number of shares, Period held), 4. Compensation, 5. Percentage of time devoted to business. Row A: Earl Ruby, 4380 Stoney River; Birm. Mi., 7500 shares, 1/65 to 12/76, 144,605.00, 100%

Table with 2 columns: Description and Amount. Row 4: Actual dividend distributions taxable as ordinary income... Row 5: Actual dividend distributions taxable as long-term capital gains... Row 6: Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion... Row 7: Nondividend distributions... Row 8: Undistributed taxable income—taxable as ordinary income or (loss) 43,549.05. Row 9: Undistributed taxable income—taxable as long-term capital gain (after tax)

10 Investment credit property

Table with 3 columns: Property Qualified for Investment Credit, Description, and Amount. Rows for Basis of new investment property, Qualified progress expenditures, and Cost of used investment property with various sub-categories (a-h).

11 Interest on investment indebtedness:

Table with 2 columns: Description and Amount. Row (a) (1) Interest expense on investment indebtedness incurred prior to September 11, 1975. Row (a) (2) Interest expense on investment indebtedness incurred after September 10, 1975. Row (b) Net investment income or (loss). Row (c) Excess expenses from "net lease property". Row (d) Excess of net long-term capital gain over net short-term capital loss attributable to investment property.

12 Items of tax preference:

Table with 2 columns: Description and Amount. Rows (a) Excess itemized deductions, (b) Accelerated depreciation on: (1) Low income rental housing, (2) Other real property, (3) Personal property subject to a lease, (c) Intangible drilling costs, (d) Net long-term capital gain (after tax), (e) Amortization of: (1) Certified pollution control facilities, (2) Railroad rolling stock, (3) On-the-job training facilities, (4) Child care facilities, (f) Reserves for losses on bad debts of financial institutions, (g) Depletion.

Table with 4 columns: Description, Yes, No, and Yes/No. Rows F, G, H, I, J, K, L, M, N. Row F: Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? Yes, No (X). Row G: Taxable income or (loss) from line 28, page 1, Form 1120S for your taxable year beginning in: 1973 77,414.71; 1974 72,662.75; 1975 93,680.09. Row H: Refer to page 7 of instructions and state the principal: Business activity Service; Product or service Dry Cleaning. Row I: Were you a member of a controlled group subject to the provisions of section 1561? Yes (X), No. Row J: Did you claim a deduction for expenses connected with: (1) Entertainment facility... (2) Living accommodations... (3) Employees' families... Yes, No (X). Row K: Did you file all required Forms 1087, 1096, and 1099? Yes (X), No. Row L: Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the regulations? Yes, No. Row M: 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... Yes, No. Row N: Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year... Yes, No (X).

Reference copy, JFK Collection: BSCA (FG 233)

**Schedule K-1** Shareholder's Share of Undistributed Taxable Income, etc. (Complete a separate Schedule K-1 (Form 1120S) for each shareholder. See page 5 of instructions, and also back of Copy C, Schedule K-1 (Form 1120S).)

**Schedule M-1** Balance Sheets

ASSETS	Beginning of Taxable year		End of Taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash . . . . .		172,021.55		55,844.56
2 Trade notes and accounts receivable . . . . .	14,395.63		12,480.51	
(a) Less allowances for bad debts . . . . .	4,961.46	9,434.17	4,961.46	7,519.05
3 Inventories . . . . .		7,280.60		7,621.30
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) . . . . .		15,162.25		9,570.05
6 Loans to shareholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .		1,000.00		1,000.00
9 Buildings and other fixed depreciable assets . . . . .	144,247.41		147,134.42	
(a) Less accumulated depreciation . . . . .	120,207.37	24,040.04	122,913.37	24,221.05
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .		3,500.00		3,500.00
14 Total assets . . . . .		232,438.61		109,276.01
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .		27,530.89		17,330.75
16 Mtges, notes, bonds payable in less than 1 year . . . . .				
17 Other current liabilities (attach schedule) . . . . .		127,678.73		84,216.27
18 Loans from shareholders . . . . .				
19 Mtges, notes, bonds payable in 1 year or more . . . . .				
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock . . . . .		15,000.00		7,500.00
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—appropriated (attach schedule) . . . . .				
24 Retained earnings—unappropriated . . . . .		62,228.99		228.99
25 Shareholders' undistributed taxable income previously taxed . . . . .				
26 Less cost of treasury stock . . . . .		( )		( )
27 Total liabilities and shareholders' equity . . . . .		232,438.61		109,276.01

**Schedule M-2** Reconciliation of Income Per Books With Income Per Return

1 Net income per books . . . . .	43,549.05	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .		(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .		8 Deductions in this tax return not charged against book income this year (itemize) . . . . .	
4 Income subject to tax not recorded on books this year (itemize) . . . . .		9 Total of lines 7 and 8 . . . . .	
5 Expenses recorded on books this year not deducted in this return (itemize) . . . . .		10 Income (line 28, page 1)—line 6 less line 9 . . . . .	43,549.05
6 Total of lines 1 through 5 . . . . .	43,549.05		

**Schedule M-2** Analysis of Unappropriated Retained Earnings Per Books (line 24 above)

1 Balance at beginning of year . . . . .	62,228.99	5 Distributions out of current or accumulated earnings and profits: (a) Cash . . . . .	43,549.05
2 Net income per books . . . . .	43,549.05	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize) PURCHASE OF 7,500 SHARES OF OWN CORP. STOCK	62,000.00
		8 Total of lines 5, 6, and 7 . . . . .	105,549.05
4 Total of lines 1, 2, and 3 . . . . .	105,778.04	9 Balance at end of year (line 4 less line 8) . . . . .	228.99

Reference copy, JFK Collection: ESCA (RG 233)

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Income, etc.—1976**

For calendar year 1976 or other taxable year

beginning 1976, ending 1976, ending 1976  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

<b>Part I</b> Income	(a) Amount	(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
----------------------	------------	---

1 Undistributed taxable income—ordinary income or (loss)	43,549.05	Sch. E, Part III
2 Undistributed taxable income—long-term capital gain after tax		Sch. D, Part II

<b>Part II</b> Losses from Section 465 Activities		
1 Shareholder's distributive share of losses from section 465 activities (see instructions)		

<b>Part III</b> Interest on Investment Indebtedness		Form 4952 line reference
1(a) Interest expense on investment indebtedness incurred prior to September 11, 1975		line 14
(b) Interest expense on investment indebtedness incurred after September 10, 1975		line 3
2 Net investment income or (loss)		line 7(a)
3 Excess expenses from "net lease property"		line 8 and 19
4 Excess net long-term capital gain over net short-term capital loss attributable to investment property		line 20

<b>Part IV</b> Items of Tax Preference		Form 4625 line reference
1 Excess itemized deductions		line 1(a)
2 Accelerated depreciation on: (a) Low income rental housing		line 1(b)(1)
(b) Other real property		line 1(b)(2)
(c) Personal property subject to a lease		line 1(c)
3 Amortization of: (a) Certified pollution control facilities		line 1(d)
(b) Railroad rolling stock		line 1(e)
(c) On-the-job training facilities		line 1(f)
(d) Child care facilities		line 1(g)
4 Reserves for losses on bad debts of financial institutions		line 1(i)
5 Depletion		line 1(j)
6 Intangible drilling costs		line 1(l)
7 Net long-term capital gain (after tax)		

<b>Part V</b> Property Eligible for Investment Credit		Form 3468 line reference	
Property Qualified for Investment Credit			
Basis of new investment property	(a) 3 or more but less than 5 years	10,772.00	line 1(a)
	(b) 5 or more but less than 7 years		line 1(b)
	(c) 7 or more years		line 1(c)
Qualified progress expenditures	1974 and 1975 (d) 7 or more years		line 1(d)
	1976 (e) 7 or more years		line 1(e)
Cost of used investment property	(f) 3 or more but less than 5 years		line 1(f)
	(g) 5 or more but less than 7 years		line 1(g)
	(h) 7 or more years	1,289.60	line 1(h)

<b>Part VI</b> Property Used in Recomputing a Prior Year Investment Credit		Column numbers and headings correspond to those on Form 4255				
(1) Description of property (Indicate whether new or used)	(2) Date placed in service	(3) Cost or basis				
A						
B						
C						
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Qualified investment (Col. 3 x col. 10)

Shareholder's name, identifying number, and address (including ZIP code)	Corporation's name, identifying number, and address (including ZIP code)
Earl Ruby 4380 Stoney River Birmingham, Michigan 48010	Cobo Cleaners, Inc. 38-1806433 18135 Livernois Detroit, Michigan 48221

Reference copy, JFK Collection: HSCA (RG 233)

**SALES, EXCHANGES AND INVOLUNTARY CONVERSIONS UNDER SECTIONS 1231, 1245, 1250, 1251, 1252, AND 1254**  
 To be filed with Form 1040, 1041, 1065, 1120, etc.—See Separate Instructions

**1976**

Name(s) as shown on return

Cobo Cleaners, Inc.

Identifying number as shown on page 1 of your tax return

38-1806433

**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	VEHICLE	6/20/72	3/76	944.00	3,600.00	4,549.33	( 5.33 )
	VEHICLE	6/30/71	12/76	350.00	3,000.00	3,439.04	( 89.04 )
	VEHICLE	6/30/72	10/76	100.00	1,300.00	1,386.22	13.78

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) . . . . .					( 80.59 )
7	Gain, if any, from page 2, line 22 . . . . .					
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 31 . . . . .

Reference copy, JFK Collection: ESEA (RG 233)

SCHEDULE A - LINE 4 - OTHER COSTS	
Cleaning supplies	52,787 38
Delivery expense	34,303 85
Outside services	28,386 24
Employee Benefits - Union insurance and pension	30,802 89
Repairs and maintenance	13,657 74
Claims and refunds	6,595 46
Cost reimbursements	301,000 33
<b>Total</b>	<b>134,460 77</b>
PAGE 1 - LINE 17 - TAXES	
Payroll	34,363 15
Personal property and real property	726 56
Michigan franchise	357 83
Michigan single business	6,640 00
Detroit income	2,202 99
Use tax	870 00
<b>Total</b>	<b>45,160 23</b>
PAGE 1 - LINE 26 - OTHER DEDUCTIONS	
Credit card fees	1,326 65
Employee relations	4,172 89
Utilities	21,624 92
Insurance	16,411 91
License, dues and subscriptions	1,595 00
Office	9,773 13
Professional fees	2,025 00
Sales promotion	8,579 97
Telephone	9,600 06
Commissions	433 61
<b>TOTAL</b>	<b>75,543 14</b>
PAGE 1 - LINE 19 - CONTRIBUTIONS	
ALLIED JEWISH CAMPAIGN	955 00

Reference copy, JFK Collection: HSCA (RG 233)

	BEGINNING OF YEAR	END OF YEAR
<u>SCHEDULE L - BALANCE SHEETS</u>		
<u>LINE 5 - OTHER CURRENT ASSETS</u>		
Prepaid expense	15,162 25	9,570 05
<u>LINE 8 - OTHER INVESTMENTS</u>		
Bonds	1,000 00	1,000 00
<u>LINE 13 - OTHER ASSETS</u>		
Goodwill	3,500 00	3,500 00
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>		
Employee withheld and payroll taxes	3,415 44	946 20
Accrued vacations and salary	52,583 20	39,721 01
Due stockholders	71,680 09	43,549 06
<b>TOTAL</b>	<b>127,678 73</b>	<b>84,216 27</b>

Reference copy, JFK Collection: ESCA (RG 233)

**U.S. Corporation Income Tax Return**  
 For calendar year 1976 or other taxable year beginning  
 1976, ending 19  
 (PLEASE TYPE OR PRINT)

**1976**

Check if a— A Consolidated return <input type="checkbox"/> B Personal Holding Co. <input type="checkbox"/> C Business Code No. (See page 7 of instructions) 6511	Name Maruby, Inc. Number and street 18135 Livernois City or town, State, and ZIP code Detroit, Michigan 48221	D Employer identification number 38-1801218 E Date incorporated 10/23/61 F Enter total assets from line 14, column (D), Schedule L (See instruction R) \$ 92,596.25
--	--	--

**IMPORTANT**—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

<b>GROSS INCOME</b>	1 Gross receipts or gross sales.....Less: Returns and allowances.....	1	
	2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	2	
	3 Gross profit	3	
	4 Dividends (Schedule C)	4	
	5 Interest on obligations of the United States and U.S. instrumentalities	5	
	6 Other interest	6	
	7 Gross rents	7	25,150.00
	8 Gross royalties	8	
	9 (a) Net capital gains (attach separate Schedule D)	9(a)	
	(b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	9(b)	
	10 Other income (see instructions—attach schedule)	10	
11 <b>TOTAL income</b> —Add lines 3 through 10	11	25,150.00	
<b>DEDUCTIONS</b>	12 Compensation of officers (Schedule E)	12	
	13 Salaries and wages (not deducted elsewhere)	13	
	14 Repairs (see instructions)	14	1,178.00
	15 Bad debts (Schedule F if reserve method is used)	15	
	16 Rents	16	
	17 Taxes (attach schedule)	17	2,259.26
	18 Interest	18	28.89
	19 Contributions (not over 5% of line 30 adjusted per instructions—attach schedule)	19	
	20 Amortization (attach schedule)	20	
	21 Depreciation (Schedule G)	21	6,381.89
	22 Depletion	22	
	23 Advertising	23	
	24 Pension, profit-sharing, etc. plans (see instructions) (enter number of plans ▶)	24	
	25 Employee benefit programs (see instructions)	25	
	26 Other deductions (attach schedule)	26	4,093.17
	27 <b>TOTAL deductions</b> —Add lines 12 through 26	27	13,941.21
	28 Taxable income before net operating loss deduction (see instructions) (attach schedule) 11 less line 27)	28	11,208.79
	29 Less: (a) Net operating loss deduction (see instructions—attach schedule) 29(a)	29(a)	
(b) Special deductions (see instructions—attach schedule) 29(b)	29(b)		
30 <b>Taxable income</b> (line 28 less line 29)	30	11,208.79	
<b>TAX</b>	31 <b>TOTAL TAX</b> (Schedule J)	31	2,241.76
	32 Credits: (a) Overpayment from 1975 allowed as a credit		
	(b) 1976 estimated tax payments	2,531.35	
	(c) Less refund of 1976 estimated tax applied for on Form 4466	( )	2,531.35
	(d) Tax deposited with Form 7004 (attach copy)		
	(e) Tax deposited with Form 7005 (attach copy)		
	(f) Credit from regulated investment companies (attach Form 2439)		
	(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)		2,531.35
	33 <b>TAX DUE</b> (line 31 less line 32). See instruction G for depository method of payment	33	
	34 <b>OVERPAYMENT</b> (line 32 less line 31)	34	289.59
35 Enter amount of line 34 you want: Credited to 1977 estimated tax ▶ 289.59 Refunded ▶	35	- 0 -	

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 the preparer has any knowledge.

Date	Signature of officer	Preparer's signature (and employer's name, if any) <i>Gordon L. Hollander, CPA</i> 3/5/77 <b>GORDON L. HOLLANDER, P.C.</b> 38-2024838 IDENTIFICATION NO. <b>CERTIFIED PUBLIC ACCOUNTANT</b> Address and ZIP code <b>19675 WEST TEN MILE ROAD</b> <b>SOUTHFIELD, MICHIGAN 48075</b>
	Title	

Reference copy, JFK Collection: HSCA (RG 233)





<b>Schedule C</b> Special Deductions	1 (a) 85% of line 1, Schedule C . . . . .	
	(b) 60.208% of line 2, Schedule C . . . . .	
	(c) 85% of line 3, Schedule C . . . . .	
	(d) 100% of line 4, Schedule C . . . . .	
	2 Total—See instructions for limitation . . . . .	
	3 100% of line 8, Schedule C . . . . .	
	4 Enter dividends-received deduction allowed for dividends reported on line 9, Sch. C. See section 1564(b) for computation	
5 Dividends paid on certain preferred stock of public utilities (see instructions)		
6 Western Hemisphere trade corporations (see instructions)		
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1		

<b>Schedule D</b> Tax Computation	1 Taxable income (line 30, page 1)	11,208.79
	2 Enter line 1 or \$25,000, whichever is lesser. (Members of a controlled group, see instructions)	11,208.79
	3 Line 1 less line 2	- 0 -
	4 Enter line 3 or \$25,000, whichever is lesser. (Members of a controlled group, see instructions)	- 0 -
	5 Line 3 less line 4	- 0 -
	6 20% of line 2	2,241.76
	7 22% of line 4	
	8 48% of line 5	
	9 Income tax (Sum of lines 6, 7 and 8 or alternative tax from separate Schedule D, whichever is lesser)	2,241.76
	10 (a) Foreign tax credit (attach Form 1118)	
	(b) Investment credit (attach Form 3468)	
	(c) Work incentive (WIN) credit (attach Form 4874)	
	11 Total of lines 10(a), (b), and (c)	
	12 Line 9 less line 11	2,241.76
	13 Personal holding company tax (attach Schedule PH (Form 1120))	
	14 Tax from recomputing a prior year investment credit (attach Form 4255)	
	15 Tax from recomputing a prior year WIN credit (see instructions—attach computation)	
16 Minimum tax on tax preference items (see instructions—attach Form 4626)		
17 Total tax—Add lines 12 through 16. Enter here and on line 31, page 1	2,241.76	

**Schedule K** Record of Federal Tax Deposits Class Tax Number 503 (List deposits in order of date made—See instruction G)

Date of deposit	Amount	Date of deposit	Amount	Date of deposit	Amount
6/76	1,031.35				
7/76	500.00				
12/76	1,000.00				

<b>G</b> Did you claim a deduction for expenses connected with:	(1) Entertainment facility (boat, resort, ranch, etc.)?	Yes	No	If "Yes," check the type of relationship: (1) <input type="checkbox"/> parent-subsidiary (2) <input checked="" type="checkbox"/> brother-sister (3) <input type="checkbox"/> combination of (1) and (2) (See section 1563.)	Yes	No				
	(2) Living accommodations (except for employees on business)?		X							
	(3) Employees' families at conventions or meetings?		X							
	(4) Employee or family vacations not reported on Form W-2?		X							
	<b>H</b> (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)	If "Yes," attach a schedule showing:		X	<b>L</b> Refer to page 7 of instructions and state the principal: Business activity <u>Rentals</u> Product or service <u>Commercial Bldgs.</u>	X				
		(a) name, address, and identifying number;								
		(b) percentage owned; and								
		(c) taxable income or (loss) (e.g., if a Form 1120: from line 30, page 1, Form 1120) of such corporation for the taxable year ending with or within your taxable year.			<b>M</b> Did you file all required Forms 1087, 1096 and 1099?	X				
		(2) Did any individual, partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? (For rules of attribution, see section 267(c).)	X					<b>N</b> Were you a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.		X
		If "Yes:"			<b>O</b> If you are a farmers' cooperative, check type: <input type="checkbox"/> purchasing <input type="checkbox"/> marketing <input type="checkbox"/> service <input type="checkbox"/> other (explain) ▶					
		(a) Attach a schedule showing name, address, and identifying number.								
		(b) Enter percentage owned ▶		X	<b>Q</b> 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.)		X			
		(c) Was the owner of such voting stock a person other than a U.S. person? (See instruction T.) If "Yes," enter owner's country ▶		X				<b>R</b> Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? If "Yes," attach Form 4683. (For definitions, see Form 4683.)		X
		<b>I</b> Did you ever declare a stock dividend?		X						
	<b>J</b> Taxable income or (loss) from line 30, page 1, Form 1120 for your taxable year beginning in: 1973 6,862.13, 1974 4,759.98, 1975 10,831.95									
	<b>K</b> Were you a member of a controlled group subject to the provisions of Section 1561?	X								

Reference copy, JFK Collection: HSCA (RG 233)

Schedule M-1 Balance Sheets	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash		2,412.65		7,083.89
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.		3,923.92		742.26
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets	143,075.39		150,705.19	
(a) Less accumulated depreciation	86,591.40	56,423.99	92,973.29	57,731.90
10 Depletable assets				
(a) Less accumulated depletion		26,238.20		27,038.20
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)		89,058.76		92,596.25
14 Total assets				
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.		4,346.39		800.00
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				38,500.00
19 Mtges., notes, bonds payable in 1 yr. or more		5,383.15		
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock			500.00	500.00
(b) Common stock	1,000.00	1,000.00		
22 Paid-in or capital surplus				
23 Retained earnings—Appropriated (attach sch.)		78,329.22		52,796.25
24 Retained earnings—Unappropriated		( )		( )
25 Less cost of treasury stock				
26 Total liabilities and stockholders' equity		89,058.76		92,596.25

Schedule M-1 Reconciliation of Income Per Books With Income Per Return		
1 Net income per books	8,967.03	7 Income recorded on books this year not included in this return (itemize)
2 Federal income tax	2,241.76	(a) Tax-exempt interest \$
3 Excess of capital losses over capital gains		
4 Income subject to tax not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)
5 Expenses recorded on books this year not deducted in this return (itemize)		(a) Depreciation . . . \$
(a) Depreciation . . . \$		(b) Depletion . . . \$
(b) Depletion . . . \$		
6 Total of lines 1 through 5	11,208.79	9 Total of lines 7 and 8
		10 Income (line 28, page 1)—line 6 less 9

Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)		
1 Balance at beginning of year	78,329.22	5 Distributions: (a) Cash
2 Net income per books	8,967.03	(b) Stock
3 Other increases (itemize)		(c) Property
		6 Other decreases (itemize)
		PURCHASE OF 10 SH. OF OWN CORPORATE STOCK
4 Total of lines 1, 2, and 3	87,296.25	7 Total of lines 5 and 6
		8 Balance at end of year (line 4 less 7)

	Beginning Of Year	End Of Year
<b>PAGE 1 - LINE 17 - TAXES</b>		
Real Estate		1,114 87
Michigan Franchise Fee		366 98
Michigan Income		432 99
Detroit Income		344 40
<b>Total</b>		<b>2,259 26</b>
<b>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</b>		
Insurance		701 33
Management Fees		2,965 00
Professional Fees		375 00
Office Expense		518 41
<b>Total</b>		<b>4,093 17</b>
<b>PAGE 3 - ITEM H(2) - STOCK OWNERSHIP</b>		
a. Earl Ruby		
4380 Stoney River Dr.		
Birmingham, Michigan 48010		
b. 100%		
<b>SCHEDULE L - BALANCE SHEET</b>		
<b>LINE 5 - OTHER CURRENT ASSETS</b>		
Mortgage Escrow	3,545 92	
Prepaid Expense	378 00	742 26
<b>Total</b>	<b>3,923 92</b>	<b>742 26</b>
<b>LINE 17 - OTHER CURRENT LIABILITIES</b>		
Security Deposits	800 00	800 00
Accrued Director Fees	1,380 00	
Federal Income Tax	2,166 39	
<b>Total</b>	<b>4,346 39</b>	<b>800 00</b>

# TYLER REALTY AND INVESTMENT CO.

4760 GRAND RIVER  
DETROIT 8, MICHIGAN

TYLER 7-0333

Date October 23, 1961

## CLOSING STATEMENT

PROPERTY Cobo Cleaners  
 SELLERS Cobo Cleaners Inc., A Mich. Corp. ADDRESS 18135 Livernois, Detroit, Michigan  
George Marcus & Carl R. Ruby,  
 PURCHASERS D/B/A Cobo Cleaners ADDRESS 18135 Livernois, Detroit, Michigan  
 Business Sales Price \$80,000.00 with a down payment of \$50,000.00 and the balance on a Chattel Mortgage payable at \$333.00 per month including 6% interest per annum on the unpaid balance.

	PURCHASER'S CREDITS	SELLER'S CREDITS
Purchase Price	\$	\$ 80,000.00
19 ___ City R. E. Tax Adjustment		
Months _____ Days _____		
19 <u>61</u> City Personal Prop. Tax Adjustment <u>First 1/2 Pd. \$534.90</u>		
<u>2</u> Months <u>9</u> Days <u>\$89.15/mo. \$2.97/day</u>		205.03
19 ___ County R. E. Tax Adjustment		
Months _____ Days _____		
19 <u>60</u> County Personal Prop. Tax Adjustment <u>\$184.57 Pd.</u>		
<u>1</u> Months <u>9</u> Days <u>\$15.39/mo. \$.51/day</u>		19.97
Insurance Adj. _____ Exp. _____		
Insurance Adj. <u>As per insurance</u> Exp. _____		350.33
Insurance Adj. <u>Rider attached</u> Exp. _____		
Insurance Adj. _____ Exp. _____		
Rent Adjustments:		
_____ per month, payable <u>None</u>		
Revenue Stamp <u>None</u>		
Water Adj. from <u>Aug. 22, 1961</u> to <u>date at \$.71/day 61 days</u>	43.31	
Land Contract Balance to be assumed	30,000.00	
Chattel Mortgage balance to be assumed		
Misc. _____		

TOTAL CREDITS \$ 30,043.31 \$ 80,575.38  
 LESS PURCHASER'S CREDITS ..... 30,043.31  
 BALANCE DUE SELLER ..... 50,532.07  
 DEPOSIT ..... 6,400.00  
 BALANCE DUE FROM PURCHASER \$ 44,132.07

BALANCE DUE SELLER ..... \$ \_\_\_\_\_  
 Commission ..... \_\_\_\_\_  
 Abstract Chg. .... \_\_\_\_\_  
 Title Ins. Chg. .... \_\_\_\_\_  
 NET HEREWITH TO SELLERS ..... \$ \_\_\_\_\_

COBO CLEANERS, INC., A Mich. Corp.  
 By: Edward A. Cobo, Pres. SIGNATURE—SELLER  
 By: Dorothy Cobo Andrew, Treas. SIGNATURE—SELLER  
George Marcus SIGNATURE—PURCHASER  
Carl R. Ruby SIGNATURE—PURCHASER

Reference copy, JFK Collection: HSCA (FG 233)

Insurance Pro-rata Rider to closing Statement in the Sale of  
Cobo Cleaners, Inc., 18135 Livernois Avenue, Detroit, Michigan

Policy No.	Company	Type	Amount	Exp.	Annual Prem.	Pro Rate	Due Sellers
C-1372	General Ins. Co. of America	Contents	\$53,200.00	6/11/62	\$322.82	7 Mos. 20 days (2.93) + (1.88) = 4.81	\$206.30
317 9063	American Ins. Co. Newark, N. J.	Robbery	\$ 5,000.00	11/15/62	\$ 83.03	1 Yr. 20 days (2.23) + (5.55) = (7.78)	\$ 87.63 88.55
325-4177	American Ins. Co. Newark, N. J.	Merchandise	\$ 1,000.00	11/15/62	\$ 9.00	2 Yrs. 20 days (7.4) + (1.025) = 8.425	\$ 18.50
-417-5327	American Ins. Co. Newark, N. J.	Comprehensive Glass Policy		10/11/62	\$ 39.18	11 Mo. 19 days (2.25) + (0.108) = 2.358	\$ 37.95
						35.91 + 2.05 = 37.96	37.95
							350.38

4.51

# TYLER REALTY AND INVESTMENT CO.

KEYES COPY

4760 GRAND RIVER  
DETROIT 8, MICHIGAN

TYLER 7-0333

Date October 23, 1961

## CLOSING STATEMENT

PROPERTY Cobo Cleaners  
 SELLERS Cobo Cleaners Inc., A Mich. Corp. ADDRESS 18125 Livernole, Detroit, Michigan  
George Marcus & Earl K. Robj,  
 PURCHASERS D/V/A Cobo Cleaners ADDRESS 18125 Livernole, Detroit, Michigan  
 Business Sales Price \$80,000.00 with a down payment of \$50,000.00 and the balance on a Chattel Mortgage payable at \$333.00 per month including 6% interest per annum on the unpaid balance.

	PURCHASER'S CREDITS	SELLER'S CREDITS
Purchase Price	\$	\$ <u>80,000.00</u>
19 City R. E. Tax Adjustment		
Months      Days		
19 <u>61</u> City Personal Prop. Tax Adjustment <u>First 1/2 Pd. \$534.90</u>		
<u>2</u> Months <u>9</u> Days <u>\$89.15/mo. \$2.97/day</u>		<u>205.00</u>
19 County R. E. Tax Adjustment		
Months      Days		
19 <u>60</u> County Personal Prop. Tax Adjustment <u>\$184.57 Pd.</u>		
<u>9</u> Months <u>9</u> Days <u>\$15.38/mo. \$.51/day</u>		<u>19.97</u>
Insurance Adj.      Exp.		
Insurance Adj. <u>As per insurance</u> Exp.		<u>350.38</u>
Insurance Adj. <u>Rider attached</u> Exp.		
Insurance Adj.      Exp.		
Rent Adjustments:		
per month, payable <u>None</u>		
Revenue Stamp <u>None</u>		
Water Adj. from <u>Aug. 22, 1961</u> to <u>date at \$.71/day 61 days</u>	<u>43.31</u>	
Land Contract Balance to be assumed		
Chattel Mortgage balance to be assumed	<u>30,000.00</u>	
Misc.		

*Commission received in full  
shown  
Tyler Realty  
A. J. Robj*  
10/23/61

BALANCE DUE SELLER \$ 50,532.07  
 Commission 6,400.00  
 Abstract Chg.  
 Title Ins. Chg.  
 NET HEREWITH TO SELLERS \$ 44,132.07

TOTAL CREDITS \$ 30,043.31 \$ 80,575.38  
 LESS PURCHASER'S CREDITS 30,043.31  
 BALANCE DUE SELLER 50,532.07  
 DEPOSIT 6,400.00  
 BALANCE DUE FROM PURCHASER \$ 44,132.07

COBO CLEANERS, INC., A Mich. Corp.  
 By: Edward A. Cobo, Pres. SIGNATURE - SELLER  
 By: Dorothy Cobo Andrew, Treas. SIGNATURE - SELLER  
George Marcus SIGNATURE - PURCHASER  
Earl K. Robj SIGNATURE - PURCHASER

Reference copy, JFK Collection, ESCA (RG 233)

\$65,000.00

PROMISSORY NOTE

Loan No. ML 1097

Detroit, Michigan

, 19

FOR VALUE RECEIVED, the undersigned, jointly and severally promise (s) to pay Michigan Bank, National Association, a National Banking Association, or order, at its office in the City of Detroit, Michigan, or at such other place as the holder may designate in writing, the principal sum of **Sixty Five Thousand and No/100**-----  
-----Dollars,

(\$65,000.00 with interest from date on any part thereof at any time unpaid at the rate of **5 3/4** per centum **5 3/4**) per annum while there is no default hereunder, or under the mortgage securing this note, and at the rate of seven per centum (7%) per annum during the period of any such default, as follows: **Seven Hundred Thirteen and 51/100**-----  
-----Dollars

(\$713.51) on the **First** day of **May**, 19 **63**, and a like sum on the **First** day of each calendar month thereafter until **April** 1973, when the entire indebtedness secured hereby shall be due and payable.

In the event of default in any promise made in this note, or in the mortgage securing it, the holder of this note and said mortgage may, without notice, at its option, declare the entire indebtedness evidenced and secured thereby due and payable, then or thereafter, as said holder may elect, regardless of the date of maturity.

Protest, presentment, demand and notice of non-payment are hereby waived by every signer or endorser hereof. The monthly payments herein provided for shall be applied first upon interest and the remainder upon principal.

**MARUBY, Inc.**

By Earl Ruby  
**Earl Ruby - President**

By George Marcus  
**George Marcus - Secretary**

Reference copy, JFK Collection: ESCA (RG 233)



**SALES, EXCHANGES AND INVOLUNTARY CONVERSIONS UNDER SECTIONS 1231, 1245, 1250, 1251, 1252, AND 1254**  
 To be filed with Form 1040, 1041, 1065, 1120, etc.—See Separate Instructions

**1976**

Name(s) as shown on return

Cobo Cleaners, Inc.

Identifying number as shown on page 1 of your tax return

38-1806433

**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	VEHICLE	6/30/72	3/76	944.00	3,600.00	4,549.33	( 5.33 )
	VEHICLE	6/30/71	10/76	350.00	3,000.00	3,439.04	( 89.04 )
	VEHICLE	6/30/72	10/76	100.00	1,300.00	1,386.22	13.78

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) . . . . .					( 80.59 )
7	Gain, if any, from page 2, line 22 . . . . .					
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 31 . . . . .

( 80.59 )

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Income, etc.—1976**

For calendar year 1976 or other taxable year  
beginning ..... 1976, ending ..... 19.....  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

**Part I Income**

- 1 Undistributed taxable income—ordinary income or (loss) . . . . .
- 2 Undistributed taxable income—long-term capital gain after tax . . . . .

(a) Amount  
43,549.05

(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.

Sch. E, Part III  
Sch. D, Part II

**Part II Losses from Section 465 Activities**

- 1 Shareholder's distributive share of losses from section 465 activities (see instructions) . . . . .

Form 4952 line reference

**Part III Interest on Investment Indebtedness**

- 1(a) Interest expense on investment indebtedness incurred prior to September 11, 1975 . . . . .
- (b) Interest expense on investment indebtedness incurred after September 10, 1975 . . . . .
- 2 Net investment income or (loss) . . . . .
- 3 Excess expenses from "net lease property" . . . . .
- 4 Excess net long-term capital gain over net short-term capital loss attributable to investment property . . . . .

line 14  
line 3  
line 7(a)  
line 8 and 19  
line 20

**Part IV Items of Tax Preference**

- 1 Excess itemized deductions . . . . .
- 2 Accelerated depreciation on: (a) Low income rental housing . . . . .
- (b) Other real property . . . . .
- (c) Personal property subject to a lease . . . . .
- 3 Amortization of: (a) Certified pollution control facilities . . . . .
- (b) Railroad rolling stock . . . . .
- (c) On-the-job training facilities . . . . .
- (d) Child care facilities . . . . .
- 4 Reserves for losses on bad debts of financial institutions . . . . .
- 5 Depletion . . . . .
- 6 Intangible drilling costs . . . . .
- 7 Net long-term capital gain (after tax) . . . . .

Form 4625 line reference

line 1(a)  
line 1(b)(1)  
line 1(b)(2)  
line 1(c)  
line 1(d)  
line 1(e)  
line 1(f)  
line 1(g)  
line 1(i)  
line 1(j)  
line 1(l)

**Part V Property Eligible for Investment Credit**

Property Qualified for Investment Credit

- |                                  |   |                  |
|----------------------------------|---|------------------|
| Basis of new investment property | (a) 3 or more but less than 5 years . . . . . | <u>10,772.00</u> |
|                                  | (b) 5 or more but less than 7 years . . . . . |                  |
|                                  | (c) 7 or more years . . . . .                 |                  |
| Qualified progress expenditures  | 1974 and 1975 (d) 7 or more years . . . . .   |                  |
|                                  | 1976 (e) 7 or more years . . . . .            |                  |
| Cost of used investment property | (f) 3 or more but less than 5 years . . . . . | <u>1,289.60</u>  |
|                                  | (g) 5 or more but less than 7 years . . . . . |                  |
|                                  | (h) 7 or more years . . . . .                 |                  |

Form 3468 line reference

line 1(a)  
line 1(b)  
line 1(c)  
line 1(d)  
line 1(e)  
line 1(f)  
line 1(g)  
line 1(h)

**Part VI Property Used in Recomputing a Prior Year Investment Credit**

(1) Description of property (Indicate whether new or used)				(2) Date placed in service	(3) Cost or basis	
A						
B						
C						
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Qualified investment (Col. 3 x col. 10)

Column numbers and headings correspond to those on Form 4255

Shareholder's name, identifying number, and address (including ZIP code)

Earl Ruby  
██████████  
4380 Stoney River  
Birmingham, Michigan 48010

Corporation's name, identifying number, and address (including ZIP code)

Cobo Cleaners, Inc.  
38-1806433  
18135 Livernois  
Detroit, Michigan 48221

Reference copy, JFK Collection: HSCA (RG 233)

Shareholder's Share of Undistributed Taxable Income, etc. (Complete a separate Schedule K-1 (Form 1120S) for each shareholder. See page 5 of instructions, and also back of Copy C, Schedule K-1 (Form 1120S).)

**Balance Sheets**

ASSETS	Beginning of Taxable year		End of Taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash . . . . .		172,021.55		55,944.56
2 Trade notes and accounts receivable . . . . .	14,395.63		12,480.51	
(a) Less allowances for bad debts . . . . .	4,961.46	9,434.17	4,961.46	7,519.05
3 Inventories . . . . .		7,280.60		7,621.30
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) . . . . .		15,162.25		9,570.05
6 Loans to shareholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .		1,000.00		1,000.00
9 Buildings and other fixed depreciable assets . . . . .	144,247.41		147,134.42	
(a) Less accumulated depreciation . . . . .	120,207.37	24,040.04	122,913.37	24,221.05
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .		3,500.00		3,500.00
14 Total assets . . . . .		232,438.61		109,276.01
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .		27,530.89		17,330.75
16 Mtges, notes, bonds payable in less than 1 year . . . . .				
17 Other current liabilities (attach schedule) . . . . .		127,678.73		84,216.27
18 Loans from shareholders . . . . .				
19 Mtges, notes, bonds payable in 1 year or more . . . . .				
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock . . . . .		15,000.00		7,500.00
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—appropriated (attach schedule) . . . . .				
24 Retained earnings—unappropriated . . . . .		62,228.99		228.99
25 Shareholders' undistributed taxable income previously taxed . . . . .				
26 Less cost of treasury stock . . . . .		( )		( )
27 Total liabilities and shareholders' equity . . . . .		232,438.61		109,276.01

**Schedule M-1 Reconciliation of Income Per Books With Income Per Return**

1 Net income per books . . . . .	43,549.05	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .		(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .		8 Deductions in this tax return not charged against book income this year (itemize) . . . . .	
4 Income subject to tax not recorded on books this year (itemize) . . . . .		9 Total of lines 7 and 8 . . . . .	
5 Expenses recorded on books this year not deducted in this return (itemize) . . . . .		10 Income (line 28, page 1)—line 6 less line 9 . . . . .	43,549.05
6 Total of lines 1 through 5 . . . . .	43,549.05		

**Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)**

1 Balance at beginning of year . . . . .	62,228.99	5 Distributions out of current or accumulated earnings and profits: (a) Cash . . . . .	43,549.05
2 Net income per books . . . . .	43,549.05	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize) PURCHASE OF 7,500 SHARES OF OWN CORP. STOCK . . . . .	62,000.00
		8 Total of lines 5, 6, and 7 . . . . .	105,549.05
4 Total of lines 1, 2, and 3 . . . . .	105,778.04	9 Balance at end of year (line 4 less line 8)	228.99

Reference copy, JFK Collection: ESCA (RG 233)

Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income
1 Taxable income (line 28, page 1)
2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year
(b) Tax imposed on certain capital gains (line 31, page 1)
3 Corporation's undistributed taxable income

Summary of Distributions and Other Items (attach additional sheets if necessary)
Table with columns: 1. Name and address of each shareholder, 2. Social security number, 3. Stock ownership (Number of shares, Period held), 4. Compensation, 5. Percentage of time devoted to business

4 Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6)
5 Actual dividend distributions taxable as long-term capital gains (after tax)
6 Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion
7 Nondividend distributions
8 Undistributed taxable income—taxable as ordinary income or (loss)
9 Undistributed taxable income—taxable as long-term capital gain (after tax)

10 Investment credit property
Table with columns: Property Qualified for Investment Credit, Basis of new investment property, Qualified progress expenditures, Cost of used investment property, and various holding period options (a-h)

11 Interest on investment indebtedness:
(a) (1) Interest expense on investment indebtedness incurred prior to September 11, 1975
(2) Interest expense on investment indebtedness incurred after September 10, 1975
(b) Net investment income or (loss)
(c) Excess expenses from "net lease property"
(d) Excess of net long-term capital gain over net short-term capital loss attributable to investment property

12 Items of tax preference:
(a) Excess itemized deductions
(b) Accelerated depreciation on: (1) Low income rental housing, (2) Other real property, (3) Personal property subject to a lease
(c) Intangible drilling costs
(d) Net long-term capital gain (after tax)
(e) Amortization of: (1) Certified pollution control facilities, (2) Railroad rolling stock, (3) On-the-job training facilities, (4) Child care facilities
(f) Reserves for losses on bad debts of financial institutions
(g) Depletion

Additional Information Required
F Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation?
G Taxable income or (loss) from line 28, page 1, Form 1120S for your taxable year beginning in: 1973 77,414.71; 1974 72,662.75; 1975 93,680.09
H Refer to page 7 of instructions and state the principal: Business activity Service; Product or service Dry Cleaning
I Were you a member of a controlled group subject to the provisions of section 1561?
J Did you claim a deduction for expenses connected with: (1) Entertainment facility (boat, resort, ranch, etc.)? (2) Living accommodations (except for employees on business)? families at conventions or meetings?
K Did you file all required Forms 1087, 1096, and 1099?
L Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the regulations?
M 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.)
N Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? If "Yes," attach Form 4683. (For definitions, see Form 4683.)

Reference copy, JFK Collection: HSCA (RG 233)

Method of inventory valuation (specify)

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation

1 Inventory at beginning of year . . . . .	5 Total of lines 1 through 4 . . . . .	205,848.4
2 Merchandise bought for manufacture or sale . . . . .	6 Less: Inventory at end of year . . . . .	
3 Salaries and wages . . . . . 340,509.23	7 Cost of goods sold—Enter here and on line 2, page 1 . . . . .	205,848.4
4 Other costs (attach schedule) . . . . . 134,460.77		

**Schedule E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent- age of cor- poration stock owned	6. Amount of compensation	7. Expense account allowances
Earl Ruby	[REDACTED]	President	All	100	144,600.00	
Total compensation of officers—Enter here and on line 12, page 1 . . . . .					144,600.00	

**Schedule F Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1971						
1972						
1973						
1974						
1975						
1976						

**Schedule G Depreciation (See instruction 21). Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.**

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832 . . . . .						
3 Depreciation from Form 5006 . . . . .						
4 Other depreciation:						
Buildings . . . . .						
Furniture and fixtures . . . . .	VARIOUS	17,807.05	14,665.66	S.L.	VAR	162.00
① Transportation equipment . . . . .	VARIOUS	55,059.88	34,409.37	S.L.	3YRS	8,850.00
Machinery and other equipment . . . . .	VARIOUS	63,641.16	53,231.42	S.L.	VAR.	1,472.00
Other (specify) . . . . .						
LEASEHOLD IMP. . . . .	VARIOUS	20,000.92	17,900.92	S.L.	VAR	122.00
① COST SOLD . . . . .	1976	(9,374.59)	(7,900.00)			
5 Totals . . . . .		147,134.42				10,606.00
6 Less: Amount of depreciation claimed in Schedule A . . . . .						10,606.00
7 Balance—Enter here and on line 21, page 1 . . . . .						

**Schedule J Tax Computation (See instructions)**

1 Taxable income (line 28, page 1) . . . . .	
2 Enter \$25,000. (Members of a controlled group, see instructions) . . . . .	
3 Line 1 less line 2 . . . . .	
4 Enter line 3 or \$25,000, whichever is lesser (Members of a controlled group, see instructions) . . . . .	
5 Line 3 less line 4 . . . . .	
6 Enter 20% of line 2 . . . . .	
7 Enter 22% of line 4 . . . . .	
8 Enter 48% of line 5 . . . . .	
9 Add lines 6, 7, and 8 . . . . .	
10 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1) . . . . .	\$25,000.00
11 Subtract \$25,000. (Statutory minimum) . . . . .	
12 Balance (line 10 less line 11). (See instructions) . . . . .	
13 Enter 30% of line 12. (See instructions) . . . . .	
14 Enter net long-term capital gains (line 9 or line 13, whichever is lesser). Enter here and on line 29, page 1 . . . . .	

Reference copy, JFK Collection: ESCA (RG 233)

# U.S. Small Business Corporation Income Tax Return

## 1976

1120S

other taxable year beginning ..... 1976, ending ..... 19.....  
(PLEASE TYPE OR PRINT)

Department of the Treasury  
Internal Revenue Service

Date of election as small  
business corporation  
1/24/68

Name  
Cobo Cleaners, Inc.

Number and street  
18135 Livernois

City or town, State, and ZIP code  
Detroit, Michigan 48221

C Employer identification no.  
38-1806433

D Date incorporated  
1/1/65

E Enter total assets from line  
14, column D, Schedule L  
\$ 109,276.01

7200

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.  
Note: If section 465 (deductions limited to amount at-risk) applies, see instruction for line 28.

GROSS INCOME

- 1 Gross receipts or gross sales
- 2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)
- 3 Gross profit
- 4 (a) Domestic dividends
- (b) Foreign dividends
- 5 Interest on obligations of the U.S. and U.S. instrumentalities
- 6 Other interest
- 7 Gross rents
- 8 Gross royalties
- 9 Gains and losses (attach separate Schedule D (Form 1120S) and/or Form 4797):
  - (a) Net short-term capital gain reduced by any net long-term capital loss
  - (b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions)
  - (c) Ordinary gain or (loss) from Part II, Form 4797
- 10 Other income (see instructions—attach schedule)
- 11 TOTAL income—Add lines 3 through 10

1	622,831.56
2	205,848.46
3	416,983.10
4(a)	
4(b)	
5	
6	3,179.73
7	
8	
9(a)	(80.59)
9(b)	
9(c)	
10	
11	420,082.24
12	144,600.00
13	52,042.98
14	
15	
16	20,000.00
17	45,160.23
18	
19	958.00
20	
21	10,606.00
22	
23	18,082.58
24	9,540.26
25	
26	75,543.14
27	376,533.19
28	43,549.05
29	- 0 -
30	
31	- 0 -

DEDUCTIONS

- 12 Compensation of officers (Schedule E)
- 13 Salaries and wages (not deducted elsewhere)
- 14 Repairs (see instructions)
- 15 Bad debts (Schedule F if reserve method is used)
- 16 Rents
- 17 Taxes (attach schedule)
- 18 Interest
- 19 Contributions (not over 5% of line 28 amount—see instructions—attach schedule)
- 20 Amortization (attach schedule)
- 21 Depreciation (Schedule G)
- 22 Depletion (attach schedule)
- 23 Advertising
- 24 Pension, profit-sharing, etc. plans (see instructions)
- 25 Employee benefit programs (see instructions)
- 26 Other deductions (attach schedule)
- 27 TOTAL deductions—Add lines 12 through 26
- 28 Taxable income (line 11 less line 27) (see instructions)

**CLIENT'S COPY**  
**RETAIN FOR YOUR FILES**  
**GORDON L. HOLLANDER, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANT**  
19675 WEST TEN MILE ROAD  
SOUTHFIELD, MICHIGAN 48075

TAX

- 29 Income tax on capital gains (Schedule J)
- 30 Minimum tax (see instructions—attach Form 4626)
- 31 Total tax (add lines 29 and 30)
- 32 Credits: (a) Tax deposited with Form 7004 (attach copy)
- (b) Tax deposited with Form 7005 (attach copy)
- (c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (attach Form 4136)
- 33 TAX DUE (line 31 less line 32). See instruction G for depository method of payment
- 34 OVERPAYMENT (line 32 less line 31)

32(a)  
32(b)  
32(c)

33  
34

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, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Signature of officer: *Gordon L. Hollander, CPA* Date: 3/5/77  
**GORDON L. HOLLANDER, P.C.**  
Preparer's signature (and employer's name, if any)  
Address and ZIP Code: 38-2024838

\$65,000.00

PROMISSORY NOTE

Loan No. ML 1097

Detroit, Michigan

, 19

FOR VALUE RECEIVED, the undersigned, jointly and severally promise (s) to pay Michigan Bank, National Association, a National Banking Association, or order, at its office in the City of Detroit, Michigan, or at such other place as the holder may designate in writing, the principal sum of **Sixty Five Thousand and No/100**-----

-----Dollars,

(\$65,000.00) with interest from date on any part thereof at any time unpaid at the rate of **5 3/4** per centum **5 3/4** per annum while there is no default hereunder, or under the mortgage securing this note, and at the rate of seven per centum (7%) per annum during the period of any such default, as follows: **Seven Hundred Thirteen and 51/100**-----

-----Dollars

(\$713.51) on the **First** day of **May**, 19 **63**, and a like sum on the **First** day of each calendar month thereafter until **April** 1973, when the entire indebtedness secured hereby shall be due and payable.

In the event of default in any promise made in this note, or in the mortgage securing it, the holder of this note and said mortgage may, without notice, at its option, declare the entire indebtedness evidenced and secured thereby due and payable, then or thereafter, as said holder may elect, regardless of the date of maturity.

Protest, presentment, demand and notice of non-payment are hereby waived by every signer or endorser hereof. The monthly payments herein provided for shall be applied first upon interest and the remainder upon principal.

**MARUBY, Inc.**

By Earl Ruby  
Earl Ruby - President

By George Marcus  
George Marcus - Secretary

Reference copy, JFK Collection: ESCA (FG 233)





Insurance Pro-ration Rider to closing Statement in the Sale of  
 Cobo Cleaners, Inc., 18135 Livernois Avenue, Detroit, Michigan

Policy No.	Company	Type	Amount	Exp.	Annual Prem.	Pro Rate	Due Sellers
91C-1372	General Ins. Co. of America	Contents	\$53,200.00	6/11/62	\$322.82	7 Mos. 20 days (22.92) 182.35 + 17.88 200.23	\$206.30
-317 9063	American Ins. Co. Newark, N. J.	Robbery	\$ 5,000.00	11/15/62	\$ 83.03	1 Yr. 20 days 83.03 + 5.54 (2.23) 88.57	\$ 87.63
-325-4177	American Ins. Co. Newark, N. J.	Merchandise	\$ 1,000.00	11/15/62	\$ 9.00	2 Yrs. 20 days 18 + 62 (1.025) 18.05	\$ 18.50
-417-5327	American Ins. Co. Newark, N. J.	Comprehensive Glass Policy		10/11/62	\$ 39.18	11 Mo. 19 days (2.25) (0.102) 35.91 + 2.05 37.96	\$ 37.95
							351.2
							350.38

451

# TYLER REALTY AND INVESTMENT CO.

4760 GRAND RIVER  
DETROIT 8, MICHIGAN

TYLER 7-0333

Date October 23, 1961

## CLOSING STATEMENT

PROPERTY Cobo Cleaners  
 SELLERS Cobo Cleaners Inc., A Mich. Corp. ADDRESS 18135 Livernois, Detroit, Michigan  
George Marcus & Earl R. Ruby,  
 PURCHASERS D/B/A Cobo Cleaners ADDRESS 18135 Livernois, Detroit, Michigan  
 Business Sales Price \$80,000.00 with a down payment of \$50,000.00 and the balance  
 on a Chattel Mortgage payable at \$333.00 per month including 6% interest per annum  
 on the unpaid balance.

	<u>PURCHASER'S CREDITS</u>	<u>SELLER'S CREDITS</u>
Purchase Price .....	\$	\$ <u>80,000.00</u>
19 <u>61</u> City R. E. Tax Adjustment .....		
Months _____ Days _____		
19 <u>61</u> City Personal Prop. Tax Adjustment <u>First 1/2 Pd. \$534.90</u> .....		<u>205.03</u>
Months <u>9</u> Days <u>\$89.15/mo. \$2.97/day</u>		
19 _____ County R. E. Tax Adjustment .....		
Months _____ Days _____		
19 <u>60</u> County Personal Prop. Tax Adjustment <u>\$184.57 Pd.</u> .....		<u>19.97</u>
Months <u>9</u> Days <u>\$15.33/mo. \$.51/day</u>		
Insurance Adj. _____ Exp. _____		
Insurance Adj. <u>As per insurance</u> Exp. _____		<u>350.33</u>
Insurance Adj. <u>Rider attached</u> Exp. _____		
Insurance Adj. _____ Exp. _____		
Rent Adjustments:		
_____ per month, payable <u>None</u>		
Revenue Stamp <u>None</u> .....		
Water Adj. from <u>Aug. 22, 1961</u> to <u>date at \$.71/day 61 days</u> .....	<u>43.31</u>	
Land Contract Balance to be assumed .....		
Chattel Mortgage balance to be assumed .....	<u>30,000.00</u>	
Misc. ....		

TOTAL CREDITS	\$ <u>30,043.31</u>	\$ <u>80,575.38</u>
LESS PURCHASER'S CREDITS .....		<u>30,043.31</u>
BALANCE DUE SELLER .....		<u>50,532.07</u>
DEPOSIT .....		<u>6,400.00</u>
BALANCE DUE FROM PURCHASER		\$ <u>44,132.07</u>

BALANCE DUE SELLER ..... \$ \_\_\_\_\_  
 Commission ..... \_\_\_\_\_  
 Abstract Chg. .... \_\_\_\_\_  
 Title Ins. Chg. .... \_\_\_\_\_  
 NET HEREWITH TO SELLERS ..... \$ \_\_\_\_\_

**COBO CLEANERS, INC., A Mich. Corp.**  
 By: Edward A. Cobo, Pres. SIGNATURE—SELLER  
 By: Dorothy Cobo Andrew, Treas. SIGNATURE—SELLER  
George Marcus SIGNATURE—PURCHASER  
Earl R. Ruby SIGNATURE—PURCHASER

Reference copy, JFK Collection: HSCA (RG 233)

**U.S. Corporation Income Tax Return**

For calendar year 1976 or other taxable year beginning

....., 1976, ending ....., 19.....

(PLEASE TYPE OR PRINT)

**1976**

Check if a—  
 A Consolidated return   
 B Personal Holding Co.   
 C Business Code No. (See page 7 of instructions)  
**6511**

Name  
**Maruby, Inc.**  
 Number and street  
**18135 Livernois**  
 City or town, State, and ZIP code  
**Detroit, Michigan 48221**

D Employer identification number  
**38-1801218**  
 E Date incorporated  
**10/23/61**  
 F Enter total assets from line 14, column (D), Schedule L (See instruction R)  
**\$ 92,596.25**

**IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.**

**GROSS INCOME**

1 Gross receipts or gross sales..... Less: Returns and allowances.....  
 2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule) . . . . .  
 3 Gross profit . . . . .  
 4 Dividends (Schedule C) . . . . .  
 5 Interest on obligations of the United States and U.S. instrumentalities . . . . .  
 6 Other interest . . . . .  
 7 Gross rents . . . . .  
 8 Gross royalties . . . . .  
 9 (a) Net capital gains (attach separate Schedule D) . . . . .  
 (b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797) . . . . .  
 10 Other income (see instructions—attach schedule) . . . . .  
 11 **TOTAL income—Add lines 3 through 10 . . . . .**

1  
 2  
 3  
 4  
 5  
 6  
 7 **25,150.00**  
 8  
 9(a)  
 9(b)  
 10  
 11 **25,150.00**

**DEDUCTIONS**

12 Compensation of officers (Schedule E) . . . . .  
 13 Salaries and wages (not deducted elsewhere) . . . . .  
 14 Repairs (see instructions) . . . . .  
 15 Bad debts (Schedule F if reserve method is used) . . . . .  
 16 Rents . . . . .  
 17 Taxes (attach schedule) . . . . .  
 18 Interest . . . . .  
 19 Contributions (not over 5% of line 30 adjusted per instructions—attach schedule) . . . . .  
 20 Amortization (attach schedule) . . . . .  
 21 Depreciation (Schedule G) . . . . .  
 22 Depletion . . . . .  
 23 Advertising . . . . .  
 24 Pension, profit-sharing, etc. plans (see instructions) (enter number of plans ▶ .....)  
 25 Employee benefit programs (see instructions) . . . . .  
 26 Other deductions (attach schedule) . . . . .  
 27 **TOTAL deductions—Add lines 12 through 26** . . . . .  
 28 Taxable income before net operating loss deduction (see instructions) (line 11 less line 27)  
 29 Less: (a) Net operating loss deduction (see instructions—attach schedule) 29(a) . . . . .  
 (b) Special deductions (Schedule D) 29(b) . . . . .  
 30 **Taxable income (line 28 less line 29)** . . . . .

12  
 13  
 14 **1,178.00**  
 15  
 16  
 17 **2,259.26**  
 18 **28.89**  
 19  
 20  
 21 **6,381.89**  
 22  
 23  
 24  
 25  
 26 **4,093.17**  
 27 **13,941.21**  
 28 **11,208.79**  
 29(a)  
 29(b)  
 30 **11,208.79**

**TAX**

31 **TOTAL TAX (Schedule J)** . . . . .  
 32 Credits: (a) Overpayment from 1975 allowed as a credit . . . . .  
 (b) 1976 estimated tax payments . . . . . **2,531.35**  
 (c) Less refund of 1976 estimated tax applied for on Form 4466 ( ) **2,531.35**  
 (d) Tax deposited with Form 7004 (attach copy) . . . . .  
 (e) Tax deposited with Form 7005 (attach copy) . . . . .  
 (f) Credit from regulated investment companies (attach Form 2439) . . . . .  
 (g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136) . . . . . **2,531.35**  
 33 **TAX DUE (line 31 less line 32). See instruction G for depository method of payment** . . . . .  
 34 **OVERPAYMENT (line 32 less line 31)** . . . . . **289.59**  
 35 Enter amount of line 34 you want: Credited to 1977 estimated tax ▶ **289.59** Refunded ▶ **- 0 -**

31  
 32  
 33  
 34 **289.59**  
 35 **- 0 -**

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 the preparer has any knowledge.

Date

Signature of officer

Preparer's signature (and employer's name, if any)

Date

*Gordon L. Hollander, CPA* 3/5/77

**GORDON L. HOLLANDER, P.C.** 38-2024838

CERTIFIED PUBLIC ACCOUNTANT Address and ZIP code

Reference copy, JFK Collection: HSCA (RG 233)



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR  
DETROIT, MICHIGAN 48226  
500 Cadillac Tower

IN REPLY REFER TO  
Form L-15  
Code 430

MAR 24 1965

Earl and Margie Ruby  
29925 Woodland Drive  
Southfield, Michigan

TYPE OF TAX
Income
YEAR OR PERIOD
1960 to 1963 inclusive

*General  
1960 - 1963*

Dear Mr. and Mrs. Ruby:

There is enclosed for your information and files a copy of a report covering the examination of your tax return for the year or period shown above. You have indicated your agreement to the adjustments or conclusions shown in the report.

The item checked below explains briefly how settlement will be accomplished.

- 1. Deficiency: If you have not already paid the full deficiency and interest, you will receive at an early date a bill for the amount due.
- 2. Net Deficiency: If you have not already paid the full amount, you will receive shortly a bill for the tax and interest due.
- 3. Net Overassessment: After this office has processed the overassessment, you will be advised how the amount has been applied, and you will receive a check for the amount due you.
- 4. Overassessment: After this office has processed the overassessment, you will receive a check, in payment of the overassessment and interest, provided there are no outstanding taxes against which the amount should be credited.
- 5. Claim Disallowed In Full With No Change In Tax Liability: Unless you have already signed a waiver of notification of disallowance of your claim for credit or refund, a statutory notice of such disallowance will be issued to you.

Very truly yours,  
District Director

Enclosure:  
Report of examination

NAME OF TAXPAYER(S) *Ruby, Carl F. and Margie* NAME OF EXAMINER *Robert C. Bennett*

YEAR ENDED (OR PERIOD)	INCOME TAX		OTHER TAX (Specify) DEF. OR (O/A)	PENALTIES - INCREASE OR (DECREASE)	PARTNERSHIP OR FIDUCIARY INCOME INCREASE OR (DECREASE)
	DEFICIENCY	OVERASSESSMENT			
12-31-60	\$	\$ 1356.05	\$	\$	\$
12-31-61		967.97			
12-31-62		335.07			
12-31-63	1053.05				
<b>TOTALS</b>	\$ 1053.05	\$ 2661.09	\$	\$	\$

NET DEFICIENCY (Overassessment) *1608.04* AGREEMENT SECURED *Yes* NAME OF PERSON WITH WHOM FINDINGS DISCUSSED *Mr. Payne, Mr. DeMott, Mr. S. Johnson, Power of Attorney*

PRINCIPAL CAUSES OF CHANGES, AND OTHER INFORMATION

The principal cause of the above recommended overassessment is the correction of the erroneous reporting of the gain from the sale of a business. See Exhibits A and B.

You are hereby advised to file protective claims for the recommended 1960 and 1961 overassessments if credits or refunds are not received within a reasonable period. Such action must be taken before 12-31-65, in accordance with Section 6511(c).

Payroll tax returns have been filed as required and the related payments have been made.

Overassessment for 1960 of \$2328.07 should have been \$335.07, or an error of \$3.00. Due to the nominal amount involved the overassessment per the agreement Form 87022 being recommended for acceptance.

COPIES AND/OR EXHIBITS ATTACHED

Pages 1 through 24 | Schedules 1 through 9 | Exhibits A through D.

1960 - Schedules 1 and 2 | 1961 - Schedules 3 and 4 | 1962 - Schedules 5 and 6 | 1963 - Schedules 7 and 8

Exhibit A - Sale of business in 1960 - Pages 19, 20, and 21

Exhibit B - Claims from sale or exchange of property - Page 22

Exhibit C - Interest income - Page 23

Exhibit D - Contributions - Page 24

FORM 1908  
(REV. MAY 1961)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

SCHEDULE

ADJUSTMENTS TO INCOME

1

NAME OF TAXPAYER

Ruby, Carl R. and Margie

YEAR/PERIOD ENDED

12-31-60

1. Adjusted gross or taxable income reported on return or as previously adjusted.....

\$ 7284.03

2. Additional income and unallowable deductions

a Contributions

\$ 225.00

b Gains from the sale or exchange of property

5782.71

c Interest income

176.93

\$ 6,846.64

\$ 13,468.67

L - (Line 1 and items under line 2)

Adjusted taxable income and additional deductions

d Other income - gain from the sale of business

17,379.69

e Medical expense

256.80

\$ 12,636.49

Adjusted adjusted gross or taxable income  
minus total of items under line 4)

\$ 832.18

GAINS OR (LOSSES)

NET GAIN OR (LOSS) UNDER SECTION 1231

NET LONG-TERM CAPITAL GAIN OR (LOSS)

NET SHORT-TERM CAPITAL GAIN OR (LOSS)

Gains or (Losses) reported on return

\$ \$ \$

INCREASE (DECREASE)

7. Gains or (Losses) as corrected

\$ \$ \$

Reference copy, JFK Collection: LSCA (RG 233)

FORM 886-A  
(REV. MAY 1960)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

SCHEDULE NO. OR  
EXHIBIT

EXPLANATION OF ITEMS

1a

NAME OF TAXPAYER

Ruby, Carl R. and Margie

YEAR ENDED/PERIOD

12-31-60

Contributions

225.00

See Exhibit D

Gain from the sale or exchange of property

5782.71

See Exhibit B

Interest income

176.93

See Exhibit C

Other income - gain from the sale of business

12,279.67

See Exhibit A

Reference copy, JFK Collection: EACA (RG 235)

EXPLANATION OF ITEMS

NAME OF TAXPAYER

Ruby, Carl R. and Margie

YEAR ENDED/PERIOD

12-31-60

1a

Medical expenses

256.80

Due to a decrease in the 1% and 3% limitations an increased medical expense deduction is hereby allowed computed as follows:

Adjusted gross income (AGI):

Claimed per return	13,215.35
Adjustment item 2 b	5,782.71
Adjustment item 2 c	176.93
Adjustment item 4 a	(12,379.69)
As corrected	<u>6,795.30</u>
3% thereof	<u>203.86</u>
1% thereof	<u>67.95</u>

Claimed	As	Net
Per Return	Corrected	Adjustment

Medical expense deduction:

Medicines	401.50	401.50	- 0 -
Less 1% of AGI	137.15	67.95	64.20
Balance	264.35	333.55	64.20
Other medical	854.50	854.50	- 0 -
Total	1123.85	1188.05	64.20
Less 3% of AGI	396.46	203.86	192.60
Balance deductible	727.39	984.19	256.80

Reference copy, JFK Collection: ESCA (RG 233)



SCHEDULE	NAME OF TAXPAYER(S)	YEAR ENDED (or period)
2	Ruby, Carl R. and Margie	12-31-60
1. Corrected <del>adjusted gross</del> or taxable income (From schedule _____)		\$ 832.18
2. If tax table is applicable: Tax on corrected adjusted gross income with _____ exemptions		
3. If tax table is NOT applicable: A. Tax on corrected taxable income if line 1 is not over \$2,000--20% thereof B. Tax on corrected taxable income if line 1 is over \$2,000--computed for:		
<input type="checkbox"/> SINGLE PERSON <input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> HEAD OF A HOUSEHOLD <input type="checkbox"/> MARRIED PERSON FILING SEPARATELY <input checked="" type="checkbox"/> MARRIED PERSONS FILING JOINTLY		166.44
4. Alternative tax, if computed (From schedule _____)		
5. Corrected applicable tax: Line 2, 3, or 4		166.44
6. Less:		\$
A. Dividends received credit		
B. Retirement income credit		
C. Other allowable credits if deductions itemized:		
Balance: Line 5 less total of amounts in line 6		166.44
Plus: Self-Employment tax shown on return or as corrected (Schedule _____)		
Total corrected income tax liability		166.44
Total tax shown on return or as previously adjusted		1522.49
Statutory <del>deficiency</del> or (overassessment) - difference between Lines 9 and 10		\$ 1356.05

COMPUTATION OF ADDITIONAL TAX DUE OR OF NET OVERASSESSMENT

	SHOWN ON YOUR RETURN		AS CORRECTED	
		\$		\$
Total income tax liability				
Less net adjustments:	\$		\$	
A. Income tax withheld				
B. F.I.C.A. tax credit				
C. Payments on estimated tax				
D. Regulated investment company undistributed capital gain credit				
E. Previous assessments				
F. Sum of amounts A through E				
G. Deduct previous refunds and/or credits				
14. Additional tax or (Net overassessment)				\$
15. Penalties or additions to the tax, if any				\$

Reference copy, JFK Collection: LSCA (RG 233)

FORM 1908  
(REV. MAY 1961)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

SCHEDULE

ADJUSTMENTS TO INCOME

3

NAME OF TAXPAYER

YEAR/PERIOD ENDED

Ruby, Carl R. and Margie

12-31-61

1. ~~Adjusted gross~~ or taxable income reported on return or as previously adjusted

\$ 4,772.59

2. Additional income and unallowable deductions

a. Contributions

418.00

b. Partnership income - Cole Cleaners

970.75

c. Gains from the sale or exchange of property

572.10

\$ 1,960.85

L - (Line 1 and items under line 2)

\$ 6,733.44

3. Taxable income and additional deductions

Other income - gain from the sale of business

7,053.20

Interest income

1.61

Medical expense

220.48

\$ 7,275.29

4. ~~Adjusted gross~~ or taxable income minus total of (items under line 4)

\$ (54.85)

GAINS OR (LOSSES)

NET GAIN OR (LOSS) UNDER SECTION 1231

NET LONG-TERM CAPITAL GAIN OR (LOSS)

NET SHORT-TERM CAPITAL GAIN OR (LOSS)

5. (Losses) reported on return

\$

\$

\$

INCREASE (DECREASE)

7. Gains or (Losses) as corrected

\$

\$

\$

EXPLANATION OF ITEMS

3a

NAME OF TAXPAYER

Kelley, Carl R. and Margie

YEAR ENDED/PERIOD

12-31-61

2a Contributions 4.800  
See Exhibit D

2b Partnership income - Coko Cleaners 970.75  
Claimed per return (loss) ( 4852.42 )  
As corrected (loss) ( 3873.67 )  
Net adjustment 970.75  
See the separate summary report covering Coko Cleaners.

Gains from the sale or exchange of property 572.10  
See Exhibit B

Other income - gain from the sale of business 7053.20  
See Exhibit A

Interest income 1.61  
See Exhibit C

Reference copy, JFK Collection: ESEA (RG 233)

EXPLANATION OF ITEMS

3a

NAME OF TAXPAYER

Kubie, Carl R. and Margie

YEAR ENDED/PERIOD

12-31-61

Medical expense

220.48

Due to a decrease in the 1% and 3%  
limitations on increased medical expense  
deduction is hereby allowed computed  
as follows:

Adjusted gross income (A.G.I.):

Claimed per return 11,578.05

Adjustment item 2 b 970.75

Adjustment item 2 c 572.10

Adjustment item 4 a ( 7,053.20)

Adjustment item 4 b ( 161)

As corrected 6,066.09

3% thereof 181.98

1% thereof 60.66

Claimed Per Return	As Corrected	Net Adjustment
-----------------------	-----------------	-------------------

Medical expense deduction:

Medicines 209.50 209.50 0

Less 1% of A.G.I. 116.78 60.66 55.12

Balance 93.72 148.84 55.12

Other medical 877.78 877.78 0

Total 971.50 1,026.62 55.12

Less 3% of A.G.I. 347.34 181.98 165.36

Balance deductible 624.16 844.64 220.48

Reference copy, JFK Collection: LSCA (RG 235)

FORM 1909  
(REV. MAY 1962)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE  
**COMPUTATION OF INCOME TAX - INDIVIDUALS**

SCHEDULE

4

NAME OF TAXPAYER(S)

*Ruby, Carl R. and Margie*

YEAR ENDED (or period)

*12-31-61*

1. Corrected adjusted gross or taxable income (From schedule 3)

\$ *(541.85)*

2. Tax table is applicable:

a. Tax on corrected adjusted gross income with \_\_\_\_\_ exemptions

b. Tax table is NOT applicable:

1. Tax on corrected taxable income if line 1 is not over \$2,000 (\$4,000 if joint return)—20% thereof

2. Tax on corrected taxable income if line 1 is over \$2,000 (\$4,000 if joint return)—computed for:

SINGLE PERSON     SURVIVING SPOUSE     HEAD OF A HOUSEHOLD     MARRIED PERSON FILING SEPARATELY     MARRIED PERSONS FILING JOINTLY

3. Alternative tax, if computed (From schedule \_\_\_\_\_)

4. Corrected applicable tax: Line 2, 3, or 4

*- 0 -*

5. Dividends received credit (From schedule \_\_\_\_\_)

\$

6. Investment income credit (From schedule \_\_\_\_\_)

7. Other allowable credits if deductions itemized:

(From schedule \_\_\_\_\_)

8. Balance: Line 5 less total of amounts in line 6

*- 0 -*

9. Self-Employment tax shown on return or as corrected (Schedule \_\_\_\_\_)

10. Total corrected income tax liability

*- 0 -*

11. Total tax shown on return as previously adjusted *on line 14*

*969.97*

12. Refund or (overassessment) - difference between Lines 9 and 10

*969.97*

**COMPUTATION OF ADDITIONAL TAX DUE OR OF NET OVERASSESSMENT**

	SHOWN ON YOUR RETURN		AS CORRECTED	
		\$		\$
13. Total income tax liability				
14. Less net adjustments:	\$		\$	
Income tax withheld				
E.I.C.A. tax credit				
Payments on estimated tax				
Regulated investment company				
and distributed capital gain				
credit				
Previous assessments				
Sum of amounts				
A through E				
Deduct previous refunds and				
or credits				
14. Additional tax or (Net overassessment)				
15. Penalties or additions to the tax, if any				

Reference copy, JFK Collection: LSCA (RG 235)



EXPLANATION OF ITEMS

SCHEDULE NO. OR  
EXHIBIT

5a

NAME OF TAXPAYER

Ruby, Carl R. and Margie

YEAR ENDED/PERIOD

12-31-62

Contributions

427.17

See Exhibit D

Partnership income - Colo Cleaners

1924.42

Claimed per return (loss) (5157.21)

As corrected (loss) (3232.79)

Net adjustment 1924.42

See the separate revenue agents report on the partnership Colo Cleaners.

Gains from the sale or exchange of property

689.72

See Exhibit B

Schedule C - Royalty deduction

500.00

Claimed per return 500.00

As corrected 0

Net adjustment 500.00

During the year the taxpayer paid \$500 to obtain complete rights to a particular patent. Since this payment is in the nature of a capital expenditure it is not deductible in accordance with Section 263.

Reference copy, JFK Collection: LSCA (RG 255)

EXPLANATION OF ITEMS

5a

NAME OF TAXPAYER

Ruby, Carl L. and Margie

YEAR ENDED/PERIOD

12-31-62

Schedule C - Moving expenses		161.24
Claimed per return	385.77	
As corrected	224.53	
Net adjustment	161.24	

During the year the taxpayer paid \$161.24 for moving his household furnishings from the Chicago area to the Detroit area. Since this payment is personal in nature it is not deductible in accordance with Section 262.

Other income - Gain from the sale of business 5121.88  
See Exhibit A

Reference copy, JFK Collection: ESCA (RG 235)



FORM 886-A  
(REV. MAY 1960)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

EXPLANATION OF ITEMS

SCHEDULE NO. OR  
EXHIBIT

5a

YEAR ENDED/PERIOD

12-31-62

Kirby, Carl R. and Margie

Medical expense

73.86

Due to a decrease in the 1% and 3%  
limitations and increased medical expenses,  
deduction is hereby allowed computed  
as follows:

Adjusted gross income (A.G.I.):

Claimed per return	13,356.30
Adjustment item 2b	1,924.42
Adjustment item 2a	689.70
Adjustment item 2d	500.00
Adjustment item 2c	161.24
Adjustment item 4a	(5,121.88)
As corrected	11,509.78
3% thereof	345.29
1% thereof	115.10

Per Return      Corrected      Net Adjustment

Medical expense deduction:

Medicines	200.00	300.00	- 0 -
Less 1% of A.G.I.	133.52	115.10	18.42
Balance	166.48	184.90	18.42
Other medical	1,025.79	1,025.79	0.
Total	1,192.27	1,190.69	18.58
Less 3% of A.G.I.	400.69	345.29	55.40
Balance deductible	791.58	845.38	73.86

Reference copy, JFK Collection: ESCA (RG 233)

FORM 1909  
(REV. MAY 1962)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE  
**COMPUTATION OF INCOME TAX - INDIVIDUALS**

SCHEDULE

6

NAME OF TAXPAYER(S) <i>Ruby, Carl R. and Margie</i>		YEAR ENDED (or period) <i>12-31-62</i>
1. Corrected adjusted gross or taxable income (From schedule <u>5</u> )		\$ <i>6,719.93</i>
2. If tax table is applicable: Tax on corrected adjusted gross income with _____ exemptions		
3. If tax table is NOT applicable: A. Tax on corrected taxable income if line 1 is not over \$2,000 (\$4,000 if joint return)—20% thereof B. Tax on corrected taxable income if line 1 is over \$2,000 (\$4,000 if joint return)—computed for:		
<input type="checkbox"/> SINGLE PERSON <input type="checkbox"/> SURVIVING SPOUSE <input type="checkbox"/> HEAD OF A HOUSEHOLD <input type="checkbox"/> MARRIED PERSON FILING SEPARATELY <input checked="" type="checkbox"/> MARRIED PERSONS FILING JOINTLY		<i>1299.82</i>
4. Alternative tax, if computed (From schedule _____)		
Corrected applicable tax: Line 2, 3, or 4		<i>1299.82</i>
A. Dividends received credit (From schedule _____)		\$ <i>3.00</i>
B. Retirement income credit (From schedule _____)		
C. Other allowable credits if deductions itemized: <i>Investment Credit</i> (From schedule <i>7% of \$93.79 qualified investment from partnership</i> )		<i>6.56</i>
Deduction: Line 5 less total of amounts in line 6		<i>9.56</i>
E. Self-Employment tax shown on return or as corrected (Schedule _____)		<i>1290.26</i>
Total corrected income tax liability		<i>225.60</i>
Total tax shown on return or as previously adjusted <i>on line 14</i>		<i>1,515.26</i>
Statutory deficiency or (overassessment) - difference between Lines 9 and 10		<i>1,850.93</i>

**COMPUTATION OF ADDITIONAL TAX DUE OR OF NET OVERASSESSMENT**

	SHOWN ON YOUR RETURN		AS CORRECTED	
		\$		\$
Total income tax liability				
Less net adjustments:	\$		\$	
Income tax withheld				
F.I.C.A. tax credit				
Payments on estimated tax				
Regulated investment company				
Undistributed capital gain credit				
Previous assessments				
Sum of amounts A through E				
Less deduct previous refunds and credits				
14. Additional tax or (Net overassessment)				
15. Penalties or additions to the tax, if any				

Reference copy, JFK Collection: ESCA (RG 233)

15

NAME OF TAXPAYER *Reley, Carl R. and Margie*  
 YEAR PERIOD ENDED *12-31-63*

*on line 11 d*  
 1. Adjusted gross or taxable income reported on return or as previously adjusted..... \$ *11,118.62*

2. Additional income and unallowable deductions

<i>a</i>	<i>Contributions</i>	\$ <i>268.50</i>
<i>b</i>	<i>Partnership income - Cola Cleaners</i>	<i>1290.07</i>
<i>c</i>	<i>Gains from the sale or exchange of property</i>	<i>1368.93</i>
<i>d</i>	<i>Interest income</i>	<i>255.51</i>
<i>e</i>	<i>Schedule C - Utilities deduction</i>	<i>196.83</i>
<i>f</i>	<i>Medical expense</i>	<i>97.84</i>
		\$ <i>3,627.67</i>

**TOTAL (Line 1 and items under line 2)**  
 Non-taxable income and additional deductions \$ *14,746.29*

3. ~~Adjusted gross or taxable income~~  
 minus total of items under line 4

		\$ <i>14,746.29</i>

GAINS OR (LOSSES)	NET GAIN OR (LOSS) UNDER SECTION 1231	NET LONG-TERM CAPITAL GAIN OR (LOSS)	NET SHORT-TERM CAPITAL GAIN OR (LOSS)
5. Gains or (Losses) reported on return	\$	\$	\$
INCREASE (DECREASE)			
6. Gains or (Losses) as corrected	\$	\$	\$

Reference copy, JFK Collection, ESCA (RG 233)

NAME OF TAXPAYER <b>Ruby, Carl R. and Margie</b>	YEAR ENDED/PERIOD <b>12-31-63</b>
---	--------------------------------------

**2a Contributions** 268.50  
 See Exhibit D

**2b Partnership income - Colo Cleaners** 1290.07  
 Claimed per return 3,226.05  
 As corrected 4,516.12  
 Net adjustment 1,290.07  
 See the separate revenue agent's report on the partnership - Colo Cleaners.

**2c Gains from the sale or exchange of property** 1368.92  
 See Exhibit B

**2d Interest income** 45.51  
 See Exhibit C

**Schedule C - Utilities deduction** 186.83  
 The deduction claimed for various utilities included the portion applicable to the taxpayers personal household. Since this was personal in nature it is not deductible in accordance with Section 262.

Reference copy, JFK Collection: ES&A (RG 233)

NAME OF TAXPAYER <div style="font-size: 1.5em; font-family: cursive;">Ruby, Carl R. and Margie</div>	YEAR ENDED/PERIOD <div style="font-size: 1.2em;">12-31-63</div>
---	--

97.84

of medical expense  
 Due to an increase in the 17% and 3%  
 limitations a decreased medical expense  
 deduction is hereby allowed computed  
 as follows:

Adjusted gross income (A & V):

Claimed per return	16,407.48
Adjustment item 2b	1,290.07
Adjustment item 2c	1,368.92
Adjustment item 2d	4,551
Adjustment item 2e	186.83
As corrected:	19,668.81
3% thereof:	590.06
17% thereof:	3,343.09

Claimed	As	Net
<u>per return</u>	<u>Corrected</u>	<u>Adjustment</u>

Medical expense deduction:

Medicines	0	0	0
Less 17% of AGI	-	-	-
Balance	0	0	0
Refr medical	1,433.31	1,433.31	0
Total	1,433.31	1,433.31	0
Less 3% of AGI	402.22	590.06	97.84
Balance deductible	931.09	843.25	97.84

Reference copy, JFK Collection, LSCA (RG 233)

8

NAME OF TAXPAYER(S)

*Rudy, Carl R. and Margie*

YEAR ENDED (or period)

*12-31-63*

1. Corrected ~~adjusted gross~~ or taxable income (From schedule 7)

\$ *14,746.29*

2. If tax table is applicable:  
Tax on corrected adjusted gross income with \_\_\_\_\_ exemptions

3. If tax table is NOT applicable:  
A. Tax on corrected taxable income if line 1 is not over \$2,000 (\$4,000 if joint return)—20% thereof  
B. Tax on corrected taxable income if line 1 is over \$2,000 (\$4,000 if joint return)—computed for:

SINGLE PERSON     SURVIVING SPOUSE     HEAD OF A HOUSEHOLD     MARRIED PERSON FILING SEPARATELY     MARRIED PERSONS FILING JOINTLY

*3,543.89*

A. Alternative tax, if computed (From schedule \_\_\_\_\_)

b. Corrected applicable tax: Line 2, 3, or 4

*3,543.89*

Less:

A. Dividends received credit (From schedule \_\_\_\_\_)

\$ *2.44*

B. Retirement income credit (From schedule \_\_\_\_\_)

C. Other allowable credits if deductions itemized:

(From schedule \_\_\_\_\_) *Investment credit*

*234.85*      *237.29*

Balance: Line 5 less total of amounts in line 6

*3,306.60*

Plus: Self-Employment tax shown on return or as corrected (Schedule \_\_\_\_\_)

*259.20*

Corrected income tax liability

*3,565.80*

Tax shown on return or as previously adjusted *on line 78*

*2,512.75*

Statutory deficiency or (overassessment) - difference between Lines 9 and 10

\$ *1,053.05*

**COMPUTATION OF ADDITIONAL TAX DUE OR OF NET OVERASSESSMENT**

	SHOWN ON YOUR RETURN		AS CORRECTED	
		\$		\$
Total income tax liability				
Less net adjustments:	\$		\$	
Income tax withheld				
F.I.C.A. tax credit				
Payments on estimated tax				
Regulated investment company				
Undistributed capital gain credit				
Previous assessments				
Sum of amounts through E				
Deduct previous refunds and/or credits				
Additional tax or (Net overassessment)				

15. Penalties or additions to the tax, if any

Reference copy, JFK Collection: ESOA (RG 233)

Kelby, Carl and Mergis  
Sale of Business in 1960

	Claimed Tax Return	As Corrected	Net Adjustment
<u>Profit on sale:</u>			
Sales price	66500.00	40280.00	( 26220.00 )
Cost of sales	2121457	2121457	- 0 -
<u>Total profit on sale</u>	<u>4528543</u>	<u>1906543</u>	<u>( 2622000 )</u>
<u>Type of profit to be reported:</u>			
Long term capital gain	259033	1906543	1647510
Ordinary income	4269510	0	( 4269510 )
<u>Total</u>	<u>4528543</u>	<u>1906543</u>	<u>( 2622000 )</u>
<u>Recognition of profit on sale:</u>			
<u>1960:</u>			
Long term capital gain	75000	1906543	1831543
Ordinary income	1237969	0	( 1237969 )
<u>1961:</u>			
Long term capital gain	42790	0	( 42790 )
Ordinary income	705320	0	( 705320 )
<u>1962:</u>			
Long term capital gain	31030	0	( 31030 )
Ordinary income	512188	0	( 512188 )
<u>Total 1960, 1961, and 1962:</u>			
Long term capital gain	148820	1906543	1757723
Ordinary income	2455477	0	( 2455477 )
<u>Total</u>	<u>2604297</u>	<u>1906543</u>	<u>( 697754 )</u>

EXHIBIT A continued on page 14

Reference copy, JFK Collection: LSCA (RG 233)

RUBY, EARL R. AND MARGIE

1960 through 1963

EXHIBIT A (Continued)

On 3-1-60 the taxpayer sold his business (inventory, tangible assets, and intangible assets) to a new Illinois corporation called Earl Products Company (no relationship to the taxpayer). The contract price of this transaction was \$66,500.00.

The taxpayer reported this transaction on the installment method. Because the sale involved inventory the transaction did not meet the requirements of Section 453 to be reported on this method.

The taxpayer determined the gain on sale to be ordinary income or capital gain in the relationship of the basis of the tangible assets sold. This resulted in approximately 95% of the gain being reported as ordinary income. An Internal Revenue audit of the taxpayer's 1959 tax return adjusted the taxpayer's 1959 ending inventory as follows:

Claimed per return	1,140.65
Revenue agent adjustment	<u>31,702.78</u>
As corrected	<u>32,843.43</u>

The amount of \$32,843.43 was arrived at by looking forward to the sale date, 3-1-60. On this date the buyer and seller valued the inventory at \$20,000.00. This was considered by them to be the lower of cost or market. Assuming the 3-1-60 valuation to be accurate the revenue agent reversed the January and February 1960 transactions affecting inventory to arrive at the \$32,843.43 inventory valuation as of 12-31-59. The result of this adjustment was that the taxpayer sold on 3-1-60 for \$20,000.00 inventory having a basis of \$20,000.00. The entire gain on the sale was therefore attributable to tangible and intangible assets other than inventory.

EXHIBIT A continued on next page

Reference copy, JFK Collection: LSCA (RG 233)



During 1960 payments of \$19,280.00 were made on the 3-1-60 contract.

During 1961 the payments were \$11,000.00.

By the end of 1961 Earl Products Company was refusing to make any further payments. At this time the balance due on principle was \$30,210.00 plus interest of \$1,820.00 or a total of \$38,040.00. Apparently Japanese imports had so seriously affected the business that its value had dropped to almost nothing.

On 3-17-62 a new contract was consummated whereby Earl Products Company was released from the \$38,040.00 due the taxpayer. In consideration the taxpayer received \$10,000.00 (\$1,000.00 cash, \$5,133.23 in receivables, and a note for \$3,866.77) and the return of the fixed assets originally sold. In the preparation of the taxpayer's 1962 tax return no adjustment was given for the 3-17-62 contract. The gross profit percentage developed in 1960 was applied against the 1962 payments received (under the 3-17-62 contract) to determine 1962 taxable income.

#### REVENUE AGENT CONCLUSIONS AND ADJUSTMENTS:

Since the 3-1-60 transaction does not qualify as an installment sale it is therefore considered as a deferred payment contract. As such the original note received is hereby valued at fair market value to determine the gain on sale. By using hindsight it is evident that the note was worth \$19,280.00, the total value ultimately received.

The effect of this adjustment therefore is to eliminate all profit (ordinary income and capital gains) as reported by the taxpayer and substitute therefore the net profit derived from the transaction, all as a capital gain, and all in 1960.

Gains or (losses) from sales of property

	Claimed For Tax Return	As Corrected	Net Adjustment
<u>1960:</u>			
Short term capital (losses)	( 950000)	( 950000)	0
Long term capital gains (See Subpart A)	75000	1906543	1831543
Net capital gain or (loss)	( 875000)	956543	1831543
Effect on taxable income	( 100000)	278271*	578271
<u>1961:</u>			
Net capital (loss) carryover	( 100000)	0	100000
Long term capital gains (See Subpart A)	42790	0	( 42790)
Net capital loss	( 57210)	0	57210
Effect on taxable income	( 57210)	0	57210
<u>1962:</u>			
Net capital (loss) carryover	( 100000)	0	100000
Long term capital gain (See Subpart A)	31030	0	( 31030)
Net capital loss	( 68970)	0	68970
Effect on taxable income	( 68970)	0	68970
<u>1963:</u>			
Net capital (loss) carryover	( 575000)	0	575000
Short term capital gain	3007	3007	0
Long term capital gain	67164	67164	0
Net capital gain or (loss)	( 505829)	69171	575000
Effect on taxable income	( 100000)	35592*	136892

\* Net of Section 1202 50% deduction. In 1963 this deduction applies to the long term gain only

Reference copy, JFK Collection: ESCA (RG 233)

Ruby, Carl and Margie  
Interest Income

1960:

	Claimed Tax Return	As Corrected	Net Adjustment
Kidgeland Savings and Loan Association	90530	74374	(16156)
Robson Park Savings and Loan Association	0	23599	23599
Chatt County Federal Savings and Loan Assoc.	4670	10965	6295
Marshall Savings and Loan Association	9545	13500	3955
All other	28484	28484	0
<b>Total</b>	<b>133229</b>	<b>150922</b>	<b>17693</b>

1961:

Kidgeland Savings and Loan Association	180660	180195	(465)
Marshall Savings and Loan Association	27614	27918	304
All other	103863	103863	0
<b>Total</b>	<b>312137</b>	<b>311976</b>	<b>(161)</b>

1962:

<b>Total</b>	<b>230089</b>	<b>230089</b>	<b>0</b>
--------------	---------------	---------------	----------

1963:

Stokier Savings and Loan Association	0	4551	4551
All other	165857	165857	0
<b>Total</b>	<b>165857</b>	<b>170408</b>	<b>4551</b>

Adjustment has been made in all cases where the documentation from the savings institution reflected an amount which was different from the amount reported in the tax return.

*Reby Carl and Margie  
Contributions*

May 24

Reference copy, JFK Collection: ESOA (RG 235)

		Claimed on The Return	As Corrected	Net Adjustment
<u>1960:</u>				
Torah Center of Chicago	(1)	225.00	- 0 -	225.00
Miscellaneous		5.00	5.00	0 -
<b>Total</b>		<b>275.00</b>	<b>5.00</b>	<b>270.00</b>
<u>1961:</u>				
Torah Center of Chicago	(1)	55.00	0 -	55.00
Jewish Center of Chicago	(2)	148.00	0 -	148.00
Jewish Academy of Chicago	(1)	215.00	0 -	215.00
Partnership with Hebrew		11.25	11.25	0 -
<b>Total</b>		<b>429.25</b>	<b>11.25</b>	<b>418.00</b>
<u>1962:</u>				
Torah Center of Chicago	(1)	220.00	0 -	220.00
Jewish Academy of Chicago	(1)	40.00	0 -	40.00
Shulman Congregation		155.00	155.00	0 -
Hillel Torah Detroit	(1)	107.17	0 -	107.17
Sheary Yeshiva Detroit	(1)	60.00	0 -	60.00
<b>Total</b>		<b>582.17</b>	<b>155.00</b>	<b>427.17</b>
<u>1963:</u>				
From Form 245 - Cash Contributions		267.97	267.97	0 -
Cong. Sheary Yeshiva	(1)	308.50	0 -	308.50
Nahassah	(3)	7.50	147.50	(140.00)
Hillel	(1)	100.00	0 -	100.00
Miscellaneous		150.00	150.00	0 -
<b>Total</b>		<b>833.97</b>	<b>565.47</b>	<b>268.50</b>

- (1) Represents payment for tuition which is not deductible (because it is a personal expense) in accordance with Section 263 of the Internal Revenue Code of 1954.
- (2) Represents payment for the use of recreational and other personal facilities which are not deductible items in accordance with Section 262.
- (3) Taxpayer's evidence discloses total contributions to Nahassah during 1963 of \$147.50. A deduction is hereby allowed in that amount.



**U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE**

DISTRICT DIRECTOR  
DETROIT, MICHIGAN 48226  
500 Cadillac Tower

**MAR 24 1965**

IN REPLY REFER TO  
Form L-107  
Code 430

Maruby Inc.  
18135 Livernois  
Detroit 21, Michigan

Gentlemen:

Enclosed for your records is a copy of the report of examination covering your return of income for the year shown therein. You have already agreed to the adjustments disclosed in the report.

Very truly yours,

**R. I. Nixon**  
District Director

Enclosure:  
Report of Examination

FORM L-107 (6-62)

PRELIMINARY STATEMENT

2-5-65

NAME OF TAXPAYER(S)

NAME OF EXAMINER

*Marilyn, Inc.*

*Robert A. Cristell*

SUMMARY OF PROPOSED ADJUSTMENTS

YEAR ENDED (OR PERIOD)	INCOME TAX		OTHER TAX (Specify) DEF. OR (O/A)	PENALTIES - INCREASE OR (DECREASE)	PARTNERSHIP OR FIDUCIARY INCOME INCREASE OR (DECREASE)
	DEFICIENCY	OVERASSESSMENT			
8-23-61 to 12-31-61	\$	<i>Loss increased</i>	\$	\$	\$
1962		<i>No change</i>			
1963		<i>No change</i>			
<b>TOTALS</b>	\$	\$	\$	\$	\$
<b>NET DEFICIENCY (Overassessment)</b>		<b>AGREEMENT SECURED</b>		<b>NAME OF PERSON WITH WHOM FINDINGS DISCUSSED</b>	
- 0 -					

PRINCIPAL CAUSES OF CHANGES, AND OTHER INFORMATION

The purpose of this report is to present the effect on this corporation of Section 1361 adjustments (reallocations between entities) between this taxpayer and a related partnership. The loss for the 1961 short period has been increased. The income for 1962 and 1963 before the net operating loss deduction has been decreased. The amount of the net operating loss deduction in 1962 and 1963 has been changed. There remains an unused net operating loss carryover from 1961 of \$1370.81.

PAGES AND/OR EXHIBITS ATTACHED

*Pages*  
*Schedules 1 through 6*  
*Exhibits A through D*

Reference copy, JFK Collection, ESCA (RG 233)

2

### ADJUSTMENTS TO INCOME

NAME OF TAXPAYER  
*Marilyn J. ...*

YEAR/PERIOD ENDED  
*8-23-61*  
TO *12-31-61*

Adjusted gross or taxable income reported on return or as previously adjusted.....

\$ (3,995.41)

**Additional income and unallowable deductions**

	\$

\$

Total (Line 1 and items under line 2)  
Additional income and additional deductions

\$ (3,995.41)

*Depreciation of building*

\$ 100.00

*Depreciation of acquisition cost (legal fees)*

5.50


\$ 105.50

Total adjusted gross or taxable income (Line 3 minus total of items under

\$ (4,000.91)

**CAPITAL GAINS OR (LOSSES)**

NET LONG-TERM CAPITAL GAIN OR (LOSS)      NET SHORT-TERM CAPITAL GAIN OR (LOSS)

Total capital gains or (Losses) reported on return

\$

Capital gains or (Losses) as corrected

\$

Reference copy, JFK Collection: HSCA (RG 233)

3

NAME OF TAXPAYER <p style="font-size: 1.5em; font-family: cursive;">Maruby Inc.</p>	YEAR ENDED / PERIOD <p style="font-size: 1.2em;">8-23-61 to 12-31-61</p>
--	---

1. Corrected taxable income (From Schedule <u>1</u> )	\$ (4100.91)
2. Tax on amount in line 1	
3. LESS: Adjustment for partially tax-exempt interest (Subject to limitation)	
4. Income tax	- 0 -
5. Alternative tax, if applicable (From Schedule _____)	
6. Credit for income taxes paid to a foreign country or a United States possession	
7. Balance of tax (Lesser of lines 4 and 5, minus line 6)	- 0 -
8. Personal holding company tax (From Schedule _____)	
9. Corrected income tax liability	- 0 -
10. Income tax shown on return <del>or as previously adjusted</del>	- 0 -
11. Refund or deficiency or (overassessment) - Difference between lines 9 and 10	- 0 -
12. Penalties, or additions to the tax, if any	
13. <del>NOT OVER \$25,000 - 30%; OVER \$25,000 - 52% reduced by \$5,500</del> <del>2% in each instance if a consolidated return</del>	

Reference copy, JFK Collection: ESCA (RG 235)



FORM 1908  
(REV. 11-57)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

ADJUSTMENTS TO INCOME

SCHEDULE

3

NAME OF TAXPAYER

*Mary, Inc.*

YEAR/PERIOD ENDED

*12-31-62*

1. ~~Adjusted gross or taxable income reported on return~~ *Interest on operating loss deduction* ~~or as previously adjusted~~

\$ *2313.83*

2. Additional income and unallowable deductions

TOTAL - (Line 1 and items under line 2)

taxable income and additional deductions

*Depreciation of building*

*600.00*

*Depreciation of acquisition costs (legal fees)*

*34.94*

*Net operating loss deduction from 1961*

*1688.88*

3. ~~Adjusted gross or taxable income (Line 3 minus total of items under line 2)~~ *after net operating loss deduction*

\$ *2313.82*

CAPITAL GAINS OR (LOSSES)

NET LONG-TERM  
CAPITAL GAIN  
OR (LOSS)

NET SHORT-TERM  
CAPITAL GAIN  
OR (LOSS)

Capital gains or (Losses) reported on return

INCREASE (DECREASE)

7. Capital gains or (Losses) as corrected

*200*

Reference copy, JFK Collection: LSCA (RG 235)

3

NAME OF TAXPAYER  <i>Meruby Inc.</i>	YEAR ENDED PERIOD  <i>12-31-62</i>
--	--

Corrected taxable income (From Schedule <u>3</u> )	\$	0.
Tax on amount in line 1	* Tax rate used:	- 0 -
Less: Adjustment for partially tax-exempt interest (Subject to limitation)		- 0 -
State tax		- 0 -
Alternative tax, if applicable (From Schedule _____)		
Credits for income taxes paid to a foreign country or a United States possession		
Balance of tax (Lesser of lines 4 and 5, minus line 6)		- 0 -
Less: Personal holding company tax (From Schedule _____)		
Total corrected income tax liability		- 0 -
Total income tax shown on return <del>or as previously adjusted</del>		- 0 -
Refund deficiency or (overassessment) - Difference between lines 9 and 10		- 0 -
Penalties, or additions to the tax, if any		
Total tax (NOT OVER \$25,000 - 30%; OVER \$25,000 - 52% reduced by \$5,500 2% in each instance if a consolidated return)		

Reference copy, JFK Collection: ECA (RG 233)

6

ADJUSTMENTS TO INCOME

5

YEAR/PERIOD ENDED

12-31-63

*Family Inc.*

*before net operating loss deduction*

\$ 1,682.16

Total income and allowable deductions

\$

\$

\$

Total items under line 2

Total income and additional deductions

*Depreciation of building*

\$ 600.00

*Depreciation of acquisition costs (legal fees)*

37.94

*Net operating loss deduction from 1961*

1,049.22

\$ 1,682.16

Total gross or taxable income (Line 3 minus total of items under line 2)

\$ - 0 -

*before net operating loss deduction*

CAPITAL GAINS OR (LOSSES)

NET LONG-TERM CAPITAL GAIN OR (LOSS)

NET SHORT-TERM CAPITAL GAIN OR (LOSS)

Total gains or (losses) reported on return

\$

\$

(Increase or decrease)

Total gains or (losses) as corrected

\$

\$

Reference copy, JFK Collection: ESCA (RG 233)

Form 1911  
(REV. 11-57)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

SCHEDULE NO.

COMPUTATION OF INCOME TAX - CORPORATIONS

6

NAME OF TAXPAYER

*Mareby Inc.*

YEAR ENDED/PERIOD

*12-31-63*

1. Corrected taxable income (From Schedule 5)

\$ - 0 -

\* Tax rate used:

2. Tax on amount in line 1

3. LESS: Adjustment for partially tax-exempt interest (Subject to limitation)

4. Income tax

- 0 -

5. Alternative tax, if applicable (From Schedule \_\_\_\_\_)

6. Credit for income taxes paid to a foreign country or a United States possession

7. Balance of tax (Lesser of lines 4 and 5, minus line 6)

- 0 -

8. U.S. Personal holding company tax (From Schedule \_\_\_\_\_)

9. Total corrected income tax liability

- 0 -

10. Total income tax shown on return or as previously adjusted

- 0 -

11. Statutory deficiency or (overassessment) - Difference between lines 9 and 10

- 0 -

12. Penalties, or additions to the tax, if any

13. 2% if NOT OVER \$25,000 - 30%; OVER \$25,000 - 52% reduced by \$5,500  
(2% in each instance if a consolidated return)

Reference copy, JFK Collection: ESCA (RG 233)

Meruby Inc.

Allocation of the purchase price of the business

Allocated	Claimed in The Returns	Corrected	Net Adjustment
Meruby Inc:			
Land	1000000	1400000	400000
Buildings	3000000	4200000	1200000
Total Meruby Inc	4000000	5600000	1600000
Other Classes:			
Machinery & equipment	7414763	5464763	(1950000)
Delivery equipment	380268	380268	0
Office equipment	304969	304969	0
Intangible assets	0	350000	350000
Total Other Classes	8000000	6400000	1600000
Total	12000000	12000000	0

The above corrected allocation is being made in accordance with Section 482 of the Internal Revenue Code of 1954.

Reference copy, JFK Collection: ESCA (RG 233)

Mareby, Inc.  
Depreciation of Building

	Claimed For The Return	As Corrected	Net Adjustment
<u>Basis of building for computing depreciation:</u>			
Original purchase (see Exhibit A)	3000000	4200000	1200000
Other 1961 additions	0	0	0
Balance 12-31-61	3000000	4200000	1200000
1962 additions	0	0	0
Balance 12-31-62	3000000	4200000	1200000
1963 additions	0	0	0
Balance 12-31-63	0	0	0
<u>Depreciation computation:</u>			
1961 (2 months):			
Per tax return (20 years - S.I.)	25000		
As corrected (20 years - S.I.)		35000	10000
1962:			
Per tax return (20 years - S.I.)	150000		
As corrected (20 years - S.I.)		210000	60000
1963:			
Per tax return (20 years - S.I.)	?		
As corrected (20 years - S.I.)		?	?

Reference copy, JFK Collection: ESCA (RG 233)

Murray Inc.  
Legal Fees

General comment: During 1961 the partnership, Robo Cleaners, paid and deducted legal fees which were in the nature of capital expenditures. All fees were paid in connection with the purchase of the business, both real and personal property from the Cobot family. These legal fees are hereby disallowed as deductions in accordance with Section 163. The portion of the total fees which are applicable to the real property are hereby allocated as capital expenditures to the related real estate corporation, Murray Inc. in accordance with Section 122. Amortization of these legal fees is being treated over a life similar to the related real or personal property. The amount allocated to Robo Cleaners is considered as all related to machinery and equipment. A more precise allocation would result in no significant tax differences.

Disallowed capitalization and allocation:

	Total Disallowed Capitalized	Allocation	
		Murray Inc. Basis	Robo Cleaners Amount
Capitol Hill	265.78	1/3	88.26
Bellevue Hotel - Bond	1633.71	Specific items	690.22
George Hillberg	300.00	1/3	100.00
<b>Total</b>	<b>2198.49</b>		<b>878.48</b>

Assets to which allocation is made:	Murray Inc. Amount	Robo Cleaners Amount
Land	219.67	
Building	658.86	
Machinery and equipment		1320.01
<b>Total</b>	<b>878.48</b>	<b>1320.01</b>

Amortization of legal fees allowed:

Year	Period	Murray Inc. Amount	Robo Cleaners Amount
1961 (2 months)	S.L. 20 years	550	S.L. 10 years 2200
1962	S.L. 20 years	2294	S.L. 10 years 13200
1963	S.L. 20 years	3294	13200

Reference copy, JFK Collection: ESCA (RG 233)

Manly Inc.  
Net Operating Loss

	1961	1962	1963
Net operating loss	( 399,541 )	23,282	168,216
Adjustments:			
Depreciation of building	( 100.00 )	( 60,000 )	( 60,000 )
Bad debt	( 550 )	( 3,294 )	( 3,294 )
Charitable contributions	( 41,009.10 )	16,808.88	10,492.22
Total adjustments	273,010	( 16,808.88 )	( 10,492.22 )
Net operating loss	( 127,081 )	- 0 -	- 0 -

Reference copy, JFK Collection: LSCA (RG 235)





**U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE**

DISTRICT DIRECTOR  
DETROIT, MICHIGAN 48226

500 Cadillac Tower

MAR 24 1965

IN REPLY REFER TO  
Form L-107  
Code 430

**Cobo Cleaners  
18135 Livernots  
Detroit, Michigan 48221**

*Handwritten:* Cobo Cleaners - Co. + Co.

**Gentlemen:**

Enclosed for your records is a copy of the report of examination covering your return of income for the year shown therein. You have already agreed to the adjustments disclosed in the report.

Very truly yours,

*Handwritten signature:* R. I. Nixon

**R. I. Nixon  
District Director**

Enclosure:  
Report of Examination

FORM L-107 (6-62)

FORM 1907  
(REV. DEC. 1956)  
TRANSLUCENT

PRELIMINARY STATEMENT

2-5-65

NAME OF TAXPAYER(S)

Colo. Chavers

NAME OF EXAMINER

Robert A. Quintett

SUMMARY OF PROPOSED ADJUSTMENTS

YEAR ENDED (OR PERIOD)	INCOME TAX		OTHER TAX (Specify) DEF. OR (O/A)	PENALTIES - INCREASE OR (DECREASE)	PARTNERSHIP OR FIDUCIARY INCOME INCREASE OR (DECREASE)
	DEFICIENCY	OVERASSESSMENT			
8-31-61 to 12-31-61	\$	\$	\$	\$	\$ 3,066.51
1-31-62					3,848.83
1-31-63					2,580.15
TOTALS	\$	\$	\$	\$	\$ 9,495.49

NET DEFICIENCY (Overassessment)

AGREEMENT SECURED

NAME OF PERSON WITH WHOM FINDINGS DISCUSSED

Yes

Mr. Carl Kelly and Mr. George Brown, Partners, and Mr. Alan Adelson, Power of Attorney

PRINCIPAL CAUSES OF CHANGES, AND OTHER INFORMATION

The principal causes of the above charges to partnership income were the reallocation of the bulk purchase price of the business and the capitalization of legal fees.

Payroll tax returns were reviewed and accepted as filed. Depository receipts are being utilized as required.

FILES AND/OR EXHIBITS ATTACHED

- Schedule 1 and 2 - 1961
- Schedule 2 and 3 - 1962
- Schedule 3 and 4 - 1963
- Exhibit A - Allocation of bulk purchase price
- Exhibit B - Depreciation of machinery and equipment
- Exhibit C - Legal fees
- Exhibit D - Depreciation of other capitalized items
- Exhibit E - Allocation of items to partners

Pages 1 through 18

Reference copy, JFK Collection, LSCA (RG 235)

NAME OF TAXPAYER: *Colo Cleaners* YEAR/PERIOD ENDED: *8-24-61 To 12-31-61*

1. Ordinary ~~adjusted gross or taxable~~ income reported on return or as previously adjusted: *(10,833.85)*

2. Additional income and unallowable deductions

<i>a. Depreciation of machinery and equipment</i>	\$ 464.38	
<i>b. Legal expense</i>	2,198.49	
<i>c. Production expense</i>	57.95	
<i>d. Solvents and supplies</i>	375.00	
		\$ 3,095.72

TOTAL - (Line 1 and items under line 2) *\$ (7,738.13)*

3. Taxable income and additional deductions

<i>Depreciation of capitalized legal fees</i>	\$ 27.00	
<i>Depreciation of other capitalized items</i>	7.21	
<i>Ordinary</i>		\$ 29.21

4. ~~Adjusted gross or taxable~~ income (Line 3 minus total of items under line 2): *(7,767.34)*

5. CAPITAL GAINS OR (LOSSES)

CAPITAL GAINS OR (LOSSES)	NET LONG-TERM CAPITAL GAIN OR (LOSS)	NET SHORT-TERM CAPITAL GAIN OR (LOSS)
5. Capital gains or (Losses) reported on return	\$	\$
INCREASE (DECREASE)		
7. Capital gains or (Losses) as corrected	\$	\$

Reference copy, JFK Collection, LSCA (RG 235)

EXPLANATION OF ITEMS

1a

NAME OF TAXPAYER

YEAR ENDED PERIOD  
8-24-61 To  
12-31-61

Cabo Cleaners

464.28

a. Depreciation of machinery and equipment

This subject has given effect to a reallocation of the original purchase price of the business and the use of a 12% straight line rate on all machinery and equipment. See computation in Exhibit B.

2,198.49

Legal expense

Claimed per return 2,198.49

As corrected - 0 -

Net adjustment 2,198.49

See explanation in Exhibit C

Production expense

57.95

An item erroneously expensed is hereby capitalized in accordance with Section 263. See Exhibit D for details and the computation of allowable depreciation.

Solvents and supplies

375.00

Same as above

Reference copy, JFK Collection: ESCA (RG 235)

FORM 886-A  
(REV. MAY 1960)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

SCHEDULE NO. OR  
EXHIBIT

EXPLANATION OF ITEMS

1a

NAME OF TAXPAYER

Cole Cleaners

YEAR ENDED/PERIOD

8-24-61 TO  
12-31-61

e Depreciation of capitalized legal fees 22.00  
See explanation and computation  
in Exhibit C

f Depreciation of other capitalized items 7.21  
See explanation and computation  
in Exhibit D

Reference copy, JFK Collection: ESCA (RG 233)

FORM 886-S  
(REV. NOV. 1957)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

SCHEDULE NO.

DISTRIBUTION OF INCOME

2

NAME OF PARTNERSHIP

Coho Cleaners

YEAR

8-24-61  
to 12-31-61

NAME AND ADDRESS OF EACH PARTNER (a)	ORDINARY INCOME (b)	PAYMENTS TO PARTNERS-SALARIES AND INTEREST (c)	NET SHORT-TERM CAPITAL GAIN OR (LOSS) (d)	NET LONG-TERM CAPITAL GAIN OR (LOSS) (e)
Carl Ruby 29925 Woodland Drive Southfield Michigan	\$(3,883.67)	\$ - 0 -	\$	\$
George Marcus 1409 Sequia Glensview, Illinois	(3,883.67)	- 0 -		
TOTALS \$ (7,767.34) \$ - 0 - \$ \$				

CONTINUATION

	NET GAIN OR (LOSS) UNDER SECTION 1231 OF 1954 CODE (f)	QUALIFYING DIVIDENDS (1954 CODE ONLY) (g)	PARTIALLY TAX-EXEMPT INTEREST LESS AMORTIZATION (h)	CHARITABLE CONTRIBUTIONS (i)	INCOME AND PROFITS TAXES PAID TO A FOREIGN COUNTRY OR U. S. POSSESSION (j)	NET EARNINGS FROM SELF-EMPLOYMENT (k)
1.	\$	\$	\$	\$ 11.25	\$	\$
2.				11.25		
3.						
4.						
5.						
6.						
TOTALS	\$	\$	\$	\$ 22.50	\$	\$

Reference copy, JFK Collection, ESCA (RG 235)

FORM 1908  
(REV. 11-57)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

ADJUSTMENTS TO INCOME

SCHEDULE

3

NAME OF TAXPAYER

*Cobo Cleaners*

YEAR/PERIOD ENDED

*12-31-62*

1. ~~Adjusted gross of taxable~~ *Ordinary* income reported on return or as previously adjusted..... \$ *(10,314.42)*

2. Additional income and unallowable deductions

*a Depreciation of machinery and equipment* \$ *2,796.26*

*b Repairs* *826.53*

*c Solvents and supplies* *231.12*

*d Personal property taxes* *268.58*

\$ *4,122.49*

TOTAL (Line 1 and items under line 2)

\$ *(6,191.93)*

3. Taxable income and additional deductions

*a Depreciation of capitalized legal fees* \$ *132.00*

*b Depreciation of other capitalized items* *141.66*

\$ *273.66*

4. ~~Corrected adjusted gross or taxable~~ *Ordinary* income (Line 3 minus total of items under line 2)

\$ *(6,465.59)*

CAPITAL GAINS OR (LOSSES)

NET LONG-TERM CAPITAL GAIN OR (LOSS)

NET SHORT-TERM CAPITAL GAIN OR (LOSS)

5. Capital gains or (Losses) reported on return

\$

\$

INCREASE (DECREASE)

6. Capital gains or (Losses) as corrected

\$

\$

Reference copy, JFK Collection: ESCA (RG 233)

EXPLANATION OF ITEMS

3a

NAME OF TAXPAYER

YEAR ENDED/PERIOD

12-31-62

Cobo Cleaners

a Depreciation of machinery and equipment 2,796.26

This adjustment gives effect to a reallocation of the original purchase price of the business and the use of a 16% straight line rate on all machinery and equipment. See the computation in Exhibit B

b Repairs 826.53

During 1962 certain items were erroneously expensed which should have been capitalized. In accordance with Section 263 these items are hereby disallowed as deductions. See Exhibit B for details and the computation of allowable depreciation.

Solvents and supplies 231.12  
Same as b above

Reference copy, JFK Collection, ES&A (RG 233)



EXPLANATION OF ITEMS

3a

NAME OF TAXPAYER

Coba Cleaners

YEAR ENDED/PERIOD

12-31-62

Personal property taxes		268.58
Claimed per return	1095.84	
As corrected	827.26	
Net adjustment	<u>268.58</u>	

During 1962 Coba Cleaners paid a bill for Maruby Inc., a related corporation, which represented a special assessment for alley paving. This payment was charged to an accrued liability account for which current year provisions were made.

Since the debt was that of the corporation Maruby Inc. and not of Coba Cleaners it is disallowed under Section 482 and thereby allocated to the corporation. In addition, since the payment is in the nature of a capital expenditure it is not deductible to either entity in accordance with Section 263.

Reference copy, JFK Collection: ESEA (RG 233)

FORM 886-A  
(REV. MAY 1960)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

EXPLANATION OF ITEMS

SCHEDULE NO. OR  
EXHIBIT

3a

NAME OF TAXPAYER

Coco Cleaners

YEAR ENDED/PERIOD

12-31-64

Depreciation of capitalized legal fees

137.00

See explanation and computation  
in Exhibit C

Depreciation of other capitalized items

141.66

See explanation and computation  
in Exhibit D

Reference copy, JFK Collection: ESBA (RG 255)

FORM 886-S  
(REV. NOV. 1957)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

SCHEDULE NO.

DISTRIBUTION OF INCOME

4

NAME OF PARTNERSHIP

*Cobo Cleaners*

YEAR

*1962*

NAME AND ADDRESS OF EACH PARTNER (a)	ORDINARY INCOME (b)	PAYMENTS TO PARTNERS-SALARIES AND INTEREST (c)	NET SHORT-TERM CAPITAL GAIN OR (LOSS) (d)	NET LONG-TERM CAPITAL GAIN OR (LOSS) (e)
<i>Carl Reiley 29925 Woodland Southfield, Michigan</i>	<i>\$(3,232.79)</i>	<i>\$ 11,990.00</i>	<i>\$</i>	<i>\$</i>
<i>George Marcus 1409 Sequia Altonville Illinois</i>	<i>(3,232.80)</i>	<i>7,800.00</i>		
TOTALS	<i>\$ (6,465.59)</i>	<i>\$ 19,790.00</i>	<i>\$</i>	<i>\$</i>

CONTINUATION

	NET GAIN OR (LOSS) UNDER SECTION 1231 OF 1954 CODE (f)	QUALIFYING DIVIDENDS (1954 CODE ONLY) (g)	PARTIALLY TAX-EXEMPT INTEREST LESS AMORTIZATION (h)	CHARITABLE CONTRIBUTIONS (i)	INCOME AND PROFITS TAXES PAID TO A FOREIGN COUNTRY OR U. S. POSSESSION (j)	NET EARNINGS FROM SELF-EMPLOYMENT (k)
1.	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$ 8757.21</i>
2.						<i>4567.20</i>
3.						
4.						
5.						
TOTALS	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$</i>	<i>\$ 13,324.41</i>

Reference copy, JFK Collection: ESCA (RG 233)

NAME OF TAXPAYER <span style="font-size: 1.5em; font-family: cursive;">Coba Cleaners</span>	YEAR/PERIOD ENDED <span style="font-size: 1.2em;">12-31-63</span>
--	--

1. <sup>Ordinary</sup> Adjusted gross of taxable income reported on return or as previously adjusted.....	\$ 6,452.10
---	-------------

2. Additional income and unallowable deductions			
<span style="font-size: 1.2em; font-family: cursive;">Depreciation of machinery and equipment</span>	\$ 2,853.81		
<b>TOTAL - (Line 1 and items under line 2)</b>		\$ 2,853.81	

3. Total taxable income and additional deductions	\$ 9,305.91
---	-------------

<span style="font-size: 1.2em; font-family: cursive;">Depreciation of capitalized legal fees</span>	\$ 132.00		
<span style="font-size: 1.2em; font-family: cursive;">Depreciation of other capitalized items</span>	141.66		
<sup>Ordinary</sup> Corrected adjusted gross or taxable income (Line 3 minus total of items under 4)		\$ 273.66	

5. Corrected adjusted gross or taxable income (Line 3 minus total of items under 4)	\$ 9,032.25
---	-------------

	NET LONG-TERM CAPITAL GAIN OR (LOSS)	NET SHORT-TERM CAPITAL GAIN OR (LOSS)
CAPITAL GAINS OR (LOSSES)		
Capital gains or (Losses) reported on return <small>(INCREASE (DECREASE))</small>	\$	\$
Capital gains or (Losses) as corrected	\$	\$

Reference copy, JFK COLLECTION: ESOA (RG 435)

EXPLANATION OF ITEMS

5a

NAME OF TAXPAYER

Cobo Cleaners

YEAR ENDED/PERIOD

12-31-63

a. Depreciation of machinery and equipment 2,853.81

This adjustment gives effect to a reallocation of the the original purchase price of the business and the use of a 10% straight line rate on all machinery and equipment. See the computation in Exhibit B.

b. Depreciation of capitalized legal fees 132.00

See explanation and computation in Exhibit C

c. Depreciation of other capitalized items 141.66

See explanation and computation in Exhibit D

Reference copy, JFK Collection: LSCA (RG 435)

FORM 886-S  
(REV. NOV. 1957)  
TRANSLUCENT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

SCHEDULE NO.

DISTRIBUTION OF INCOME

6

NAME OF PARTNERSHIP

*Coco Cleaners*

YEAR

1963

NAME AND ADDRESS OF EACH PARTNER (a)	ORDINARY INCOME (b)	PAYMENTS TO PARTNERS-SALARIES AND INTEREST (c)	NET SHORT-TERM CAPITAL GAIN OR (LOSS) (d)	NET LONG-TERM CAPITAL GAIN OR (LOSS) (e)
<i>Carl Reilly 29925 Woodland Drive Southfield, Michigan</i>	\$ 4,516.12	\$ 16,335.60	\$	\$
<i>George Marcus 1409 Sequia Glenview, Illinois</i>	4,516.13	9,500.00		
TOTALS	\$ 9,032.25	\$ 25,835.60	\$	\$

CONTINUATION

	NET GAIN OR (LOSS) UNDER SECTION 1231 OF 1954 CODE (f)	QUALIFYING DIVIDENDS (1954 CODE ONLY) (g)	PARTIALLY TAX-EXEMPT INTEREST LESS AMORTIZATION (h)	CHARITABLE CONTRIBUTIONS (i)	INCOME AND PROFITS TAXES PAID TO A FOREIGN COUNTRY OR U. S. POSSESSION (j)	NET EARNINGS FROM SELF-EMPLOYMENT (k)
1.	\$	\$	\$	\$ 267.97	\$	\$
2.				267.98		
3.						
4.						
5.						
6.						
TOTALS	\$	\$	\$	\$ 535.95	\$	\$

Reference copy, JFK Collection: ESCA (RG 233)

Coca Cleaners  
 Allocation of the purchase price of the business

Allocated to	Claimed for tax return	As Corrected	Net Adjustment
<u>Maryby Inc.:</u>			
Land	1000000	1400000	400000
Building	3000000	4200000	1200000
Total Maryby Inc.	4000000	5600000	1600000
<u>Coca Cleaners:</u>			
Machinery & equipment	7214763	5264763 (1950000)	
Delivery equipment	380268	380268	0
Office equipment	204969	204969	0
Intangible assets	- 0 -	350000	350000
Total Coca Cleaners	8000000	6400000 (1600000)	
Total	12000000	12000000	- 0 -

The above corrected allocation is being made in accordance with Section 482 of the Internal Revenue Code of 1954.

Reference copy, JFK Collection: LSCA (RG 233)

Coba Cleaners  
Depreciation of Machinery & Equipment

		Original Basis	Claimed For	Original Basis	Claimed For
			Tax Return		Comptroller
<u>Basis of assets for computing depreciation:</u>					
Purchases during 1961			74,476.3		54,627.1
Balance 12-31-61			74,476.3		54,627.1
Purchases during 1962			-		-
Reduction in basis for 7% investment credit			-		-
Balance 12-31-62			74,476.3		54,627.1
Purchases during 1963			-		-
Reduction in basis for 7% investment credit			-		-
Reduction in basis for additional first year depreciation			-		-
Balance 12-31-63			74,476.3		54,627.1
<u>Depreciation computations:</u>					
1961 (2 months):					
7 year life - straight line method			1765.42		1,800.00
Total 1961			1765.42		1,800.00
1962:					
7 year life - straight line method			10,592.52		7,806.83
10 year life - straight line method					
8,200.00 purchase 1/2 year - 15.55 inv. cr.					
5 year life - straight line method					
1,400.00 purchase 1/2 year - 29.00 inv. cr.					
Total 1962			10,592.52		7,806.83
1963:					
7 year life - straight line method			10,592.52		7,806.83
10 year life - straight line method					
5 year life - straight line method					
10 year life - declining balance method					
8,670.93 purchase less 134.89 additional first year depreciation - 249.67 inv. cr. - 1/2 year					
Total 1963			10,592.52		7,806.83

Reference copy, JFK Collection: NSCA (RG 233)



Reference copy, JFK Collection: HSCA (RG 233)

Net Adjustment	Other Purchases			Total		
	Claimed Per Tax Return	As Corrected	Net Adjustment		Claimed Per Tax Return	As Corrected
1950000	0	0	0	7414763	5464763	1950000
1950000	0	0	0	7414763	5464763	1950000
-	162208	162208	0	162208	162208	0
-	0	(11355)	11355	0	(11355)	11355
1950000	162208	150853	11355	7576971	5615616	1961355
-	670986	670986	0	670986	670986	0
-	0	(46969)	46969	0	(46969)	46969
-	0	(134189)	134189	0	(134189)	134189
1950000	833194	640681	192513	8247957	6105440	2142513
46428				176542	130114	46428
46428				176542	130114	46428
278569				1059252	780683	278569
	1110	1033	77	1110	1033	77
	14000	13020	980	14000	13020	980
278569	15110	14053	1057	1074265	794736	279626
278569				1059252	780683	278569
	2221	2065		2221	2065	156
	28000	26040		28000	26040	1960
	53679	48983		53679	48983	4696
28569	83900	77088		1143152	857771	285381

Cobo Cleaners  
Legal Fees

General comment: During 1961 the partnership, Cobo Cleaners, paid and deducted legal fees which were in the nature of capital expenditures. The fees were paid in connection with the bulk purchase of the business, both real and personal property, from the Cobo family. These fees are hereby disallowed as deductions in accordance with Section 263. The portion of the total fees which are applicable to the real property are hereby allocated as capital expenditures to the related real estate corporation, Maruby Inc. in accordance with Section 482. Amortization of these legal fees is being allowed over a life similar to the related real and personal property. The amount allocated to Cobo Cleaners is considered as all related to machinery and equipment. A more precise allocation would result in no significant tax differences.

Allowance, capitalization and allocation:

	Total		Allocation	
	Disallowed + Capitalized	Basis	Amount	Cobo Cleaners Basis Amount
Campbell Howell	264.78	1/3	88.26	176.52
Frank Ketter + Thomas	1433.71	Specific items	670.00	943.49
Joseph Goldberg	300.00	1/3	100.00	200.00
<u>Total</u>	<u>1984.49</u>		<u>878.48</u>	<u>1320.01</u>

Items to which allocation is made:

Land	219.60
Building	658.86
Machinery and equipment	1320.01
<u>Total</u>	<u>878.48</u>

Amortization of legal fees allowed:

1961 (2 months)	S.L. 20 years	550	S.L. 10 years	2200
1962	S.L. 20 years	2294	S.L. 10 years	13200
1963	S.L. 20 years	3294		13200

Reference copy, JFK Collection: ESCA (RG 235)

Cash Cleared

Other Items of a Capital Nature Incurred as Deductions

Charged to	1961	1962
<u>Repairs:</u>		
a. 2 Frigidaire air conditioners paid for by check # 314 dated 11-16-61 to Fred Crall		1,000.00
b. Misc. desks, cabinets, tables adding machine, etc. paid for by check # 1365 dated 12-8-61 to Burgess Scrap Metal		2,490.00
c. 1 Sudders Gas Fired Unit Heater 50,000 units paid for by check # 344 dated 11-29-61 to Monarch Supply Co.		1,525.53
d. 1 Hoffman Tupper paid for by check # 491 dated 5-11-61 to Jack Nelson		15.00
e. 1 Hoffman Press paid to Jack Nelson in 1962 accrued as of 12-31-61		1,750.00
Total	- 0 -	8,265.53

Production expense-

a. 1 R.C.C. radio 12 F.R. paid for by check # 45 dated 11-21-61	57.95	
---	-------	--

Depreciable and supplies:

a. 1 sewing machine paid for by check # 299 dated 3-14-61 to Union Special Machine Co.	375.00	
b. Panel and rear assembly for sensitized bookkeeping machine paid for by check # 308 dated 3-7-62 to Durroughs Corp.		231.12
Total	375.00	231.12

Total of all above 4,329.55      10,576.55

Reduction for investment credit of 7% ( 740.32 )

Basic for depreciation computation 4,329.55      9,836.23

14,166.57

1961	4,329.55	- 10 year life - S.L. basis - 2 months during the year	721
1962	14,166.57	- 10 year life - S.L. basis	14,166
1963	14,166.57	- 10 year life - S.L. basis	14,166

Reference copy, JFK Collection: ESCA (RG 235)

Coba Cleaners

Items Applicable To Partners' Individual Tax Returns

		Claimed Part Tax Return	Am Corrected	Net Adjustment
<u>Salaries paid to partners:</u>				
Ruby:	1961	0	0	0
	1962	11,990.00	11,990.00	0
	1963	16,335.60	16,335.60	0
Marcus:	1961	0	0	0
	1962	7,800.00	7,800.00	0
	1963	9,500.00	9,500.00	0
<u>Share of partnership income or (loss):</u>				
Ruby:	1961	( 4,854.42 )	( 3,883.67 )	970.75
	1962	( 5,572.11 )	( 3,232.79 )	1,924.42
	1963	3,226.05	4,516.12	1,290.07
Marcus:	1961	( 5,979.45 )	( 3,883.67 )	2,095.78
	1962	( 5,572.11 )	( 3,232.80 )	1,924.41
	1963	3,226.05	4,516.13	1,290.08
<u>Unutilized investment for investment credit:</u>				
Ruby:	1962	0	93.79	93.79
	1963	3,354.93	3,354.93	0
Marcus:	1962	0	93.79	93.79
	1963	3,354.93	3,354.93	0
<u>Not used additional depreciation:</u>				
Ruby -	1963	670.94	670.94	0
Marcus -	1963	670.95	670.95	0
<u>Distributions:</u>				
Ruby:	1961	1,125	1,125	0
	1962	0	0	0
	1963	2,679.7	2,679.7	0
Marcus:	1961	1,125	1,125	0
	1962	0	0	0
	1963	2,679.8	2,679.8	0

Reference copy, JFK Collection: LSCA (RG 233)

# Earl Ruby - Personal

Prepared By	Initials	Date
Approved By		

1	<u>1960</u>				1
2	Payments from Sale of Business			1928000	2
3	Interest Income			150922	3
4					4
5					5
6					6
7					7
8					8
9					9
10	<u>1961</u>				10
11	Payments from Sale of Business			1100000	11
12	Interest Income			311976	12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20	<u>1962</u>				20
21	Payments from Sale of Business			1000000	21
22		Cash	1000 -		22
23		Receivable	513323		23
24		Note	386677		24
25			<u>1000000</u>		25
26	Salary from Partnership		(11990)	1199000	26
27	Interest Income			230089	27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41

Reference copy, JFK Collection: ESCA (RG 233)

Prepared By	Initials	Date
Approved By		

Reference copy, JFK Collection: LSCA (RG 233)

	1	2	3	4
1	<u>1963</u>			
2	Salary from Partnership		1633560	1633560
3	Interest Income			207408
4				
5				
6				
7				
8	<u>1964</u>			
9	Salary from Partnership		1968420	1968420
10	Interest Income			257418
11				
12				
13	<u>1965</u>			
14	Salary from Coto		(45100)	4510000
15	(No individual tax return for 1965)			
16				
17				
18	<u>1966</u>			
19	Salary from Coto		(57675)	5767500
20	Mgmt. Fee Marubiy, Inc.			63000
21	Dividends			223629
22	Interest			285711
23	Commissions			240000
24				
25				
26	<u>1967</u>			
27	Salary from Coto		(5650000)	6470000
28	Salary from Boston			140000
29	Mgmt. Fee Marubiy, Inc.			72000
30	Dividends			265658
31	Interest			305389
32				
33	<u>1968</u>			
34	Salary from Coto		(4525000)	6775000
35	Salary from Boston		(7800)	780000
36	Mgmt. Fee Marubiy, Inc.			72000
37	Dividends			634311
38	Interest			864025
39				
40				
41				

Earl Ruby - Personal

Prepared By	Initials	Date
Approved By		

1

2

3

4

1	<u>1969</u>			
2	Salary - Lobo	(48000)	4800000	
3	Salary - Boston	(7800)	780000	
4	Mgn. Fee		181000	
5	Dividends		334672	
6	Interest		444341	
7	Dist. of Prior Earn - Lobo		3378867	
8	Dividend Dist - Lobo		1000000	
9				
10				
11	<u>1970</u>			
12	Salary - Lobo	(48000)	4800000	
13	Salary - Boston	(7800)	780000	
14	Mgn Fee		77750	
15	Dividends		147409	
16	Interest		125207	
17	Dist of Prior Earn - Lobo		253680	
18				
19				
20	<u>1971</u>			
21	Salary - Lobo	(43550)	4355000	
22	Salary - Boston	(7050)	525000	
23	Mgn. Fee		103200	
24	Dividends		428283	
25	Interest		211306	
26	Rental Income		67500	
27	Dist of Earn - Lobo		3203639	
28		Lobo Sales	(22500)	
29				
30	<u>1972</u>			
31	Salary - Lobo	(48450)	4845000	
32	✓ - Lobo - Rumney Sales Inc.	(22500)	2250000	
33	✓ -		1500000	
34	Sale of Boston Cleaners		1917986	
35	Mgn Fee		29350	
36	Rental Income		300000	
37	Dist of Earn - Lobo		2652877	
38	Dist of Earn - Lobo - Rumney		333332	
39	Dividends		881550	
40	Interest		653251	

Reference copy, JFK Collection: ES&A (RG 233)

Prepared By	Initials	Date
Approved By		

Reference copy, JFK Collection: ESCA (RG 233)

	1	2	3	4	
1973					
1	Salary - Cobo Cleaners		(67850)	5035000	1
2	✓ Cobo Sales		(18000)	1100000	2
3	Mgn Fee			76000	3
4	Rents			200000	4
5	Dividends			637951	5
6	Interest			888889	6
7	Dist. of Earn - Cobo			3870735	7
8	Dist of Earn - Cobo Sales			520000	8
9					9
10	1974 Return missing				10
11	Salary - Cobo Cleaners		(73100)	7310000	11
12	✓ - Cobo Sales		(18000)	1800000	12
13	Dist. of Earn - Cobo Cleaners			3633151	13
14	Dist. of Earn - Cobo Sales			916969	14
15	Mgn Fee				15
16	Rents				16
17	Dividends				17
18	Interest				18
19					19
20	1975 Salary - Cobo Cleaners		(72100)	7000000	20
21	Salary - Cobo Sales		(18000)	1650000	21
22	Mgn Fee			250800	22
23	Dividends			1124261	23
24	Interest			1212602	24
25	Dist. of Earn - Cleaners			4686000	25
26	✓ ✓ Sales			1973016	26
27	Rental Income			100000	27
28					28
29	1976 Salary - Cobo Cleaner		(144600)	16420000	29
30	Salary - Cobo Sales		(18000)	1650000	30
31	Mgn Fee			448100	31
32	Dividends			1183941	32
33	Interest			1109642	33
34	Dist. of Earn - Cleaners			4354905	34
35	✓ ✓ Sales			454729	35
36					36
37					37
38					38
39					39
40					40
41					41



Marilyn, Inc.

Incorporated October 23, 1961

Prepared By	Initials	Date
Approved By		

Distribution to Owners

Profit

Marcus

Kulby

Loss

1	<u>1961</u>						(4,100 91)	1
2								2
3								3
4	<u>1962</u>						1680 88	4
5								5
6								6
7	<u>1963</u>						1049 22	7
8								8
9								9
10	<u>1964</u>						5039 48	10
11								11
12								12
13	<u>1965</u>						10266 98	13
14								14
15								15
16	<del>1966</del>						6738 82	16
17								17
18								18
19	<u>1967</u>						2357 41	19
20								20
21								21
22	<u>1968</u>						14135 51	22
23								23
24								24
25	<u>1969</u>	Missing					9794 96	25
26								26
27								27
28	<u>1970</u>	Missing					11722 72	28
29								29
30								30
31	<u>1971</u>	Missing					4788 49	31
32								32
33								33
34	<u>1972</u>						7792 15	34
35								35
36	<u>1973</u>						6862 13	36
37								37
38								38
39	<u>1974</u>						4759 98	39
40								40
41								41

Reference copy, JFK Collection: ESCA (RG 233)

Prepared By	Initials	Date
Approved By		

1 2 3 4

1975

1083195

1976

Donald and Marie  
estate for \$35,000 <sup>20</sup>

224/76

Reference copy, JFK Collection: LSCA (RG 233)

		Maryland, Inc.		Cobo Cleaners	
		Land	Building	Equipment	
1	Original Purchase - late 1961	1421962	4265886	6182001	1
2	1962	- 0 -	- 0 -	150853	2
3		1421962	4265886	6332854	3
4	1963	- 0 -	- 0 -	489828	4
5		1421962	4265886	6822682	5
6	1964	26858	3055675	2433635	6
7		1448820	7321561	9256317	7
8	1965	- 0 -	- 0 -	3146834	8
9		1448820	7321561	12403151	9
10	* 1966	800000	3970979	7099088	10
11		2248820	11292539	14502239	11
12	1967	- 0 -	- 0 -	3530807	12
13		2248820	11292539	18033046	13
14	1968	- 0 -	- 0 -	1656652	14
15				19689698	15
16	1969			( 61001	16
17				19628697	17
18	1970			889789	18
19				20518486	19
20	1971			( 7303111	20
21				13215375	21
22	1972			537146	22
23		2248820	11292539	13552521	23
24	1973	375000	3015000	220865	24
25		2623820	14307539	13773386	25
26	1974	- 0 -	- 0 -	1101251	26
27				14874637	27
28	1975	- 0 -	- 0 -	( 449826	28
29				14424741	29
30	1976	800000	762980	288701	30
31		2705820	15070519	14713442	31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40	* Mainly completed in 1965				40
41					41

Reference copy, JFK Collection: LSCA (RG 233)

*Copy Clearance*

Prepared By	Initials	Date
Approved By		

*a Partnership formed December 24, 1961  
Incorporated January 1, 1965*

		1	2	3	4
		Gross Income	Distributions to Partners		Profits Loss
			Marion	Reuby	
1	<u>1961</u>		(388367)	(388367)	(776734)
2	Salaries		-0-	-0-	
3					
4	<u>1962</u>		(373279)	(373280)	(646559)
5	Salaries		780000	1199000	
6					
7	<u>1963</u>		451612	451613	903225
8	Salaries		950000	1633560	
9					
10	<u>1964</u>		1956884	1956884	3813768
11	Salaries		1190000	1968420	
12		63374907			
13					
14	<u>1965</u> Incorporated (1-1-65)				3925238
15	Salaries		3075000	4510000	
16		75363819			
17					
18	<u>1966</u>				2780617
19	Salaries		3760000	5767500	
20		87266522			
21					
22	<u>1967</u>				2333469
23	Salaries		3335000	5650000	
24		82473874			
25					
26	<u>1968</u> Sub-chapter S (1-24-68)				6757755
27			2705000	4525000	
28		102974009			
29					
30	<u>1969</u>				3807357
31	Salaries		2365000	4200000	
32		98439165			
33					
34	<u>1970</u>				3761606
35			2360000	4200000	
36		88336557			
37					
38	<u>1971</u>				6407277
39			2340000	4355000	
40		85583039			
41					

Reference copy, JFK Collection: ESCA (RG 233)

Prepared By	Initials	Date
Approved By		

	1	2	3	4	
1					5313742
2			2295000	4845000	
3		82675714			
4					
5	1973				7741471
6			3090000	5985000	
7		53918042			
8					
9	1974				7766775
10	Marcus died Aug. 1974		1575000	7310000	
11		56418756			
12					
13	1975				9368009
14			-0-	7210000	
15		59587945			
16					
17	1976				4354905
18	Bought out Marcus estate some time in 1976		-0-	14460000	
19		62283156			
20					
21	Corporation paid 69,500 for Marcus stock of 2,500 shares.				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
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39					
40					
41					

Reference copy, JFK Collection: ESCA (RG 233)

*Coco Cleaners*

Prepared By	Initials	Date
Approved By		

1 2 3 4

		<i>Gross</i>		
		<i>200</i>		
1				1
2	<i>1956</i>	<i>443000</i>		2
3				3
4	<i>1957</i>	<i>387000</i>		4
5				5
6	<i>1958</i>	<i>357000</i>		6
7				7
8	<i>1959</i>	<i>319000</i>		8
9				9
10	<i>1960</i>	<i>313000</i>		10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41

Reference copy, JFK Collection: ESCA (RG 233)

Boston Cleaners, Inc.

Fy 10-31

Arthur Michigan

Prepared By	Initials	Date
Approved By		

		1	2	3	4
		Income	Expenses	Profit	
1	<u>1968</u>	10-31-68			
2					
3		Salaries	-0-	780000	746500
4					
5	<u>1969</u>	10-31-69	(missing) Estimate		1291940
6		Salaries		780000	200000
7					
8					
9	<u>1970</u>	10-31-70			415733
10		Salaries		780000	
11					
12	<u>1971</u>	10-31-71			1639655
13		Salaries		705000	
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
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32					
33					
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35					
36					
37					
38					
39					
40					
41					

Reference copy, JFK Collection: ESCA (RG 233)

*Boston Teachers*

Prepared By	Initials	Date
Approved By		

	1	2	3	4	
					Building
			Land		Equipment
1			600000	6100447	1
2				606914	2
3				6707361	3
4				(2777700)	4
5				3929661	5
6				17531	6
7				3947192	7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29					29
30					30
31					31
32					32
33					33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41

*Fiscal year 10/31*

*Depreciation 11/1/67*

*1969*

*1970*

*1971*

Reference copy, JFK Collection: LSCA (RG 233)



Cobo - Rumor Sales, Inc.

Detroit, Michigan

Incorporated June 1, 1956

Prepared By	Initials	Date
Approved By		

Year	Description	Distributions to Owners		Profit Loss
		Marcus	Ruby	
1966				1261960
1967		3687104		1048857
1968		5856591		1408482
1969		2945676		551226
1970	Missing Estimate	?		4850557
1971				437193
1972	Salaries / Accrued	1522.00	2250000	2250000
1972	Sub-chapter 2 (1-1-72)			626664
1973		45376200	2250000	2250000
1974		45277500	1800000	1800000
1974		104,118.61	1050000	1800000
1975		44666740		1833938
1975			- 0 -	1800000
1975		114,444.63	45310500	
1976				5946031
1976	estate in 1970		- 0 -	1800000
1976	Bought out Marcus Corporation	80,386.03	42753500	

Reference copy, JFK Collection: ESCA (RG 233)

U.S. Treasury Department Internal Revenue Service

October 25 1961, ending December 31 1961 or other taxable year beginning (PLEASE TYPE OR PRINT)

Name: MARUBY, INC.
Number and street: 18135 LIVERMORE
City or town, postal zone number, State: DETROIT 21, MICHIGAN
Check if this is a: A. Sole proprietorship or partnership electing under sec. 1361 to be taxed as a corporation. B. Consolidated return. C. Personal Holding Co. D. Employer Identification No.
E. Business Code No. 534
F. County in which located: Wayne
G. Enter total assets from line 14 Sch. L (see instr. O): 40,000.00

IMPORTANT—All applicable lines and schedules of this form must be filled in. Where additional space is needed for schedules, attachments must conform to the official form and totals must be entered in the form schedules.

GROSS INCOME

1. Gross Receipts Less: Returns and allowances
2. Less: Cost of goods sold (Schedule A) and/or operations (attach Schedule)
3. Gross profit
4. Dividends (Schedule C)
5. Interest on obligations of the United States, etc. issued: (a) Prior to 3-1-41—(1) U.S. savings and Treasury bonds owned in excess of the principal amount of \$5,000; and (2) obligations of a U.S. instrumentality. (b) After 2-28-41, by U.S., any agency or instrumentality.
6. Other interest
7. Rents
8. Royalties
9. Net gains (losses) (from separate Schedule D)
10. Other income (attach schedule)
11. TOTAL income, lines 3 to 10, inclusive 1,500.00

DEDUCTIONS

12. Compensation of officers (Schedule E)
13. Salaries and wages (not deducted elsewhere)
14. Repairs (do not include cost of improvements or capital expenditures)
15. Bad debts (Schedule F)
16. Rents
17. Taxes (attach schedule) Real estate 4,895.39
18. Interest 277.13
19. Contributions or gifts paid (attach schedule) (see instructions for limitation)
20. Losses by fire, storm, shipwreck, or other casualty, or theft (attach schedule)
21. Amortization (attach schedule)
22. Depreciation (Schedule G) 250.00
23. Depletion (attach schedule)
24. Advertising
25. Amounts contributed under: (a) Pension, profit-sharing, stock bonus, annuity plans (see instr.). (b) Other employee benefit plans (see instr.)
26. Other deductions (attach schedule) Insurance 47.44, Accella corp 3.50 50.94
27. TOTAL deductions in lines 12 to 26, inclusive 5,495.42
28. Taxable income before net operating loss deduction and special deductions (line 11 less line 27) (3,995.42)
29. Less: (a) Net operating loss deduction (see instructions) (b) Special deductions (Schedule I) (Loss)
30. Line 28 less line 29 (3,995.42)

TAX

31. TOTAL income tax (from line 9; Tax Computation Schedule, page 3)
32. Credits: (a) Tax paid with application for extension of time in which to file. (b) Payments and credits on 1961 Declaration of Estimated Tax.
33. If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. Enter balance here
34. If tax (line 31) is less than credits (line 32) Enter the OVERPAYMENT here
35. Enter amount of line 34 you want: Credited on 1962 estimated tax Refunded

I declare under the penalties of perjury 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.

CORPORATE SEAL
(Date) (Signature of officer) (Title)
(Date) (Individual or firm signature of preparer) (Address)

Reference copy, JFK Collection, LSCA (RG 233)

**Schedule A.—COST OF GOODS SOLD.** (See Instruction 2)  
(Where inventories are an income-determining factor)

1. Inventory at beginning of year	
2. Merchandise bought for manufacture or sale	
3. Salaries and wages	
4. Other costs per books (attach schedule)	
5. Total	
6. Less: Inventory at end of year	
7. Cost of goods sold (enter here and on line 2, page 1)	

- Method of inventory valuation—Cost ; lower of cost or market ; LIFO ; other . If other, attach explanation.
- Was the method of inventory valuation indicated above the same method used for 1960?  Yes  No. If "No" attach explanation.
- If inventory is valued at lower of cost or market, enter total cost \$..... and total market valuation \$..... of those items valued at market.
- If closing inventory was taken by physical count, enter date inventory was taken..... If not at end of year, attach an explanation of how the end of year count was determined.
- If closing inventory was not taken by a physical count, attach an explanation of how inventory items were counted or measured.

**Schedule C.—INCOME FROM DIVIDENDS**

1. Name of declaring corporation	2. Domestic corporations taxable under chapter 1, Internal Revenue Code*	3. Certain preferred stock of public utilities taxable under Chapter 1, Internal Revenue Code	4. Foreign corporations	5. Other corporations
Totals				

Total of columns 2, 3, 4, and 5 (Enter here and on line 4, page 1).....

\*Except (a) dividends on certain preferred stock of public utilities, which should be entered in column 3; and (b) dividends, which should be entered in column 5, received from China Trade Act corporations, from corporations to which section 931 applies, and from corporations exempt from tax under sections 501 and 521. Include certain dividends received from foreign corporations as described in section 243 (d).

**Schedule D.—Separate Schedule D (Form 1120) should be used in reporting sales or exchanges of property.** (See Instruction 9)

**Schedule E.—COMPENSATION OF OFFICERS.** (See page 6 of Instructions)

1. Name and address of officer	2. Official title	3. Time devoted to business	Percent of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		
Total compensation of officers (Enter here and on line 12, page 1).....						

**Schedule F.—BAD DEBTS.** (See Instruction 15)

1. Taxable Year	Amount of notes and accounts receivable outstanding at—		4. Taxable income reported	5. Sales on account	6. Bad debts of corporation if no reserve is carried on books	If corporation carries a reserve	
	2. Beginning of year	3. End of year				7. Gross amount added to reserve	8. Amount charged against reserve
1958							
1959							
1960							
1961							

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D.

**Schedule G.—DEPRECIATION.** (See Instruction 22 and Schedule H)

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property. List assets in groups by depreciation method	2. Date acquired	3. Cost or other basis (exclude land)	4. Depreciation allowed (or allowable) in prior years	5. Method of computation	6. Rate (%) or life (years)	7. Depreciation this year
Building (conent block) 25 years ol	10-23-61	30,000.00	0	S/L	2 yrs	250.00

- Total..... 250.00
- Less: Amount of depreciation claimed in Schedule A and elsewhere on return.....
- Balance—Enter here and on line 22, page 1..... 250.00

Reference copy, JFK Collection: LSCA (RG 233)

1. Straight line method:			
(a) Assets acquired prior to 1/1/54.....	-----		
(b) Assets acquired after 12/31/53.....	-----		
2. Declining balance method.....	-----		
3. Sum of the years-digits method.....	-----		
4. Based on units of production.....	-----		
5. Addl. 1st year (Sec. 179).....	-----		
6. Other methods.....	-----		
7. Total depreciation claimed.....	-----		
		8. Emergency facilities.....	-----
		9. Grain storage facilities.....	-----
		10. Research or experimental expenditures.....	-----
		11. Exploration and development expenditures.....	-----
		12. Organizational expenditures.....	-----
		13. Trademark and trade name expenditures.....	-----
		14. Total amortization claimed.....	-----

**Schedule I.—SPECIAL DEDUCTIONS**

1. Partially tax-exempt interest (see Instruction 5).....	-----	
2. Dividends-received:		
(a) 85 percent of column 2, Schedule C.....	-----	
(b) 62.115 percent of column 3, Schedule C.....	-----	
(c) 85 percent of dividends received from certain foreign corporations.....	-----	
3. Total dividends-received deductions (sum of lines 2 (a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over the sum of lines 1 and 5). (See instructions in case of net operating loss or if the corporation is a small business investment company.).....	-----	
4. Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss).....	-----	
5. Western Hemisphere trade corporations (see instructions in case of net operating loss).....	-----	
6. Total special deductions (enter here and on line 29(b), page 1).....	-----	

**TAX COMPUTATION SCHEDULE**

1. (a) Line 30, page 1..... (b) plus line 1, Schedule I.....	-----	Enter total here →	<i>Loss</i>
2. If amount of line 1 is:			
(a) Not over \$25,000—Enter 30 percent of line 1 (32 percent if a consolidated return).....	-----		
(b) Over \$25,000—Enter 52 percent of line 1 (54 percent if a consolidated return).....	-----		
Subtract \$5,500, and enter difference.....	-----	5,500.00	
3. Adjustment for partially tax-exempt interest. Enter 30 percent of line 1 (b), but not in excess of 30 percent of line 1.....	-----		
4. Normal tax and surtax (line 2 less line 3).....	-----		
5. Income tax (line 4, or line 22 of separate Schedule D).....	-----		
6. Credit allowed a domestic corporation for income taxes paid to a foreign country or United States possession (attach Form 1118).....	-----		
7. Balance of income tax (line 5 less line 6).....	-----		
8. Tax under section 541 of the Internal Revenue Code (from Schedule 1120 PH).....	-----		
9. Total income tax (line 7 plus line 8). Enter here and on line 31, page 1.....	-----		<i>None</i>

H. Date incorporated October 23, 1961

N. If a cooperative association, check type:  
 (1)  farmers' purchasing or marketing; (2)  consumers', or (3)  other.

I. Did the corporation at any time during the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes  No   
 Did any corporation, individual, partnership, trust, or association at any time during taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? Yes  No   
 If either answer is "Yes," attach separate schedule showing:  
 (1) name and address;  
 (2) percentage owned;  
 (3) date acquired; and  
 (4) the District Director's office in which the income tax return of such corporation, individual, partnership, trust, or association for the last taxable year was filed.

O. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)  
 (1) A hunting lodge , working ranch or farm , fishing camp , resort property , pleasure boat or yacht , or other similar facility ? (Other than where the operation of the facility was the principal business.) Yes  No   
 (2) The leasing, renting, or ownership of a hotel room or suite , apartment , or other dwelling , which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes  No   
 (3) The attendance of your employees' families at conventions or business meetings. Yes  No   
 (4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W-2.) Yes  No

J. Were Forms 1096 and 1099 filed for the calendar year 1961 in connection with:  
 Taxable dividends..... Yes  No   
 Other payments..... Yes  No

P. Refer to page 8 of instructions and state the:  
 Principal business activity real estate  
 Principal product or service .....

K. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951..... Yes  No   
 If "Yes," see Instruction G(4) and enter amount here .....

L. Did you at any time during the year own directly or indirectly any stock of a foreign corporation?..... Yes  No   
 If "Yes," attach statement as required by Instruction K.

M. Amount of income (or deficit) for: 1958.. ..  
 1959.. .. 1960.. ..

Reference copy, JFK Collection, LSCA (RG 233)

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1. Cash.....		1,000.00		300.38
2. Govt. obligations: (a) U.S. and instrumentalities; (b) State, subdivisions thereof, etc.....				
3. Notes and accounts receivable..... (a) Less: Reserve for bad debts.....				
4. Inventories: (a) Other than last-in, first-out..... (b) Last-in, first-out.....				
5. Other current assets including short term marketable investments (attach schedule)..... Prepaid ins.				71.42
6. Loans to stockholders.....				
7. Mortgage and real estate loans.....				
8. Other investments (attach schedule).....				
9. Buildings and other fixed depreciable assets..... (a) Less: Accumulated amortization and depreciation.....			30,000.00 250.00	29,750.00
10. Depletable assets..... (a) Less: Accumulated depletion.....				
11. Land (net of any amortization).....				10,000.00
12. Intangible assets (amortizable only)..... (a) Less: Accumulated amortization.....				
13. Other assets (attach schedule).....				
14. Total assets.....		1,000.00		4,051.80
<b>LIABILITIES AND CAPITAL</b>				
15. Accounts payable.....				
16. Deposits and withdrawable shares.....				
17. Bonds, notes, and mortgages payable (maturing less than one year from date of balance sheet).....				
18. Other current liabilities (attach schedule)..... Taxes				4,377.33
19. Loans from stockholders.....				
20. Bonds, notes, and mortgages payable (maturing one year or more from date of balance sheet).....				39,260.00
21. Other liabilities (attach schedule).....				
22. Capital stock: (a) Preferred stock..... (b) Common stock.....	1,000.00	1,000.00	1,000.00	1,000.00
23. Paid-in or capital surplus.....				
24. Surplus reserves (attach schedule).....				
25. Earned surplus and undivided profits..... (deficit)				(3,995.41)
26. Total liabilities and capital.....		1,000.00		4,051.80

**Schedule M.—RECONCILIATION OF TAXABLE INCOME AND ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS**

1. Earned surplus and undivided profits at end of preceding taxable year (Schedule L).....			9. Total distributions to stockholders charged to earned surplus during the taxable year: (a) Cash..... (b) Stock of the corporation..... (c) Other property (attach schedule).....	
2. Taxable income before net operating loss deduction and special deductions (line 28, page 1)..... (Loss) (3,995.41)			10. Contributions in excess of 5% limitation.....	
3. Nontaxable interest on: (a) Obligations of a State, or a possession of the United States, or any political subdivision of any of the foregoing, or the Dist. of Columbia..... (b) All postal savings bonds.....			11. Federal income and excess profits taxes.....	
4. Other nontaxable income (attach schedule).....			12. Income taxes of foreign countries or United States possessions if claimed as a credit in whole or in part on line 6, page 3 Tax Computation.....	
5. Charges against surplus reserves deducted from income in this return (attach schedule).....			13. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary.....	
6. Adjustments for tax purposes not recorded on books (attach sch.).....			14. Unallowable interest incurred to purchase or carry tax-exempt interest obligations.....	
7. Sundry credits to earned surplus (attach schedule).....			15. Excess of capital losses over capital gains.....	
8. Total of lines 1 to 7..... (3,995.41)			16. Additions to surplus reserves (attach schedule).....	
			17. Other unallowable deductions (attach schedule).....	
			18. Adjustments for tax purposes not recorded on books (attach schedule).....	
			19. Sundry debits to earned surplus (attach schedule).....	
			20. Total of lines 9 to 19.....	
			21. Earned surplus and undivided profits at end of the taxable year (Schedule L) (line 8 less line 20)..... (3,995.41)	

Maruby, Inc.  
18135 Livernois  
Detroit, Michigan

Form 1120 - 1964

Page 3, (I - 2)

(a) Earl Ruby	(a) George Marcus
Detroit, Michigan	Evanston, Illinois
(b) 50%	(b) 50%

Page 1, Line 17

City Income Tax	\$ 16.82
Michigan Franchise Fee	12.00
Miscellaneous	2.00
Property	<u>3,367.38</u>
	<u>\$ 3,398.20</u>

Reference copy, JFK Collection: ESCA (RG 433)

U.S. Treasury Department Internal Revenue Service

or other taxable year beginning 1964, ending (PLEASE TYPE OR PRINT)

- Check if this is a: A. Sole proprietorship or partnership... B. Consolidated return... C. Personal Holding Co... D. Business Code No.

Name: Naruby, Inc. Number and street: 18135 Livernois City or town, State, and Postal ZIP code: Detroit, Michigan

E. Employer Identification No. F. County in which located: Wayne G. Enter total assets from line 13 Sch. L (see instruction R): \$ 82,764.30

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME

Table with 11 rows for Gross Income items: 1. Gross receipts or gross sales, 2. Less: Cost of goods sold, 3. Gross profit, 4. Dividends, 5. Interest on obligations, 6. Other interest, 7. Rents, 8. Royalties, 9. Net gains, 10. Other income (insurance recovery), 11. TOTAL income.

DEDUCTIONS

Table with 19 rows for Deductions items: 12. Compensation of officers, 13. Salaries and wages, 14. Repairs, 15. Bad debts, 16. Rents, 17. Taxes, 18. Interest, 19. Contributions or gifts paid, 20. Losses by fire, 21. Amortization, 22. Depreciation, 23. Depletion, 24. Advertising, 25. Pension and benefit plans, 26. Other deductions (legal fees, misc.), 27. TOTAL deductions, 28. Taxable income before net operating loss, 29. Less: (a) Net operating loss, (b) Special deductions, 30. Taxable income.

TAX

Table with 5 rows for Tax items: 31. TOTAL income tax, 32. Credits: (a) Tax paid with Form 7004, (b) Payments and credits on 1964 declaration, (c) Credit from regulated investment companies, 33. If tax is larger than credits, 34. If tax is less than credits, 35. Enter amount of line 34 you want.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to best of my knowledge and belief it is true, correct, and complete.



Date Signature of officer Title

ADELSON, ADELSON & ROSEN C.P.A.'s

Date 15219 W. EIGHT MILE RD. DETROIT, MICH. 48235 Address

**Schedule A.—COST OF GOODS SOLD** (See instruction 2)  
(Where inventories are an income-determining factor)

1. Inventory at beginning of year.....		1. Was inventory valued at—Cost <input type="checkbox"/> ; lower of cost or market <input type="checkbox"/> ; LIFO <input type="checkbox"/> ; other <input type="checkbox"/> ? If other, attach explanation. 2. Have write-downs been made to inventory? Yes <input type="checkbox"/> No <input type="checkbox"/> . If "Yes," were the write-downs computed on the basis of: (a) <input type="checkbox"/> Percentage reductions from parts of the inventory (b) <input type="checkbox"/> Percentage reductions from the total inventory (c) <input type="checkbox"/> Valuation of individual items. If "a" or "b" is checked, enter the percentage of write-downs _____%. For "a," "b," or "c" enter the dollar amount of write-downs \$_____. (If not available, estimate and indicate that the figure is an estimate.) 3. Was the inventory verified by physical count during the year? Yes <input type="checkbox"/> No <input type="checkbox"/> . If "No," attach explanation of how the closing inventory was determined. 4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes <input type="checkbox"/> No <input type="checkbox"/> . If "Yes," attach explanation. NOTE: If a direct answer cannot be given to a question, attach explanation.
2. Merchandise bought for manufacture or sale.....		
3. Salaries and wages.....		
4. Other costs per books (attach schedule).....		
5. Total.....		
6. Less: Inventory at end of year.....		
7. Cost of goods sold (enter here and on line 2, page 1).....		

**Schedule C.—INCOME FROM DIVIDENDS**

1. Name of declaring corporation	2. Domestic corporations taxable under chapter 1, Internal Revenue Code	3. Certain preferred stock of public utilities taxable under chapter 1, Internal Revenue Code	4. Foreign corporations	5. Other corporations
Totals.....				
Total of columns 2, 3, 4, and 5.....				
Add amount includible by shareholder of controlled foreign corporation (attach statement).....				
Total (enter here and on line 4, page 1).....				

**Schedule D.—Separate Schedule D (Form 1120) should be used in reporting sales or exchanges of property.** (See instruction 9)

**Schedule E.—COMPENSATION OF OFFICERS** (See page 5 of instructions)

1. Name and address of officer	2. Official title	3. Time devoted to business	4. Percent of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		
Total compensation of officers (enter here and on line 12, page 1).....						

**Schedule F.—BAD DEBTS—RESERVE METHOD** (See instruction 15)

1. Taxable year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Gross amount added to reserve	5. Amount charged against reserve	6. Reserve for bad debts at end of year
1961					
1962					
1963					
1964					

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D.

**Schedule G.—DEPRECIATION** (See instruction 22)

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the Revenue Procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life OR Rate (%) or life	8. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below)							
<b>Building Addition</b>	<b>42,000.00</b>	<b>10/23/61</b>		<b>4550.00</b>	<b>SL</b>	<b>20yrs</b>	<b>2100.00</b>
	<b>31,215.61</b>	<b>4/30/63</b>		<b>2081.04</b>	<b>DB</b>	<b>20yrs</b>	<b>2913.46</b>
2. Totals	<b>73,215.61</b>						<b>5013.46</b>
3. Less: Amount of depreciation claimed in Schedule A and elsewhere on return.....							<b>5013.46</b>
4. Balance—Enter here and on line 22, page 1.....							
5. Cost or other basis of fully depreciated assets still in use.....							

Reference copy, JFK Collection: LSCA (RG 233)



**Schedule I.—SPECIAL DEDUCTIONS**

(Small business investment companies and members of affiliated groups not filing a consolidated return—see instructions)

1. Dividends-received: (a) 85 percent of column 2, Schedule C.....	
(b) 61.2 percent of column 3, Schedule C (see instructions for fiscal year).....	
(c) 85 percent of dividends received from certain foreign corporations.....	
2. Total dividends-received deductions (sum of lines 1(a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over line 4 of this schedule). (The 85-percent limitation does not apply to a year in which a net operating loss occurs.).....	
3. Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss or fiscal year).....	
4. Western Hemisphere trade corporations (not allowable in year of net operating loss—see inst. for fiscal year).....	
5. Total special deductions—Add lines 2, 3, and 4. Enter here and on line 29(b), page 1.....	

**SCHEDULE J.—TAX COMPUTATION**

(Component members of controlled corporate group use Form 3920 to compute your tax)

1. Taxable income (line 30, page 1).....	<b>5,039.48</b>
2. If amount of line 1 is:	
(a) Not over \$25,000—Enter 22 percent of line 1.....	<b>1,108.69</b>
(b) Over \$25,000—Enter 50 percent of line 1.....	
Subtract \$7,000 and enter difference.....	7,000.00
3. Income tax (line 2, or line 22 of separate Schedule D, whichever is lesser, or fiscal year tax computation).....	<b>1,108.69</b>
4. Foreign tax credit (attach Form 1118).....	
5. Balance (line 3 less line 4).....	<b>1,108.69</b>
6. Investment credit (attach Form 3468).....	
7. Balance of income tax (line 5 less line 6).....	<b>1,108.69</b>
8. Tax under section 541 of the Internal Revenue Code (from Schedule 1120 PH).....	
9. Tax from recomputing prior year investment credit (attach statement).....	
10. Total tax—Add lines 7, 8, and 9. Enter here and on line 31, page 1.....	<b>1,108.69</b>

**SCHEDULE FY**

(Fiscal year tax computation schedule for taxpayers with taxable income over \$25,000)

1. Taxable income (line 30, page 1).....	
2. 50 percent of line 1.....	
Subtract \$7,000 and enter difference.....	7,000.00
3. 48 percent of line 1.....	
Subtract \$6,500 and enter difference.....	6,500.00
4. Amount on line 2 or alternative tax (separate Schedule D) multiplied by the number of days in the taxable year prior to January 1, 1965, divided by the total number of days in the taxable year.....	
5. Amount on line 3 or alternative tax (separate Schedule D) multiplied by the number of days in the taxable year after December 31, 1964, divided by the total number of days in the taxable year.....	
6. Income tax—Add lines 4 and 5. Enter here and on line 3, Schedule J.....	

**H.** Date incorporated **October 23, 1961**

**I.** (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation?..... Yes  No

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock?..... Yes  No   
(For rules of attribution, see section 267 (c).)  
If the answer to (1) or (2) is "Yes," attach separate schedule showing:  
(a) name, address, and employer identification no.; and (b) percentage owned.  
If the answer to (1) above is "Yes," include the income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

**J.** Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951..... Yes  No   
If "Yes," see inst. K. Enter amount here .....

**K.** Did you at any time during the year own directly or indirectly any stock of a foreign corporation?..... Yes  No   
If "Yes," attach statement as required by instruction N.

**L.** Amount of income (or loss) for: 1961... **(3,993.41)**  
1962... **2,313.82**..... 1963... **1,682.16**

**M.** Did you claim a deduction for expenses connected with:  
(1) A hunting lodge , working ranch or farm , fishing camp , resort property , pleasure boat or yacht , or other similar facility ? (Other than where the operation of the facility was the principal business.) Yes  No   
(2) The leasing, renting, or ownership of a hotel room or suite , apartment , or other dwelling , which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes  No   
(3) The attendance of your employees' families at conventions or business meetings? Yes  No   
(4) Vacations for employees or members of their families? (Other than amount reported on Form W-2.) Yes  No

**N.** Refer to instructions and state the:  
Principal business activity **Rentals**  
Principal product or service .....

**O.** Were you a member of a controlled group subject to the provisions of section 1561? Yes  No , or section 1562? Yes  No   
If so, check type of relationship: 1. parent-subsidiary ; 2. brother-sister ; 3. combination of (1) and (2)  (see section 1563).

**P.** Were you in 1963 a component member of a controlled group as defined in section 1563? Yes  No   
If so, were you represented in a consolidated return? Yes  No

Reference copy, JFK Collection, LSCA (RG 233)

Schedule L.—BALANCE SHEETS (See Instructions)

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1. Cash.....		478.54		4,570.80
2. Notes and accounts receivable.....	3,863.00			
(a) Less: Reserve for bad debts.....		3,863.00		
3. Inventories.....				
4. Investments in Government obligations.....				554.54
5. Other current assets (attach schedule).....		2,020.84		
6. Loans to stockholders.....				
7. Other investments (attach schedule).....	61,215.61		73,215.61	
8. Buildings and other fixed depreciable assets.....	5,331.04	55,884.57	11,644.50	61,571.11
(a) Less: Accumulated amortization and depreciation.....				
9. Depletable assets.....				
(a) Less: Accumulated depletion.....				14,488.20
10. Land (net of any amortization).....		10,000.00		
11. Intangible assets (amortizable only).....				
(a) Less: Accumulated amortization.....				1,579.65
12. Other assets (attach schedule) <b>prepaid expenses</b> .....				82,764.30
13. Total assets.....		72,246.95		
<b>LIABILITIES AND CAPITAL</b>				
14. Accounts payable.....		4,304.76		3,155.27
15. Mortgages, notes, and bonds payable in less than 1 year.....		61,214.50		5,484.60
16. Other current liabilities (attach schedule) <b>Federal income tax</b> .....				1,108.69
17. Loans from stockholders.....		5,727.12		68,084.95
18. Mortgages, notes, and bonds payable in 1 year or more.....				
19. Other liabilities (attach schedule).....				
20. Capital stock: (a) Preferred stock.....	1,000.00	1,000.00	1,000.00	1,000.00
(b) Common stock.....				
21. Paid-in or capital surplus (attach reconciliation).....				
22. Surplus reserve (attach schedule).....				3,930.79
23. Earned surplus and undivided profits.....		.57		
24. Total liabilities and capital.....		72,246.95		82,764.30

ITEMIZED ENTRIES MADE BELOW MUST BE IDENTIFIED BY ACCOUNT

Schedule M-1.—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1. Net income per books.....	5,301.60	7. Income recorded on books this year not included in this return (itemize).....	
2. Federal income tax.....	1,108.69		
3. Excess of capital losses over capital gains.....			
4. Taxable income not recorded on books this year (itemize).....			
		8. Deductions in this tax return not charged against book income this year (itemize).....	
5. Expenses recorded on books this year not deducted in this return (itemize).....			
		9. Total of lines 7 and 8.....	6,410.29
6. Total of lines 1 through 5.....	6,410.29	10. Income (line 28, page 1)—line 6 less 9.....	

Schedule M-2.—ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS PER BOOKS (line 23, page 4)

1. Balance at beginning of year.....	.57	5. Distributions: (a) Cash.....	
2. Net income per books.....	5,301.60	(b) Stock.....	
3. Other increases (itemize).....		(c) Property.....	
		6. Other decreases (itemize).....	
		<b>per IRS audit</b>	
			1,371.38
		7. Total of lines 5 and 6.....	1,371.38
4. Total of lines 1, 2, and 3.....	5,302.17	8. Balance end of year (line 4 less 7).....	3,930.79

Reference copy, JFK Collection: ESCA (RG 233)

FORM 1040

U.S. INDIVIDUAL INCOME TAX RETURN—1964

U.S. Treasury Department Internal Revenue Service

or taxable year beginning 1964, ending 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 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

Your social security number (Husband's if joint return)

326 05 2173

Please Print or Type

First name and initial (If joint return, use first names and middle initials of both)

EARL AND MAGGIE

Last name

RUBY

Occupation

Dry cleaner

Home address (Number and street or rural route)

18135 LIVERNOIS

Wife's number, if joint return

City, town or post office, and State

Detroit, Michigan

Postal ZIP code

48221

Occupation

COPY

Enter the name and address used on your return for 1963 (if the same as above, write "Same"). If none filed, give reason

NOTE.—Married taxpayers: If you are changing from filing separate returns to a joint return or from a joint return to separate returns, enter names and addresses from the 1963 joint or separate returns.

See instructions before completing your return.

- FILING STATUS**—check one:
- 1a.  Single
  - b.  Married filing joint return (even if only one had income)
  - c.  Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number.
  - d.  Unmarried Head of Household
  - e.  Surviving widow(er) with dependent child

- EXEMPTIONS**
- |   |  |  |                                 |
|---|--|--|---------------------------------|
| 2a. Regular . . . . .   | <input checked="" type="checkbox"/> Yourself | <input checked="" type="checkbox"/> Wife | } Enter number of boxes checked |
| b. Age 65 or over . . . . .   | <input type="checkbox"/> Yourself            | <input type="checkbox"/> Wife            |                                 |
| c. Blind . . . . .  | <input type="checkbox"/> Yourself            | <input type="checkbox"/> Wife            |                                 |
| 3a. Number of your dependent children who lived with you . . . . .    |  |  | 3                               |
| b. Number of other dependents (from line 3, Part I, page 2) . . . . . |  |  | 1                               |
| 4. Total exemptions claimed . . . . .                                 |  |  | 4                               |

**INCOME**—If joint return, include all income of both husband and wife

5. Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation . . . . .	\$	41,032.32
6. Other income (from line 9, Part II, page 2) . . . . .		41,032.33
7. Total (add lines 5 and 6) . . . . .		41,032.33
8. Adjustments (from line 5, Part III, page 2) . . . . .		
9. Total income (subtract line 8 from line 7) . . . . .		41,032.33

**FIGURE TAX BY USING EITHER 10 OR 11**

10. Tax Table—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 11 a, b, c, or d. Enter tax on line 12.		
11. Tax Rate Schedule—		
a. If you itemize deductions, enter total from Part IV, page 2 . . . . .		
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.		
The deduction computed under (1) or (2) is limited to \$1,000 (\$500 if married and filing separate return).		
b. Subtract line 11a from line 9 . . . . .		39,289.95
c. Multiply total number of exemptions on line 4, above, by \$600 . . . . .		3,000.00
d. Subtract line 11c from line 11b. (Figure your tax on this amount by using tax rate schedule on page 10 of instructions. Enter tax on line 12.) . . . . .		36,289.95

**TAX—CREDITS—PAYMENTS**

12. Tax (from either Tax Table, line 10, or Tax Rate Schedule, line 11) . . . . .	\$	3,182.28
13. Total credits (from line 5, Part V, page 2) . . . . .		155
14. Income tax (subtract line 13 from line 12) . . . . .		2,939.93
15. Self-employment tax (Schedule C-3 or F-1) . . . . .		259.40
16. Total tax (add lines 14 and 15) . . . . .		3,199.33
17a. Total Federal income tax withheld (attach Forms W-2) . . . . .		2,500.00
b. 1964 Estimated tax payments (Include 1963 overpayment allowed as a credit) (Office where paid) . . . . .		2,500.00
c. Total (add lines 17a and 17b) . . . . .		5,000.00

**TAX DUE OR REFUND**

18. If payments (line 17c) are less than tax (line 16), enter Balance Due. <span style="float: right;">Pay in full with this return. →</span>	\$	5,939.93
19. If payments (line 17c) are larger than tax (line 16), enter Overpayment <span style="float: right;">→</span>		
20. Amount of line 19 you wish credited to 1965 Estimated Tax . . . . .		
21. Subtract line 20 from 19. Apply to: <input type="checkbox"/> U.S. Savings Bonds, with excess refunded; or <input type="checkbox"/> 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 →

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

Date

Sign here

ADELSON, ADELSON & ROSEN C.P.A.'s

15219 W. EIGHT MILE RD. - DETROIT, MICH. 48235

Address

COPY

sent in 4-12-65

Reference copy, JFK Collection: LSCA (RG 235)

Attach Copy B of Form W-2 Here

Attach Check or Money Order Here

PART I.—EXEMPTIONS—Complete only for dependents claimed on line 3b, page 1

Table with 6 columns: (a) NAME, (b) Relationship, (c) Months lived in your home, (d) Did dependent have income of \$600 or more?, (e) Amount YOU furnished for dependent's support, (f) Amount furnished by OTHERS including dependent.

PART II.—INCOME FROM ALL SOURCES OTHER THAN WAGES, SALARIES, ETC.

Table for Dividends and Other Distributions: A. Gross amount 517.99, B. Nontaxable and capital gain distributions 340.70, C. Subtract item B from item A 177.29.

Table for Explanation of Item C: 1a. Qualifying dividends (Name of payer) Investors Stock Fund 177.29.

Table for Interest: Total interest income 77.29.

Table for Pensions and annuities, rents and royalties, partnerships, and estates or trusts (Schedule B) 39,453.04.

Table for Business income (Schedule C) (1,000.00) and Other sources (state nature) Other income 2,702.00.

Table for Add lines 2 through 8. Enter here and on line 6, page 1 41,037.33.

PART III.—ADJUSTMENTS: 1. "Sick pay" if included in line 5, page 1 (Attach Form 2440 or other required statement) . . . . .

EXPENSE ACCOUNT INFORMATION—If you had an expense allowance or charged expenses to your employer, check here  and see page 7 of instructions.

PART IV.—ITEMIZED DEDUCTIONS—Use only if you do not use tax table or standard deduction.

Medical and dental expense.—Attach itemized list. Do not enter any expense compensated by insurance or otherwise. NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of instructions for possible larger deduction.

Table for Medical and dental expense: 1. Enter excess, if any, of medicine and drugs over 1% of line 9, page 1 . . . . .

Contributions.—If other than money, attach required statement—see instructions.

Table for Contributions: See Attached Schedule 1,261.50.

Table for Total (see instructions for limitations) 1,261.50.

Interest: Home mortgage . . . . . Other (Specify) . . . . .

Table for Taxes—Real estate, State and local gasoline 80.00, General sales 304.00, State and local income 126.88, Personal property.

Table for Total taxes 510.88.

Table for Other deductions (see page 9 of instructions) and Total other deductions.

Table for TOTAL DEDUCTIONS (For line 11a, page 1) 1,772.38.

PART V.—CREDITS

Table for Credits: 1. Dividends received credit: Enter smallest of (a) 2% of line 1c, Part II, (b) tax shown on line 12, page 1, less foreign tax credit, or (c) 2% of taxable income (see instructions). 155.

Reference copy, JFK Collection, ESCA (RG 235)



SCHEDULE B (Form 1040)

U.S. Treasury Department Internal Revenue Service

SUPPLEMENTAL SCHEDULE OF INCOME AND RETIREMENT INCOME CREDIT

(From pensions and annuities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

1964

Name and address as shown on page 1 of Form 1040

EARL AND MARIE RUBY, 18135 LIVEAHOIS, Detroit, Michigan 48220

Part I.—PENSION AND ANNUITY INCOME

A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

Table with 6 columns: 1. Investment in contract, 2. Expected return, 3. Percentage of income to be excluded, 4. Amount received this year, 5. Amount excludable, 6. Taxable portion.

B.—Special Rule—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received on line 5 and omit lines 1 through 4.

Table with 5 columns: 1. Cost of annuity (amounts you paid), 2. Cost received tax-free in past years, 3. Remainder of cost, 4. Amount received this year, 5. Taxable portion.

Part II.—RENT AND ROYALTY INCOME

Table with 5 columns: 1. Kind and location of property, 2. Total amount of rents or royalties, 3. Depreciation, 4. Repairs, 5. Other expenses.

Summary rows for Part II: 1. Totals, 2. Net income (or loss) from rents and royalties.

Part III.—INCOME OR LOSSES FROM PARTNERSHIPS AND ESTATES OR TRUSTS

1. Partnerships (name, address, and nature of income)
CORP CLEANERS, 18135 LIVEAHOIS, Detroit, Mich 39,253.04

2. Estates or trusts (name and address)

Total of Parts I, II, and III (Enter here and on line 4, Part II, page 2, of Form 1040) 39,253.04

Part IV.—SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE—This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure.

Table with 8 columns: 1. Group and guideline class, 2. Cost or other basis, 3. Asset additions in year, 4. Asset retirements in year, 5. Depreciation allowed or allowable, 6. Method of computing depreciation, 7. Class life, 8. Depreciation for this year.

Reference copy, JFK Collection: ESCA (RG 233)

**SCHEDULE C-3  
(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

**COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX**

Attach this schedule to your income tax return, Form 1040.  
See instructions on page 2.

1964

- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.
- ▶ Each self-employed person must file a separate schedule.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

EARL AND MARGIE RUBY, 18135 LIVERNOIS, Detroit, Michigan 48221

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

EARL RUBY

Social Security Number

326 05 2173

1. Net profit (or loss) shown on line 27 Schedule C (Form 1040) (Enter combined amount if more than one business).....				
2. Add to net profit (or subtract from net loss) losses of business property shown on line 23, Schedule C.....				
3. Total (or difference) .....				
4. Net income (or loss) from excluded services or sources included on line 3..... Specify excluded services or sources .....				
5. Net earnings (or loss) from self-employment—				
(a) From business (line 3 less any amount on line 4).....			39,253 04	
(b) From partnerships, joint ventures, etc. (other than farming) .....				
(c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only if you have filed or are filing Form 2031.....				
(d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040).....				
(e) From service with a foreign government or international organization.....				
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below..... (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)			39,253 04	
7. The largest amount of combined wages and self-employment earnings subject to social security tax is.....	\$	4,800	00	
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G, below .....		—	—	
9. Balance (line 7 less line 8) .....	\$	4,800	00	
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below.....			4,800 00	
11. Self-employment tax—If line 10 is \$4,800, enter \$259.20; if less, multiply the amount on line 10 by 5.4%. Enter this amount here and on line 15, page 1, Form 1040.....			259 20	

Do not detach

16-78304-1

**Important.**—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

**SCHEDULE SE (Form 1040)**  
U.S. Treasury Department  
Internal Revenue Service

**U.S. REPORT OF SELF-EMPLOYMENT INCOME**

For crediting to your social security account

1964

<p>Indicate year covered by this return (even though income was received only in part of year):</p> <p><b>A.</b> Calendar year 1964 <input checked="" type="checkbox"/>; or other taxable year beginning _____, 1964, ending _____ If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.</p> <p><b>B.</b> BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.) DRY CLEANERS</p> <p><b>C.</b> BUSINESS ADDRESS (number and street, city or postoffice, State, Postal ZIP code) 18135 LIVERNOIS, Detroit Mich. 48221</p> <p><b>D.</b> SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW <input type="text" value="326"/> <input type="text" value="05"/> <input type="text" value="2173"/></p> <p><b>E.</b> PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD EARL RUBY</p> <p>PRINT OR TYPE HOME ADDRESS (number and street or rural route) 18135 LIVERNOIS</p> <p>(City or post office, State, and postal ZIP code) Detroit, Michigan 48221</p>	<p>PLEASE DO NOT WRITE IN THIS SPACE</p> <hr/> <p><b>F.</b> ENTER AMOUNT FROM LINE 6 \$ 39,253 04</p> <p><b>G.</b> ENTER AMOUNT FROM LINE 8, IF ANY \$ —</p> <p><b>H.</b> ENTER AMOUNT FROM LINE 10 \$ 4,800 00</p>
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16-78304-1 GPO

Reference copy, JFK Collection: LSCA (RG 235)

**SCHEDULE D**  
(Form 1040)

U.S. Treasury Department—Internal Revenue Service

**GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY**

1964

Attach this schedule to your income tax return, Form 1040

Name and address as shown on page 1 of Form 1040

*EAM AND MARGIE RAY, 18135 LIVERNOIS, DEERFIELD, ILLINOIS 60015*

**Part I—CAPITAL ASSETS**

**Short-term capital gains and losses—assets held not more than 6 months**

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 (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. INVESTORS VARIABLE BAD DEBT	12/7/64 1960	12/23/64 12/31/64	9,354.19 —		10,000.00 5,000.00	(645.81) (5,000.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries .....						
3. Enter unused capital loss carryover from 5 preceding taxable years (attach statement) .....						
4. Net short-term gain (or loss) from lines 1, 2, and 3 .....						(5645.81)

**Long-term capital gains and losses—assets held more than 6 months**

5. Enter gain from line 3, Part II .....	
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. Capital gain dividends .....	340.70
8. Net long-term gain (or loss) from lines 5, 6, and 7 .....	340.70
9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here .....	(5,305.11)
10a. 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.) (See reverse side for computation of alternative tax) .....	
b. Subtract line 10a from line 9. Enter here and on line 1, Part IV .....	
11. If line 9 shows a LOSS—Enter here and on line 1, Part IV the smallest of the following: (a) the amount on line 9; (b) the amount on line 11b, page 1 of Form 1040 computed without regard to capital gains and losses; or (c) \$1,000 ..	(1,000.00)

**Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months**

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)		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 expla- nation) and expense of sale
1. ....					
f. Depreciation allowed (or allowable) since acquisition (attach schedule)		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)
f-1. Prior to January 1, 1962 OR Prior to January 1, 1964	f-2. After December 31, 1961 OR After December 31, 1963				j. Other gain (h less i)
2. Total ordinary gain. Enter here and on line 2, Part IV .....					
3. Total other gain. Enter here and on line 5, Part I; 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 on line 1, Part III ..					

Reference copy, JFK Collection, LSCA (RG 233)



**Part III—PROPERTY OTHER THAN CAPITAL ASSETS**

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 (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. Enter gain from line 3, Part II .....						
2. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries.....						
3. Net gain (or loss) from lines 1 and 2. Enter here and on line 3, Part IV.....						

**Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY**

1. Net gain (or loss) from either line 10b or 11, Part I.....	(1,000.00)
2. Total ordinary gain from line 2, Part II.....	
3. Net gain (or loss) from line 3, Part III.....	
4. Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on line 6, page 2, Part II, Form 1040.....	(1,000.00)

**COMPUTATION OF ALTERNATIVE TAX**

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$20,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$40,000, or (c) as a head of household with taxable income exceeding \$32,000.

1. Enter the amount from line 11d, page 1, Form 1040 .....	
2. Enter amount from line 10a, Part I on reverse side.....	
3. Subtract line 2 from line 1.....	
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 10 of Form 1040 instructions).....	
5. Enter 50% of line 2.....	
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1, Form 1040 and write "Alternative" to left of entry.....	

**INSTRUCTIONS (Continued from reverse side of original)**

tion prior to July 1, 1963, and in column f-2 depreciation after June 30, 1963.

**Column i of Part II, section 1250 property only.**—If held for more than 6 months, but not more than 1 year, enter the smaller of (1) column h, or (2) column f-2.

If held for more than 1 year, enter the result of multiplying the smaller of

- (1) column h, or
- (2) column f-2 less the amount of depreciation computed for the same period using the straight line method,

by the percentage obtained by subtracting from 100%, one percentage point for each full month the property was held in excess of 20 months. Where substantial improvements have been made within the preceding 10 years, see section 1250(f).

**Basis.**—In determining gain or loss use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015(d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014.

**Installment sales.**—If you sold personal property for more than \$1,000 or real property regardless of amount, you may be eligible to report any gain under the installment plan if (1) there is no payment in the year of sale, or (2) the payments in the year of sale do not exceed 30 percent of the selling price. The election must be made in the year of sale even though no payment was received in that year. Contact any Internal Revenue Service office for more complete information. See section 453.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

**Sale of personal residence.**—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

- (a) within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or
- (b) within 1 year after (or before) the sale, you begin construction of a new residence and use it as your principal residence not later than 18 months after the sale.

If you sold property for \$20,000 or less on or after your 65th birthday which was owned and used by you as your principal residence for at least 5 of the last 8 years any gain on the sale need not be included in income. If the property was sold for more than \$20,000 part of the gain must be taken into income.

Contact your nearest Internal Revenue Service office for full details or to obtain Form 2119 which may be used to report the sale or exchange or to figure your new basis.

**Nonbusiness debts.**—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (g) and describe in column (a), Part I. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

**Limitation on allowable capital losses.**—If line 9, Part I, shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) line 11b (or line 9 if tax table is used), page 1, Form 1040 computed without capital gains (losses), or (2) \$1,000. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." Any such carryover loss may be carried forward indefinitely. Short-term losses and long-term losses are to be carried over by category. In computing the carryover, short-term losses must be considered first.

**Losses in transactions between certain persons.**—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

**Long-term capital gains from regulated investment companies.**—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be included with the amount claimed on line 17a, page 1, Form 1040. The remaining 75 percent should be added to the basis of your stock.

**SCHEDULE G  
(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

**INCOME AVERAGING**

**1964**

Attach this schedule to your income tax return, Form 1040

Name (as shown on page 1 of your tax return)

*Earl and Marcie Ruby, 18135 Livernois, Detroit, Michigan 48221*

**PART I.—TAXABLE INCOME AND ADJUSTMENTS**

ITEM	(a) Computation year 1964	(b) 1st preceding base period year 1963	(c) 2d preceding base period year 1962	(d) 3d preceding base period year 1961	(e) 4th preceding base period year 1960
1. Taxable income (see instruction 1).....	36,259.95	14,746.79	6,271.93	(541.85)	832.18
2. Income earned outside of the United States or within U.S. possessions and excluded under Sections 911 and 931.....					
3. Capital gain net income (from line 10a, Schedule D, Form 1040, except 1960 which is line 9, Schedule D).....		335.79			4,782.72
4. Net income from gifts, etc., received this year or any base period year. (If \$3,000 or less in 1964 do not enter in any year.)..					
5. Net income from wagering and other items described in instruction 5.....					
6. Line 1 plus line 2, less lines 3, 4, and 5....	36,259.95	14,410.50	6,271.93	(541.85)	(3,950.54)
7. Adjusted taxable income or base period income. Enter amount from line 6, or "Zero" if line 6 is less than zero.....	36,259.95	14,410.50	6,271.93	-0-	-0-

**PART II.—COMPUTATION OF AVERAGABLE INCOME**

1. Adjusted taxable income (line 7, column (a), Part I) .....	36,259.95
2. 33 1/3% of the sum of line 7, columns (b), (c), (d), and (e), Part I.....	6,894.14
3. (a) 25% of the sum of line 3, columns (b), (c), (d), and (e), Part I. NOTE: If an amount less than zero appears in line 6, Part I, see instruction 3(a) under Part II.....	791.99
(b) Amount from line 3, column (a), Part I.....	-0-
(c) If line 3(a) is more than line 3(b), enter difference—if not, make no entry.....	791.99
4. Averagable income (line 1 less lines 2 and 3(c)).....	29,073.24

COMPLETE THE REMAINING PARTS OF THIS FORM ONLY IF LINE 4 IS MORE THAN \$3,000. IF \$3,000 OR UNDER, YOU DO NOT QUALIFY

**PART III.—SEGMENTS OF INCOME UNDER AVERAGING**

1. Amount from line 2, Part II.....	6,894.14
2. Amount from line 3(a), Part II.....	791.99
3. 20% of line 4, Part II.....	5,814.76
4. Sum of lines 4 and 5, column (a), Part I, less any income subject to a penalty under section 72(m)(5) which was included in line 5, Part I.....	-0-
5. Excess of line 3(b) over 3(a), Part II.....	-0-
6. Total (sum of lines 1 through 5).....	13,000.89

**PART IV.—COMPUTATION OF TAX**

1. Tax on the amount on line 6, Part III.....	13,000.89	2,690.24
2. Sum of lines 1, 2, and 3, Part III.....	2,186.13	1,317.23
3. Tax on amount on line 2.....		1,373.01
4. Sum of lines 1 and 2, Part III.....		5,491.04
5. Tax on amount on line 4.....		8,184.78
6. Difference (line 3 less line 5).....		
7. The amount on line 6 multiplied by 4.....		
8. Total (add lines 1 and 7).....		
9. Tax on income subject to the penalty under section 72(m)(5) which was included in line 5, Part I.....		
10. Tax (add lines 8 and 9). Enter here and, if you are not using the alternative tax computation in Part V, on line 12, page 1, Form 1040 and write "From Schedule G" to left of entry.....		8,184.78

(To be filed also by syndicates, pools, joint ventures, etc.)

FOR CALENDAR YEAR 1964

1964 COPY

U.S. Treasury Department Internal Revenue Service

A. Date business commenced 12/24/61

or other taxable year beginning ... 1964, and ending ... (PLEASE TYPE OR PRINT PLAINLY)

B. County in which located Wayne

Name Cobo Cleaners

C. Principal business activity (See General Inst. K)

Number and street 18135 Livernois

E. Employer identification number

D. Principal product or service Cleaners

City or town and State Postal ZIP code Detroit, Michigan 48021

38-1674296

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

Table with columns for Line and instruction No., INCOME, and Deductions. Rows include Gross receipts, Less: Cost of goods sold, Gross profit, Total income, and various Deductions leading to Ordinary income.

ADDITIONAL INFORMATION

- F. Is any member of the partnership related by blood or marriage to any other member?
G. Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member?
H. Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951?
I. Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

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 ADELSON, ADELSON & ROSEN C.P.A.'s
Signature of preparer other than partner or member
15219 W. EIGHT MILE RD. - DETROIT, MICH. 48235

COPY Date 659-11-78403-1

sent 4-12-65

Reference copy, JFK Collection: ESCA (RG 233)

**Schedule I.—DEPRECIATION. (See Instruction 21, page 3)**

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class OR Description of property	2. Cost or other basis at beginning of year OR Cost or other basis	3. Asset additions in year (amount) OR Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life OR Rate (%) or life	8. Depreciation for this year
1. Total additional first-year depreciation (do not include in items below) →							
<b>Machinery &amp; Equipment</b>	<b>63,832.10</b>	<b>var</b>		<b>19,338.17</b>	<b>var</b>	<b>var</b>	<b>9,179.42</b>
<b>Delivery Equipment</b>	<b>24,553.38</b>	<b>var</b>		<b>8,112.66</b>	<b>var</b>	<b>var</b>	<b>7,103.39</b>
<b>Office Furniture &amp; Fixtures</b>	<b>4,177.69</b>			<b>862.99</b>	<b>var</b>	<b>var</b>	<b>543.27</b>
		<b>*per adjustment of IRS</b>					
2. Totals	<b>92,563.17</b>						<b>16,826.08</b>
3. Less: Amount of depreciation claimed on line 1 above and in Schedules A and B.							<b>16,826.08</b>
4. Balance—Enter here and on line 21, page 1							<b>16,826.08</b>
5. Cost or other basis of fully depreciated assets still in use							

**Schedule J.—OTHER DEDUCTIONS. (See Instruction 25)**

Explanation	Amount	Explanation	Amount
<b>Adjustment &amp; Allowances</b>	<b>1,850.98</b>	<b>Supplies and Cleaning</b>	<b>36,622.68</b>
<b>Advertising</b>	<b>4,104.40</b>	<b>Credit and Collection</b>	<b>14.50</b>
<b>Delivery</b>	<b>14,630.39</b>	<b>Dues and Subscriptions</b>	<b>665.00</b>
<b>Utilities</b>	<b>10,759.62</b>	<b>Legal and Audit</b>	<b>2,067.00</b>
<b>Insurance</b>	<b>18,413.66</b>	<b>Miscellaneous</b>	<b>437.09</b>
<b>Misc. Production Expense</b>	<b>2,850.22</b>	<b>Supplies - Office</b>	<b>1,735.51</b>
<b>Outside Work</b>	<b>19,701.30</b>	<b>Telephone</b>	<b>5,066.95</b>
<b>Sales Promotion</b>	<b>2,599.34</b>		
		Total (enter here and on line 25, page 1).....	<b>121,518.64</b>

**Schedule K.—PARTNERS' SHARES OF INCOME, CREDITS, AND DEDUCTIONS**

1. State name and address of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another internal revenue district, specify district	2. Social Security number	3. Percent- age of time devoted to business	4. Ordinary income (or loss) (line 27, page 1)	5. Additional first- year depreciation
(a) <b>Earl Ruby Southfield, Michigan</b>	<b>362 05 2183</b>		<b>19,568.84</b>	
(b) <b>George Marcus Evanston, Illinois</b>			<b>19,568.84</b>	
(c)				
(d)				
(e)				
Totals			<b>38,137.68</b>	

**Continuation of Schedule K**

6. Payments to partners—salaries and interest (line 14, page 1)	7. Qualifying dividends (attach itemized list)	8. Net short-term gain (or loss) from sale or exchange of capital assets (from line 9, Schedule D)	9. Net long-term gain (or loss) from sale or exchange of capital assets (from line 13, Schedule D)	10. Net gain (or loss) under section 1231 (from line 6, Schedule D)	11. Net earnings from self-employment (from line 10, Schedule N)	12. Expense account allowance (see instructions)
(a) <b>19,684.20</b>					<b>39,253.04</b>	
(b)						
(c) <b>11,200.00</b>					<b>30,868.84</b>	
(d)						
(e)						
Totals <b>30,984.20</b>					<b>70,121.88</b>	

NOTE.—See the instructions for other items required to be reported separately including property subject to investment credit.

Reference copy, JFK Collection: ISCA (RG 233)

**Schedule A.—COST OF GOODS SOLD**

1. Opening inventory*		
2. Purchases.....		
Less: Cost of items withdrawn for personal use.....		
3. Cost of labor .....		
4. Other costs per books (attach schedule)...		
5. Total of lines 1, 2, 3, and 4.....		
6. Less: Closing inventory.....		
7. Cost of goods sold. Enter here and on line 2, page 1.....		

\*If different from last year's closing inventory, attach explanation.

1. Was inventory valued at—cost ; lower of cost or market ; LIFO ; other ? If other, attach explanation.
2. Have write-downs been made to inventory? Yes  No . If "Yes," were the write-downs computed on the basis of:  
(a)  Percentage reductions from parts of the inventory  
(b)  Percentage reductions from the total inventory  
(c)  Valuation of individual items.  
If "a" or "b" is checked, enter the percentage of write-downs \_\_\_\_\_%. For "a," "b," or "c" enter the dollar amount of write-downs \$..... (If not available, estimate and indicate that the figure is an estimate.)
3. Was the inventory verified by physical count during the year? Yes  No . If "No," attach explanation of how the closing inventory was determined.
4. 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.

NOTE: If a direct answer cannot be given to a question, attach explanation.

**Note: Any items specially allocated to the partners should be included in the appropriate column of Schedule K, instead of the lines indicated by Schedules B through J. (See General Instruction Q)**

**Schedule B.—INCOME FROM RENTS**

1. Kind and location of property	2. Amount of rent	3. Depreciation (explain in Schedule I)	4. Repairs (explain in Schedule B-1)	5. Other expenses (explain in Schedule B-1)
1. Totals.....				
2. Net income (or loss) (column 2 less sum of columns 3, 4, and 5). (Enter on line 7, page 1).....				

**Schedule B-1.—EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B**

Column	Explanation	Amount	Column	Explanation	Amount

**Schedule C.—EXPLANATION OF INTEREST AND TAXES (Lines 16 and 17, Page 1)**

Explanation	Amount	Explanation	Amount
		<b>business Activities</b>	<b>1,731.46</b>
		<b>FICA</b>	<b>10,491.80</b>
		<b>Licenses</b>	<b>470.60</b>
		<b>General</b>	<b>16.76</b>
		<b>FUTA and MESC</b>	<b>13,773.99</b>
			<b>\$26,484.61</b>

**Schedule D.—ATTACH SCHEDULE D (Form 1065) TO REPORT SALES OR EXCHANGES OF PROPERTY**

**Schedule H.—BAD DEBTS. (See Instruction 19)**

1. Taxable year	2. Notes and accounts receivable outstanding at end of year	3. Sales on account	4. Gross amount added to reserve	5. Amount charged against reserve	6. Reserve for bad debts at end of year
1961...					
1962...	19,506.88	308,245.75	1,027.48	70.20	957.28
1963...	39,326.14	568,769.63	3,181.66	2,272.64	1,966.30
1964...	12,884.96	578,739.38	1,268.07	1,243.58	1,990.79

NOTE.—Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D, Form 1065.

659-16-78403-1

Reference copy, JFK Collection: ESCA (RG 233)

**ASSETS**

	Beginning of taxable year		End of taxable year	
	Amount	Total	Amount	Total
1. Cash <sup>30,281</sup> .....		17,306.88		16,224.46
2. Notes and accounts receivable.....	39,326.14		45,901.37	
(a) Less: Reserve for bad debts.....	1,966.30	37,359.84	1,990.79	43,910.58
3. Inventories.....		6,660.12		3,625.41
4. Investments in Government obligations.....				
5. Other current assets (attach schedule) <b>prepaid expenses</b> .....		2,476.39		4,777.56
6. Other investments (attach schedule).....				17,147.06
7. Buildings and other fixed depreciable assets.....	104,434.07		92,563.17	
(a) Less: Accumulated amortization and depreciation.....	34,137.74	70,296.43	45,139.90	47,423.27
8. Depletable assets.....				
(a) Less: Accumulated depletion.....				
9. Land (net of any amortization).....				
10. Intangible assets (amortizable only).....				
(a) Less: Accumulated amortization.....				
11. Other assets (attach schedule) <b>Goodwill</b> .....				3,500.00
12. Total assets.....		134,099.66		136,608.34
<b>LIABILITIES AND CAPITAL</b>				
13. Accounts payable.....		35,671.12		8,451.65
14. Mortgages, notes, and bonds payable in less than 1 year..				8,777.27
15. Other current liabilities (attach schedule).....				22,942.51
16. Mortgages, notes, and bonds payable in 1 year or more...		37,587.98		20,319.61
17. Other liabilities (attach schedule).....				
18. Partners' capital accounts.....		60,840.56		76,117.30
19. Total liabilities and capital.....		134,099.66		136,608.34

**Schedule M.—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS**

	1. Capital account at beginning of year	2. Capital contributed during year.	3. Income not included in column 4 plus non-taxable income	4. Ordinary income (or loss) from line 27, page 1	5. Losses not included in column 4, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a) ...	30,420.28			19,568.84	481.50	11,464.13	38,043.49
(b) ...							
(c) ...	30,420.28			19,568.84	481.50	11,433.81	38,073.81
(d) ...	<del>30,420.28</del>						
(e) ...							
Totals	60,840.56			39,137.68	963.00	22,897.94	76,117.30

**Schedule N.—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT. (See instruction for Schedule N)**

1. Ordinary income increased by casualty losses (line 27 plus line 18, page 1). Do not include income received for the performance of services as a doctor of medicine.....		39,137.68
2. Add: Payments to partners—salaries and interest (line 14, page 1).....	30,984.20	30,984.20
3. Net loss from sale or exchange of property other than capital assets (line 10, page 1).....		
4. Total.....		70,121.88
5. Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment.....		
6. Nonqualifying dividends (from line 5, page 1).....		
7. Interest (see instructions).....		
8. Net rentals from real estate.....		
9. Net gain from sale or exchange of property other than capital assets (line 10, page 1).....		
10. Net earnings from self-employment. (Enter in column 11, Schedule K).....		70,121.88

Reference copy, JFK Collection: ESCA (RG 233)

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX - 1964 CORPORATION RETURN

FOR THE CALENDAR YEAR 1964

or other taxable period beginning....., 1964, ending....., 19

EXTENDED FILING NO.  
Do Not Write in this Space

COPY

Form C of D-15-DIT-E (Rev. 10-64)

**THIS IS NOT A FEDERAL RETURN**

PLEASE TYPE OR PRINT	Name <b>Maruby, Inc.</b>	Where incorporated..... <b>Michigan</b>
	Number and street <b>18135 Livernois</b>	Date of incorporation..... <b>October 23, 1961</b>
	City or town, State <b>Detroit, Michigan</b>	Nature of business..... <b>Real Estate</b>
	Zip Code	Telephone number.....
		Person in charge of records..... <b>E. Ruby</b>
		Main address in Detroit.....
		Federal employer identification number →

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per U. S. Corporation Income Tax Return Form 1120 or 1120S—attach copy or detail)	\$ 6,410.29
b. Income from p. 2, Schedule C, line 30. See Note 1 below	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	6,410.29
3. Result after excluding line 2 from line 1a OR 1b	16.82
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, Col. 1, line 5)	6,427.11
5. Total—add lines 3 and 4	
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, Col. 2, line 11)	6,427.11
7. Total—line 5 less line 6	1,370.81
8. Amount in line 2 above (after excluding any capital loss carry-over) applicable to taxable period (see instructions)	5,056.30
9. Total income—add lines 7 and 8	
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100 %
11. Total—multiply line 9 by % on line 10	5,056.30
12a. Add: Investment tax credit deduction taken in prior years (see instructions)	
12b. Less: Applicable portion of net operating loss carry-over and/or capital loss carry-over (see instructions)	5,056.30
13. Total income subject to tax—line 11 plus line 12(a) less line 12(b)	50.56
14. CITY OF DETROIT TAX—multiply line 13 by 1%	

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$
b. Payments and credits on 1964 Declaration of Estimated Detroit Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	

### TAX DUE OR REFUND

17. If your tax (line 14) is larger than your payments (line 16) enter <b>BALANCE DUE</b> —PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO CITY TREASURER, INCOME TAX DIVISION, CITY-COUNTY BLDG., DETROIT, MICH. 48226	\$ 50.56
18. If your payments (line 16) are larger than your tax (line 14) enter <b>OVERPAYMENT</b>	\$
19. Amount on line 18 to be: A <input type="checkbox"/> Credited on 1965 estimated tax B <input type="checkbox"/> Refunded	

- A. Name and address of resident agent in Michigan
- B. Is this a consolidated return?  Yes  No. If yes, list names and addresses of included corporations in an attached statement showing percent owned of voting stock of each corporation.
- C. If 50% or more of voting stock of this corporation is owned by any corporation, individual, trust, partnership or other person, list name and address and percentage owned by such party in an attached statement.
- D. Number of Detroit location(s) included in this return
- E. Total amount of dividends paid to all stockholders during the calendar year 1964
- F. If your Federal tax liability for the year 1962 or 1963 was changed as a result of a review by the Federal Government, attach rider with an explanation of the audit adjustments which resulted in the change of your tax liability.
- G. List names and addresses of officers who are Detroit residents:

Do Not Write in Space Below

File	Subj. to I.	Items
AUDIT RESULT		
N. C.		
Corr. Tax		
Agent		
Approval		

NOTE 1—Use line 1b for reporting income if the "separate accounting" method is used.

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.

(Date)

**ADELSON, ADAMSON & ROSEN C.P.A.'s**

521 W. EIGHT MILE RD., DETROIT, MICH. 48235  
(Individual or firm signature of preparer)

COPY

(Address)

Reference copy, JFK Collection: ESCA (RG 233)

**PROFIT (OR LOSS) FROM BUSINESS — SCHEDULE C**

Period from..... to .....

Show period covered and check appropriate box to indicate data used for Schedule C.  Separate accounting method.  Includes operations at all locations.

<p>1. Gross Receipts ..... \$ <b>18,000.00</b></p> <p>2. Less: Returns and allowances ..... <b>18,000.00</b></p> <p>3. Net Receipts ..... <b>18,000.00</b></p> <p align="center"><b>COST OF GOODS SOLD</b></p> <p>4. Inventory at beginning of period .....</p> <p>5. Merchandise bought for manufacture or sale .....</p> <p>6. Salaries and wages .....</p> <p>7. Other costs (attach statement) .....</p> <p>8. Total—lines 4 through 7 .....</p> <p>9. Less: Inventory at end of period .....</p> <p>10. Cost of goods sold ..... <b>18,000.00</b></p> <p>11. Gross Profit—line 3 less line 10 ..... <b>18,000.00</b></p>	<p align="center"><b>BUSINESS DEDUCTIONS</b></p> <p>12. Compensation of officers ..... \$ .....</p> <p>13. Salaries and wages—not deducted elsewhere .....</p> <p>14. Rents ..... <b>5,013.46</b></p> <p>15. Depreciation ..... <b>3,398.20</b></p> <p>16. Contributions ..... <b>3,542.99</b></p> <p>17. Taxes .....</p> <p>18. Interest .....</p> <p>19. Repairs .....</p> <p>20. Bad debts .....</p> <p>21. Other (attach statement) <b>legal</b> ..... <b>132.94</b></p> <p>22. .... <b>10.12</b></p> <p>23. Total—lines 12 through 22 ..... <b>12,097.71</b></p> <p>24. Net profit or loss—line 11 less line 23 ..... <b>5,902.29</b></p>	<p>25. Dividend income .....</p> <p>26. Interest income .....</p> <p>27. Income from rents and royalties .....</p> <p>28. Gain or loss from sale or exchange of property (see instructions) .....</p> <p>29. Other income ..... <b>308.00</b></p> <p>30. Total income (add lines 24 through 29). Enter here and on p. 1, line 1b ..... <b>6,410.29</b></p>
---	--	--

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property ..... \$ .....			
a. Gross annual rentals of real and tangible personal property multiplied by 8 .....			
b. TOTAL (add lines 1 and 1a) .....			%
2. Total wages, salaries, commissions and other compensation of all employees .....			%
3. Gross receipts from sales made or services rendered .....			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			%
5. Average percentage (one-third of line 4) — enter here and on P. 1, line 10 .....			%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach explanation and use the lines provided below:

- |                     |  |
|---------------------|--|
| a. Numerator.....   | c. Percentage (a ÷ b)..... enter here and on P. 1, line 10 |
| b. Denominator..... | d. Date of Controller's approval letter.....               |

**SCHEDULE E**

Schedule E is used to adjust the income reported on Page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to net income as shown on lines 1a or 1b on Page 1.

PERIOD: From..... to.....

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to prior periods. (See instructions) ..... \$ .....	6. Dividends received from national and state bank stock ..... \$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax ..... <b>16.82</b>	7. Interest from U. S. obligations and from United States governmental units .....
3. Detroit income tax paid or accrued .....	8. Dividends received deduction (exclude dividends in line 6 above) .....
4. Other (submit schedule) .....	9. Foreign tax deduction .....
.....	10. Other (submit schedule) .....
.....	.....
5. Total Additions (enter on page 1, line 4) ..... \$ <b>16.82</b>	11. Total Deductions (enter on page 1, line 6) ..... \$ .....

Reference copy, JFK Collection, LSCA (RG 233)



CITY OF DETROIT INCOME TAX - 1964  
INDIVIDUAL RETURN - NON-RESIDENT

EXTENDED FILING NUMBER  
Do Not Write in This Space

or other taxable year beginning 1964, ending 19

PLEASE  
PRINT  
OR  
TYPE

First Name and Initial <b>Earl and Margie Ruby</b> (If joint return of husband and wife, use first names and middle initials of both)	Last Name	Your Social Security Number <b>326 05 2173</b>	<b>COPY</b>
Home Address (Number and Street or Rural Route) <b>29925 Woodland</b>	Your Occupation <b>Dry Cleaner</b>	Spouse's Social Security Number	
City, Town or Post Office <b>Southfield, Michigan</b>	State	Postal Zip Code	

INCOME (If joint return, include all income of both husband and wife)

1. 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
		\$	\$	\$

2. TOTALS				
3. Rental income (or loss) from tangible property in the City of Detroit — from p. 2, Schedule B, line 4				
4. Gain (or loss) from sale or exchange of tangible property in the City of Detroit—from p. 2, Sched. E, line 11				
5. Other income (or loss) from partnerships, etc. — from p. 2, Schedule F, line 4				<b>39,253.04</b>
6. Net profit (or loss) from business — from p. 3, Schedule C, line 25				
7. Income (or loss) of trusts and estates — from p. 2, Schedule G, line 7				
8. Total (add lines 2 through 7 of last column)				<b>39,253.04</b>
9. Less: Exemptions from Schedule A, line 20				<b>3,000.00</b>
10. Total Income Subject to Tax				<b>36,253.04</b>
11. City of Detroit Tax (multiply line 10 by 1%)				<b>362.53</b>

PAYMENTS AND CREDITS

12. a. Tax withheld by employer—from line 2 above—ATTACH Forms DW-2 or W-2	\$
b. Payments and credits on 1964 Declaration of Estimated Detroit Income Tax	\$
c. Other Credits—explain in attached statement (See Instructions)	\$
TOTAL—Add Lines 12a, b, and c	\$

TAX DUE OR REFUND

Pay in full with this return.

13. If your tax (line 11) is larger than your payments (line 13) enter <b>BALANCE DUE</b>	\$	<b>362.53</b>
Make check payable to: "TREASURER, CITY OF DETROIT." Tax due of less than one dollar (\$1.00) need not be paid.		
14. If your payments (line 13) are larger than your tax (line 11), enter <b>OVERPAYMENT</b>	\$	
15. Amount on line 15 is to be: (A) <input type="checkbox"/> Credited on 1965 estimated tax (B) <input type="checkbox"/> Refunded		

SCHEDULE A — EXEMPTIONS

17. Exemptions for Yourself — and Spouse (only if all of spouse's Detroit taxable income is included in this return or spouse had no Detroit taxable income).

Check blocks which apply:	(a) Regular \$600 exemption	<input checked="" type="checkbox"/> Yourself	<input checked="" type="checkbox"/> Spouse	Enter number of exemptions checked <b>2</b>
	(b) Additional \$600 exemption if 65 or over at end of 1964	<input type="checkbox"/> Yourself	<input type="checkbox"/> Spouse	
	(c) Additional \$600 exemption if blind at end of 1964	<input type="checkbox"/> Yourself	<input type="checkbox"/> Spouse	

18. Exemptions for your children and other dependents (List below)

NAME	RELATIONSHIP	NAME	RELATIONSHIP
<b>Robert</b>	<b>son</b>		
<b>Donna Lee</b>	<b>dtr</b>		
<b>Joyce</b>	<b>dtr</b>		

Total number of Children and other dependents listed **3**

19. Total exemptions from items 17 and 18 above **5**

20. Copy total number of exemptions from line 19 here **5**. Multiply by \$600 \$ **3,000.00**  
Enter on line 9 above.

Do not write in space below		
FILE	SUBJ. TO I.	ITEMS
AUDIT RESULTS		
N. C.		
CORR. TAX		
AGENT		
APPROVAL		

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) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

SIGN HERE **ADELSON, ADELSON & ROSEN C.P.A.'s** (Signature of preparer other than taxpayer) (Address) **COPY** (Date)

MAIL TO: City-County Building, Detroit, Michigan 48226

sent - 4-17-65

1965  
 [Handwritten signature]  
**JUN. 15 1986**  
 #5,675.23  
 38-1674296  
 #

ADELSON, ADELSON & ROSEN

Certified Public Accountants  
15219 West Eight Mile Road  
Detroit, Michigan

342 - 3770

TO: Che Cleaves

Enclosed herein is your:

- Sales Tax for the Month of \_\_\_\_\_
- Depository Receipt For the Month of \_\_\_\_\_
- Federal Corp. Income Tax
- City \_\_\_\_\_ Income Tax
- Federal Estimated Income Tax
- City Estimated Income Tax
- Intangibles Tax
- Business Activities Tax - Annual
- Business Activities Tax - Estimate
- Social Security and Withholding Tax for the Quarter Ended \_\_\_\_\_
- MESC Report for the Quarter Ended \_\_\_\_\_
- Federal Excise Tax Return For the Quarter Ended \_\_\_\_\_
- Annual Corporation Franchise Tax
- Assessors Report - City of \_\_\_\_\_

THIS REPORT DUE: 3/15/66

Please Sign The Return Where Indicated:

- Both Husband & Wife
- Any Corporation Officer
- Any Partner
- Both President or Vice President and Sec. or Treas.
- Individual
- \_\_\_\_\_

Mail To:

- Michigan Department of Revenue, Lansing 22, Michigan
- Michigan Corporation & Securities Commission, PO Box 898, Lansing 4, Michigan
- Director of Internal Revenue, Detroit 31, Michigan
- Income Tax Division, City/County Bldg., Detroit 26, Mich.
- Your Bank
- In The Enclosed Envelope

Enclose Check For \$ 5678.23

Made Out To:

The Box Checked Above

No Check Necessary

MAR 16 1966

#11119

By: [Signature]

Reference copy, JFK Collection: LSCA (RG 233)

U.S. CORPORATION INCOME TAX RETURN—1965

or other taxable year beginning 1965, ending 19 (PLEASE TYPE OR PRINT)

- Check if a— A. Sole proprietorship or partnership... B. Consolidated return... C. Personal Holding Co... D. Business Code No.

Name: COBO CLEANERS, INC. Number and street: 18135 LIVERNOIS City or town, State, and Postal ZIP code: DETROIT, MICHIGAN 48221

E. Employer Identification No. 38-1674296 F. County in which located: WAYNE G. Enter total assets from line 13 Sch. L (see instruction R): \$ 175,099.31

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME

Table with 11 rows for Gross Income items: 1. Gross receipts or gross sales, 2. Less: Cost of goods sold, 3. Gross profit, 4. Dividends, 5. Interest on obligations, 6. Other interest, 7. Rents, 8. Royalties, 9. Net gains (losses), 10. Other income, 11. TOTAL income.

DEDUCTIONS

Table with 19 rows for Deductions items: 12. Compensation of officers, 13. Salaries and wages, 14. Repairs, 15. Bad debts, 16. Rents, 17. Taxes, 18. Interest, 19. Contributions, 20. Losses by fire, 21. Amortization, 22. Depreciation, 23. Depletion, 24. Advertising, 25. Pension/profit-sharing, 26. Other deductions, 27. TOTAL deductions, 28. Taxable income before net operating loss, 29. Less: (a) Net operating loss, (b) Special deductions, 30. Taxable income.

TAX

Table with 5 rows for Tax items: 31. TOTAL income tax, 32. Credits: (a) Tax paid with Form 7004, (b) Payments and credits on 1965 declaration, (c) Credit from regulated investment companies, (d) Other, 33. If tax (line 31) is larger than credits, 34. If tax (line 31) is less than credits, 35. Enter amount of line 34 you want.

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.



Date Signature of officer Title

Date Individual or firm signature of preparer Address

COPY

Reference copy, JFK Collection: LSCA (RG 233)

Schedule A—COST OF GOODS SOLD (Where inventories are an income-determining factor) (See instruction 2)

Table with 7 columns: 1. Inventory at beginning of year, 2. Merchandise bought for manufacture or sale, 3. Salaries and wages, 4. Other costs per books, 5. Total of lines 1 through 4, 6. Less: Inventory at end of year, 7. Cost of goods sold.

Schedule C—INCOME FROM DIVIDENDS

Table with 5 columns: 1. Name of declaring corporation, 2. Domestic corporations taxable under chapter 1, 3. Certain preferred stock of public utilities, 4. Foreign corporations, 5. Other corporations.

Schedule E—COMPENSATION OF OFFICERS (See page 5 of instructions)

Table with 7 columns: 1. Name, address, and social security number of officer, 2. Title, 3. Time devoted to business, 4. Common stock owned, 5. Preferred stock owned, 6. Amount of compensation, 7. Expense account allowances.

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

Table with 6 columns: 1. Year, 2. Trade notes and accounts receivable outstanding at end of year, 3. Sales on account, 4. Gross amount added to reserve, 5. Amount charged against reserve, 6. Reserve for bad debts at end of year.

Schedule G—DEPRECIATION (See instruction 22)

Taxpayers using Revenue Procedure 62-21, in column 3 state the cost or other basis of assets held at end of year. Column 2 is not applicable to Revenue Procedure 62-21.

Table with 7 columns: 1. Group and guideline 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.

Schedule H—SUMMARY OF DEPRECIATION

Table with 7 columns: 1. Under Rev. Proc. 62-21, 2. Other, Straight line, Declining balance, Sum of the years-digits, Units of production, Additional first year (section 179), Other (specify), Total.

Reference copy, JFK Collection: ESCA (RG 235)

Schedule I—SPECIAL DEDUCTIONS
(Small business investment companies and members of affiliated groups—see instructions)

- 1. Dividends-received: (a) 85 percent of column 2, Schedule C... (b) 60.208 percent of column 3, Schedule C... (c) 85 percent of dividends received from certain foreign corporations...
2. Total dividends-received deductions (sum of lines 1(a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over line 4 of this schedule)...
3. Dividends paid on certain preferred stock of public utilities...
4. Western Hemisphere trade corporations...
5. Total special deductions—Add lines 2, 3, and 4. Enter here and on line 29(b), page 1.

SCHEDULE J—TAX COMPUTATION
(Component members of controlled corporate group use Form 3920 to compute your tax)

Table with 10 rows for tax computation. Line 1: Taxable income (line 30, page 1) = 29252.38. Line 2: If amount on line 1 is: (a) Not over \$25,000—Enter 22 percent of line 1. (b) Over \$25,000—Enter 48 percent of line 1. Subtract \$6,500 and enter difference. Line 3: Income tax (line 2, or line 22 of separate Schedule D, whichever is lesser) = 12341.14. Line 4: Foreign tax credit (attach Form 1118). Line 5: Balance (line 3 less line 4) = 12341.14. Line 6: Investment credit (attach Form 3468) = 984.68. Line 7: Balance of income tax (line 5 less line 6) = 11356.46. Line 8: Tax under section 541 of the Internal Revenue Code (attach Schedule 1120 PH). Line 9: Tax from recomputing prior year investment credit (attach statement). Line 10: Total tax—Add lines 7, 8, and 9. Enter here and on line 31, page 1 = 11356.46.

- H. Date incorporated 1/1/65
I. (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes No X
(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? Yes No X
J. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes No X
K. Did you at any time during the year own directly or indirectly any stock of a foreign corporation? Yes No X
L. Amount of taxable income (or loss) for: 1962.. 1963.. 1964..
M. Did you claim a deduction for expenses connected with: (1) A hunting lodge, working ranch or farm, fishing camp, resort property, pleasure boat or yacht, or other similar facility? (2) The leasing, renting, or ownership of a hotel room or suite, apartment, or other dwelling, which was used by customers or employees or members of their families?

- (3) The attendance of your employees' families at conventions or business meetings? Yes No X
(4) Vacations for employees or members of their families? (Other than amount reported on Form W-2.) Yes No X
N. Refer to instructions and state the: Principal business activity Principal product or service
O. Were you a member of a controlled group subject to the provisions of section 1561? Yes No X, or section 1562? Yes No X
P. Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1965? Yes No X
Q. Were distributions made to stockholders during the taxable year from other than (a) earnings and profits of the current year or (b) earnings and profits accumulated from February 28, 1913? Yes No X
R. Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? Yes No X
S. Were you a U.S. shareholder of any controlled foreign corporation? Yes No X

Reference copy, JFK Collection: ESCA (RG 233)

Schedule L—BALANCE SHEETS (See Instructions)

	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1. Cash				40,233.33
2. Notes and accounts receivable			60,400.70	
(a) Less allowance for bad debts			2,546.52	57,854.18
3. Inventories <i>SUPPLIES</i>				7,423.60
4. Investments in Government obligations				
5. Other current assets <i>PRE-PAID EXPEN.</i>				7,695.42
6. Loans to stockholders <i>RECEIVABLES</i>				600.00
7. Other investments (attach schedule)				
8. Buildings and other fixed depreciable assets			124,031.51	
(a) Less accumulated depreciation			65,628.93	58,402.58
9. Depletable assets				
(a) Less accumulated depletion				
10. Land (net of any amortization)				
11. Intangible assets (amortizable only)				
(a) Less accumulated amortization				
12. Other assets (attach schedule) <i>GOODWILL</i>				3,500.00
13. Total assets				175,099.31
<b>LIABILITIES AND CAPITAL</b>				
14. Accounts payable				23,043.40
15. Mtges., notes, bonds payable in less than 1 yr.				3,867.00
16. Other current liabilities (attach schedule)				64,533.55
17. Loans from stockholders				12,952.00
18. Mtges., notes, bonds payable in 1 yr. or more				16,748.47
19. Other liabilities (attach schedule) <i>FEDERAL INC. TAXES PAYABLE</i>				11,356.56
20. Capital stock: (a) Preferred stock				
(b) Common stock			15,000.00	15,000.00
21. Paid-in or capital surplus (attach reconciliation)				
22. Surplus reserves (attach schedule)				
23. Earned surplus and undivided profits				27,895.92
24. Total liabilities and capital				175,099.31

ITEMIZED ENTRIES MADE BELOW MUST BE IDENTIFIED BY ACCOUNT

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1. Net income per books	269,124	7. Income recorded on books this year not included in this return (itemize)	
2. Federal income tax	123,414		
3. Excess of capital losses over capital gains		8. Deductions in this tax return not charged against book income this year (itemize)	
4. Taxable income not recorded on books this year (itemize)			
5. Expenses recorded on books this year not deducted in this return (itemize)		9. Total of lines 7 and 8	
6. Total of lines 1 through 5	392,523.8	10. Income (line 28, page 1)—line 6 less 9	392,523.8

Schedule M-2—ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS PER BOOKS (line 23, page 4)

1. Balance at beginning of year	- 0 -	5. Distributions: (a) Cash	
2. Net income per books	269,124	(b) Stock	
3. Other increases (itemize) <i>INVEST. CREDIT</i>		(c) Property	
		6. Other decreases (itemize)	
	984.68	7. Total of lines 5 and 6	- 0 -
4. Total of lines 1, 2, and 3	278,959.2	8. Balance end of year (line 4 less 7)	278,959.2

Reference copy, JFK Collection: LSCA (RG 435)

52

1,075.00  
 1,057.00  
 1,092.00  
 1,000.00  
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 978.00  
 859.00  
 1,036.00  
 1,123.00

54,116.00\*

*contacts*

16,732.-

\$ 75,548.

1924 | 70848.-  
       | 5772  
       |-----  
       | 13128  
       | 13468





D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX - 1965 CORPORATION RETURN

FOR THE CALENDAR YEAR 1965

or other taxable period beginning....., 1965, ending....., 19.....

EXTENDED FILING NO.  
Do Not Write in this Space

Form C of D-15-DIT-E (Rev. 6-65)

**THIS IS NOT A FEDERAL RETURN**

PLEASE TYPE OR PRINT	Name <b>COBO CLEANERS</b>	Where incorporated..... <b>MICHIGAN</b>
	Number and street <b>18135 LIVERNOIS</b>	Date of incorporation..... <b>1/1/65</b>
	City or town, State <b>DETROIT MICHIGAN 48221</b>	Nature of business..... <b>DRY CLEANERS (RETAIL)</b>
	Zip Code	Telephone number.....
		Person in charge of records.....
		Main address in Detroit.....
		Federal employer identification number <b>38-1674296</b>

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per U. S. Corporation Income Tax Return Form 1120 or 1120S—attach copy or detail) .....	\$ <b>39,252.38</b>
b. Income from p. 2, Schedule C, line 30. See Note 1 below .....	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b .....	
3. Result after excluding line 2 from line 1a OR 1b .....	<b>39,252.38</b>
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5) .....	
5. Total—add lines 3 and 4 .....	<b>39,252.38</b>
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 12) .....	
7. Total—line 5 less line 6 .....	<b>39,252.38</b>
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions) .....	
9. Total income—add lines 7 and 8 .....	<b>39,252.38</b>
10. Allocation percentage from p. 2, Schedule D, line 5— if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2 .....	<b>100</b> %
11. Total—multiply line 9 by % on line 10 .....	<b>39,252.38</b>
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions) .....	
13. Total income subject to tax—line 11 less line 12 .....	<b>39,252.38</b>
14. CITY OF DETROIT TAX—multiply line 13 by 1% .....	<b>392.52</b>

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return .....	\$
b. Payments and credits on 1965 Declaration of Estimated Detroit Income Tax .....	
c. Other Credits—explain in attached statement .....	
16. Total—add lines 15a, b, and c .....	

### TAX DUE OR REFUND

17. If your tax (line 14) is larger than your payments (line 16) enter <b>BALANCE DUE</b> .....	\$ <b>392.52</b>
—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO CITY TREASURER, INCOME TAX DIVISION, CITY-COUNTY BLDG., DETROIT, MICH. 48226.	
18. If your payments (line 16) are larger than your tax (line 14) enter <b>OVERPAYMENT</b> .....	\$
19. Amount on line 18 to be: (A) <input type="checkbox"/> Credited on 1966 estimated tax (B) <input type="checkbox"/> Refunded	

A. Name and address of resident agent in Michigan .....	Do Not Write in Space Below
B. Is this a consolidated return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No. If yes, list names and addresses of included corporations in an attached statement showing percent owned of voting stock of each corporation.	
C. If 50% or more of voting stock of this corporation is owned by any corporation, individual, trust, partnership or other person, list name and address and percentage owned by such party in an attached statement.	
D. Number of Detroit location(s) included in this return .....	
E. Total amount of dividends paid to all stockholders during the calendar year 1965 .....	
F. If your Federal tax liability for the year 1962, 1963 or 1964 was changed as a result of a review by the Federal Government, attach rider with an explanation of the audit adjustments which resulted in the change of your tax liability.	
G. List names and addresses of officers who are Detroit residents: .....	

File	AUDIT RESULTS
S. to I.	
ITEMS	
Classifier	
Auditor	Approval

NOTE 1—Use line 1b for reporting income if the "separate accounting" method is used.

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.

(Date)	(Signature of officer)	(Title)
(Date)	(Individual or firm signature of preparer)	(Address)

Reference copy, JFK Collection: ESCA (RG 233)

U.S. CORPORATION INCOME TAX RETURN—1965

or other taxable year beginning 1965, ending (PLEASE TYPE OR PRINT)

- Check if a— A. Solo proprietorship or partnership electing under sec. 1361 to be taxed as a corporation. B. Consolidated return. C. Personal Holding Co. D. Business Code No. (see instr.)

Name: COBO CLEANERS, INC. Number and street: 18155 CLEVELAND. City or town, State, and Postal ZIP code: DETROIT, MICHIGAN 48221

E. Employer Identification No. 38-1674296 F. County in which located: WAYNE G. Enter total assets from line 13 Sch. L (see instruction R): \$ 175,099.31

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME table with rows 1-11. Includes Gross receipts or gross sales (754,983.99), Less: Returns and allowances (2288.63), Gross profit, Dividends, Interest, Rents, Royalties, Net gains, and Other income.

DEDUCTIONS table with rows 12-29. Includes Compensation of officers, Salaries and wages, Repairs, Bad debts, Rents, Taxes, Interest, Contributions, Losses by fire, Amortization, Depreciation, Depletion, Advertising, Pension, and Other deductions.

TAX table with rows 30-35. Includes Taxable income (392,523.8), Total income tax (11356.46), Credits, and Tax due/overpayment.

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.



Date

Signature of officer

Title

Date

Individual or firm signature of preparer

Address

Reference copy, JFK Collection: LSCA (RG 233)

UTILITY SCHEDULE

CRICKET TF-2755

Name C. B. CLARK Social Security or Identification No. 38-1674296

Address 18135 FIVECROISS  
DETROIT MICHIGAN 48221

Form \_\_\_\_\_ Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1965 DEC. 31.

Reference copy, JFK Collection: LSCA (RG 233)

<u>June 17 Page 1</u>			
<u>Trans. Activities Int.</u>		<u>2042</u>	<u>06</u>
<u>Operation Board Int.</u>		<u>12</u>	<u>00</u>
<u>Property Int.</u>		<u>172</u>	<u>20</u>
<u>Property Int.</u>		<u>1214</u>	<u>90</u>
<u>Property Int.</u>		<u>36173</u>	<u>66</u>
		<u>38214</u>	<u>82</u>
<u>June 26 Page 1</u>			
<u>DELIVERY AUTO</u>		<u>16439</u>	<u>20</u>
<u>RENT LIGHT &amp; POWER</u>		<u>11899</u>	<u>86</u>
<u>INSURANCE</u>		<u>2224</u>	<u>54</u>
<u>MISC. PRODUCTION EXP.</u>		<u>2931</u>	<u>18</u>
<u>SALES PROMOTION &amp; TRAVEL</u>		<u>4709</u>	<u>33</u>
<u>SUPPLIES - CLEANING</u>		<u>31694</u>	<u>24</u>
<u>CASH CHECKS</u>		<u>125</u>	<u>53</u>
<u>CREDIT COLLECTION</u>		<u>43</u>	<u>03</u>
<u>DUES &amp; SUBSCRIPTIONS</u>		<u>753</u>	<u>07</u>
<u>ESTATE &amp; AUDIT</u>		<u>2347</u>	<u>07</u>
<u>MISC. EXP.</u>		<u>25</u>	<u>33</u>
<u>OFFICE SERVICES</u>		<u>1805</u>	<u>94</u>
<u>OFFICE SUPPLIES</u>		<u>5913</u>	<u>27</u>
<u>TELEPHONE S.</u>		<u>6282</u>	<u>39</u>
<u>OUTSIDE WARE</u>		<u>26983</u>	<u>92</u>
<u>CASH SHORT</u>		<u>202</u>	<u>68</u>
		<u>136801</u>	<u>48</u>
<u>June 16 Page 4 9</u>			
<u>General Int. - payroll</u>		<u>10539</u>	<u>36</u>
<u>General Int. - General</u>		<u>1350</u>	<u>62</u>
<u>General Expenses</u>		<u>52644</u>	<u>19</u>
		<u>64533</u>	<u>55</u>

**COMPUTATION OF INVESTMENT CREDIT—1965**

TO BE ATTACHED  
TO YOUR  
TAX RETURN

or taxable year beginning \_\_\_\_\_, 1965, ending \_\_\_\_\_, 19\_\_\_\_

Name (as shown on page 1 of your tax return) COBO CLEANERS  
Address (number and street) 18135 LIVERNOS  
City or town, and State DETROIT, MICHIGAN 48221

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

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Qualified investment (column 2 x column 3)
NEW PROPERTY	(a)	4 or more but less than 6	958.00	33 1/3	152.67
	(b)	6 or more but less than 8		66 2/3	
	(c)	8 or more	13914.10	100	13914.10
USED PROPERTY <small>(for dollar limitation see instructions)</small>	(d)	4 or more but less than 6		33 1/3	
	(e)	6 or more but less than 8		66 2/3	
	(f)	8 or more		100	

2. Total qualified investment—add lines 1(a) through (f)..... 14266.77  
Tentative investment credit—7% of line 2 (for public utility property, enter 3% of line 2)..... 984.68  
Carryback and carryover of unused credit(s) (attach statement)..... 984.68  
TOTAL (line 3 plus line 4)..... 10341.14

**COMPUTATION OF TAX FOR PURPOSES OF LIMITATION**

(a) Individuals (enter amount from line 12, page 1, Form 1040)..... } 10341.14  
(b) Estates and trusts (enter amount from line 25 or 26, page 1, Form 1041)..... }  
(c) Corporations (enter amount from line 5, Tax Computation Schedule, Form 1120)..... }  
7. Individuals, estates and trusts:  
Less: (a) Foreign tax credit.....  
(b) Dividends received credit.....  
(c) Retirement income credit.....  
(d) Total (add lines (a), (b), and (c))..... - 0 -  
8. Balance (line 6 less line 7(d))..... 10341.14

**LIMITATION BASED ON AMOUNT OF TAX**

(Married persons filing separately, affiliated groups, estates and trusts—see instructions)

9. (a) Enter amount on line 8 or \$25,000, whichever is lesser..... 10341.14  
(b) If line 8 is in excess of \$25,000, enter 25% of the excess..... 10341.14  
(c) Total (add lines (a) and (b))..... 984.68  
10. Investment credit (enter amount on line 5 or 9(c), whichever is lesser).....

**SCHEDULE A**

If any part of your investment in 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
		\$	\$	

Reference copy, JFK Collection: ESCA (RG 233)

UTILITY SCHEDULE

CRICKET TF-2755

Name COCO CLEANERS  
 Address 15125 WILSON

Social Security or Identification No. 35-1674296

Form 1120 Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year DEC 31 1965

CONTRIBUTIONS June 19 Page 1

UNITED FOUNDATION	571 00
GOOD FELLOW FUND	10 00
BNAI BRITH	24 00
BNAI BIALOM HEBREW SCHOOL	25 00
ANIVETS	5 00
HOLY FAMILY	5 00
MISSISSIPPI	10 00
VILLAGE UNITED PRESBYTERIAN CHURCH	15 00
JEWISH WELFARE	15 00
ALLIED JEWISH CAMPAIGN	317 00
BOY SCOUTS	10 00
JEWISH FOLK CHORUS	10 00
ASTORIA INSTITUTE	5 00
SALVATION ARMY	5 00
DET POLICE BENEFIT ASSOC.	20 00
MILWAUKEE	6 00
NORTHWEST CHILD RESCUE	5 00
NRT. JEWISH HOSPITAL	19 25
OPTIMIST CLUB	5 00
RED CROSS AUX	4 00
WOMEN AMER ORTR.	6 00
WOMENS OF EQUITY	5 00
WOMENS LODGE	7 50
WOMENS PT. SOCIETY	10 00
	<u>1115 35</u>

Reference copy, JFK Collection: LSCA (RG 235)

ADELSON, ADELSON & ROSEN

Certified Public Accountants  
15219 West Eight Mile Road  
Detroit, Michigan

342 - 3770

TO: Mercury

Enclosed herein is your:

- Sales Tax for the Month of \_\_\_\_\_
- Depository Receipt For the Month of \_\_\_\_\_
- Federal \_\_\_\_\_ Income Tax
- City Way Income Tax
- Federal Estimated Income Tax
- City Estimated Income Tax
- Intangibles Tax
- Business Activities Tax - Annual
- Business Activities Tax - Estimate
- Social Security and Withholding Tax for the Quarter Ended \_\_\_\_\_
- MESC Report for the Quarter Ended \_\_\_\_\_
- Federal Excise Tax Return For the Quarter Ended \_\_\_\_\_
- Annual Corporation Franchise Tax
- Assessors Report - City of \_\_\_\_\_

THIS REPORT DUE: 4-30-66

Please Sign The Return Where Indicated:

- Both Husband & Wife
- Any Corporation Officer
- Any Partner
- Both President or Vice President and Sec. or Treas.
- Individual
- \_\_\_\_\_

Mail To:

- Michigan Department of Revenue, Lansing 22, Michigan
- Michigan Corporation & Securities Commission, PO Box 898, Lansing 4, Michigan
- Director of Internal Revenue, Detroit 31, Michigan
- Income Tax Division, City/County Bldg., Detroit 26, Mich.
- Your Bank
- In The Enclosed Envelope
- \_\_\_\_\_
- Enclose Check For \$ 102.67

Made Out To:

- The Box Checked Above
- \_\_\_\_\_
- No Check Necessary

#130

By: JH

Reference copy, JFK Collection, LSCA (RG 233)

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX - 1965 CORPORATION RETURN

FOR THE CALENDAR YEAR 1965

or other taxable period beginning....., 1965, ending....., 19.....

EXTENDED FILING NO.  
Do Not Write in this Space

Form C of D-15-DIT-E (Rev. 6-65)

**THIS IS NOT A FEDERAL RETURN**

PLEASE TYPE OR PRINT	Name <i>MARBY, Inc</i>	Where incorporated..... <i>Mich</i>
	Number and street <i>18135 LIVERNOIS</i>	Date of incorporation..... <i>10/23/61</i>
	City or town, State <i>Detroit, Michigan 48226</i>	Nature of business..... <i>RENTALS</i>
	Zip Code	Telephone number.....
	Person in charge of records..... <i>E. Ruby</i>	Main address in Detroit.....
	Federal employer identification number.....	

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per U.S. Corporation Income Tax Return Form 1120 or 1120S—attach copy or detail).....	\$	<i>10,266.98</i>
b. Income from p. 2, Schedule C, line 30. See Note 1 below.....		
c. Gain or loss from sale or exchange of property included in line 1a or 1b.....		
3. Result after excluding line 2 from line 1a OR 1b.....		<i>10,266.98</i>
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5).....		
5. Total—add lines 3 and 4.....		<i>10,266.98</i>
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 12).....		
7. Total—line 5 less line 6.....		<i>10,266.98</i>
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions).....		<i>10,266.98</i>
9. Total income—add lines 7 and 8.....		<i>10,266.98</i>
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2.....		<i>100</i> %
11. Total—multiply line 9 by % on line 10.....		<i>10,266.98</i>
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions).....		
13. Total income subject to tax—line 11 less line 12.....		<i>10,266.98</i>
14. CITY OF DETROIT TAX—multiply line 13 by 1%.....		<i>102.67</i>

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return.....	\$	
b. Payments and credits on 1965 Declaration of Estimated Detroit Income Tax.....		
c. Other Credits—explain in attached statement.....		
16. Total—add lines 15a, b, and c.....		

### TAX DUE OR REFUND

17. If your tax (line 14) is larger than your payments (line 16) enter <b>BALANCE DUE</b> .....	\$	<i>102.67</i>
—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO CITY TREASURER, INCOME TAX DIVISION, CITY-COUNTY BLDG., DETROIT, MICH. 48226		
18. If your payments (line 16) are larger than your tax (line 14) enter <b>OVERPAYMENT</b> .....	\$	
19. Amount on line 18 to be: (A) <input type="checkbox"/> Credited on 1966 estimated tax (B) <input type="checkbox"/> Refunded		

1. Name and address of resident agent in Michigan.....

2. Is this a consolidated return?  Yes  No. If yes, list names and addresses of included corporations in an attached statement showing percent owned of voting stock of each corporation.

3. If 50% or more of voting stock of this corporation is owned by any corporation, individual, trust, partnership or other person, list name and address and percentage owned by such party in an attached statement.

4. Number of Detroit location(s) included in this return.....

5. Total amount of dividends paid to all stockholders during the calendar year 1965.....

6. If your Federal tax liability for the year 1962, 1963 or 1964 was changed as a result of a review by the Federal Government, attach rider with an explanation of the audit adjustments which resulted in the change of your tax liability.

7. List names and addresses of officers who are Detroit residents:.....

Do Not Write in Space Below

File		AUDIT RESULTS
S. to l.		
ITEMS		
Classifier		
Auditor		Approval

NOTE 1—Use line 1b for reporting income if the "separate accounting" method is used.

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.

(Date)

(Signature of officer)

(Title)

(Date)

(Individual or firm signature of preparer)

(Address)

Reference copy, JFK Collection: ESCA (RG 233)



**PROFIT (OR LOSS) FROM BUSINESS — SCHEDULE C**

Period from 1/1/65 to 12/31/65

Show period covered and check appropriate box to indicate data used for Schedule C.  Separate accounting method.  Includes operations at all locations.

		BUSINESS DEDUCTIONS	
1. Gross Receipts	\$ 21,000.00	12. Compensation of officers	\$
2. Less: Returns and allowances		13. Salaries and wages—not deducted elsewhere	
3. Net Receipts	21,000.00	14. Rents	
<b>COST OF GOODS SOLD</b>		15. Depreciation	4,722.11
4. Inventory at beginning of period		16. Contributions	
5. Merchandise bought for manufacture or sale		17. Taxes	318.83
6. Salaries and wages		18. Interest	4,239.99
7. Other costs (attach statement)		19. Repairs	
8. Total—lines 4 through 7		20. Bad debts	
9. Less: Inventory at end of period		21. Other (attach statement) <i>MGT. FEES</i>	1,260.00
10. Cost of goods sold		22. <i>LEGAL &amp; AUDIT</i>	332.94
11. Gross Profit—line 3 less line 10	21,000.00	23. Total—lines 12 through 22	10,873.87
25. Dividend income		24. Net profit or loss—line 11 less line 23	10,126.13
26. Interest income			
27. Income from rents and royalties			
28. Gain or loss from sale or exchange of property (see instructions)			
29. Other income			140.85
30. Total income (add lines 24 through 29). Enter here and on p. 1, line 1b.			10,266.98

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property	\$	\$	
a. Gross annual rent paid for real property multiplied by 8			
b. TOTAL (add lines 1 and 1a)			%
2. Total wages, salaries, commissions and other compensation of all employees			%
3. Gross receipts from sales made or services rendered			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)	→		
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10	→		

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach explanation and use the lines provided below:

- a. Numerator.....
- b. Denominator.....
- c. Percentage (a ÷ b) enter here.....and on p. 1, line 10
- d. Date of Controller's approval letter.....

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to net income as shown on lines 1a or 1b on page 1.

PERIOD: From.....to.....

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to prior periods. (See instructions)	6. Dividends received from national and state bank stock
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax	7. Interest from U. S. obligations and from United States governmental units
3. Detroit income tax paid or accrued	8. Dividends-received deduction (exclude dividends in line 6 above)
4. Other (submit schedule)	9. Foreign tax deduction
	10. Dividend gross up of foreign taxes
	11. Other (submit schedule)
5. Total Additions (enter on page 1, line 4)	12. Total Deductions (enter on page 1, line 6)

Reference copy, JFK Collection, ESOA (RG 233)

ADELSON, ADELSON & ROSEN

Certified Public Accountants  
15219 West Eight Mile Road  
Detroit, Michigan

342 - 3770

TO: Murray  
Enclosed herein is your:

- Sales Tax for the Month of \_\_\_\_\_
- Depository Receipt For the Month of \_\_\_\_\_
- Federal Corp Income Tax
- City \_\_\_\_\_ Income Tax
- Federal Estimated Income Tax
- City Estimated Income Tax
- Intangibles Tax
- Business Activities Tax - Annual
- Business Activities Tax - Estimate
- Social Security and Withholding Tax for the Quarter Ended \_\_\_\_\_
- MESC Report for the Quarter Ended \_\_\_\_\_
- Federal Excise Tax Return For the Quarter Ended \_\_\_\_\_
- Annual Corporation Franchise Tax
- Assessors Report - City of \_\_\_\_\_

THIS REPORT DUE: 3-15-66

Please Sign The Return Where Indicated:

- Both Husband & Wife
- Any Corporation Officer
- Any Partner
- Both President or Vice President and Sec. or Treas.
- Individual
- \_\_\_\_\_

Mail To:

- Michigan Department of Revenue, Lansing 22, Michigan
- Michigan Corporation & Securities Commission, PO Box 898, Lansing 4, Michigan
- Director of Internal Revenue, Detroit 31, Michigan
- Income Tax Division, City/County Bldg., Detroit 26, Mich.
- Your Bank
- In The Enclosed Envelope
- \_\_\_\_\_

Enclose Check For \$ 1129.37

Made Out To:

- The Box Checked Above
- \_\_\_\_\_

No Check Necessary

MAR. 15 1966

#129

By: Mg

Reference copy, JFK Collection: LSCA (RG 233)

U.S. CORPORATION INCOME TAX RETURN—1965

or other taxable year beginning 1965, ending 1965 (PLEASE TYPE OR PRINT)

- Check if a— A. Sole proprietorship or partnership electing under sec. 1361 to be taxed as a corporation. B. Consolidated return. C. Personal Holding Co. D. Business Code No. (see instr.)

Name: Marway, Inc. Number and street: 18135 LIVERNOIS City or town, State, and Postal ZIP code: Detroit, Michigan 48221

E. Employer Identification No. F. County in which located: WAYNE G. Enter total assets from line 13 Sch. L (see instruction R): \$ 122,329.77

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME

Table with 11 rows for Gross Income items: 1. Gross receipts or gross sales, 2. Less: Cost of goods sold, 3. Gross profit, 4. Dividends, 5. Interest on obligations, 6. Other interest, 7. Rents, 8. Royalties, 9. Net gains, 10. Other income (MISCELLANEOUS), 11. TOTAL income—Add lines 3 through 10.

DEDUCTIONS

Table with 18 rows for Deductions items: 12. Compensation of officers, 13. Salaries and wages, 14. Repairs, 15. Bad debts, 16. Rents, 17. Taxes, 18. Interest, 19. Contributions, 20. Losses by fire, 21. Amortization, 22. Depreciation, 23. Depletion, 24. Advertising, 25. Pension and benefit plans, 26. Other deductions, 27. TOTAL deductions in lines 12 through 26, 28. Taxable income before net operating loss deduction, 29. Less: (a) Net operating loss deduction, (b) Special deductions, 30. Taxable income (line 28 less line 29).

TAX

Table with 5 rows for Tax items: 31. TOTAL income tax (Schedule I), 32. Credits: (a) Tax paid with Form 7004, (b) Payments and credits on 1965 declaration, (c) Credit from regulated investment companies, (d) Other, 33. If tax (line 31) is larger than credits (line 32), the balance is TAX DUE, 34. If tax (line 31) is less than credits (line 32), Enter the OVERPAYMENT here, 35. Enter amount of line 34 you want: Credited on 1966 estimated tax, Refunded.

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.



Date Signature of officer Title Date Individual or firm signature of preparer Address

Reference copy, JFK Collection, ESCA (RG 233)

Schedule A—COST OF GOODS SOLD (Where inventories are an income-determining factor) (See instruction 2)

Table with 7 rows and 2 columns. Rows include: 1. Inventory at beginning of year, 2. Merchandise bought for manufacture or sale, 3. Salaries and wages, 4. Other costs per books, 5. Total of lines 1 through 4, 6. Less: Inventory at end of year, 7. Cost of goods sold.

Schedule C—INCOME FROM DIVIDENDS

Table with 5 columns: 1. Name of declaring corporation, 2. Domestic corporations taxable under chapter 1, Internal Revenue Code, 3. Certain preferred stock of public utilities taxable under chapter 1, Internal Revenue Code, 4. Foreign corporations, 5. Other corporations. Includes Totals and Total (enter here and on line 4, page 1).

Schedule E—COMPENSATION OF OFFICERS (See page 5 of instructions)

Table with 6 columns: 1. Name, address, and social security number of officer, 2. Title, 3. Time devoted to business, 4. Common, 5. Preferred, 6. Amount of compensation, 7. Expense account allowances. Includes Total compensation of officers.

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

Table with 6 columns: 1. Year, 2. Trade notes and accounts receivable outstanding at end of year, 3. Sales on account, 4. Gross amount added to reserve, 5. Amount charged against reserve, 6. Reserve for bad debts at end of year. Rows for years 1960-1965.

Schedule G—DEPRECIATION (See instruction 22)

Taxpayers using Revenue Procedure 62-21, in column 3 state the cost or other basis of assets held at end of year. Column 2 is not applicable to Revenue Procedure 62-21.

Table with 7 columns: 1. Group and guideline 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. Includes handwritten entries for Buildings and Totals.

Schedule H—SUMMARY OF DEPRECIATION

Table with 7 columns: 1. Under Rev. Proc. 62-21, 2. Other, Straight line, Declining balance, Sum of the years-digits, Units of production, Additional first year (section 179), Other (specify), Total.

Reference copy, JFK Collection: LSCA (RG 233)

COPY

Schedule I—SPECIAL DEDUCTIONS
(Small business investment companies and members of affiliated groups—see instructions)

- 1. Dividends-received: (a) 85 percent of column 2, Schedule C...
(b) 60.208 percent of column 3, Schedule C...
(c) 85 percent of dividends received from certain foreign corporations...
2. Total dividends-received deductions (sum of lines 1(a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over line 4 of this schedule)...
3. Dividends paid on certain preferred stock of public utilities...
4. Western Hemisphere trade corporations...
5. Total special deductions—Add lines 2, 3, and 4. Enter here and on line 29(b), page 1...

SCHEDULE J—TAX COMPUTATION
(Component members of controlled corporate group use Form 3920 to compute your tax)

- 1. Taxable income (line 30, page 1)... 10,266.98
2. If amount on line 1 is:
(a) Not over \$25,000—Enter 22 percent of line 1... 2,258.74
(b) Over \$25,000—Enter 48 percent of line 1...
Subtract \$6,500 and enter difference... 6,500.00
3. Income tax (line 2, or line 22 of separate Schedule D, whichever is lesser)... 2,258.74
4. Foreign tax credit (attach Form 1118)...
5. Balance (line 3 less line 4)... 2,258.74
6. Investment credit (attach Form 3468)...
7. Balance of income tax (line 5 less line 6)... 2,258.74
8. Tax under section 541 of the Internal Revenue Code...
9. Tax from recomputing prior year investment credit...
10. Total tax—Add lines 7, 8, and 9. Enter here and on line 31, page 1... 2,258.74

- H. Date incorporated October 23, 1961
I. (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes No X
(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? Yes X No
J. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes No X
K. Did you at any time during the year own directly or indirectly any stock of a foreign corporation? Yes No X
L. Amount of taxable income (or loss) for: 1962.. 7,313.87
1963.. 1,682.16 1964.. 6,410.29
M. Did you claim a deduction for expenses connected with:
(1) A hunting lodge, working ranch or farm, fishing camp, resort property, pleasure boat or yacht, or other similar facility? Yes No X
(2) The leasing, renting, or ownership of a hotel room or suite, apartment, or other dwelling, which was used by customers or employees or members of their families? Yes No X

- (3) The attendance of your employees' families at conventions or business meetings? Yes No X
(4) Vacations for employees or members of their families? (Other than amount reported on Form W-2.) Yes No X
N. Refer to instructions and state the: Rentals
Principal business activity
Principal product or service
O. Were you a member of a controlled group subject to the provisions of section 1561? Yes No X, or section 1562? Yes No X
P. Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1965? Yes No X
Q. Were distributions made to stockholders during the taxable year from other than (a) earnings and profits of the current year or (b) earnings and profits accumulated from February 28, 1913? Yes No X
R. Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? Yes No
S. Were you a U.S. shareholder of any controlled foreign corporation? Yes No X (see sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

COPY

Reference copy, JFK Collection: ESCA (RG 433)

UTILITY SCHEDULE

CRICKET TF-2755

Name MARJBY, Inc Social Security or Identification No. \_\_\_\_\_  
 Address 18135 LIVERNOIS  
DETROIT, MICHIGAN 48221  
 Form 1120 Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1965

PAGE 1, LINE 17, TAXES			
PROPERTY			29218
MICHIGAN FRANCHISE FEE			2665
			<u>31883</u>
PAGE 1, LINE 26, OTHER DEDUCTIONS			
MANAGEMENT FEES			1,260 00
LEGAL + AUDIT			33294
			<u>1,592 94</u>
PAGE 3, ITEM I (v)			
(A) EARL RUBY			
DETROIT, MICHIGAN			
(B) 50%			
(A) GEORGE MARCUS			
CHICAGO, ILLINOIS			
(B) 50%			

COPI

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Schedule L—BALANCE SHEETS (See Instructions)

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1. Cash .....		4,570.80		7,561.22
2. Notes and accounts receivable .....				
(a) Less allowance for bad debts .....				
3. Inventories .....				
4. Investments in Government obligations .....				
5. Other current assets (attach schedule) <i>PREPAID EXPENSES</i> .....		554.54		936.60
6. Loans to stockholders .....				
7. Other investments (attach schedule) <i>CONSTRUCTION IN PROCESS</i> .....				41,509.78
8. Buildings and other fixed depreciable assets .....	73,215.61		73,215.61	
(a) Less accumulated depreciation .....	11,644.50	61,571.11	16,366.61	56,849.00
9. Depletable assets .....				
(a) Less accumulated depletion .....				
10. Land (net of any amortization) .....		14,488.20		14,488.20
11. Intangible assets (amortizable only) .....				
(a) Less accumulated amortization .....				
12. Other assets (attach schedule) <i>ESCROW DEPOSITS</i> .....		1,579.65		984.97
13. Total assets .....		82,764.30		124,324.77
<b>LIABILITIES AND CAPITAL</b>				
14. Accounts payable .....		3,155.27		2,440.40
15. Mtges., notes, bonds payable in less than 1 yr. ....		5,484.60		2,773.38
16. Other current liabilities (attach schedule) .....				
17. Loans from stockholders .....				12,174.60
18. Mtges., notes, bonds payable in 1 yr. or more .....		68,054.95		88,634.93
19. Other liabilities (attach schedule) <i>FED. INCOME TAXES</i> .....		1,108.69		3,367.43
20. Capital stock: (a) Preferred stock .....				
(b) Common stock .....	1,000.00	1,000.00	1,000.00	1,000.00
21. Paid-in or capital surplus (attach reconciliation) .....				
22. Surplus reserves (attach schedule) .....				
23. Earned surplus and undivided profits .....		3,930.79		11,939.03
24. Total liabilities and capital .....		82,764.30		124,324.77

ITEMIZED ENTRIES MADE BELOW MUST BE IDENTIFIED BY ACCOUNT

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1. Net income per books .....	8,008.24	7. Income recorded on books this year not included in this return (itemize) .....	
2. Federal income tax .....	2,258.74		
3. Excess of capital losses over capital gains .....			
4. Taxable income not recorded on books this year (itemize) .....			
5. Expenses recorded on books this year not deducted in this return (itemize) .....			
6. Total of lines 1 through 5 .....	10,266.98	8. Deductions in this tax return not charged against book income this year (itemize) .....	
		9. Total of lines 7 and 8 .....	—
		10. Income (line 28, page 1)—line 6 less 9 .....	10,266.98

Schedule M-2—ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS PER BOOKS (line 23, page 4)

1. Balance at beginning of year .....	3,930.79	5. Distributions: (a) Cash .....	
2. Net income per books .....	8,008.24	(b) Stock .....	
3. Other increases (itemize) .....		(c) Property .....	
		6. Other decreases (itemize) .....	
4. Total of lines 1, 2, and 3 .....	11,939.03	7. Total of lines 5 and 6 .....	—
		8. Balance end of year (line 4 less 7) .....	11,939.03

Reference copy, JFK Collection: LSCA (RG 233)

COPY

D-1040 (NR)  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX - 1965  
INDIVIDUAL RETURN - NON-RESIDENT

EXTENDED FILING NUMBER

Do Not Write in This Space

or other taxable year beginning 1965, ending 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 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

PLEASE  
PRINT  
OR  
TYPE

First Name and Initial: EARL AND MARIE  
Last Name: RUBY  
Home Address: 29925 WOODLAND DR.  
City, Town or Post Office: Southfield  
State: MICHIGAN  
Postal Zip Code: 48034

Your Social Security Number: 3261051173  
Your Occupation: CORP. EXEC.  
Spouse's Social Security Number: [blank]  
Spouse's Occupation: [blank]

If married, is your wife (or husband) filing a separate return? [ ] YES [X] NO  
If you are an EMPLOYER, enter your Federal EMPLOYER Identification No. here: [blank]

INCOME (If joint return, include all income of both husband and wife)

Table with 4 columns: Employer's Name, Where employed, Total wages reported, Detroit Income Tax withheld, WAGES, ETC. EARNED IN DETROIT. Includes entries for COBO CLEANERS, INC. in Detroit with wages of \$22,075.00 and tax withheld of \$95.80.

PAYMENTS AND CREDITS

Table with 2 columns: Description, Amount. Includes tax withheld by employer (\$95.80) and total payments/credits (\$95.80).

TAX DUE OR REFUND

Table with 2 columns: Description, Amount. Includes balance due (\$42) and overpayment (\$42).

SCHEDULE A - EXEMPTIONS

Table for Schedule A exemptions. Includes checkboxes for regular and additional exemptions for taxpayer and spouse, and a table for dependent children with columns for name, relationship, months lived, and support.

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

SIGN HERE (Taxpayer's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Spouse's signature and date)  
SIGN HERE (Signature of preparer other than taxpayer) (Address) (Date)

MAIL TO: City Treasurer, Income Tax Division, City-County Building, Detroit, Michigan 48226

COPY

Reference copy, JFK Collection, ESCA (RG 233)

Attach Copy of Forms DW-2 or W-2 Here

Attach Check or Money Order Here



Form 1040

U.S. Individual Income Tax Return

1966

for the year January 1-December 31, 1966, or other taxable year beginning 1966, ending 19 U.S. Treasury Department—Internal Revenue Service

First name and initial (If joint return, use first names and middle initials of both) EARL AND MARGIE Last name RUBY Your social security number (Husband's, if joint return) 326 05 2173 Home address (Number and street or rural route) 18135 LIVERNOIS City, town or post office, and State Detroit Michigan ZIP code 48221 Your occupation CORP. EXECUTIVE

Your present employer and address Wife's present employer and address, if joint return

Filing Status—check only one: 1a Single 1b Married filing joint return (even if only one had income) 1c Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number. 1d Unmarried Head of Household 1e Surviving widow(er) with dependent child Exemptions Regular 65 or over Blind 2a Yourself 2b Wife 3a First names of your dependent children who lived with you ROBERT DENNISE JOYCE 3b Number of other dependents (from page 2, Part I, line 3) 4 Total exemptions claimed

Income 5 Wages, salaries, tips, etc. 6 Other income (from page 2, Part II, line 8) 7 Total (add lines 5 and 6) 8 Adjustments (from page 2, Part III, line 5) 9 Total income (subtract line 8 from line 7)

Tax Computation 10 Tax Table—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. 11 Tax Rate Schedule— 11a If you itemize deductions, enter total from page 2, Part IV. 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. 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.

Tax Credits Payments 12 Tax (from either Tax Table, see line 10, or Tax Rate Schedule, see line 11) 13 Total credits (from page 2, Part V, line 5) 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 1966 Estimated tax payments (include 1965 overpayment allowed as a credit) 19 Excess F.I.C.A. Tax Withheld (two or more employers—see page 5 of inst.) 20 Nonhighway Federal gasoline tax—Form 4136, Reg. Inv.—Form 2439 21 Total (add lines 17, 18, 19, and 20)

Tax Due or Refund 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 1967 Estimated Tax 25 Subtract line 24 from 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 Date Sign here Signature of preparer other than taxpayer. Address Date

ADELSON, ADELSON & ROSEN C.P.A.'s 15219 W. EIGHT MILE RD. - DETROIT, MICH 48235

APR. 14 1967

Reference copy, JFK Collection: ESCA (RG 233)

# WAGE AND TAX STATEMENT 1966

**COBO CLEANERS INC.**  
 18135 Livernois  
 Detroit, Michigan 48221

38-1674296

Type or print EMPLOYEE'S social security no., name, and address below.  
 326 05 2183

Type or Print  
**EMPLOYER'S**  
 Identification  
 number, name  
 and address

Copy C - For employee's records  
 Keep this copy as part of your tax records.  
 FORM W-2-U.S. Treasury Department, I.R.S. App. 1-20-66

**Ruby, Earl**  
 29925 Woodland Dr.  
 Southfield, Mich.

INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION							
Federal income tax withheld	12,860.00	Wages <sup>1</sup> paid subject to withholding in 1966	35,000.00	Other compensation <sup>2</sup> paid in 1966		No. of Dependents	Single Married	Total Wages If Different From Federal	City Tax Withheld	
									169.98	
			F.I.C.A. employee tax withheld <sup>3</sup>	277.80	Total F.I.C.A. wages paid in 1966 <sup>4</sup>	6800.00				
			State Tax Withheld							

<sup>1</sup> Includes tips reported by employee. This amount is before payroll deductions or "sick pay" exclusions.  
<sup>2</sup> This block is for use in reporting salary or other compensation which was not subject to withholding. See Circular E. Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.  
<sup>3</sup> One-twelfth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.  
<sup>4</sup> If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Income Tax Information," but not more than \$6,600.

**PART I. 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 \$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 3b					

**PART II. Income from sources other than wages, etc.**

1a Dividends and other distributions on stock (Name of payer—write (H), (W), (J), for stock held by husband, wife, or jointly)

(H) R. C. A.	10.00
(H) WELLS GARDNER INC	60.00
(W) INVESTORS STOCK FUND	1431.90
(W) INVESTORS VARIABLE FUND	303.57
(H) INDUSTRIES TREND FUND	430.87
Total line 1a	2,236.34

1b Exclusion (see instructions) 200.00

1c Capital gain distributions 1,099.97

1d Nontaxable distributions

1e Total lines 1b, 1c, and 1d 1,299.97

1f Taxable dividends (line 1a less line 1e—  
not less than zero) 936.37

2 Interest (name of payer)

2a Earnings from savings and loan assoc., mutual savings banks, credit unions, etc.

RIDGELAND S+L	1,080.17
ISLAND FEDERAL S+L	431.84
Total line 2a	1,512.01

2b Interest on bank deposits (other than mutual savings)

AMERICAN SAVINGS	10.63
Total line 2b	10.63

2c Other interest (bonds, etc.)

COBO CLEANERS	1,039.67
MARVAY, INC.	269.97
Total line 2c	1,309.64

2d Total interest income (lines 2a, 2b, & 2c) 2,832.28

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (Sch. B)

4 Business income (Schedule C) (1,000.00)

5 Sale or exchange of property (Schedule D)

6 Farm income (Schedule F)

7 Miscellaneous income (state nature)

BONUS - COBO CLEANERS	2,200.00
MGT. FEE - MARVAY, INC.	630.00
COMMISSION	400.00
Total line 7	3,230.00

8 TOTAL (add lines 1f through 7. Enter here and on page 1, line 6) 2,829.50

**PART III. Adjustments**

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

EXPENSE ACCOUNT INFORMATION—If you had an expense allowance or charged expenses to your employer, check here  and see page 7 of instructions.

**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. If 65 or over see instructions.

1 Total cost of medicine and drugs	
2 Enter 1% of line 9, page 1	
3 Subtract line 2 from line 1	
4 Other medical, dental expenses (include hospital insurance premiums)	
5 Total (add lines 3 and 4)	
6 Enter 3% of line 9, page 1	
7 Subtract line 6 from line 5; see page 8 of instructions for maximum limitation	

**Contributions.—Cash—including checks, money orders, etc. (itemize)**

1 Total cash contributions	
2 Other than cash (see instructions for required statement). Enter total of such items here.	
3 Carryover from prior years (see page 8 of inst.)	
4 Total contributions (add lines 1, 2, and 3—see instructions for limitation)	

**Taxes.—Real estate**

State and local gasoline	
General sales (see page 15 of instructions)	
State and local income	
Personal property	
Total taxes	

**Interest expense.—Home Mortgage**

Other (itemize)

Total interest expense

Miscellaneous deductions.—(see page 9 of instructions)

Total Miscellaneous

TOTAL DEDUCTIONS (for 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 Tax-free covenant bonds credit	
5 TOTAL CREDITS (add lines 1 through 4). Enter here and on page 1, line 13	

Reference copy, JFK Collection, ESCA (RG 233)

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

1966

Name and address as shown on page 1 of Form 1040

EARL AND MARGIE RUBY, 18135 LIVERNOIS, DETROIT, MICHIGAN 48224

Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property and how acquired (see instructions for symbols to indicate how acquired—for example, use "B" for stock acquired by exercise of stock option or by employee stock purchase plan)	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)
1 100 WELLS GARDNER	11/12/65	4/6/66	7,573.49		6,394.87	1,178.62
50 RADIO CORP. SHARES	3/10/66	6/14/66	2,619.69		2,636.28	(16.59)
2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . .						* 4,772.78
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 . . . . .						(3,610.25)

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 . . . . .	4					
* LOSS - 1964		5,305.11				
LOSS - 1965		1,467.67				
USED IN 1964 + 1965		(2,000.00)				
CARRYFORWARD TO 1966		4,772.78				
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 . . . . .						1,099.97
9 Net long-term gain (or loss) from lines 5, 6, 7, and 8 . . . . .						1,099.97
10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . .						(2,510.28)
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 . . . . .						(1,000.00)

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 . . . . .						

10-79280-2

Reference copy, JFK Collection: LSCA (RG 233)

**Part III—PROPERTY OTHER THAN CAPITAL ASSETS**

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 (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1 Enter gain from Part II, line 3 . . . . .						
2 Enter your share of non-capital gain (or loss) from partnerships and fiduciaries . . . . .						
3 Net gain (or loss) from lines 1 and 2. Enter here and in Part IV, line 3. . . . .						

**Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY**

1 Net gain (or loss) from Part I, line 12 or 13 . . . . .	(1,000.00)
2 Total ordinary gain from Part II, line 2 . . . . .	
3 Net gain (or loss) from Part III, line 3 . . . . .	
4 Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on page 2, Part II, line 5, Form 1040 . . . . .	(1,000.00)

**COMPUTATION OF ALTERNATIVE TAX**—It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$26,000, or (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.

1 Enter the amount from page 1, line 11d, Form 1040 . . . . .	
2 Enter amount from Part I, line 11, on reverse side . . . . .	
3 Subtract line 2 from line 1 . . . . .	
4 Enter tax on amount on line 3 (use applicable tax rate schedule on page 11 of Form 1040 instructions) . . . . .	
5 Enter 50% of line 2 . . . . .	
6 Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on page 1, line 11d, Form 1040, enter this alternative tax on page 1, line 12, Form 1040 and write "Alternative" to left of entry . . . . .	

**INSTRUCTIONS (References are to the Internal Revenue Code)**

**GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.**—Report details in appropriate part or parts.

In column (a) of Parts I, II, and III use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

**"Capital assets" defined.**—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding 1 year from date of issue;
- (f) certain copyrights, literary, musical, or artistic compositions, etc.; or
- (g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a).)

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these

gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part III of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

- (a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months.
- (b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more.
- (c) the cutting of timber or the disposal of timber, coal, or domestic iron ore, to which section 631 applies, and
- (d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

**Gain from disposition of depreciable property under sections 1245 and 1250—assets held more than 6 months (Part II).**—Report any gain from such property held for 6 months or less in Part III.) Except as provided below section 1245 property means depreciable (a) personal property (other than livestock) including intangible personal property; and (b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities.

Except as provided below section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) for exceptions and limitations involving; (a) disposition by gift; (b) transfers at death; (c) certain tax-free transactions; (d) like kind exchanges, involuntary conversions; (e) sales or exchanges to effectuate FCC policies and exchanges to comply with S.E.C. orders; (f) property distributed by a partnership to a partner; and (g) disposition of principal residence (section 1250 only).

(Instructions continued on reverse side of duplicate)

**SCHEDULE G  
(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

**INCOME AVERAGING**

**1966**

Attach this schedule to your income tax return, Form 1040

Name and address (as shown on page 1 of your tax return)

*EARL AND MARGIE RUBY, 18135 LIVERNOIS, DETROIT MICHIGAN 48221*

**PART I.—TAXABLE INCOME AND ADJUSTMENTS**

	(a) Computation year 1966	(b) 1st preceding base period year 1965	(c) 2d preceding base period year 1964	(d) 3d preceding base period year 1963	(e) 4th preceding base period year 1962
1 Taxable income (see instruction 1) . . . . .	59,298.50	21,276.21	36,259.95	14,746.29	6,271.93
2 Income earned outside of the United States or within U.S. possessions and excluded under Sections 911 and 931 . . . . .					
3 Capital gain net income (from line 10a, Schedule D, Form 1040, except 1965 and 1966 which is line 11, Schedule D) . . . . .				335.79	
4 Net income from gifts, etc., received this year or any base period year. (If \$3,000 or less in 1966 do not enter in any year.)					
5 Net income from wagering and other items described in instruction 5 . . . . .					
6 Line 1 plus line 2, less lines 3, 4, and 5 . . . . .	59,298.50	21,276.21	36,259.95	14,410.50	6,271.93
7 Adjusted taxable income or base period income. Enter amount from line 6, or "Zero" if line 6 is less than zero . . . . .	59,298.50	21,276.21	36,259.95	14,410.50	6,271.93

**PART II.—COMPUTATION OF AVERAGABLE INCOME**

1 Adjusted taxable income (line 7, column (a), Part I) . . . . .	59,298.50
2 33 1/3% of the sum of line 7, columns (b), (c), (d), and (e), Part I . . . . .	26,072.86
3 (a) 25% of the sum of line 3, columns (b), (c), (d), and (e), Part I. NOTE: If an amount less than zero appears in line 6, Part I, see instruction 3(a) under Part II . . . . .	83.95
(b) Amount from line 3, column (a), Part I . . . . .	83.95
(c) If line 3(a) is more than line 3(b), enter difference—if not, make no entry.	
4 Averagable income (line 1 less lines 2 and 3(c)) . . . . .	33,141.69

COMPLETE THE REMAINING PARTS OF THIS FORM ONLY IF LINE 4 IS MORE THAN \$3,000. IF \$3,000 OR UNDER, YOU DO NOT QUALIFY



**PART III.—SEGMENTS OF INCOME UNDER AVERAGING**

1 Amount from line 2, Part II . . . . .	26,072.86
2 Amount from line 3(a), Part II . . . . .	83.95
3 20% of line 4, Part II . . . . .	6,628.34
4 Sum of lines 4 and 5, column (a), Part I, less any income subject to a penalty under section 72(m)(5) which was included in line 5, Part I . . . . .	
5 Excess of line 3(b) over 3(a), Part II . . . . .	
6 Total (sum of lines 1 through 5) . . . . .	32,785.15

**PART IV.—COMPUTATION OF TAX**

1 Tax on the amount on line 6, Part III . . . . .	8,989.76
2 Sum of lines 1, 2, and 3, Part III . . . . .	32,785.15
3 Tax on amount on line 2 . . . . .	8,989.76
4 Sum of lines 1 and 2, Part III . . . . .	26,156.81
5 Tax on amount on line 4 . . . . .	6,436.45
6 Difference (line 3 less line 5) . . . . .	2,553.31
7 The amount of line 6 multiplied by 4 . . . . .	10,213.24
8 Total (add lines 1 and 7) . . . . .	19,203.00
9 Tax on income subject to the penalty under section 72(m)(5) which was included in line 5, Part I . . . . .	
10 Tax (add lines 8 and 9). Enter here and, if you are not using the alternative tax computation in Part V, on line 12, page 1, Form 1040 and write "Sch. G" to left of entry . . . . .	19,203.00

648-16-70089-1

Reference copy, JFK Collection, LSCA (RG 255)

ADELSON, ADELSON & ROSEN

Certified Public Accountants  
15219 West Eight Mile Road  
Detroit, Michigan

342 - 3770

TO: Murray Fox

Enclosed herein is your:

- Sales Tax for the Month of \_\_\_\_\_
- Depository Receipt For the Month of \_\_\_\_\_
- Federal Corp Income Tax
- City \_\_\_\_\_ Income Tax
- Federal Estimated Income Tax
- City Estimated Income Tax
- Intangibles Tax
- Business Activities Tax - Annual
- Business Activities Tax - Estimate
- Social Security and Withholding Tax for the Quarter Ended \_\_\_\_\_
- MESC Report for the Quarter Ended \_\_\_\_\_
- Federal Excise Tax Return For the Quarter Ended \_\_\_\_\_
- Annual Corporation Franchise Tax
- Assessors Report - City of \_\_\_\_\_

THIS REPORT DUE: 3-15-67

Please Sign The Return Where Indicated:

- Both Husband & Wife
- Any Corporation Officer
- Any Partner
- Both President or Vice President and Sec. or Treas.
- Individual
- \_\_\_\_\_

MAR. 10 1967

#167

Mail To:

- Michigan Department of Revenue, Lansing 22, Michigan
- Michigan Corporation & Securities Commission, PO Box 898, Lansing 4, Michigan
- Director of Internal Revenue, Detroit 31, Michigan
- Income Tax Division, City/County Bldg., Detroit 26, Mich.
- Your Bank
- In The Enclosed Envelope

Enclose Check For \$ 741.27

Made Out To:

- The Box Checked Above

No Check Necessary

By: Y/4

**U.S. Corporation Income Tax Return**

For the year January 1-December 31, 1966, or other taxable year beginning  
....., 1966, ending ....., 19.....  
(PLEASE TYPE OR PRINT)

**1966**

- Check if a—  
**A** Sole proprietorship  or partnership  electing under sec. 1361 to be taxed as a corporation.  
**B** Consolidated return.   
**C** Personal Holding Co.   
**D** Business Code No. (see instr.)

Name  
**MARUBY INC**  
 Number and street  
**18135 LIVERNOIS**  
 City or town, State, and ZIP code  
**DETROIT MICHIGAN 48221**

**E** Employer Identification No.  
**F** County in which located.  
**WAYNE**  
**G** Enter total assets from line 14 Sch. L (see instruction R).  
**121,016.53**

**IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.**

<b>GROSS INCOME</b>	1	Gross receipts or gross sales	Less: Returns and allowances		
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)			
	3	Gross profit			
	4	Dividends (Schedule C)			
	5	Interest on obligations of the United States and U.S. instrumentalities			
	6	Other interest			
	7	Rents			24,000.00
	8	Royalties			
	9	Net gains (losses)—(separate Schedule D)			
	10	Other income (attach schedule)			
	11	TOTAL income—Add lines 3 through 10			24,000.00

<b>DEDUCTIONS</b>	12	Compensation of officers (Schedule E)			
	13	Salaries and wages (not deducted elsewhere)			
	14	Repairs (do not include cost of improvements or capital expenditures)			
	15	Bad debts (Schedule F if reserve method is used)			
	16	Rents. <b>MANAGEMENT FEES.</b>			1440.00
	17	Taxes (attach schedule) <b>PROPERTY</b>			211.30
	18	Interest			6011.82
	19	Contributions (attach schedule—see instructions for limitation)			
	20	Losses by fire, storm, shipwreck, other casualty, or theft (attach schedule)			
	21	Amortization (attach schedule)			
	22	Depreciation (Schedule G)			9423.62
	23	Depletion (attach schedule)			
	24	Advertising <b>LEGAL &amp; AUDIT.</b>			122.94
	25	(a) Pension, profit-sharing, stock bonus, annuity plans (see instructions) (b) Other employee benefit plans (see instructions)			
26	Other deductions (attach schedule) <b>MORTGAGE COST.</b>			41.50	
27	TOTAL deductions in lines 12 through 26			17,261.18	
28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)			6,738.82	
29	(a) Net operating loss deduction (see instructions—attach schedule) (b) Special deductions (Schedule I)				
30	Taxable income (line 28 less line 29)			6,738.82	

<b>TAX</b>	31	TOTAL income tax (Schedule J)			1482.54
	32	Credits: (a) Tax paid with Form 7004 application for extension (attach copy) (b) Payments and credits on 1966 declaration of estimated tax (c) Credit from regulated investment companies (attach Form 2439) (d) Credit for U.S. tax on nonhighway gas. and lub. oil (attach Form 4136)			
	33	If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. Enter balance here			1482.54
	34	If tax (line 31) is less than credits (line 32) Enter the OVERPAYMENT here			
	35	Enter amount of line 34 you want: Credited on 1967 estimated tax Refunded			

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.



Date \_\_\_\_\_ Signature of officer \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ Individual or firm signature of preparer **ADELSON, ADELSON & ROSEN C.P.A.'s** Address \_\_\_\_\_  
**15219 W. EIGHT MILE RD. - DETROIT, MICH. 48235**

Reference copy, JFK Collection: LSCA (RG 233)



Schedule A—COST OF GOODS SOLD (See instruction 2)		Schedule C—DIVIDENDS (See instruction 4)	
1 Inventory at beginning of year		1 Domestic corporations subject to 85% deduction	
2 Merchandise bought for manufacture or sale		2 Certain preferred stock of public utilities	
3 Salaries and wages		3 Foreign corporations subject to 85% deduction	
4 Other costs (attach schedule)		4 Other dividends from foreign corporations	
5 Total		5 Income from controlled foreign corporations (attach Form 3646)	
6 Less inventory at end of year		6 Foreign dividend gross-up (section 78)	
7 Cost of goods sold—Enter on line 2, page 1		7 Qualifying dividends from affiliated groups (section 243(b))	
Method of inventory valuation		8 Other	
		9 Total—Enter on line 4, page 1	

Schedule E—COMPENSATION OF OFFICERS (See page 5 of instructions)

1. Name, address, and social security number of officer	2. Title	3. Time devoted to business	4. Percent of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		
Total compensation of officers—Enter here and on line 12, page 1						

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1961						
1962						
1963						
1964						
1965						
1966						

Schedule G—DEPRECIATION (See instruction 22)

Taxpayers using Revenue Procedure 62-21: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

1. Group and guideline 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)
Buildings	VAR	112,925.39	16,366.61	VAR	20YRS	94,236.2	
Furniture and fixtures							
Transportation equipment							
Machinery and other equipment							
Other (specify)							
2 Totals						112,925.39	94,236.2
3 Less amount of depreciation claimed in Schedule A and elsewhere on return							
4 Balance—Enter here and on line 22, page 1							94,236.2

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Proc. 62-21							
2 Other	2100.00	73236.2					94236.2

Reference copy, JFK Collection: LSCA (RG 233)

Schedule I—SPECIAL DEDUCTIONS

1 (a) 85 percent of line 1, Schedule C . . . . .  
 (b) 60.208 percent of line 2, Schedule C . . . . .  
 (c) 85 percent of line 3, Schedule C . . . . .  
 2 Total (not to exceed 85 percent of [line 28, page 1, less the sum of lines 3 and 5 of this schedule]). (The 85 percent limitation does not apply to a year in which a net operating loss occurs.) . . . . .  
 3 100 percent of line 7, Schedule C . . . . .  
 4 Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss) . . . . .  
 5 Western Hemisphere trade corporations (not allowable in year of net operating loss) . . . . .  
 6 Total special deductions—Add lines 2 through 5. Enter here and on line 29(b), page 1 . . . . .

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1) . . . . . 6738.82  
 2 Surtax exemption (line 1, \$25,000, or amount apportioned under section 1561, whichever is lesser) . . . . . 6738.82  
 3 Line 1 less line 2 . . . . . - 0 -  
 4 (a) 22 percent of line 1 . . . . . 1482.54  
 (b) 26 percent of line 3 . . . . .  
 (c) If multiple surtax exemption is elected under section 1562, enter 6 percent of line 2 . . . . . 1482.54  
 5 Income tax (line 4, or line 26 of separate Schedule D, whichever is lesser) . . . . . 1482.54  
 6 Foreign tax credit (attach Form 1118). . . . .  
 7 Line 5 less line 6 . . . . . 1482.54  
 8 Investment credit (attach Form 3468) . . . . .  
 9 Line 7 less line 8 . . . . . 1482.54  
 10 Tax under section 541 of the Internal Revenue Code (attach Schedule 1120 PH) . . . . .  
 11 Tax from recomputing prior year investment credit (attach computation) . . . . .  
 12 Total tax—Add lines 9, 10, and 11. Enter here and on line 31, page 1. . . . . 1482.54

H Date incorporated OCT 23, 1961

I (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? . . . . . Yes  No   
 (2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? . . . . . Yes  No   
 (For rules of attribution, see section 267(c).)  
 If the answer to (1) or (2) is "Yes," attach a schedule showing:  
 (a) name, address, and identifying number; and  
 (b) percentage owned.  
 If the answer to (1) above is "Yes," include the taxable income (or loss) of such corporation for the taxable year ending with or within your taxable year.

J Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? . . . . . Yes  No   
 If "Yes," see inst. K. Enter amount here . . . . .

K Did you at any time during the year own directly or indirectly any stock of a foreign corporation? . . . . . Yes  No   
 If "Yes," attach statement required by instruction N.

L Amount of taxable income (or loss) for: 1963 168216  
 1964 641029 1965 1026698

M Did you claim a deduction for expenses connected with:  
 (1) A hunting lodge , working ranch or farm , fishing camp , resort property , pleasure boat or yacht , or other similar facility ? (Other than where the operation of the facility was the principal business.) Yes  No   
 (2) The leasing, renting, or ownership of a hotel room or suite , apartment , or other dwelling , which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes  No   
 (3) The attendance of your employees' families at conventions or business meetings? Yes  No

(4) Vacations for employees or members of their families? (Other than amount reported on Form W-2.) Yes  No   
 N Refer to page 7 of instructions and state the:  
 Principal business activity RENTALS  
 Principal product or service . . . . .  
 O Were you a member of a controlled group subject to the provisions of section 1561? Yes  No  or section 1562? Yes  No   
 If "Yes," check type of relationship:  
 (1) parent-subsidiary   
 (2) brother-sister   
 (3) combination of (1) and (2)  (see section 1563)  
 P Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1966? . . . . . Yes  No   
 If "Yes," where were they filed? . . . . .  
 Q Did you make distributions during the taxable year:  
 (1) that are not considered wholly taxable as dividends to shareholders because of insufficient earnings and profits, or (2) in a section 333 liquidation where shareholders are taxed on their pro rata share of earnings and profits? . . . . . Yes  No   
 (See sections 316, 301, and 333.) If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.  
 R Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? . . . . . Yes  No   
 If "Yes," attach explanation.  
 S Were you a U.S. shareholder of any controlled foreign corporation? Yes  No . (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

\* A) EARL RUBY  
 DETROIT, MICH  
 B 50%  
 GEORGE MARCUS  
 CHICAGO, ILLINOIS  
 50%

Reference copy, JFK Collection: ESCA (RG 233)

Schedule L—BALANCE SHEETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash . . . . .		7561.22		9076.84
2 Trade notes and accounts receivable . . . . .				
(a) Less allowance for bad debts . . . . .				
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) <b>PREPAID</b>		936.60		862.16
6 Loans to stockholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) <b>CONST IN PROCESS</b>		41509.78		
9 Buildings and other fixed depreciable assets . . . . .	73,215.61		112,925.39	
(a) Less accumulated depreciation . . . . .	16,366.61	56,849.00	25,790.23	87,135.16
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .		14488.20		22488.20
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) <b>RESERVE</b>		984.97		1454.17
14 Total assets . . . . .		122,329.77		121,016.53
<b>LIABILITIES AND CAPITAL</b>				
15 Accounts payable . . . . .		2440.40		1540.00
16 Mtges., notes, bonds payable in less than 1 yr. . . . .		2773.38		7889.76
17 Other current liabilities (attach schedule) <b>FEDERAL INC TAX</b>				1482.54
18 Loans from stockholders . . . . .		12174.60		4335.20
19 Mtges., notes, bonds payable in 1 yr. or more. . . . .		88634.93		87855.73
20 Other liabilities (attach schedule) . . . . .		3367.43		
21 Capital stock: (a) Preferred stock . . . . .			100000	100000
(b) Common stock . . . . .	1,000.00	100000		
22 Paid-in or capital surplus (attach reconciliation) . . . . .				
23 Retained earnings—Appropriated (attach sch.) . . . . .		11,939.03		16,913.30
24 Retained earnings—Unappropriated . . . . .		( )		( )
25 Less cost of treasury stock . . . . .				
26 Total liabilities and capital . . . . .		122,329.77		121,016.53

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books . . . . .	5256.28	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .	1482.54	(a) Nontaxable interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .			
4 Taxable income not recorded on books this year (itemize) . . . . .		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		(a) Depreciation . . . \$ . . . . .	
(a) Depreciation . . . \$ . . . . .		(b) Depletion . . . \$ . . . . .	
(b) Depletion . . . \$ . . . . .			
6 Total of lines 1 through 5 . . . . .	6738.82	9 Total of lines 7 and 8 . . . . .	
		10 Income (line 28, page 1)—line 6 less 9 . . . . .	6738.82

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24, page 4)

1 Balance at beginning of year . . . . .	11657.02	5 Distributions: (a) Cash . . . . .	
2 Net income per books . . . . .	5256.28	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Other decreases (itemize) . . . . .	
4 Total of lines 1, 2, and 3 . . . . .	16913.30	7 Total of lines 5 and 6 . . . . .	
		8 Balance at end of year (line 4 less 7) . . . . .	16913.30

Reference copy, JFK Collection: ESEA (RG 233)

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX — 1966 CORPORATION RETURN

EXTENDED FILING NO.  
Do Not Write in this Space

FOR THE CALENDAR YEAR 1966

or other taxable period beginning....., 1966, ending....., 19.....

Form C of D-15-DIT-E (Rev. 7-66)

**THIS IS NOT A FEDERAL RETURN**

PLEASE TYPE OR PRINT	Name <b>MARUBY INC</b>	Where incorporated <b>MICH</b>
	Number and street <b>18135 LIVERNOIS</b>	Date of incorporation <b>10-23-61</b>
	City or town, State <b>DETROIT MICH 48221</b>	Nature of business <b>RENTALS</b>
	Zip Code	Main address in Detroit
	Telephone number	Person in charge of records <b>ELRUBY</b>
	Federal employer identification number	

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per U. S. Corporation Income Tax Return Form 1120 or 1120S—attach copy)	\$ 67,388.22
b. Income from p. 2, Schedule C, line 30. See Note 1 below	67,388.22
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	67,388.22
3. Result after excluding line 2 from line 1a OR 1b	67,388.22
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	67,388.22
5. Total—add lines 3 and 4	67,388.22
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 12)	67,388.22
7. Total—line 5 less line 6	67,388.22
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	67,388.22
9. Total income—add lines 7 and 8	100%
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	67,388.22
11. Total—multiply line 9 by % on line 10	67,388.22
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	67,388.22
13. Total income subject to tax—line 11 less line 12	67.39
14. CITY OF DETROIT TAX—multiply line 13 by 1%	

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$
b. Payments and credits on 1966 Declaration of Estimated Detroit Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	

### TAX DUE OR REFUND

17. If your tax (line 14) is larger than your payments (line 16) enter amount of <b>BALANCE DUE</b> —PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO CITY TREASURER, INCOME TAX DIVISION, CITY-COUNTY BLDG., DETROIT, MICH. 48226	\$ 67.39
18. If your payments (line 16) are larger than your tax (line 14) enter amount of <b>OVERPAYMENT</b>	\$
19. Amount on line 18 to be: (A) <input type="checkbox"/> Credited on 1967 estimated tax (B) <input type="checkbox"/> Refunded	

Do Not Write in Space Below

A. Name and address of resident agent in Michigan	File	ITEMS
B. Is this a consolidated return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, list names and addresses of included corporations in an attached statement showing percent owned of voting stock of each corporation.	S. to I.	
C. IMPORTANT: Check this box <input type="checkbox"/> if the amount shown on line 1a or 1b above is not in agreement with the amount shown for this item on the return which you filed with the Federal Government for the year indicated above; and attach an explanation, together with a reconciliation of the difference.	<b>AUDIT RESULTS</b>	
D. Number of Detroit location(s) included in this return.....Number of location(s) everywhere.....	<b>COPY</b>	
E. Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service.....		
F. Was your federal tax liability for any year subsequent to 1961 changed either by a review by the Federal Government or the filing of an amended federal return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, attach an explanation of each year's adjustments, and also indicate whether an amended city return was filed.		
	Let. D.	
	Auditor	
	Approval	

NOTE 1—Use line 1b for reporting income if the "separate accounting" method is used.

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.

..... (Date) ..... (Signature of officer) ..... (Title)

..... (Date) ..... (Individual or firm signature of preparer) ..... (Address)

**ADELSON, ADELSON & ROSEN C.P.A.'s**  
15219 W. EIGHT MILE RD. — DETROIT, MICH. 48235

Reference copy, JFK Collection, ESCA (RG 233)

**PROFIT (OR LOSS) FROM BUSINESS — SCHEDULE C**

Period from ..... to .....  
 Show period covered and check appropriate box to indicate data used for Schedule C.  Separate accounting method.  Includes operations at all locations.

<p>1. Gross Receipts ..... \$ <u>24,000.00</u></p> <p>2. Less: Returns and allowances ..... <u>24,000.00</u></p> <p>3. Net Receipts ..... <u>24,000.00</u></p> <p align="center"><b>COST OF GOODS SOLD</b></p> <p>4. Inventory at beginning of period .....</p> <p>5. Merchandise bought for manufacture or sale .....</p> <p>6. Salaries and wages .....</p> <p>7. Other costs (attach statement) .....</p> <p>8. Total—lines 4 through 7 .....</p> <p>9. Less: Inventory at end of period .....</p> <p>10. Cost of goods sold ..... <u>24,000.00</u></p> <p>11. Gross Profit—line 3 less line 10 .....</p>	<p align="center"><b>BUSINESS DEDUCTIONS</b></p> <p>12. Compensation of officers ..... \$ .....</p> <p>13. Salaries and wages—not deducted elsewhere .....</p> <p>14. Rents .....</p> <p>15. Depreciation ..... <u>9,423.62</u></p> <p>16. Contributions .....</p> <p>17. Taxes ..... <u>2,113.00</u></p> <p>18. Interest ..... <u>6,011.82</u></p> <p>19. Repairs <u>MANAGEMENT FEE</u> ..... <u>1,440.00</u></p> <p>20. Bad debts <u>MORT. COST</u> ..... <u>411.50</u></p> <p>21. Other (attach statement) <u>LEGAL</u> ..... <u>1,329.40</u></p> <p>22. ....</p> <p>23. Total—lines 12 through 22 ..... <u>17,261.18</u></p> <p>24. Net profit or loss—line 11 less line 23 ..... <u>6,738.82</u></p>	<p>25. Dividend income .....</p> <p>26. Interest income .....</p> <p>27. Income from rents and royalties .....</p> <p>28. Gain or loss from sale or exchange of property (see instructions) .....</p> <p>29. Other income .....</p> <p>30. Total income (add lines 24 through 29). Enter here and on p. 1, line 1b. .... <u>6,738.82</u></p>
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**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....			%
b. TOTAL (add lines 1 and 1a) .....			%
2. Total wages, salaries, commissions and other compensation of all employees .....			%
3. Gross receipts from sales made or services rendered .....			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....			%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach explanation and use the lines provided below:

- |                     |  |
|---------------------|--|
| a. Numerator.....   | c. Percentage (a ÷ b) enter here..... and on p. 1, line 10 |
| b. Denominator..... | d. Date of Controller's approval letter.....               |

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to net income as shown on lines 1a or 1b on page 1.

PERIOD: From ..... to .....

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
<p>1. Adjustments to income relating to prior periods. (See instructions) ..... \$ .....</p> <p>2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....</p> <p>3. Detroit income tax paid or accrued .....</p> <p>4. Other (submit schedule) .....</p> <p>5. Total Additions (enter on page 1, line 4) ..... \$ .....</p>	<p>6. Dividends received from national and state bank stock ..... \$ .....</p> <p>7. Interest from U. S. obligations and from United States governmental units .....</p> <p>8. Dividends-received deduction (exclude dividends in line 6 above) .....</p> <p>9. Foreign tax deduction .....</p> <p>10. Dividend gross up of foreign taxes .....</p> <p>11. Other (submit schedule) .....</p> <p>12. Total Deductions (enter on page 1, line 6) ..... \$ .....</p>

Reference copy, JFK Collection, ESCA (RG 233)

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX — 1966 CORPORATION RETURN

EXTENDED FILING NO.  
Do Not Write in this Space

FOR THE CALENDAR YEAR 1966

or other taxable period beginning....., 1966, ending....., 19.....

Form C of D-15-DIT-E (Rev. 7-66)

**THIS IS NOT A FEDERAL RETURN**

PLEASE TYPE OR PRINT	Name <b>CODO CLEANERS INC</b>	Where incorporated..... <b>MICH</b>
	Number and street <b>18135 LIVERNOIS</b>	Date of incorporation..... <b>1-1-65</b>
	City or town, State <b>DETROIT MICH 48221</b>	Nature of business..... <b>DRY CLEANERS (RETAIL)</b>
	Zip Code	Main address in Detroit.....
		Telephone number.....
		Person in charge of records..... <b>F. RUDY</b>
		Federal employer identification number..... <b>38 1674296</b>

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per U. S. Corporation Income Tax Return Form 1120 or 1120S—attach copy).....	\$ 27,806.17
b. Income from p. 2, Schedule C, line 30. See Note 1 below.....	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b.....	27,806.17
3. Result after excluding line 2 from line 1a OR 1b.....	300.00
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5).....	28,106.17
5. Total—add lines 3 and 4.....	28,106.17
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 12).....	
7. Total—line 5 less line 6.....	28,106.17
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions).....	28,106.17
9. Total income—add lines 7 and 8.....	100%
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2.....	28,106.17
11. Total—multiply line 9 by % on line 10.....	28,106.17
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions).....	28,106.17
13. Total income subject to tax—line 11 less line 12.....	28,106.17
14. CITY OF DETROIT TAX—multiply line 13 by 1%.....	281.06

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return.....	\$
b. Payments and credits on 1966 Declaration of Estimated Detroit Income Tax.....	
c. Other Credits—explain in attached statement.....	
16. Total—add lines 15a, b, and c.....	

### TAX DUE OR REFUND

17. If your tax (line 14) is larger than your payments (line 16) enter amount of <b>BALANCE DUE</b> .....	\$ 281.06
—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO CITY TREASURER, INCOME TAX DIVISION, CITY-COUNTY BLDG., DETROIT, MICH. 48226	
18. If your payments (line 16) are larger than your tax (line 14) enter amount of <b>OVERPAYMENT</b> .....	\$
19. Amount on line 18 to be: (A) <input type="checkbox"/> Credited on 1967 estimated tax (B) <input type="checkbox"/> Refunded	

Do Not Write in Space Below

A. Name and address of resident agent in Michigan.....	File	ITEMS
B. Is this a consolidated return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, list names and addresses of included corporations in an attached statement showing percent owned of voting stock of each corporation.	S. to I.	
C. IMPORTANT: Check this box <input type="checkbox"/> if the amount shown on line 1a or 1b above is not in agreement with the amount shown for this item on the return which you filed with the Federal Government for the year indicated above; and attach an explanation, together with a reconciliation of the difference.	AUDIT RESULTS	
D. Number of Detroit location(s) included in this return..... Number of location(s) everywhere.....		
E. Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service.....		
F. Was your federal tax liability for any year subsequent to 1961 changed either by a review by the Federal Government or the filing of an amended federal return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, attach an explanation of each year's adjustments, and also indicate whether an amended city return was filed.	Let. D.	
	Auditor	
	Approval	

NOTE 1—Use line 1b for reporting income if the "separate accounting" method is used.

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.

(Date)	(Signature of officer)	(Title)
(Date)	(Individual or firm signature of preparer)	(Address)

**ADELSON, ADELSON & ROSEN CPAs**  
15219 W. EIGHT MILE RD. DETROIT, MICH. 48235

Reference copy, JFK Collection: LSCA (RG 253)

COPY

**PROFIT (OR LOSS) FROM BUSINESS — SCHEDULE C**

Period from..... to .....

Show period covered and check appropriate box to indicate data used for Schedule C.  Separate accounting method.  Includes operations at all locations.

<p>1. Gross Receipts ..... \$ <u>872,665.22</u></p> <p>2. Less: Returns and allowances .....</p> <p>3. Net Receipts ..... <u>872,665.22</u></p> <p align="center"><b>COST OF GOODS SOLD</b></p> <p>4. Inventory at beginning of period .....</p> <p>5. Merchandise bought for manufacture or sale .....</p> <p>6. Salaries and wages .....</p> <p>7. Other costs (attach statement) .....</p> <p>8. Total—lines 4 through 7 .....</p> <p>9. Less: Inventory at end of period .....</p> <p>10. Cost of goods sold .....</p> <p>11. Gross Profit—line 3 less line 10 ..... <u>872,665.22</u></p>	<p align="center"><b>BUSINESS DEDUCTIONS</b></p> <p>12. Compensation of officers ..... \$ <u>95,275.00</u></p> <p>13. Salaries and wages—not deducted elsewhere ..... <u>475,290.74</u></p> <p>14. Rents ..... <u>268,474.22</u></p> <p>15. Depreciation ..... <u>242,686.52</u></p> <p>16. Contributions ..... <u>118,675.00</u></p> <p>17. Taxes ..... <u>330,550.32</u></p> <p>18. Interest ..... <u>292,801.00</u></p> <p>19. Repairs ..... <u>164,960.82</u></p> <p>20. Bad debts ..... <u>176,393.00</u></p> <p>21. Other (attach statement) ..... <u>161,787.82</u></p> <p>22. <u>ADVERTISING</u> ..... <u>59,596.22</u></p> <p>23. Total—lines 12 through 22 ..... <u>844,859.05</u></p> <p>24. Net profit or loss—line 11 less line 23 ..... <u>27,806.17</u></p>	<p>25. Dividend income .....</p> <p>26. Interest income .....</p> <p>27. Income from rents and royalties .....</p> <p>28. Gain or loss from sale or exchange of property (see instructions) .....</p> <p>29. Other income .....</p> <p>30. Total income (add lines 24 through 29). Enter here and on p. 1, line 1b. .... <u>27,806.17</u></p>
--	--	---

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....			
b. TOTAL (add lines 1 and 1a) .....			.....%
2. Total wages, salaries, commissions and other compensation of all employees .....			.....%
3. Gross receipts from sales made or services rendered .....			.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....	→		.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....	→		.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach explanation and use the lines provided below:

- a. Numerator..... c. Percentage (a ÷ b) enter here..... and on p. 1, line 10
- b. Denominator..... d. Date of Controller's approval letter.....

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to net income as shown on lines 1a or 1b on page 1.

PERIOD: From..... to.....

<p align="center"><b>COLUMN 1</b></p> <p align="center">Add — Items Not Deductible</p> <hr/> <p>1. Adjustments to income relating to prior periods. (See instructions) ..... \$ .....</p> <p>2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....</p> <p>3. Detroit income tax paid or accrued ..... <u>300.00</u></p> <p>4. Other (submit schedule) .....</p> <p>5. Total Additions (enter on page 1, line 4) ..... \$ <u>300.00</u></p>	<p align="center"><b>COLUMN 2</b></p> <p align="center">Deduct — Items Not Taxable and Allowable Deductions</p> <hr/> <p>6. Dividends received from national and state bank stock ..... \$ .....</p> <p>7. Interest from U. S. obligations and from United States governmental units .....</p> <p>8. Dividends-received deduction (exclude dividends in line 6 above) .....</p> <p>9. Foreign tax deduction .....</p> <p>10. Dividend gross up of foreign taxes .....</p> <p>11. Other (submit schedule) .....</p> <p>12. Total Deductions (enter on page 1, line 6) ..... \$ .....</p>
--	---

Reference copy, JFK Collection: ESCA (RG 233)

Name COBO CLEANERS, INC Social Security or Identification No. \_\_\_\_\_

Address \_\_\_\_\_

Form 1120 Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1966

PAGE 1 LINE 26 OTHER DEDUCTIONS

DELIVERY & AUTO	1865017
EMPLOYEE BENEFITS	1750266
HEAT LIGHT POWER	1479130
INSURANCE	1239758
MISC PRODUCTION EXPENSES	201018
OUTSIDE WORK	2326911
SALES PROMOTION	625579
SUPPLIES - CLEANING	4804118
DUES & SUBSCRIPTIONS	62690
LEGAL & ACCOUNTING	168206
MISCELLANEOUS	113653
OFFICE SERVICES	149937
OFFICE SUPPLIES	689284
TELEPHONE	649166
CASH SHORT	54145

16178782

PAGE 1 TAXES LINE 17

PAYROLL	2553738
BUSINESS ACTIVITIES TAX	200000
DETROIT INCOME TAX	30000
PROPERTY TAXES	405535
LICENSES	116230

3305503

PAGE 3 LINE 1 (2)

- A) EARL RUBY                      GEORGE MARCUS  
SOUTHFIELD MICH                  CHICAGO, ILL
- B)      50%                                  50%

COPY

Reference copy, JFK Collection: LSCA (RG 433)



ADELSON, ADELSON & ROSEN

Certified Public Accountants  
15219 West Eight Mile Road  
Detroit, Michigan

342 - 3770

TO: Monthly Tax

Enclosed herein is your:

- Sales Tax for the Month of \_\_\_\_\_
- Depository Receipt For the Month of \_\_\_\_\_
- Federal \_\_\_\_\_ Income Tax
- City Way Income Tax
- Federal Estimated Income Tax
- City Estimated Income Tax
- Intangibles Tax
- Business Activities Tax - Annual
- Business Activities Tax - Estimate
- Social Security and Withholding Tax for the Quarter Ended \_\_\_\_\_
- MESD Report for the Quarter Ended \_\_\_\_\_
- Federal Excise Tax Return For the Quarter Ended \_\_\_\_\_
- Annual Corporation Franchise Tax
- Assessors Report - City of \_\_\_\_\_

THIS REPORT DUE: 4-30-67

Please Sign The Return Where Indicated:

- Both Husband & Wife
- Any Corporation Officer
- Any Partner
- Both President or Vice President and Sec. or Treas.
- Individual
- \_\_\_\_\_

MAR 10 1967

168

Mail To:

- Michigan Department of Revenue, Lansing 22, Michigan
- Michigan Corporation & Securities Commission, PO Box 898, Lansing 4, Michigan
- Director of Internal Revenue, Detroit 31, Michigan
- Income Tax Division, City/County Bldg., Detroit 26, Mich.
- Your Bank
- In The Enclosed Envelope

Enclose Check For \$ 67.39

Made Out To:

- The Box Checked Above
- No Check Necessary

By: gja

Reference copy, JFK Collection: ESCA (RG 235)

ADELSON, ADELSON & ROSEN

Certified Public Accountants  
15219 West Eight Mile Road  
Detroit, Michigan

342 - 3770

TO: Cobo

Enclosed herein is your:

- Sales Tax for the Month of \_\_\_\_\_
- Depository Receipt For the Month of \_\_\_\_\_
- Federal \_\_\_\_\_ Income Tax
- City Cobo Income Tax
- Federal Estimated Income Tax
- City Estimated Income Tax
- Intangibles Tax
- Business Activities Tax - Annual
- Business Activities Tax - Estimate
- Social Security and Withholding Tax for the Quarter Ended \_\_\_\_\_
- MESC Report for the Quarter Ended \_\_\_\_\_
- Federal Excise Tax Return For the Quarter Ended \_\_\_\_\_
- Annual Corporation Franchise Tax
- Assessors Report - City of \_\_\_\_\_

THIS REPORT DUE: 4-30-67

Please Sign The Return Where Indicated:

- Both Husband & Wife
- Any Corporation Officer
- Any Partner
- Both President or Vice President and Sec. of Treas.
- Individual
- \_\_\_\_\_

APR. 24 1967  
1077

Mail To:

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- Michigan Corporation & Securities Commission, PO Box 898, Lansing 4, Michigan
- Director of Internal Revenue, Detroit 31, Michigan
- Income Tax Division, City/County Bldg., Detroit 26, Mich.
- Your Bank
- In The Enclosed Envelope

Enclose Check For \$ 281.06

Made Out To:

- The Box Checked Above

No Check Necessary

By: JH

Reference copy, JFK Collection: ESCA (RG 233)

U.S. Corporation Income Tax Return

For the year January 1-December 31, 1966, or other taxable year beginning

1966, ending 1966, (PLEASE TYPE OR PRINT)

1966

- Check if a- A Sole proprietorship or partnership electing under sec. 1361 to be taxed as a corporation. B Consolidated return. C Personal Holding Co. D Business Code No. (see instr.)

Name: COBO CLEANERS INC, Number and street: 18135 LIVERNOIS, City or town, State, and ZIP code: DETROIT MICHIGAN 48221

E Employer Identification No. 38-1674296, F County in which located: WAYNE, G Enter total assets from line 14 Sch. L (see instruction R): 19613096

IMPORTANT-All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME table with rows 1-11. Includes Gross receipts (87651659), Less: Returns and allowances (422781), Gross profit, Dividends, Interest, Rents, Royalties, Net gains, and Other income (MISC. INCOME 37644). Total income: 872665.22.

DEDUCTIONS table with rows 12-27. Includes Compensation of officers, Salaries and wages, Repairs, Bad debts, Rents, Taxes, Interest, Contributions, Losses, Amortization, Depreciation, Depletion, Advertising, Pension, and Other deductions. Total deductions: 2780617.

TAX table with rows 28-35. Includes Taxable income before net operating loss deduction (2780617), Less: Net operating loss deduction, Special deductions, and Total income tax (580557). Credits and balance due/overpayment information.

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.

CORPORATE SEAL, Date, Signature of officer, Title

Date, Individual or firm signature of preparer: ADELSON, ADELSON & ROSEN C.P.A.'s, 15219 W. EIGHT MILE RD. - DETROIT, MICH. 48235, Address, 16-70068-1

Reference copy, JFK Collection: LSCA (RG 235)

COPY

Schedule A—COST OF GOODS SOLD (See instruction 2)		Schedule C—DIVIDENDS (See instruction 4)	
1 Inventory at beginning of year . . . . .		1 Domestic corporations subject to 85% deduction . . . . .	
2 Merchandise bought for manufacture or sale . . . . .		2 Certain preferred stock of public utilities . . . . .	
3 Salaries and wages . . . . .		3 Foreign corporations subject to 85% deduction . . . . .	
4 Other costs (attach schedule) . . . . .		4 Other dividends from foreign corporations . . . . .	
5 Total . . . . .		5 Income from controlled foreign corporations (attach Form 3646) . . . . .	
6 Less inventory at end of year . . . . .		6 Foreign dividend gross-up (section 78) . . . . .	
7 Cost of goods sold—Enter on line 2, page 1 . . . . .		7 Qualifying dividends from affiliated groups (section 243(b)) . . . . .	
Method of inventory valuation . . . . .		8 Other . . . . .	
		9 Total—Enter on line 4, page 1 . . . . .	

Schedule E—COMPENSATION OF OFFICERS (See page 5 of instructions)

1. Name, address, and social security number of officer	2. Title	3. Time devoted to business	Percent of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		
EARL RUBY SOUTHFIELD MICH		FULL			57675.00	
GEORGE MARCUS CHICAGO, ILL		FULL			376000.00	
Total compensation of officers—Enter here and on line 12, page 1 . . . . .					95275.00	

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1961.						
1962.	1950688	30824575	102748		7020	95728
1963.	2932614	56876963	318166		227464	196630
1964.	1288496	57873938	126807		124358	199079
1965.	6869632	53837167	150951		15378	334652
1966.	7914013	61768543	1753.03		69.90	502965

Schedule G—DEPRECIATION (See instruction 22)

Taxpayers using Revenue Procedure 62-21: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

1. Group and guideline 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
Buildings . . . . .	VAR	11345.33	2389W	VAR	VAR	1618.24
Furniture and fixtures . . . . .	VAR	3745963	18377W	VAR	VAR	810770
Transportation equipment . . . . .	VAR	8714053	3976774	VAR	VAR	1075116
Machinery and other equipment . . . . .						
Other (specify) LEASEHOLD IMP	1966	807690	- 0 -	SL	3YRS	1791.55
2 Totals . . . . .						2426865
3 Less amount of depreciation claimed in Schedule A and elsewhere on return . . . . .						
4 Balance—Enter here and on line 22, page 1 . . . . .						2426865

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Proc. 62-21 . . . . .							
2 Other . . . . .	21644.26	62439			2000.00		2426865

Reference copy, JFK Collection: LSCA (RG 235)

COPY

Schedule I—SPECIAL DEDUCTIONS

Table with 2 columns: Description and Amount. Rows include: (a) 85 percent of line 1, Schedule C; (b) 60.208 percent of line 2, Schedule C; (c) 85 percent of line 3, Schedule C; Total (not to exceed 85 percent of [line 28, page 1, less the sum of lines 3 and 5 of this schedule]); 100 percent of line 7, Schedule C; Dividends paid on certain preferred stock of public utilities; Western Hemisphere trade corporations; Total special deductions.

Schedule J—TAX COMPUTATION

Table with 2 columns: Description and Amount. Rows include: Taxable income (line 30, page 1); Surtax exemption (line 1, \$25,000, or amount apportioned under section 1561, whichever is lesser); Line 1 less line 2; (a) 22 percent of line 1; (b) 26 percent of line 3; (c) If multiple surtax exemption is elected under section 1562, enter 6 percent of line 2; Income tax (line 4, or line 26 of separate Schedule D, whichever is lesser); Foreign tax credit (attach Form 1118); Line 5 less line 6; Investment credit (attach Form 3468); Line 7 less line 8; Tax under section 541 of the Internal Revenue Code (attach Schedule 1120 PH); Tax from recomputing prior year investment credit (attach computation); Total tax—Add lines 9, 10, and 11.

H Date incorporated 1-1-65

I (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes [ ] No [X]
(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? Yes [X] No [ ]
If the answer to (1) or (2) is "Yes," attach a schedule showing: (a) name, address, and identifying number; and (b) percentage owned.
If the answer to (1) above is "Yes," include the taxable income (or loss) of such corporation for the taxable year ending with or within your taxable year.

J Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes [ ] No [X]
If "Yes," see inst. K. Enter amount here

K Did you at any time during the year own directly or indirectly any stock of a foreign corporation? Yes [ ] No [X]
If "Yes," attach statement required by instruction N.

L Amount of taxable income (or loss) for: 1963
1964
1965 3925238

M Did you claim a deduction for expenses connected with:
(1) A hunting lodge [ ], working ranch or farm [ ], fishing camp [ ], resort property [ ], pleasure boat or yacht [ ], or other similar facility [ ]? (Other than where the operation of the facility was the principal business.) Yes [ ] No [X]
(2) The leasing, renting, or ownership of a hotel room or suite [ ], apartment [ ], or other dwelling [ ], which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes [ ] No [X]
(3) The attendance of your employees' families at conventions or business meetings? Yes [ ] No [X]

(4) Vacations for employees or members of their families? (Other than amount reported on Form W-2.) Yes [ ] No [X]

N Refer to page 7 of instructions and state the:
Principal business activity DRY CLEANERS
Principal product or service

O Were you a member of a controlled group subject to the provisions of section 1561? Yes [ ] No [X], or section 1562? Yes [ ] No [X]
If "Yes," check type of relationship:

- (1) parent-subsidiary [ ]
(2) brother-sister [ ]
(3) combination of (1) and (2) [ ] (see section 1563)

P Were you liable for filing Forms 1096 and 1099 or 1067 for the calendar year 1966? Yes [ ] No [X]
If "Yes," where were they filed?

Q Did you make distributions during the taxable year:
(1) that are not considered wholly taxable as dividends to shareholders because of insufficient earnings and profits, or (2) in a section 333 liquidation where shareholders are taxed on their pro rata share of earnings and profits? Yes [ ] No [X]
(See sections 316, 301, and 333.) If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? Yes [ ] No [X]
If "Yes," attach explanation.

S Were you a U.S. shareholder of any controlled foreign corporation? Yes [ ] No [X] (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Reference copy, JFK Collection: LSCA (RG 233)

Schedule L—BALANCE SHEETS		Beginning of taxable year		End of taxable year	
ASSETS		(A) Amount	(B) Total	(C) Amount	(D) Total
1	Cash . . . . .		40423.33		46984.84
2	Trade notes and accounts receivable . . . . .	60400.90		75408.13	
	(a) Less allowance for bad debts . . . . .	3346.52	57054.38	50296.5	70378.48
3	Inventories SUPPLIES . . . . .		7422.60		5964.27
4	Gov't obligations: (a) U.S. and instrumentalities . . . . .				
	(b) State, subdivisions thereof, etc. . . . .				
5	Other current assets (attach schedule) PREP EXPENSES . . . . .		7695.42		7973.81
6	Loans to stockholders RECEIVABLE . . . . .		6000.00		
7	Mortgage and real estate loans . . . . .				
8	Other investments (attach schedule) . . . . .				
9	Buildings and other fixed depreciable assets . . . . .	124031.51		145022.39	
	(a) Less accumulated depreciation . . . . .	65628.93	58402.58	83692.83	61329.56
10	Depletable assets . . . . .				
	(a) Less accumulated depletion . . . . .				
11	Land (net of any amortization) . . . . .				
12	Intangible assets (amortizable only) . . . . .				
	(a) Less accumulated amortization . . . . .				
13	Other assets (attach schedule) GOODWILL . . . . .		3500.00		3500.00
14	Total assets . . . . .		175099.31		196130.96
LIABILITIES AND CAPITAL					
15	Accounts payable . . . . .		23043.44		13905.56
16	Mtges., notes, bonds payable in less than 1 yr. . . . .		3569.47		3072.30
17	Other current liabilities (attach schedule) . . . . .		64533.55		71538.44
18	Loans from stockholders . . . . .		12952.00		23252.00
19	Mtges., notes, bonds payable in 1 yr. or more . . . . .		16748.47		13660.57
20	Other liabilities (attach schedule) FED. INCOME TAXES . . . . .		11356.42		5805.57
21	Capital stock: (a) Preferred stock . . . . .			15,000.00	15,000.00
	(b) Common stock . . . . .	150000.00	15000.00		
22	Paid-in or capital surplus (attach reconciliation) . . . . .				
23	Retained earnings—Appropriated (attach sch.) . . . . .		27895.92		49896.52
24	Retained earnings—Unappropriated . . . . .		( )		( )
25	Less cost of treasury stock . . . . .				
26	Total liabilities and capital . . . . .		175099.31		196130.96

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1	Net income per books . . . . .	22,000.60	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax . . . . .	5805.37		(a) Nontaxable interest \$ . . . . .	
3	Excess of capital losses over capital gains . . . . .				
4	Taxable income not recorded on books this year (itemize) . . . . .				
5	Expenses recorded on books this year not deducted in this return (itemize)		8	Deductions in this tax return not charged against book income this year (itemize)	
	(a) Depreciation . . . \$ . . . . .			(a) Depreciation . . . \$ . . . . .	
	(b) Depletion . . . \$ . . . . .			(b) Depletion . . . \$ . . . . .	
6	Total of lines 1 through 5 . . . . .	27806.17	9	Total of lines 7 and 8 . . . . .	
			10	Income (line 28, page 1)—line 6 less 9 . . . . .	26806.17

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24, page 4)

1	Balance at beginning of year . . . . .	27895.92	5	Distributions: (a) Cash . . . . .	
2	Net income per books . . . . .	22000.60		(b) Stock . . . . .	
3	Other increases (itemize) . . . . .			(c) Property . . . . .	
			6	Other decreases (itemize) . . . . .	
4	Total of lines 1, 2, and 3 . . . . .	49896.52	7	Total of lines 5 and 6 . . . . .	
			8	Balance at end of year (line 4 less 7) . . . . .	49896.52

Reference copy, JFK Collection: LSCA (RG 233)

FORM **3468**  
(REVISED)

# Computation of Investment Credit

**1966**

U.S. Treasury Department  
Internal Revenue Service

TO BE ATTACHED TO YOUR TAX RETURN  
For the year January 1-December 31, 1966, or other taxable year beginning  
1966, ending 1966

Name and address

COBO CLEANERS INC. 18135 LIVERNOIS DETROIT MICH

**1 Investment in new and used property including investment in suspension period property**

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

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Investment (Column 2 x column 3)
NEW PROPERTY	(a)	4 or more but less than 6	5,684.94	33 1/3	1,894.98
	(b)	6 or more but less than 8		66 2/3	
	(c)	8 or more	10,693.97	100	10,693.97
USED PROPERTY (See instructions for dollar limitation)	(d)	4 or more but less than 6		33 1/3	
	(e)	6 or more but less than 8		66 2/3	
	(f)	8 or more	2,288.00	100	2,288.00

2 Total investment—Add lines 1(a) through (f) . . . . . 14,876.95

3 (a) Amount of investment on line 2 which is attributable to suspension period property . . . . . 93.48

(b) Amount of exemption from suspension period property (amount of investment in suspension period property in column 2, line 1, which is selected to be treated as qualified property—not to exceed \$20,000) . . . . . 280.44

(c) Enter in column 2 below the amount of investment on line 3(b) according to life years:

(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) (Column 2 x column 3)
4 or more but less than 6	280.44	33 1/3	93.48
6 or more but less than 8		66 2/3	
8 or more		100	

(d) Total of column 4 . . . . . 93.48

4 Line 3(a) less line 3(d) . . . . . 0

5 Total qualified investment—Line 2 less line 4 . . . . . 14,876.95

6 Tentative investment credit—7% of line 5 (3% for public utility property) . . . . . 1,041.39

7 Carryback and carryover of unused credit(s) (attach computation) . . . . .

8 TOTAL—Add lines 6 and 7 . . . . . 1,041.39

**COMPUTATION OF TAX FOR PURPOSES OF LIMITATION**

9 (a) Individuals—Enter amount from line 12, page 1, Form 1040 . . . . . 684696

(b) Estates and trusts—Enter amount from line 25 or 26, page 1, Form 1041 . . . . .

(c) Corporations—Enter amount from line 7, Tax Computation Schedule, Form 1120 . . . . .

10 Individuals, estates and trusts: (a) Foreign tax credit . . . . .

(b) Retirement income credit . . . . .

11 Total—Add lines 10(a) and (b) . . . . . 684696

12 Line 9 less line 11 . . . . .

**LIMITATION BASED ON AMOUNT OF TAX**

(Married persons filing separately, affiliated groups, estates and trusts, see instruction 13)

13 (a) Enter amount on line 12 or \$25,000, whichever is lesser . . . . . 684696

(b) If line 12 is in excess of \$25,000, enter 25% of the excess . . . . .

14 Total—Add lines 13(a) and (b) . . . . . 684696

15 Less 7% of line 4 (3% for public utility property) . . . . .

16 Line 14 less line 15 . . . . . 684696

17 Investment credit—Enter amount on line 8 or line 16, whichever is lesser . . . . . 1,041.39

**SCHEDULE A**

If any part of your investment in 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
		\$	\$	

Reference copy, JFK Collection: LSCA (RG 233)

Name COBO CLEANERS, INC Social Security or Identification No. \_\_\_\_\_  
Address \_\_\_\_\_

Form 1120 Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1966

PAGE 1 LINE 26 OTHER DEDUCTIONS

DELIVERY & AUTO	1865017
EMPLOYEE BENEFITS	1750266
HEAT LIGHT POWER	1479130
INSURANCE	1239758
MISC PRODUCTION EXPENSES	201018
OUTSIDE WORK	2326911
SALES PROMOTION	625579
SUPPLIES - CLEANING	4804118
DUES & SUBSCRIPTIONS	62690
LEGAL & ACCOUNTING	168200
MISCELLANEOUS	113653
OFFICE SERVICES	149937
OFFICE SUPPLIES	689284
TELEPHONE	649166
CASH SHORT	54145

16178782

PAGE 1 TAXES LINE 17

PAYROLL	2553738
BUSINESS ACTIVITIES TAX	200000
DETROIT INCOME TAX	30000
PROPERTY TAXES	405535
LICENSES	116230

3305503

PAGE 3 LINE 1 (2)

A) EARL RUBY      GEORGE MARCUS  
SOUTHFIELD MICH      CHICAGO, ILL

B) 50%      50%

C O

Reference copy, JFK Collection: HSCA (RG 233)



Name COBO CLEANERS INC Social Security or Identification No. \_\_\_\_\_  
Address 18135 LIVERWOLF DETROIT MICH

Form 1120 Schedule \_\_\_\_\_ Line 19 Year 1966

CONTRIBUTIONS			
HADASSAH	69	-	
SHAAREY ZEDAK	136	50	
GREGG CHURCH	5	-	
BOYSVILLE	10	-	
ALLIED JEWISH CAMP	443	00	
UNITED FOUNDATION	220	-	
OPTIMIST CLUB	10	-	
BNAIBRITH	24	-	
JEWISH COMM CENTER	30	-	
DET SOC FOR CRIPPLED CHILDREN	5	-	
OLD NEWSBOY	5	-	
FILM CULTURE	10	-	
NATL JEWISH HOSP	237	5	
ADAS SHALOM	15	-	
PREVENTION OF BLINDNESS	5	-	
MISC OTHER CHARITIES	193	70	
	<u>1186</u>	<u>95</u>	

Reference copy, JFK Collection: ESCA (RG 235)

ADELSON, ADELSON & ROSEN

Certified Public Accountants  
15219 West Eight Mile Road  
Detroit, Michigan

342 - 3770

TO: Cuba - Numer

Enclosed herein is your:

- Sales Tax for the Month of \_\_\_\_\_
- Depository Receipt For the Month of \_\_\_\_\_
- Federal Corp Income Tax
- City \_\_\_\_\_ Income Tax
- Federal Estimated Income Tax
- City Estimated Income Tax
- Intangibles Tax
- Business Activities Tax - Annual
- Business Activities Tax - Estimate
- Social Security and Withholding Tax for the Quarter Ended \_\_\_\_\_
- MESC Report for the Quarter Ended \_\_\_\_\_
- Federal Excise Tax Return For the Quarter Ended \_\_\_\_\_
- Annual Corporation Franchise Tax
- Assessors Report - City of \_\_\_\_\_

THIS REPORT DUE: 3-15-67

Please Sign The Return Where Indicated:

- Both Husband & Wife
- Any Corporation Officer
- Any Partner
- Both President or Vice President and Sec. or Treas.
- Individual
- \_\_\_\_\_

MAR 10 1967  
1331

Mail To:

- Michigan Department of Revenue, Lansing 22, Michigan
- Michigan Corporation & Securities Commission, PO Box 898, Lansing 4, Michigan
- Director of Internal Revenue, Detroit 31, Michigan
- Income Tax Division, City/County Bldg., Detroit 26, Mich.
- Your Bank
- In The Enclosed Envelope

Enclose Check For \$ 1163.16

Made Out To:

- The Box Checked Above
- No Check Necessary

By: 779

Reference copy, JFK Collection, HSCA (RG 233)

Check if a— <b>A</b> Sole proprietorship <input type="checkbox"/> or partnership <input type="checkbox"/> electing under sec. 1361 to be taxed as a corporation. <b>B</b> Consolidated return. <input type="checkbox"/> <b>C</b> Personal Holding Co. <input type="checkbox"/> <b>D</b> Business Code No. (see instr.)	Name <b>COBO - RUMAR SALES INC</b>	E Employer Identification No.
	Number and street <b>18135 LIVERNOIS</b>	F County in which located. <b>WAYNE</b>
	City or town, State, and ZIP code <b>DETROIT MICHIGAN 48221</b>	G Enter total assets from line 14 Sch. L (see instruction R). <b>\$ 65228.38</b>

**IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.**

<b>GROSS INCOME</b>	1 Gross receipts or gross sales ..... Less: Returns and allowances .....	<u>36871.04</u>
	2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule) . . . . .	<u>36871.04</u>
	3 Gross profit . . . . .	
	4 Dividends (Schedule C) . . . . .	
	5 Interest on obligations of the United States and U.S. instrumentalities . . . . .	
	6 Other interest . . . . .	
	7 Rents . . . . .	
	8 Royalties . . . . .	
	9 Net gains (losses)—(separate Schedule D) . . . . .	
	10 Other income (attach schedule) . . . . .	
	11 TOTAL income—Add lines 3 through 10 . . . . .	<u>36871.04</u>

<b>DEDUCTIONS</b>	12 Compensation of officers (Schedule E) . . . . .	<u>17377.61</u>
	13 Salaries and wages (not deducted elsewhere) . . . . .	
	14 Repairs (do not include cost of improvements or capital expenditures) . . . . .	
	15 Bad debts (Schedule F if reserve method is used) . . . . .	
	16 Rents . . . . .	
	17 Taxes (attach schedule) <b>PAYROLL</b> . . . . .	<u>1155.37</u>
	18 Interest . . . . .	
	19 Contributions (attach schedule—see instructions for limitation) . . . . .	
	20 Losses by fire, storm, shipwreck, other casualty, or theft (attach schedule) . . . . .	
	21 Amortization (attach schedule) . . . . .	
	22 Depreciation (Schedule G) . . . . .	
	23 Depletion (attach schedule) . . . . .	
	24 Advertising . . . . .	<u>1741.12</u>
	25 (a) Pension, profit-sharing, stock bonus, annuity plans (see instructions) . . . . . (b) Other employee benefit plans (see instructions) . . . . .	<u>5977.34</u>
26 Other deductions (attach schedule) . . . . .	<u>26251.44</u>	
27 TOTAL deductions in lines 12 through 26 . . . . .	<u>10619.60</u>	
28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27) . . . . .	<u>10619.60</u>	
29 Less: (a) Net operating loss deduction (see instructions—attach schedule) . . . . . (b) Special deductions (Schedule I) . . . . .		
30 Taxable income (line 28 less line 29) . . . . .	<u>10619.60</u>	

<b>TAX</b>	31 TOTAL income tax (Schedule J) . . . . .	<u>2336.31</u>
	32 Credits: (a) Tax paid with Form 7004 application for extension (attach copy) . . . . . (b) Payments and credits on 1966 declaration of estimated tax . . . . . (c) Credit from regulated investment companies (attach Form 2439) . . . . . (d) Credit for U.S. tax on nonhighway gas. and lub. oil (attach Form 4136) . . . . .	
	33 If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. Enter balance here	<u>2336.31</u>
	34 If tax (line 31) is less than credits (line 32) . . . . . Enter the OVERPAYMENT here	
	35 Enter amount of line 34 you want: Credited on 1967 estimated tax . . . . . Refunded	

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.

**CORPORATE SEAL** \_\_\_\_\_ Date \_\_\_\_\_ Signature of officer \_\_\_\_\_ Title \_\_\_\_\_

\_\_\_\_\_  
Date \_\_\_\_\_ Individual or firm signature of preparer **ADELSON, ADELSON & ROLEN C.P.A.'s** Address \_\_\_\_\_  
**15219 W. EIGHT MILE RD. - DETROIT, MICH. 48235**

Reference copy, JFK Collection: ESCA (RG 235)

Schedule I—SPECIAL DEDUCTIONS

Table with 2 columns: Description and Amount. Rows include (a) 85 percent of line 1, Schedule C; (b) 60.208 percent of line 2, Schedule C; (c) 85 percent of line 3, Schedule C; Total (not to exceed 85 percent of [line 28, page 1, less the sum of lines 3 and 5 of this schedule]); 100 percent of line 7, Schedule C; Dividends paid on certain preferred stock; Western Hemisphere trade corporations; Total special deductions.

Schedule J—TAX COMPUTATION

Table with 2 columns: Description and Amount. Rows include Taxable income (1061960); Surtax exemption (1061960); Line 1 less line 2; (a) 22 percent of line 1 (233631); (b) 26 percent of line 3; (c) If multiple surtax exemption is elected; Income tax; Foreign tax credit; Line 5 less line 6; Investment credit; Line 7 less line 8; Tax under section 541; Tax from recomputing prior year investment credit; Total tax (233631).

H Date incorporated 6-1-66

- I (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes [ ] No [X]
(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? Yes [X] No [ ]
If the answer to (1) or (2) is "Yes," attach a schedule showing:
(a) name, address, and identifying number; and
(b) percentage owned.
If the answer to (1) above is "Yes," include the taxable income (or loss) of such corporation for the taxable year ending with or within your taxable year.

J Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes [ ] No [X]
If "Yes," see inst. K. Enter amount here

K Did you at any time during the year own directly or indirectly any stock of a foreign corporation? Yes [ ] No [X]
If "Yes," attach statement required by instruction N.

L Amount of taxable income (or loss) for: 1963; 1964; 1965 NONE

- M Did you claim a deduction for expenses connected with:
(1) A hunting lodge [ ], working ranch or farm [ ], fishing camp [ ], resort property [ ], pleasure boat or yacht [ ], or other similar facility [ ]? (Other than where the operation of the facility was the principal business.) Yes [ ] No [X]
(2) The leasing, renting, or ownership of a hotel room or suite [ ], apartment [ ], or other dwelling [ ], which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes [ ] No [X]
(3) The attendance of your employees' families at conventions or business meetings? Yes [ ] No [X]

(4) Vacations for employees or members of their families? (Other than amount reported on Form W-2.) Yes [ ] No [X]

N Refer to page 7 of instructions and state the:
Principal business activity CLEANING SALES
Principal product or service

- O Were you a member of a controlled group subject to the provisions of section 1561? Yes [ ] No [X] or section 1562? Yes [ ] No [X]
If "Yes," check type of relationship:
(1) parent-subsidiary [ ]
(2) brother-sister [ ]
(3) combination of (1) and (2) [ ] (see section 1563)

P Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1966? Yes [ ] No [X]
If "Yes," where were they filed?

Q Did you make distributions during the taxable year:
(1) that are not considered wholly taxable as dividends to shareholders because of insufficient earnings and profits, or (2) in a section 333 liquidation where shareholders are taxed on their pro rata share of earnings and profits? Yes [ ] No [X]
(See sections 316, 301, and 333.) If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? Yes [ ] No [X]
If "Yes," attach explanation.

S Were you a U.S. shareholder of any controlled foreign corporation? Yes [ ] No [X]. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

A) EARL RUBY GEORGE MARCUS
B) DETROIT MICH CHICAGO ILL
50% 50%

Reference copy, JFK Collection: ESCA (RG 233)

Schedule L—BALANCE SHEETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash . . . . .				16716.64
2 Trade notes and accounts receivable . . . . .				48511.74
(a) Less allowance for bad debts . . . . .				
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) . . . . .				
6 Loans to stockholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .				
9 Buildings and other fixed depreciable assets . . . . .				
(a) Less accumulated depreciation . . . . .				
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .				
14 Total assets . . . . .				6522838
<b>LIABILITIES AND CAPITAL</b>				
15 Accounts payable . . . . .				5329506
16 Mtges., notes, bonds payable in less than 1 yr. . . . .				31372
17 Other current liabilities (attach schedule) . . . . .				
18 Loans from stockholders . . . . .				
19 Mtges., notes, bonds payable in 1 yr. or more . . . . .				233631
20 Other liabilities (attach schedule) <b>FEDERAL INCOME TAX</b> . . . . .				
21 Capital stock: (a) Preferred stock . . . . .			1000.00	100000
(b) Common stock . . . . .				
22 Paid-in or capital surplus (attach reconciliation) . . . . .				
23 Retained earnings—Appropriated (attach sch.) . . . . .				828329
24 Retained earnings—Unappropriated . . . . .		( )		( )
25 Less cost of treasury stock . . . . .				
26 Total liabilities and capital . . . . .				65,22838

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books . . . . .	828329	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .	233631	(a) Nontaxable interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .			
4 Taxable income not recorded on books this year (itemize) . . . . .		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		(a) Depreciation . . \$ . . . . .	
(a) Depreciation . . . \$ . . . . .		(b) Depletion . . . \$ . . . . .	
(b) Depletion . . . \$ . . . . .			
6 Total of lines 1 through 5 . . . . .	1061960	9 Total of lines 7 and 8 . . . . .	
		10 Income (line 28, page 1)—line 6 less 9 . . . . .	1061960

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24, page 4)

1 Balance at beginning of year . . . . .	- 0 -	5 Distributions: (a) Cash . . . . .	
2 Net income per books . . . . .	828329	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Other decreases (itemize) . . . . .	
4 Total of lines 1, 2, and 3 . . . . .	828329	7 Total of lines 5 and 6 . . . . .	- 0 -
		8 Balance at end of year (line 4 less 7) . . . . .	828329

Reference copy, JFK Collection: LSCA (RG 233)

Name COBO - RUMAR SALES INC Social Security or Identification No. \_\_\_\_\_  
Address 18135 LIVERNOIS DETROIT MICH 48221

Form 1120 Schedule \_\_\_\_\_ Line \_\_\_\_\_ Year 1966

PAGE 1 LINE 26 OTHER DEDUCTIONS

CASH SHORT	5864
CLAIMS	54530
DELIVERY	1995
EMPLOYEE BENEFITS	138743
LEGAL & AUDIT	38500
OFFICE SERVICES & OUTSIDE WORK	275422
SUPPLIES	82680
	<hr/>
	597734

COPY

Reference copy, JFK Collection: LSCA (RG 255)

ADELSON, ADELSON & ROSEN

Certified Public Accountants  
15219 West Eight Mile Road  
Detroit, Michigan

342 - 3770

TO: Polo - Memo

Enclosed herein is your:

- Sales Tax for the Month of \_\_\_\_\_
- Depository Receipt For the Month of \_\_\_\_\_
- Federal \_\_\_\_\_ Income Tax
- City Livingston Income Tax
- Federal Estimated Income Tax
- City Estimated Income Tax
- Intangibles Tax
- Business Activities Tax - Annual
- Business Activities Tax - Estimate
- Social Security and Withholding Tax for the Quarter Ended \_\_\_\_\_
- MESC Report for the Quarter Ended \_\_\_\_\_
- Federal Excise Tax Return For the Quarter Ended \_\_\_\_\_
- Annual Corporation Franchise Tax
- Assessors Report - City of \_\_\_\_\_

THIS REPORT DUE: 3-15-67

Please Sign The Return Where Indicated:

- Both Husband & Wife
- Any Corporation Officer
- Any Partner
- Both President or Vice President and Sec. or Treas.
- Individual
- \_\_\_\_\_

MAR. 10 1967  
1332

Mail To:

- Michigan Department of Revenue, Lansing 22, Michigan
- Michigan Corporation & Securities Commission, PO Box 898, Lansing 4, Michigan
- Director of Internal Revenue, Detroit 31, Michigan
- Income Tax Division, City/County Bldg., Detroit 26, Mich.
- Your Bank
- In The Enclosed Envelope
- \_\_\_\_\_
- Enclose Check For \$ 106.70

Made Out To:

- The Box Checked Above
- No Check Necessary

By: JJG

Reference copy, JFK Collection: ESCA (RG 233)

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX — 1966 CORPORATION RETURN

FOR THE CALENDAR YEAR 1966

EXTENDED FILING NO.  
Do Not Write in this Space

or other taxable period beginning....., 1966, ending....., 19.....

Form C of D-15-DIT-E (Rev. 7-66)

**THIS IS NOT A FEDERAL RETURN**

PLEASE TYPE OR PRINT	Name <b>COBO-RUMAR SALES INC</b>	Where incorporated..... <b>MICH</b>
	Number and street <b>18135 LIVERNOIS</b>	Date of incorporation..... <b>6-1-66</b>
	City or town, State <b>DETROIT MICHIGAN 48221</b>	Nature of business..... <b>CLEANING SALES</b>
	Zip Code	Main address in Detroit.....
		Telephone number.....
		Person in charge of records..... <b>ERUBY</b>
		Federal employer identification number.....

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per U. S. Corporation Income Tax Return Form 1120 or 1120S—attach copy)	\$ 10,619.60
b. Income from p. 2, Schedule C, line 30. See Note 1 below	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	10,619.60
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	
5. Total—add lines 3 and 4	10,619.60
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 12)	
7. Total—line 5 less line 6	10,619.60
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	10,619.60
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100 %
11. Total—multiply line 9 by % on line 10	10,619.60
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	10,619.60
14. CITY OF DETROIT TAX—multiply line 13 by 1%	106.20

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$
b. Payments and credits on 1966 Declaration of Estimated Detroit Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	

### TAX DUE OR REFUND

17. If your tax (line 14) is larger than your payments (line 16) enter amount of <b>BALANCE DUE</b> —PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO CITY TREASURER, INCOME TAX DIVISION, CITY-COUNTY BLDG., DETROIT, MICH. 48226	\$ 106.20
18. If your payments (line 16) are larger than your tax (line 14) enter amount of <b>OVERPAYMENT</b>	\$
19. Amount on line 18 to be: (A) <input type="checkbox"/> Credited on 1967 estimated tax (B) <input type="checkbox"/> Refunded	

Do Not Write in Space Below

A. Name and address of resident agent in Michigan	File	ITEMS
B. Is this a consolidated return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, list names and addresses of included corporations in an attached statement showing percent owned of voting stock of each corporation.	S. to I.	
C. IMPORTANT: Check this box <input type="checkbox"/> if the amount shown on line 1a or 1b above is not in agreement with the amount shown for this item on the return which you filed with the Federal Government for the year indicated above; and attach an explanation, together with a reconciliation of the difference.	<b>AUDIT RESULTS</b>  <b>CO P Y</b>  Let. D. Auditor Approval	
D. Number of Detroit location(s) included in this return..... Number of location(s) everywhere.....		
E. Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service.....		
F. Was your federal tax liability for any year subsequent to 1961 changed either by a review by the Federal Government or the filing of an amended federal return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, attach an explanation of each year's adjustments and also indicate whether an amended city return was filed.		

NOTE 1—Use line 1b for reporting income if the "separate accounting" method is used.

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.

(Date)	(Signature of officer)	(Title)
(Date)	(Individual or firm signature of preparer)	(Address)
	<b>ADENSON</b>	<b>15219 W. EIGHT MILE RD. DETROIT, MICH. 48235</b>

Reference copy, JFK Collection: LSCA (RG 233)



**PROFIT (OR LOSS) FROM BUSINESS — SCHEDULE C**

Period from \_\_\_\_\_ to \_\_\_\_\_

Show period covered and check appropriate box to indicate data used for Schedule C.  Separate accounting method.  Includes operations at all locations.

<p>1. Gross Receipts ..... \$ <u>36871.04</u></p> <p>2. Less: Returns and allowances .....</p> <p>3. Net Receipts ..... <u>36871.04</u></p> <p align="center"><b>COST OF GOODS SOLD</b></p> <p>4. Inventory at beginning of period .....</p> <p>5. Merchandise bought for manufacture or sale .....</p> <p>6. Salaries and wages .....</p> <p>7. Other costs (attach statement) .....</p> <p>8. Total—lines 4 through 7 .....</p> <p>9. Less: Inventory at end of period .....</p> <p>10. Cost of goods sold ..... <u>36,871.04</u></p> <p>11. Gross Profit—line 3 less line 10 .....</p>	<p align="center"><b>BUSINESS DEDUCTIONS</b></p>	<p>12. Compensation of officers ..... \$ .....</p> <p>13. Salaries and wages—not deducted elsewhere ..... <u>17377.61</u></p> <p>14. Rents .....</p> <p>15. Depreciation <u>SUPPLIES</u> ..... <u>82680</u></p> <p>16. Contributions <u>LEGAL AUDIT</u> ..... <u>38500</u></p> <p>17. Taxes ..... <u>115537</u></p> <p>18. Interest <u>ADVERTISING</u> ..... <u>174112</u></p> <p>19. Repairs <u>CLAIMS</u> ..... <u>54530</u></p> <p>20. Bad debts <u>OFFICE</u> ..... <u>283281</u></p> <p>21. Other (attach statement) <u>EMP BENEFITS</u> ..... <u>138743</u></p> <p>22. ....</p> <p>23. Total—lines 12 through 22 ..... <u>2625144</u></p> <p>24. Net profit or loss—line 11 less line 23 ..... <u>10,619.60</u></p>
<p>25. Dividend income .....</p> <p>26. Interest income .....</p> <p>27. Income from rents and royalties .....</p> <p>28. Gain or loss from sale or exchange of property (see instructions) .....</p> <p>29. Other income .....</p> <p>30. Total income (add lines 24 through 29). Enter here and on p. 1, line 1b. .... <u>10,619.60</u></p>		

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....			
b. TOTAL (add lines 1 and 1a) .....			%
2. Total wages, salaries, commissions and other compensation of all employees .....			%
3. Gross receipts from sales made or services rendered .....			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....	→		%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....	→		%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach explanation and use the lines provided below:

- a. Numerator..... c. Percentage (a ÷ b) enter here..... and on p. 1, line 10
- b. Denominator..... d. Date of Controller's approval letter.....

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to net income as shown on lines 1a or 1b on page 1.

PERIOD: From \_\_\_\_\_ to \_\_\_\_\_

<p align="center"><b>COLUMN 1</b> Add — Items Not Deductible</p> <p>1. Adjustments to income relating to prior periods. (See instructions) ..... \$ .....</p> <p>2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax. ....</p> <p>3. Detroit income tax paid or accrued. ....</p> <p>4. Other (submit schedule). ....</p> <p>5. Total Additions (enter on page 1, line 4) ..... \$ .....</p>	<p align="center"><b>COLUMN 2</b> Deduct — Items Not Taxable and Allowable Deductions</p> <p>6. Dividends received from national and state bank stock ..... \$ .....</p> <p>7. Interest from U. S. obligations and from United States governmental units. ....</p> <p>8. Dividends-received deduction (exclude dividends in line 6 above). ....</p> <p>9. Foreign tax deduction. ....</p> <p>10. Dividend gross up of foreign taxes. ....</p> <p>11. Other (submit schedule). ....</p> <p>12. Total Deductions (enter on page 1, line 6) ..... \$ .....</p>
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Reference copy, JFK Collection, LSCA (RG 235)

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

1973

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) <b>WILLIAM AND MARGE</b>	Last name <b>RUBY</b>	COUNTY OF RESIDENCE <b>OAKLAND</b>	Your social security number [REDACTED]
Present home address (Number and street, including apartment number, or rural route) <b>17155 LIVERNOIS</b>		Spouse's social security no. [REDACTED]	
City, town or post office, State and ZIP code <b>DETROIT, MICHIGAN 48221</b>		Occupation Yours > <b>SALES</b>	Spouse's > <b>HOUSEWIFE</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

5  Widow(er) with dependent child (Year spouse died > 19\_\_)

**Exemptions Regular / 65 or over / Blind**

6a Yourself . . .    Enter number of boxes checked > **3**

b Spouse . . .

c First names of your dependent children who lived with you **JOYCE** Enter number > **1**

d Number of other dependents (from line 27) . . . **1**

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	68,350	00
	10a Dividends (See instructions on page 6.) \$ <b>6,327.31</b>	10c	6,127	31
	10b Less exclusion \$ <b>200.00</b> , Balance >			
	10d (Gross amount received, if different from line 10a . . . \$ . . .)			
	11 Interest income . . . . .	11	8,885	39
	12 Income other than wages, dividends, and interest (from line 38) . . . . .	12	45,317	87
	13 Total (add lines 9, 10c, 11, and 12) . . . . .	13	128,680	57
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	128,680	57	

○ 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, Schedule D, Schedule G, Form 4726 OR Form 4972	16	52,317	77
	17 Total credits (from line 54) . . . . .	17		
	18 Income tax (subtract line 17 from line 16) . . . . .	18	52,317	77
	19 Other taxes (from line 61) . . . . .	19		
	20 Total (add lines 18 and 19) . . . . .	20	52,317	77

Tax, Payments and Credits	21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front)	21a	28,115	04
	b 1973 estimated tax payments include amount allowed as credit from 1972 return	b	18,290	00
	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	631	20
22 Total (add lines 21a, b, c, and d)	22	47,036	24	

Balance Due or Refund	23 If line 20 is larger than line 22, enter BALANCE DUE IRS (Check here > <input type="checkbox"/> , if Form 2210, Form 2210F, or statement is attached. See instructions on page 8.)	23	5,323	71
	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.

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.

Sign here

Your signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's signature (other than taxpayer) \_\_\_\_\_ Date **38-2024832**

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

GORDON L. HOLLANDER, P.C. CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection: BSCA (RG 233)

**Wage and Tax Statement 1973**  
 Copy C For employee's records

38-181707  
 Cobo-Home Sales, Inc.  
 14135 Livernois  
 Detroit, Mich. 48221

Type or print EMPLOYEE'S social security no., name, and address (including ZIP code) below.

**Karl Ruby**  
 4380 Stoney River Dr.  
 Birmingham, Mich. 48010

1	Federal income tax withheld	2	Wages, tips and other compensation	3	FICA empl. tax withheld	4	Total FICA wages	5	Uncollected empl. FICA tax on tips	6	Tax withheld	7	Wages paid	8	Name
	1,477.20		18,000.00		411.80		10,800.00		120.00		480.00				Karl Ruby

**OTHER INFORMATION (SEE CIRCULAR E)**  
 1. Single  
 2. Married

**STATE OR LOCAL INCOME TAX INFORMATION**

**SOCIAL SECURITY INFORMATION**

Form W-2 Department of the Treasury—Internal Revenue Service APP. 5/8/73 36-2515832

This information is being furnished to the Internal Revenue Service and appropriate State officials.

**Wage and Tax Statement 1973**  
 Copy C For employee's records

38-1806433  
 Cobo-Home Sales, Inc.  
 14135 Livernois  
 Detroit, Mich. 48221

Type or print EMPLOYEE'S social security no., name, and address (including ZIP code) below.

**Karl Ruby**  
 4380 Stoney River Dr.  
 Birmingham, Mich. 48010

1	Federal income tax withheld	2	Wages, tips and other compensation	3	FICA empl. tax withheld	4	Total FICA wages	5	Uncollected empl. FICA tax on tips	6	Tax withheld	7	Wages paid	8	Name
	21,693.84		50,350.00		411.80		10,800.00		138.27		1,784.20				Karl Ruby

**OTHER INFORMATION (SEE CIRCULAR E)**  
 1. Single  
 2. Married

**STATE OR LOCAL INCOME TAX INFORMATION**

**SOCIAL SECURITY INFORMATION**

Form W-2 Department of the Treasury—Internal Revenue Service APP. 5/8/73 36-2515832

This information is being furnished to the Internal Revenue Service and appropriate State officials.

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		
29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) . . . . .	29	(1,000	00)
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	45,557	87
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) > <u>MANAGEMENT FEE</u> . . . . .	37	760	00
38 Total (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12 . . . . . >	38	45,317	87

**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	128,683	07
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	14,457	57
46 Subtract line 45 from line 44 . . . . .	46	114,225	50
47 Multiply total number of exemptions claimed on line 7, by \$750 . . . . .	47	2,350	00
48 Taxable income. Subtract line 47 from line 46 . . . . .	48	111,975	50

(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		
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		

**Part VII Other Payments**

62 Excess FICA tax withheld (two or more employers—see instructions on page 9) . . . . .	62	631	80
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	631	80

**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.)

# Itemized Deductions

Attach to Form 1040.

1973

Name(s) as shown on Form 1040

ETHEL M. ROY ROBY

Your social security number

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.

Contributions (See instructions on page 11 for examples.)

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, etc.		
b Hospitals		
c Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, etc.)		
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		

21 a Cash contributions for which you have receipts, cancelled checks, etc.	350.00
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	350.00

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)	POLITICAL CONTRIBUTION 100.00
34 Total (add lines 30, 31, 32, and 33). Enter here and on line 40	100.00

Taxes

11 State and local income	2,822.25	
12 Real estate	2,242.34	
13 State and local gasoline (see gas tax tables)	75.00	
14 General sales (see sales tax tables)	539.70	
15 Personal property		
16 Other (Itemize)	MICHIGAN INTANGIBLES 164.51	
17 Total (add lines 11, 12, 13, 14, 15, and 16). Enter here and on line 36	6,903.91	

Summary of Itemized Deductions

35 Total medical and dental—line 10	
36 Total taxes—line 17	6,903.91
37 Total interest—line 20	7,103.66
38 Total contributions—line 24	350.00
39 Casualty or theft loss(es)—line 29	
40 Total miscellaneous—line 34	100.00
41 Total deductions (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45	14,457.57

Interest Expense

18 Home mortgage	2,641.06
19 Other (Itemize)	INTERNAL REVENUE SERVICE 4,462.60
20 Total (add lines 18 and 19). Enter here and on line 37	7,103.66

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

EMIL AND MARGE RUBY

Social security number



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 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					
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		11/8/73			
	100 SH AETNA LIFE	2/21/73	7,147.60	7,190.00	(42.40)
		12/27/73			
	200 SH TELEPROMPTER CORP	2/21/73	742.30	5,760.08	(5,017.78)
7	Capital gain distributions				7 162.24
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 (4,897.94)
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction H)				12(a)
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 (4,897.94)

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 (4,897.94)
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)
	(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) ( )

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	- 5 -
18	Enter loss from line 13 . . . . .	18	4,897.94
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	4,897.94
21	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero . . . . . 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).	21	- 0 -
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	
30	Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero) . . . . .	30	- 0 -
31	Subtract amount on line 30 from the loss on line 20 . . . . .	31	4,897.94
32	Enter 50% of the amount on line 31 . . . . .	32	2,448.97
33	Add lines 17, 30, and 32 . . . . .	33	2,448.97
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	( 1,000.00 )

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 . . . . . 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).	35	
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	

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 . . . . . 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.	47	
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 . . . . . If line 49 is equal to or greater than line 47, check here <input type="checkbox"/> and omit lines 50 through 54.	49	
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	

Supplemental Income Schedule (Form 1040) Retirement Income Credit Computation  
 (From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)  
 Attach to Form 1040.

1973

Name(s) as shown on Form 1040: BOB AND MARGE ROBY  
 Your social security number: [REDACTED]

Schedule E—Supplemental Income Schedule (Schedule R on back)

**Part I Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 33. For each pension or annuity not fully taxable, attach a separate Part I and enter combined total of taxable portions on line 5.

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

**Part II Rent and Royalty Income.** If you need more space, you may use Form 4831.  
 Note: If you are reporting farm rental income here, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box .

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.—explain below)
COMMERCIAL - BOSTON - LINCOLN - DET. MI. (1/2 OWNERSHIP)	2,769.93		636.20	667.21
<b>1 Totals</b>	2,769.93		636.20	667.21

2 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e)) 1,466.52

**Part III Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations.** If any of the partnership, estate or trust income reported below is from farming or fishing, see Schedule E Instructions to determine if you should also file Form 4835. If at least two-thirds of your gross income is from farming or fishing, check this box .

(a) Name and address	(b) Check applicable box			(c) Employer identification number	(d) Income or (loss)	(e) Additional 1st year depreciation (applicable only to partnerships)
	Partnership	Estate or Trust	Small Bus. Corp.			
CASH MANAGEMENT INC.			X	38-1806433	32,707.35	
CORP. FINANCIAL SALES			X	38-1812707	5,384.00	
<b>1 Totals</b>					44,091.35	
<b>2 Income or (loss). Total of column (d) less total of column (e)</b>					44,091.35	

**TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 31)** 49,557.77

Explanation of Column (e), Part II		Item	Amount	Item	Amount
Item	Amount	REPAIRS AND MAINT.	728		
REAL ESTATE TAX	512.33				
INSURANCE	146.50				

**Schedule for Depreciation Claimed in Part II Above.** 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>						
2 Depreciation from Form 4832 (See Note above)						
3 Depreciation from Form 5006						
4 Other depreciation:						
BUILDING	11/1/71	19,000.00	2,034.47	DB-150%	20 YRS	1,272.11
LESS: 50% OWNERSHIP						636.20
<b>5 Totals</b>						636.20

**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		636.20				636.20



# Estimated Tax by Individuals

> Attach this form to Form 1040.

Name and address as shown on your tax return

Social security number

## How to Figure Your Underpayment (Complete lines 1 through 11)

If you meet any of the exceptions (see Instruction D) which avoid the underpayment penalty for ALL quarters, omit lines 1 through 11 and go directly to line 12.

1	1973 tax (from line 20, Form 1040)				
2	Tax credit claimed for special fuels, nonhighway gasoline and lubricating oil in 1973 (from line 63, Form 1040)				
3	a. Minimum tax (from line 53, Form 1040)				
	b. Social security tax on unreported tip income (from line 59, Form 1040)				
	c. Uncollected employee social security tax on tips reported on Forms W-2 (from line 60, Form 1040)				
4	Total (add lines 2, 3a, 3b, and 3c)				
5	Balance (line 1 less line 4)				
6	Enter 80% of the amount shown on line 5				
		Due Dates of Installments			
		Apr. 15, 1973	June 15, 1973	Sept. 15, 1973	Jan. 15, 1974
7	Divide amount on line 6 by the number of installments required for the year (See Instruction B.) Enter the result in appropriate columns	10,472.11	11,472.11	10,472.11	10,472.11
8	Amounts paid on estimate for each period and tax withheld (See Instruction E.)	11,774.00	11,774.00	11,774.00	11,774.00
9	Overpayment of previous installment (See Instruction F.)		1,207.10	2,574.00	3,000.00
10	Total (Add line 8 and line 9.)	11,774.00	13,044.00	14,348.00	14,774.00
11	Underpayment (line 7 less line 10), or Overpayment (line 10 less line 7)	1,207.10	2,574.00	3,924.11	5,000.00

## Exceptions Which Avoid the Penalty (See Instruction D) (For special exceptions see: Instruction H for service in a "combat zone," and Instruction I for farmers and fishermen.)

12	Total amount paid and withheld from January 1 through the installment date indicated				
13	Exception No. 1, prior year's tax 1972 tax . . . . . > \$	25% of 1972 tax	50% of 1972 tax	75% of 1972 tax	100% of 1972 tax
14	Exception No. 2, tax on prior year's income using 1973 rates and exemptions	Enter 25% of tax	Enter 50% of tax	Enter 75% of tax	Enter 100% of tax
15	Exception No. 3, tax on annualized 1973 income	Enter 20% of tax	Enter 40% of tax	Enter 60% of tax	Not applicable
16	Exception No. 4, tax on 1973 income over 3, 5, and 8-month periods	Enter 90% of tax	Enter 90% of tax	Enter 90% of tax	Not applicable

## How to Figure the Penalty (Complete lines 17 through 21)

17	Amount of underpayment (from line 11)				
18	Date of payment or April 15, 1974, whichever is earlier (See Instruction G.)				
19	Number of days from due date of installment to the date shown on line 18				
20	Penalty (6 percent a year on the amount on line 17 for the number of days shown on line 19)				
21	Total amounts on line 20. Check the box below line 23, Form 1040 and show this amount in the bottom margin as "Penalty for underpayment." Then increase the amount of the "Balance Due IRS" or decrease the amount "Overpaid" accordingly				

# Maximum Tax on Earned Income

➤ Attach to Form 1040 (or Form 1041).

1973

Name(s) as shown on Form 1040 (or Form 1041)

EARL AND MARIE LASH

Identifying number

[REDACTED]

- Do not complete this form if—
- (a) Earned taxable income is:
    - \$38,000 or less, and you checked line 1 or line 4, Form 1040,
    - \$52,000 or less, and you checked line 2 or line 5, Form 1040,
    - \$26,000 or less, and this is an Estate or Trust return (Form 1041);
  - (b) You elected income averaging; or
  - (c) You checked line 3, Form 1040.

1	Earned income (see instructions)		1	68,110.00
2	Deductions (see instructions)		2	
3	Earned net income. Subtract line 2 from line 1		3	12,000.00
4	Enter your adjusted gross income		4	127,650.07
5	Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100%		5	9.40%
6	Enter your taxable income		6	11,975.50
7	Multiply the amount on line 6 by the percentage on line 5		7	1,126.79
8	a. Enter the larger of either (1) the total of your 1973 items of tax preference or (2) one-fourth of the total of your tax preference items for 1970, 1971, 1972, and 1973	8a		
	b. Less	8b	\$30,000	
	c. Subtract line 8b from line 8a	8c		
9	Earned taxable income. Subtract line 8c from line 7 (see instructions)		9	60,142.04
10	If: you checked line 1 or line 4, Form 1040, enter \$38,000 you checked line 2 or 5, Form 1040, enter \$52,000 Estate or Trust, enter \$26,000		10	52,000.00
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)		11	8,142.04
12	Enter 50% of line 11		12	4,071.02
13	Tax on amount on line 6 (use Tax Rate Schedule in Form 1040 (or Form 1041) instructions)	13	52,604.21	
14	Tax on amount on line 9 (use Tax Rate Schedule in Form 1040 (or Form 1041) instructions)	14	22,375.28	
15	Subtract line 14 from line 13		15	30,228.93
16	If the amount on line 10 is: \$38,000, enter \$13,290 (\$12,240 if unmarried head of household) \$52,000, enter \$18,060 \$26,000, enter \$9,030		16	18,060.00
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on line 16, Form 1040 (or line 24, Form 1041); however, if you had net long-term capital gain in excess of net short-term capital loss, complete Computation of Alternative Tax below		17	53,360.55
<b>Computation of Alternative Tax</b>				
18	Amount from line 6		18	
19	Amount from Schedule D (Form 1040), line 15(a) (or line 20, page 1, Form 1041)		19	
20	Subtract line 19 from line 18		20	
21	Enter smaller of amount on Sch. D (Form 1040), line 13 or 14 (or enter amount from Sch. D (Form 1041), line 17(e)) If line 21 does not exceed \$50,000, check here <input type="checkbox"/> and omit lines 22 through 28.		21	
22	Enter long-term gains from certain binding contracts and installment sales (referred to as "certain subsection d gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) instructions)		22	
23	Amount from line 22 or \$50,000, whichever is larger. If line 23 is equal to or greater than line 21, check here <input type="checkbox"/> and omit lines 24 through 28.		23	
24	Enter 50% of line 23		24	
25	Add lines 20 and 24		25	
26	Enter amount from line 13		26	
27	Tax on amount on line 25 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions)		27	
28	Subtract line 27 from line 26		28	
29	Tax on amount on line 20 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions). Caution: If line 9 is more than line 20, enter instead amount on line 14 less 50% of excess of line 9 over line 20		29	
30	Subtract line 29 from line 13		30	
31	Subtract line 30 from line 17		31	
32	If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23		32	
33	Alternative tax, add lines 28 (if applicable), 31, and 32		33	
34	Enter here and on line 16, Form 1040 (or line 24 or 25, whichever is applicable, Form 1041), the amount on line 17 or line 33, whichever is smaller		34	

U.S. Treasury  
Internal Revenue Service

other taxable year beginning \_\_\_\_\_, 1973, ending \_\_\_\_\_

A Date of election to small business corporation

Name  
**COSSO CLEANERS, INC.**

C Employer identification no.  
**38-2024027**

B Business Code No. (See page 7 of instructions)

Number and street  
**17350 LIVE OAKS**

D County in which located  
**Washtenaw**

City or town, State, and ZIP code  
**DIXTER, MICHIGAN 48121**

E Enter total amount from line 14, column 2, Schedule L

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME

DEDUCTIONS

TAX

1	Gross receipts or gross sales	Less: returns and allowances	1	
2	Less: cost of goods sold (Schedule A) and/or operations (attach schedule)		2	
3	Gross profit		3	
4	(a) Domestic dividends		4(a)	
	(b) Foreign dividends		4(b)	
5	Interest on obligations of the U.S. and U.S. instrumentalities		5	
6	Other interest		6	
7	Gross rents		7	
8	Gross royalties		8	
9	Gains and losses (separate Schedule D, Form 1120S and/or Form 4797):			
	(a) Net short-term capital gain reduced by any net long-term capital loss		9(a)	
	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions)		9(b)	
	(c) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)		9(c)	
10	Other income (see instructions—attach schedule)		10	
11	Total income, lines 3 through 10		11	
12	Compensation of officers (Schedule E)		12	
13	Salaries and wages (not deducted elsewhere)		13	
14	Repairs (see instructions)		14	
15	Bad debts (Schedule F if reserve method is used)		15	
16	Rents		16	
17	Taxes (attach schedule)		17	
18	Interest		18	
19	Contributions (not over 5% of line 23 adjusted per instructions—attach schedule)		19	
20	Amortization (attach schedule)		20	
21	Depreciation (Schedule G)		21	
22	Depletion (attach schedule)		22	
23	Advertising		23	
24	Pension, profit-sharing, etc. plans (see instructions)		24	
25	Employee benefit programs (see instructions)		25	
26	Other deductions (attach schedule)		26	
27	Total deductions, lines 12 through 26		27	
28	Taxable income, line 11 less line 27		28	
29	Income tax on capital gains (Schedule J)		29	
30	Minimum tax (see instructions.) Check here <input type="checkbox"/> if Form 4626 is attached		30	
31	Total tax (add lines 29 and 30)		31	
32	Credits: (a) Tax deposited with Form 7004 (attach copy)	32(a)		
	(b) Tax deposited with Form 7005 (attach copy)	32(b)		
	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (see instructions—attach Form 4136)	32(c)		
33	TAX DUE (line 31 less line 32). See instruction G for depository method of payment		33	
34	OVERPAYMENT (line 32 less line 31)		34	

**CLIENT'S COPY**  
**RETAIN FOR YOUR FILES.**  
**GORDON L. HOLLANDER**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**17350 TEN MILE ROAD**  
**SOUTHFIELD, MICHIGAN 48075**

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date \_\_\_\_\_ Signature of officer \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ Signature of individual or firm preparing the return \_\_\_\_\_ Preparer's address \_\_\_\_\_ Emp. Ident. or Sec. Id. No. \_\_\_\_\_

**GORDON L. HOLLANDER, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**17350 TEN MILE ROAD**  
**SOUTHFIELD, MICHIGAN 48075**

PROBATION

**SCHEDULE D COST OF GOODS SOLD (See instruction 2)**

Method of inventory valuation (specify) _____		Was there any substantial change in the manner of counting and quantities, costs, or valuations between opening and ending inventory? <input type="checkbox"/> Yes <input type="checkbox"/> No. If "Yes," attach explanation.
1 Inventory at beginning of year	2 Inventory at end of year	5 Total of lines 1 through 4
3 Salaries and wages	4 Other costs (attach schedule)	6 Less inventory at end of year
		7 Cost of goods sold (enter here and on line 2, page 1)

**SCHEDULE E COMPENSATION OF OFFICERS (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances
P. J. J. J.	326-05-2133	PRES	ALL	50	50,000.00	
MARCOS	341-22-1000	TREAS.	PART	50	30,000.00	
Total compensation of officers (enter here and on line 12, page 1)					95,000.00	

**SCHEDULE F BAD DEBTS—RESERVE METHOD (See instruction 15)**

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1968						
1969						
1970						
1971						
1972						
1973						

**SCHEDULE G DEPRECIATION (See instruction 21)** Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after 1970, or the Guideline Class Life System for assets placed in service before 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Except as otherwise expressly provided in regulations section 1.167(a)-11(b)(5)(vi) 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 Publication 534.

1. Group and guideline 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 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings						
Furniture and fixtures	VARIOUS	16,240.09	14,234.33	S.L.	VAR	
Transportation equipment	VARIOUS	46,779.61	28,405.55	S.L.	VAR	
Machinery and other equipment	VARIOUS	61,730.91	51,232.21	S.L.	VAR	
Other (specify) COST SOLD		12,117.67	(5,257.40)			
LESS: 1966-1968 IMP.	1966-1968	12,117.67	17,572.74	S.L.	5 YRS	
5 Totals		137,730.84				
6 Less amount of depreciation claimed in Schedule A						
7 Balance—enter here and on line 21, page 1						

**SCHEDULE H 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	COST SOLD					

**SCHEDULE I TAX COMPUTATION (See instructions)**

1 Taxable income (line 28, page 1)	
2 (a) Enter 48% 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.	

**SCHEDULE M—UNDISTRIBUTED TAXABLE INCOME**

- 1 Taxable income (line 28, page 1) . . . . .
- 2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year . . . . .
- (b) Tax imposed on certain capital gains (line 31, page 1) . . . . .
- 3 Corporation's undistributed taxable income . . . . .

**SUMMARY OF DISTRIBUTIONS AND OTHER ITEMS (attach additional sheets if necessary)**

1. Name and address of each shareholder	2. Social security number	3. Stock ownership		4. Compensation	5. Percentage of total shares owned
		Number of shares	Period held From To		
BIRMINGHAM	[REDACTED]	100	1/1/70 1/1/70	100.00	
GADSDEN	[REDACTED]	100	1/1/70 1/1/70	100.00	

- 4 Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 3) . . . . .
- 5 Actual dividend distributions taxable as long-term capital gains (after tax)\* . . . . .
- 6 Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion . . . . .
- 7 Nondividend distributions . . . . .
- 8 Undistributed taxable income—taxable as ordinary income or (loss) . . . . .
- 9 Undistributed taxable income—taxable as long-term capital gain (after tax)\* . . . . .

\*Each shareholder must be notified as to what amount of his pro rata share of long-term capital gains may qualify as subsection (d) gains. See section 1201(d).

10 INTEREST ON INVESTMENT INDEBTEDNESS:	(a) Investment interest expense . . . . .		(2) Railroad rolling stock . . . . .	
	(b) Net investment income or (loss) . . . . .		(3) On-the-job training facilities . . . . .	
	(c) Excess expenses over rental income attributable to net lease property . . . . .		(4) Child care facilities . . . . .	
	(d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property . . . . .		(e) Reserves for losses on bad debts of financial institutions . . . . .	
11 ITEMS OF TAX PREFERENCE:	(a) Accelerated depreciation of:		(d) Excess percentage depletion . . . . .	
	(1) Low-income rental housing . . . . .		(e) Net long-term capital gain (after tax) . . . . .	
	(2) Other real property . . . . .			
(b) Amortization of:		12 INVESTMENT CREDIT PROPERTY:		
(1) Certified pollution control facilities . . . . .		Deduction of new investment property:	(a) 3 or more but less than 5 years . . . . .	
		Cost of used investment property:	(b) 5 or more but less than 7 years . . . . .	
			(c) 7 or more years . . . . .	
			(d) 3 or more but less than 5 years . . . . .	
			(e) 5 or more but less than 7 years . . . . .	
			(f) 7 or more years . . . . .	

**COMPLETE A SEPARATE SCHEDULE K-1 FOR EACH SHAREHOLDER—File Copy A with Form 1120S, give Copy B to each shareholder, and keep Copy C for your records.**

F Date incorporated JANUARY 1, 1965

G 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 267(c).) If the answer is "Yes," attach a schedule showing:  
 (a) name, address, and employer identification number; and  
 (b) percentage owned.

H Did the corporation during the taxable year have any contracts or sub-contracts subject to the Renegotiation Act of 1951?  Yes  No  
 If "Yes," enter the aggregate gross dollar amount billed during the year . . . . .

I Amount of taxable income or (loss) for: 1970 37,616.06;  
 1971 10,272.00; 1972 52,127.42

J Refer to page 7 of instructions and state the principal:  
 Business activity SERVICE  
 Product or service DRY CLEANING

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562?  Yes  No

L 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 W-2?  Yes  No

M Did you file all required Forms 1099, 1096 and 1087?  Yes  No

N 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 4683. (For definitions, see Form 4683.)

O 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 1.47-4(b) of the Regulations?  Yes  No

ASSETS		1954	1953
1	Cash		
2	Notes, bonds, and accounts receivable (c) Less allowance for bad debts		
3	Marketable securities		
4	Debt obligations: (a) U.S. and instrumentalities (b) State, subdivisions thereof, etc.		
5	Other current assets (attach schedule)		
6	Loans to shareholders		
7	Mortgage and real estate loans		
8	Other investments (attach schedule)		
9	Buildings and other fixed depreciable assets (a) Less accumulated depreciation	139,520.21	127,700.00
10	Depletable assets (a) Less accumulated depletion	115,125.00	112,700.00
11	Land (net of any amortization)		
12	Intangible assets (amortizable only) (c) Less accumulated amortization		
13	Other assets (attach schedule)		
14	<b>Total assets</b>	110,420.21	112,700.00
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>			
15	Accounts payable		
16	Mtgs., notes, bonds payable in less than 1 year		
17	Other current liabilities (attach schedule)		
18	Loans from shareholders		
19	Mtgs., notes, bonds payable in 1 year or more		
20	Other liabilities (attach schedule)		
21	Capital stock	15,000.00	
22	Paid-in or capital surplus (attach reconciliation)		
23	Retained earnings—appropriated (attach schedule)	10,620.21	
24	Retained earnings—unappropriated		
25	Shareholders' undistributed taxable income previously taxed		
26	Less cost of treasury stock	( )	( )
27	<b>Total liabilities and shareholders' equity</b>	110,420.21	112,700.00

RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1	Net income per books	77,782.25	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax			(a) Tax-exempt interest \$	
3	Excess of capital losses over capital gains		8	Deductions in this tax return not charged against book income this year (itemize)	COST OF CAPITAL STOCK
4	Taxable income not recorded on books this year (itemize)		9	Total of lines 7 and 8	
5	Expenses recorded on books this year not deducted in this return (itemize)		10	Income (line 23, page 1)—line 3 less line 9	77,782.25
6	Total of lines 1 through 5	77,782.25			

ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1	Balance at beginning of year	66,620.21	5	Distributions out of current or accumulated earnings and profits:	
2	Net income per books	77,782.25		(a) Cash	
3	Other increases (itemize)			(b) Stock	
				(c) Property	
			6	Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
			7	Other decreases (itemize)	PRIOR YEARS INCOME TAX
4	Total of lines 1, 2, and 3	144,402.46	8	Total of lines 5, 6, and 7	
			9	Balance at end of year (line 4 less line 8)	144,402.46

1973 - 1973

<u>SECTION A - LINE 4 - OTHER COSTS</u>			
CLEANING SUPPLIES		45045.00	
DELIVERY EXPENSE		24100.00	
OUTSIDE SERVICES		29335.00	
EMPLOYEE BENEFITS - UNION INSURANCE AND PENSION		30770.00	
REPAIRS AND MAINTENANCE - PLANT AND EQUIPMENT		16000.00	
INSURANCE - WORKMEN'S COMPENSATION CLAIMS AND REFUNDS		4770.00	
<u>TOTAL</u>		<u>178020.00</u>	
<u>PAGE 1 - LINE 12 - OTHER INCOME</u>			
INSURANCE CLAIM		2387.50	
MISCELLANEOUS - PRIOR YEAR REIMBURSEMENTS		2110.00	
<u>TOTAL</u>		<u>5497.50</u>	
<u>PAGE 1 - LINE 17 - TAXES</u>			
PAYROLL		36106.00	
MICHIGAN FRANCHISE FEE		1428.00	
USE TAX		523.00	
CITY INCOME		1617.00	
REAL ESTATE		112.00	
PERSONAL PROPERTY		3119.00	
<u>TOTAL</u>		<u>40905.00</u>	
<u>PAGE 1 - LINE 19 - CONTRIBUTIONS</u>			
ALLIED JEWISH CAMPAIGN		1200.00	
UNITED FOUNDATIONS		250.00	
MISCELLANEOUS ORGANIZED CHARITIES		31.00	
CARRYOVER FROM 1972		335.00	
<u>TOTAL</u>		<u>2116.00</u>	
<u>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</u>			
CREDIT CARD FEES		1290.00	
EMPLOYEE RELATIONS		2500.00	
EQUIPMENT RENTAL		2150.00	
HEAT, LIGHT, AND WATER		14200.00	
INSURANCE		5525.00	
LICENSE, DUES, AND SUBSCRIPTIONS		1150.00	
OFFICE EXPENSES		10627.00	
PROFESSIONAL FEES		2000.00	
SALES PROMOTION		6400.00	
TELEPHONE		8120.00	
TRAVEL		775.00	
<u>TOTAL</u>		<u>55825.00</u>	

	BEGINNING OF YEAR	END OF YEAR
<u>SCHEDULE L - BALANCE SHEETS</u>		
<u>LINE 5 - OTHER CURRENT ASSETS</u>		
PREPAID EXPENSES	15,979.41	10,000.00
LOAN RECEIVABLE		10,000.00
<b>TOTAL</b>	<b>15,979.41</b>	<b>20,000.00</b>
<u>LINE 8 - OTHER INVESTMENTS</u>		
BONDS	1,000.00	1,200.00
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>		
EMPLOYEE WITHHELD AND PAYROLL TAX	5,467.03	4,400.00
ACCRUED VACATION PAY AND SALARY	21,413.56	45,000.00
DUE STOCKHOLDERS		77,462.71
<b>TOTAL</b>	<b>26,880.59</b>	<b>126,862.71</b>



# U.S. Corporation Income Tax Return

For calendar year 1973 or other taxable year beginning  
 1973, ending 1973, 19  
 (PLEASE TYPE OR PRINT)

1973

Check if a—  
 A Consolidated return   
 B Personal Holding Co.   
 C Business Code No. (See page 7 of instructions.)  
 6511

Name  
 MARUBI, INC.  
 Number and street  
 18135 LIVERNOIS  
 City or town, State, and ZIP code  
 DETROIT, MICHIGAN 48221

D Employer Identification No.  
 32-150112  
 E County in which located  
 WAYNE  
 F Enter total assets from line 14, column (D), Schedule L (See instruction R)  
 \$ 99,422.30

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME	1	Gross receipts or gross sales.....Less: Returns and allowances.....	1	
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	2	
	3	Gross profit	3	
	4	Dividends (Schedule C)	4	
	5	Interest on obligations of the United States and U.S. instrumentalities	5	
	6	Other interest	6	726.70
	7	Gross rents	7	27,510.00
	8	Gross royalties	8	
	9(a)	(a) Net capital gains—(separate Schedule D)	9(a)	
	9(b)	(b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	9(b)	
	10	Other income (see instructions—attach schedule)	10	
11	TOTAL income—Add lines 3 through 10	11	27,756.10	

DEDUCTIONS	12	Compensation of officers (Schedule E)	12	
	13	Salaries and wages (not deducted elsewhere)	13	
	14	Repairs (see instructions)	14	
	15	Bad debts (Schedule F if reserve method is used)	15	
	16	Rents	16	
	17	Taxes (attach schedule)	17	8,531.90
	18	Interest	18	2,297.46
	19	Contributions (not over 5% of line 30 adjusted per instructions—attach schedule)	19	
	20	Amortization (attach schedule)	20	
	21	Depreciation (Schedule G)	21	6,599.23
	22	Depletion	22	
	23	Advertising	23	
	24	Pension, profit-sharing, etc. plans (see instructions)	24	
	25	Employee benefit programs (see instructions)	25	
	26	Other deductions (attach schedule)	26	3,465.38
	27	TOTAL deductions—Add lines 12 through 26	27	27,823.97
	28	Taxable income before net operating loss deduction and other deductions (line 11 less line 27)	28	6,262.13
29	Less: (a) Net operating loss deduction (see instructions—attach schedule) 29(a) (b) Special deductions (Schedule I) 29(b)	29(a) 29(b)		
30	Taxable income (line 28 less line 29)	30	6,862.13	

TAX	31	TOTAL TAX (Schedule J)	31	1,509.67
	32	Credits: (a) Overpayment from 1972 allowed as a credit		
		(b) 1973 estimated tax payments		
		(c) Less refund of 1973 estimated tax applied for on Form 4466 ( )		
		(d) Tax deposited with Form 7004 (attach copy)		
		(e) Tax deposited with Form 7005 (attach copy)		
		(f) Credit from regulated investment companies (attach Form 2439)		
		(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)		
	33	TAX DUE (line 31 less line 32). See instruction G for depository method of payment	33	1,509.67
	34	OVERPAYMENT (line 32 less line 31)	34	
35	Enter amount of line 34 you want: Credited to 1974 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	35		

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date \_\_\_\_\_ Signature of officer \_\_\_\_\_ Title \_\_\_\_\_  
 Date \_\_\_\_\_ Signature of individual or firm preparing the return \_\_\_\_\_  
 GORDON L. HOLLANDER, P.C.  
 CERTIFIED PUBLIC ACCOUNTANT  
 17350 TEN MILE ROAD

Part I Cost of Goods Sold (See instruction 2)	Part II Dividends (See instruction 4)
1 Inventory at beginning of year . . . . .	1 Domestic corporations subject to 85% deduction . . . . .
2 Merchandise bought for manufacture or sale . . . . .	2 Certain preferred stock of public utilities . . . . .
3 Salaries and wages . . . . .	3 Foreign corporations subject to 85% deduction . . . . .
4 Other costs (attach schedule) . . . . .	4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b)) . . . . .
5 Total . . . . .	5 Other dividends from foreign corporations . . . . .
6 Less inventory at end of year . . . . .	6 Includable income from controlled foreign corporations (Subpart F; attach Forms 3646) . . . . .
7 Cost of goods sold—Enter on line 2, page 1 . . . . .	7 Foreign dividend gross-up (section 78) . . . . .
Method of inventory valuation . . . . .	
Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If "Yes," attach an explanation.	
	8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3)) . . . . .
	9 Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b) . . . . .
	10 Taxable dividends from a DISC or former DISC not included in line 1 (section 246(d)) . . . . .
	11 Other dividends . . . . .
	12 Total—Enter here and on line 4, page 1 . . . . .

Part III Compensation of Officers (See instruction 12)							
1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent of corporation stock owned		7. Amount of compensation	8. Expense account allowances
				Common	Preferred		
Total compensation of officers—Enter here and on line 12, page 1 . . . . .							

Part IV Bad Debts—Reserve Method (See instruction 15)						
1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			Current year's provision	Recoveries		
1968						
1969						
1970						
1971						
1972						
1973						

Part V Depreciation (See instructions for Schedule G) Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after 1970, or the Guideline Class Life System for assets placed in service before 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. 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 1970. Check box(es) if you made an election this taxable year to use <input type="checkbox"/> Class Life (ADR) System and/or <input type="checkbox"/> Guideline Class Life System. See Publication 534.						
1. Group and guideline 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 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings . . . . .	VARIOUS	72,150.00	23,450.00	S.L.	VAR.	3,700.00
Furniture and fixtures . . . . .						
Transportation equipment . . . . .						
Machinery and other equipment . . . . .						
Other (specify)						
BLDG. ADDITIONS	VARIOUS	70,925.39	44,044.21	VARIOUS	VAR.	2,299.23
5 Totals . . . . .		143,075.39				6,599.23
6 Less amount of depreciation claimed in Schedule A . . . . .						
7 Balance—Enter here and on line 21, page 1 . . . . .	6,599.23					

Part VI Summary of Depreciation (Other than additional first-year depreciation)						
	Straight line	Declining balance	Sum of years-digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4832						
2 Depreciation from Form 5006						
3 Other . . . . .	4,650.00	1,949.23				6,599.23

1 (a) 85% of line 1, Schedule C	
(b) 50.203% of line 2, Schedule C	
(c) 85% of line 3, Schedule C	
(d) 100% of line 4, Schedule C	
2 Total—See page 6 of instructions for limitation	
3 100% of line 8, Schedule C	
4 Enter dividends-received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation	
5 Dividends paid on certain preferred stock of public utilities (see instructions)	
6 Western Hemisphere trade corporations (see instructions)	
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1	

**Schedule C Tax Computation**

1 Taxable income (line 30, page 1)		6,362.13
2 Surtax exemption—Enter line 1 or \$25,000, whichever is lesser. (Component members of a controlled group—see page 6 of instructions and enter your surtax exemption or line 1, whichever is lesser.)		6,362.13
3 Line 1 less line 2		
4 (a) 22% of line 1	1,509.67	
(b) 26% of line 3		
(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2		1,509.67
5 Income tax (sum of line 4, or alternative tax from separate Schedule D, whichever is lesser)		1,509.67
6 (a) Foreign tax credit (attach Form 1118)		
(b) Investment credit (attach Form 3468)		
(c) Work incentive (WIN) credit (attach Form 4874)		
7 Total of lines 6(a), (b), and (c)		
8 Line 5 less line 7		1,509.67
9 Personal holding company tax (attach Schedule PH (Form 1120))		
10 Tax from recomputing a prior year investment credit (attach Form 4255)		
11 Tax from recomputing a prior year work incentive (WIN) credit (see instructions—attach computation)		
12 Minimum tax on tax preference items (see page 6 of instructions). Check here <input type="checkbox"/> if Form 4626 is attached		
13 Total tax—Add lines 8 through 12. Enter here and on line 31, page 1		1,509.67

**Schedule C Record of Form 503 Federal Tax Deposits (List deposits in order of date made—See instr. G)**

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

**G** Date incorporated **OCTOBER 23, 1961**

Question	Yes	No	Question	Yes	No
<b>H (1)</b> Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation?		X	<b>L</b> Taxable income or (loss) from line 30, page 1, Form 1120 for your taxable year beginning in: 1970 11,922.76, 1971 4,788.49, 1972 7,792.95		
<b>(2)</b> Did any corporation, individual, partnership, trust, or association at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? (For rules of attribution, see section 267(c).)	X		<b>M</b> Refer to page 7 of instructions and state the principal: Business activity <b>RENTALS</b> Product or service <b>COMMERCIAL REAL ESTATE</b>		
If the answer to (1) or (2) is "Yes," attach a schedule showing: (a) name, address and identifying number; and (b) percentage owned.			<b>N</b> Were you a member of a controlled group subject to the provisions of: (1) Section 1561? <input checked="" type="checkbox"/> <input type="checkbox"/> (2) Section 1562? <input type="checkbox"/> <input checked="" type="checkbox"/>		
If answer to (1) above is "Yes," show taxable income or (loss) from line 30, page 1, Form 1120 of such corporation for taxable year ending with or within your taxable year.			If answer to (1) or (2) is "Yes," check the type of relationship: (a) parent-subsidiary <input type="checkbox"/> (b) brother-sister <input checked="" type="checkbox"/> (c) combination of (a) and (b) <input type="checkbox"/> (See section 1563.)		
If the answer to (2) above is "Yes," was the owner of such voting stock an alien individual or a foreign entity (corporation, partnership, trust or association)?		X	If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (non-application of 6% additional tax under section 1562)? <input checked="" type="checkbox"/> <input type="checkbox"/>		
<b>I</b> Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951?		X	<b>O</b> 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? If "Yes," attach Form 4683. (For definitions, see Form 4683.)		
If "Yes," enter the aggregate gross dollar amount billed during the year <b>▶</b>			<b>P</b> Were you a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.		
<b>J</b> Did you ever declare a stock dividend?		X	<b>Q</b> During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.		
<b>K</b> Did you claim a deduction for expenses connected with: (1) Entertainment facility (boat, resort, ranch, etc.)? (2) Living accommodations (except for employees on business)? (3) Employees' families at conventions or meetings? (4) Employee or family vacations not reported on Form W-2?		X	<b>R</b> Did you file all required Forms 1087, 1096 and 1099?	X	

Balance Sheets	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)		3,399.22		2,610.00
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets	112,925.39		143,075.39	
(a) Less accumulated depreciation	(67,444.21)	45,481.18	(74,093.44)	68,981.95
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)		22,400.00		26,500.00
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		111,119.95		99,112.95
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.		10,800.00		12,000.00
17 Other current liabilities (attach schedule)		7,811.13		2,750.00
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more		30,910.40		17,575.00
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock	1,000.00	1,000.00	1,000.00	1,000.00
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated		60,598.42		65,950.55
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity		111,119.95		99,112.95

**Schedule M-1 Reconciliation of Income Per Books With Income Per Return**

1 Net income per books	5,352.46	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax	1,509.67	(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)			
5 Expenses recorded on books this year not deducted in this return (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
(a) Depreciation . . . \$		(a) Depreciation . . . \$	
(b) Depletion . . . \$		(b) Depletion . . . \$	
6 Total of lines 1 through 5	6,862.13	9 Total of lines 7 and 8	
		10 Income (line 28, page 1)—line 6 less 9	6,862.13

**Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)**

1 Balance at beginning of year	60,598.42	5 Distributions: (a) Cash	
2 Net income per books	5,352.46	(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Other decreases (itemize)	
4 Total of lines 1, 2, and 3	65,950.88	7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less 7)	65,950.88

<u>PAGE 1 - LINE 17 - TAXES</u>			
REAL ESTATE		7,496	69
MICHIGAN FRANCHISE FEE		217	09
MICHIGAN INCOME TAX		579	97
DETROIT INCOME TAX		135	25
<b>TOTAL</b>		<b>8,531</b>	<b>90</b>
<u>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</u>			
INSURANCE		257	21
MANAGEMENT FEES		2,207	20
PROFESSIONAL FEES		369	24
<b>TOTAL</b>		<b>3,465</b>	<b>38</b>
<u>PAGE 3 - ITEM H-(2) - STOCK OWNERSHIP</u>			
a EARL RUBY	GEORGE MARCUS		
4380 STONEY RIVER DR.	1301 N.E. MIAMI GARDEN DR.		
BIRMINGHAM, MICH 48010	N. MIAMI, FLORIDA 33162		
<b>b. 50%</b>	<b>50%</b>		
<u>SCHEDULE L - BALANCE SHEETS</u>		BEGINNING	END
<u>LINE 5 - OTHER CURRENT ASSETS</u>		<u>OF YEAR</u>	<u>OF YEAR</u>
MORTGAGE ESCROW		2,114	09
PREPAID EXPENSES		1,284	50
<b>TOTAL</b>		<b>3,399</b>	<b>59</b>
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>			
SECURITY DEPOSITS		450	00
ACCRUED TAXES		444	26
ACCRUED DIRECTOR FEES AND EXPENSES		5,202	42
FEDERAL INCOME TAX		1,714	45
<b>TOTAL</b>		<b>7,811</b>	<b>34</b>

CONSENT TO PLAN TO APPORTIONMENT OF \$25,000.00 SURTAX EXEMPTION UNDER THE INTERNAL REVENUE CODE SECTION 1561. TAXABLE YEAR 1973.

MEMBERS OF THE CONTROLLED GROUP

APPORTIONMENT

MARUBY, INC.  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221  
38-1801218  
TAXABLE YEAR: 12/31/73  
DISTRICT OFFICE FOR FILING:  
CINCINNATI, OHIO

6,86013

COBO CLEANERS, INC.  
18135 LIVERNOIS  
DETROIT, MICHIGAN, 48221  
38-1806433  
TAXABLE YEAR: 12/31/73  
DISTRICT OFFICE FOR FILING:  
CINCINNATI, OHIO

9,06894

COBO - RUMAR SALES, INC.  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221  
38-1857936  
TAXABLE YEAR: 12/31/73  
DISTRICT OFFICE FOR FILING:  
CINCINNATI, OHIO

9,06893

EARL RUBY, PRESIDENT

# U.S. Small Business Corporation Income Tax Return

for calendar year 1974 or

19

Department of the Treasury  
Internal Revenue Service

other taxable year beginning ..... 1974, ending ..... 19.....  
(PLEASE TYPE OR PRINT)

<b>A</b> Date of election as small business corporation 1/1/72	<b>Name</b> COBO-RUMAR SALES, INC.	<b>C</b> Employer Identification No. 31
<b>B</b> Business Code (No. (see page 7 of instructions)) 7200	<b>Number and street</b> 18135 LIVE OAKS <b>City or town, State, and ZIP code</b> DETROIT, MICHIGAN 48228	<b>D</b> County in which located Wayne  <b>E</b> Enter total assets on line 14, column D, Schedule L \$

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

<b>1</b> Gross receipts or gross sales ..... Less: Returns and allowances .....	<b>1</b>	
<b>2</b> Less: Cost of goods sold (Schedule A) and/or operations (attach schedule) . . . . .	<b>2</b>	
<b>3</b> Gross profit. . . . .	<b>3</b>	7,000
<b>4 (a)</b> Domestic dividends . . . . .	<b>4(a)</b>	
<b>(b)</b> Foreign dividends . . . . .	<b>4(b)</b>	
<b>5</b> Interest on obligations of the U.S. and U.S. instrumentalities . . . . .	<b>5</b>	
<b>6</b> Other interest . . . . .	<b>6</b>	4,400
<b>7</b> Gross rents . . . . .	<b>7</b>	
<b>8</b> Gross royalties . . . . .	<b>8</b>	
<b>9</b> Gains and losses (attach separate Schedule D (Form 1120S) and/or Form 4797):		
<b>(a)</b> Net short-term capital gain reduced by any net long-term capital loss . . . . .	<b>9(a)</b>	
<b>(b)</b> Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions). . . . .	<b>9(b)</b>	
<b>(c)</b> Ordinary gain or (loss) from Part II, Form 4797 . . . . .	<b>9(c)</b>	
<b>10</b> Other income (see instructions—attach schedule) . . . . .	<b>10</b>	
<b>11</b> TOTAL income—Add lines 3 through 10 . . . . .	<b>11</b>	11,400
<b>12</b> Compensation of officers (Schedule E) . . . . .	<b>12</b>	
<b>13</b> Salaries and wages (not deducted elsewhere) . . . . .	<b>13</b>	
<b>14</b> Repairs (see instructions) . . . . .	<b>14</b>	2
<b>15</b> Bad debts (Schedule F if reserve method is used) . . . . .	<b>15</b>	
<b>16</b> Rents . . . . .	<b>16</b>	
<b>17</b> Taxes (attach schedule) . . . . .	<b>17</b>	
<b>18</b> Interest . . . . .	<b>18</b>	
<b>19</b> Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)	<b>19</b>	
<b>20</b> Amortization (attach schedule) . . . . .	<b>20</b>	
<b>21</b> Depreciation (Schedule G) . . . . .	<b>21</b>	
<b>22</b> Depletion (attach schedule) . . . . .	<b>22</b>	
<b>23</b> Advertising . . . . .	<b>23</b>	
<b>24</b> Pension, profit-sharing, etc. plans (see instructions) . . . . .	<b>24</b>	
<b>25</b> Employee benefit programs (see instructions) . . . . .	<b>25</b>	
<b>26</b> Other deductions (attach schedule) . . . . .	<b>26</b>	36
<b>27</b> TOTAL deductions—Add lines 12 through 26 . . . . .	<b>27</b>	23
<b>28</b> Taxable income (line 11 less line 27) . . . . .	<b>28</b>	9,100
<b>29</b> Income tax on capital gains (Schedule J) . . . . .	<b>29</b>	
<b>30</b> Minimum tax (see instructions—attach Form 462) . . . . .	<b>30</b>	
<b>31</b> Total tax (add lines 29 and 30) . . . . .	<b>31</b>	1,100
<b>32</b> Credits: (a) Tax deposited with Form 7001 (attach copy) . . . . .	<b>32(a)</b>	
(b) Tax deposited with Form 7005 (attach copy) . . . . .	<b>32(b)</b>	
(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (attach Form 4136) . . . . .	<b>32(c)</b>	
<b>33</b> TAX DUE (line 31 less line 32). See instruction G for depository method of payment →	<b>33</b>	1,100
<b>34</b> OVERPAYMENT (line 32 less line 31) . . . . . →	<b>34</b>	

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.	Date _____ Signature of officer _____ Title _____	Date _____ Signature of individual or firm preparing the return _____ Preparer's address _____ Emp. Ident. or Soc. Sec. No. _____
--	---	---

CLIENT'S COPY  
RETAIN FOR YOUR FILES  
GORDON L. HOLLANDER  
CERTIFIED PUBLIC ACCOUNTANT  
17350 TEN MILE ROAD  
SOUTHFIELD, MICHIGAN 48075

Cost of Goods Sold (See instruction 2)

Method of inventory valuation (specify) > \_\_\_\_\_

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation.

1 Inventory at beginning of year . . . . .	5 Total of lines 1 through 4 . . . . .
2 Merchandise bought for manufacture or sale . . . . .	6 Less: Inventory at end of year . . . . .
3 Salaries and wages . . . . .	7 Cost of goods sold—Enter here and on line 2, page 1 . . . . .
4 Other costs (attach schedule) . . . . .	

**Schedule D Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent- age or cor- poration stock owned	6. Amount of compensation	7. Expense account allowances
EARL RUBY	[REDACTED]	PRES.	ALL	50	12,000.00	
GEORGE MARCUS	[REDACTED]	TREAS.	PART	50	12,000.00	
Total compensation of officers—Enter here and on line 12, page 1 . . . . .						

**Schedule E Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1969						
1970						
1971						
1972						
1973						
1974						

**Schedule F Depreciation (See instruction 21).** Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832 . . . . .						
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 . . . . .						

**Schedule G Tax Computation (See instructions)**

1 Taxable income (line 28, page 1) . . . . .	
2 (a) Enter 48% of line 1 (members of controlled groups, see instructions) . . . . .	6,500.00
(b) Subtract \$6,500 and enter difference . . . . .	
3 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1) . . . . .	25,000.00
4 Subtract \$25,000. (Statutory minimum.) . . . . .	
5 Balance (line 3 less line 4) (see instructions) . . . . .	
6 Enter 30% of line 5 (see instructions) . . . . .	
7 Income tax on capital gains (line 2 or line 6, whichever is lesser)—Enter here and on line 29, page 1 . . . . .	



Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income

- 1 Taxable income (line 28, page 1) . . . . .
- 2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year . . . . .
- (b) Tax imposed on certain capital gains (line 31, page 1) . . . . .
- 3 Corporation's undistributed taxable income . . . . .

Summary of Distributions and Other Items (attach additional sheets if necessary)

1. Name and address of each shareholder	2. Social security number	3. Stock ownership		4. Compensation	5. Percentage of time devoted to business
		Number of shares	Period held From To		
A <u>EDITH WILSON</u> <u>100 MONEY RD, BIRD, PA</u>	[REDACTED]	7,500	1/65 12/74	15,000	
B <u>ROSE MARY</u> <u>601 COLONY DR, BIRD, PA</u>	[REDACTED]	7,500	1/65 1/75	10,500	
C <u>ILL.</u>					
D					

- 4 Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6) . . . . .
- 5 Actual dividend distributions taxable as long-term capital gains (after tax)\* . . . . .
- 6 Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion . . . . .
- 7 Nondividend distributions . . . . .
- 8 Undistributed taxable income—taxable as ordinary income or (loss) . . . . .
- 9 Undistributed taxable income—taxable as long-term capital gain (after tax)\* . . . . .

\*Each shareholder must be notified of his pro rata share of long-term capital gains that may qualify as subsection (d) gain. See section 1201(c).

10 Interest on investment indebtedness:

- (a) investment interest expense . . . . .
- (b) Net investment income or (loss) . . . . .
- (c) Excess expenses over rental income attributable to net lease property . . . . .
- (d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property . . . . .

11 items of tax preference:

- (a) Accelerated depreciation on:
  - (1) Low-income rental housing . . . . .
  - (2) Other real property . . . . .
  - (3) Personal property subject to a net lease . . . . .
- (b) Amortization of:
  - (1) Certified pollution control facilities . . . . .
  - (2) Railroad rolling stock . . . . .
  - (3) On-the-job training facilities . . . . .
  - (4) Child care facilities . . . . .
- (c) Reserves for losses on bad debts of financial institutions . . . . .
- (d) Excess percentage depletion . . . . .
- (e) Net long-term capital gain (after tax)

12 Investment credit property:

Basis of new property	(a) 3 or more but less than 5 years . . . . .
	(b) 5 or more but less than 7 years . . . . .
	(c) 7 or more years . . . . .
Cost of used property	(d) 3 or more but less than 5 years . . . . .
	(e) 5 or more but less than 7 years . . . . .
	(f) 7 or more years . . . . .

Additional information Required

- F Date incorporated . . . . .
- G Did you 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 267(c).) If the answer is "Yes," attach a schedule showing: (a) name, address, and employer identification number; and (b) percentage owned.
- H Did you 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 . . . . .
- I Taxable income or (loss) from line 28, page 1, Form 1120S for your taxable year beginning in: 1971 11,719; 1972 6,666; 1973 14,719
- J Refer to page 7 of instructions and state the principal: Business activity SERVICE Product or service DRY CLEANING
- K Were you a member of a controlled group subject to the provisions of section 1561 or 1562? . . . . .  Yes  No
- L Did you claim a deduction for expenses connected with:
  - (1) Entertainment facility (boat, resort, ranch, etc.)? . . . . .  Yes  No
  - (2) Living accommodations (except for employees on business)? . . . . .  Yes  No
  - (3) Employees' families at conventions or meetings? . . . . .  Yes  No
  - (4) Employee or family vacations not reported on Form W-2? . . . . .  Yes  No
- M Did you file all required Forms 1087, 1096, and 1099? . . . . .  Yes  No
- N 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 4683. (For definitions, see Form 4683.)
- O Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the regulations? . . . . .  Yes  No

Shareholder's Share of Undistributed Taxable Income, etc. (Complete a separate Schedule K-1 (Form 1120S) for each shareholder. Attach Copy A to Form 1120S. Give Copy B to the shareholder. Keep Copy C for your records.)

Balance Sheets

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowances for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)		17,497.65		250.00
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		144,587.13		144,587.13
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable		36,481.62		30,045.03
16 Mtges., notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)		12,083.49		18,431.87
18 Loans from shareholders				
19 Mtges., notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock		1,000.00		1,000.00
22 Paid-in or capital surplus				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated		95,022.02		95,022.02
25 Shareholders' undistributed taxable income previously taxed				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity		144,587.13		144,587.13

Reconciliation of Income Per Books With Income Per Return

1 Net income per books	18,339.38	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		9 Total of lines 7 and 8	
6 Total of lines 1 through 5	10,339.38	10 Income (line 28, page 1)—line 6 less line 9	38

Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)

1 Balance at beginning of year	95,022.02	5 Distributions out of current or accumulated earnings and profits:	
2 Net income per books	18,339.38	(a) Cash	18,339.38
3 Other increases (itemize)		(b) Stock	
		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize)	
4 Total of lines 1, 2, and 3	113,361.40	8 Total of lines 5, 6, and 7	18,339.38
		9 Balance at end of year (line 4 less line 8)	95,022.02

SCHEDULE K-1  
(Form 1120S)

Department of the Treasury  
Internal Revenue Service

Shareholder's Share of Undistributed Taxable  
Income, etc.—1974

For calendar year 1974 or other taxable year  
beginning \_\_\_\_\_, 1974, ending \_\_\_\_\_, 19\_\_\_\_  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

	(a) Amount	
--	------------	--

Income		
1 Undistributed taxable income—ordinary income or (loss) . . . . .	9,169.69	Sch. E, Part III
2 Undistributed taxable income—long-term capital gain after tax . . . . .		Sch. D, Part II

Interest on Investment Indebtedness		Form 4952 line reference
1 Interest expense on investment indebtedness . . . . .		Line 3, col. b
2 Net investment income or (loss) . . . . .		Line 11, col. a
3 Excess expenses over rental income attributable to net lease property . . . . .		Line 11, col. b
4 Excess net long-term capital gains over net short-term capital losses attributable to investment property . . . . .		Line 11, col. c

Items of Tax Preference		Form 4625 line reference
1 Accelerated depreciation on:		
(a) Low-income rental housing . . . . .		Line 1(a)(1)
(b) Other real property . . . . .		Line 1(a)(2)
(c) Personal property subject to a net lease . . . . .		Line 1(b)
2 Amortization of:		
(a) Certified pollution control facilities . . . . .		Line 1(c)
(b) Railroad rolling stock . . . . .		Line 1(d)
(c) On-the-job training facilities . . . . .		Line 1(e)
(d) Child care facilities . . . . .		Line 1(f)
3 Reserves for losses on bad debts of financial institutions . . . . .		Line 1(h)
4 Excess percentage depletion . . . . .		Line 1(i)
5 Net long-term capital gain (after tax) . . . . .		

Property Eligible for Investment Credit		Form 3468 line reference
Basis of new property	(a) 3 or more but less than 5 years . . . . .	Line 1(a), col. (2)
	(b) 5 or more but less than 7 years . . . . .	Line 1(b), col. (2)
	(c) 7 or more years . . . . .	Line 1(c), col. (2)
Cost of used property	(d) 3 or more but less than 5 years . . . . .	Line 1(d), col. (2)
	(e) 5 or more but less than 7 years . . . . .	Line 1(e), col. (2)
	(f) 7 or more years . . . . .	Line 1(f), col. (2)

Property Used in Recomputing a Prior Year Investment Credit							Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)				(2) Date placed in service	(3) Cost or basis		
A							
B							
C							
D							
E							
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Recomputed qualified investment (Col. 3 x col. 10)	

Shareholder's name, identifying number, and address (including ZIP code)	Corporation's name, identifying number, and address (including ZIP code)
EARL ROBY ██████████ 4520 STONEY RIVER BIRMINGHAM, MICHIGAN 48010	COBO-RUMAR SALES, INC. 38-1812 707 18135 LIVERNOIS DETROIT, MICHIGAN 48221

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Dividend Income, etc.—1974**

For calendar year 1974 or other taxable year beginning \_\_\_\_\_, 1974, ending \_\_\_\_\_, 19\_\_\_\_  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

	(a) Amount					
<b>Income</b>						
1 Undistributed taxable income—ordinary income or (loss) . . . . .	9,129.69	Sch. E, Part III				
2 Undistributed taxable income—long-term capital gain after tax . . . . .		Sch. D, Part II				
<b>Interest on Investment Indebtedness</b>						
		Form 4552 line reference				
1 Interest expense on investment indebtedness . . . . .		Line 3, col. b				
2 Net investment income or (loss) . . . . .		Line 11, col. a				
3 Excess expenses over rental income attributable to net lease property . . . . .		Line 11, col. b				
4 Excess net long-term capital gains over net short-term capital losses attributable to investment property . . . . .		Line 11, col. c				
<b>Items of Tax Preference</b>						
		Form 4625 line reference				
1 Accelerated depreciation on:						
(a) Low-income rental housing . . . . .		Line 1(a)(1)				
(b) Other real property . . . . .		Line 1(a)(2)				
(c) Personal property subject to a net lease . . . . .		Line 1(b)				
2 Amortization of:						
(a) Certified pollution control facilities . . . . .		Line 1(c)				
(b) Railroad rolling stock . . . . .		Line 1(d)				
(c) On-the-job training facilities . . . . .		Line 1(e)				
(d) Child care facilities . . . . .		Line 1(f)				
3 Reserves for losses on bad debts of financial institutions . . . . .		Line 1(h)				
4 Excess percentage depletion . . . . .		Line 1(i)				
5 Net long-term capital gain (after tax) . . . . .						
<b>Property Eligible for Investment Credit</b>						
		Form 3468 line reference				
Basis of new property	(a) 3 or more but less than 5 years . . . . .	Line 1(a), col. (2)				
	(b) 5 or more but less than 7 years . . . . .	Line 1(b), col. (2)				
	(c) 7 or more years . . . . .	Line 1(c), col. (2)				
Cost of used property	(d) 3 or more but less than 5 years . . . . .	Line 1(d), col. (2)				
	(e) 5 or more but less than 7 years . . . . .	Line 1(e), col. (2)				
	(f) 7 or more years . . . . .	Line 1(f), col. (2)				
<b>Property Used in Recomputing a Prior Year Investment Credit</b>						
(1) Description of property (Indicate whether new or used)		(2) Date placed in service	(3) Cost or basis	Column numbers and headings correspond to those on Form 4255		
A						
B						
C						
D						
E						
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Recomputed qualified investment (Col. 3 x col. 10)
Shareholder's name, identifying number, and address (including ZIP code)				Corporation's name, identifying number, and address (including ZIP code)		
ESTATE OF GEORGE MARCUS 69 W. WASHINGTON SUITE 1150 CHICAGO, ILL. 60602				CUBO-RUMAR SALES, INC. 38-1812707 18135 LIVERNOIS DETROIT, MICHIGAN 48221		

COSO - RUMAR SALES, INC. 38-1812707  
 FORM 1120 S - 1971

		BEGINNING OF YEAR	END OF YEAR
<b>SCHEDULE A - LINE 4 - OTHER COSTS</b>			
	SUBCONTRACT CLEANING		313,581.76
	SUPPLIES		1,577.32
	CLAIMS AND ADJUSTMENTS		450.00
	<b>TOTAL</b>		<b>315,609.08</b>
<b>PAGE 1 - LINE 19 - TAXES</b>			
	PAYROLL		3,027.74
	MICHIGAN FRANCHISE FEE		490.11
	CITY INCOME		30.00
	<b>TOTAL</b>		<b>3,547.85</b>
<b>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</b>			
	ADVERTISING AND TELEPHONE		359.36
	EMPLOYEE BENEFITS - INSURANCE		1,990.76
	INSURANCE		991.65
	OFFICE		475.77
	PROFESSIONAL FEES		300.00
	COMMISSIONS		49,132.87
	<b>TOTAL</b>		<b>53,250.36</b>
<b>SCHEDULE L - BALANCE SHEETS</b>			
<b>LINE 5 - OTHER CURRENT ASSETS</b>			
	PREPAID EXPENSE	1,497.65	230.04
	LOAN RECEIVABLE	16,000.00	
	<b>TOTAL</b>	<b>17,497.65</b>	<b>230.04</b>
<b>LINE 17 - OTHER CURRENT LIABILITIES</b>			
	EMPLOYEES WITHHELD AND PAYROLL TAX	1,315.50	92.00
	DUE STOCKHOLDERS	10,767.99	18,339.38
	<b>TOTAL</b>	<b>12,083.49</b>	<b>18,431.38</b>

**U.S. Small Business Corporation  
Income Tax Return**

for calendar year 1974 or

10

Department of the Treasury  
Internal Revenue Service

other taxable year beginning \_\_\_\_\_, 1974, ending \_\_\_\_\_, 19\_\_\_\_  
(PLEASE TYPE OR PRINT)

**A** Date of election as small business corporation

Name

**C** Employer identification no.

**B** Business Code No. (see page 7 of instructions)

Number and street

**D** County in which located

City or town, State, and ZIP code

**E** Enter total amount on line 14, column D, Schedule N  
\$

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

INCOME

1	Gross receipts or gross sales	Less: Returns and allowances	1	
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		2	
3	Gross profit		3	
4	(a) Domestic dividends		4(a)	
	(b) Foreign dividends		4(b)	
5	Interest on obligations of the U.S. and U.S. instrumentalities		5	
6	Other interest		6	
7	Gross rents		7	
8	Gross royalties		8	
9	Gains and losses (attach separate Schedule D (Form 1120S) and/or Form 4797):			
	(a) Net short-term capital gain reduced by any net long-term capital loss		9(a)	
	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions).		9(b)	
	(c) Ordinary gain or (loss) from Part II, Form 4797		9(c)	
10	Other income (see instructions—attach schedule)		10	
11	TOTAL income—Add lines 3 through 10		11	
12	Compensation of officers (Schedule E)		12	
13	Salaries and wages (not deducted elsewhere)		13	
14	Repairs (see instructions)		14	
15	Bad debts (Schedule F if reserve method is used)		15	
16	Rents		16	
17	Taxes (attach schedule)		17	
18	Interest		18	
19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)		19	
20	Amortization (attach schedule)		20	
21	Depreciation (Schedule G)		21	
22	Depletion (attach schedule)		22	
23	Advertising		23	
24	Pension, profit-sharing, etc. plans (see instructions)		24	
25	Employee benefit programs (see instructions)		25	
26	Other deductions (attach schedule)		26	
27	TOTAL deductions—Add lines 12 through 26		27	285,882.49
28	Taxable income—Less line 27 from line 11		28	72,662.75
29	Income tax on capital gains (Schedule D)		29	NONE
30	Minimum tax (see instructions—attach Form 4626)		30	
31	Total tax (add lines 29 and 30)		31	
32	Credits: (a) Tax deposited with Form 7004 (attach copy)	32(a)		
	(b) Tax deposited with Form 7005 (attach copy)	32(b)		
	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (attach Form 4136)	32(c)		
33	TAX DUE (line 31 less line 32). See instruction G for depository method of payment	33		NONE
34	OVERPAYMENT (line 32 less line 31)	34		

**CLIENT'S COPY  
RETAIN FOR YOUR FILES  
GORDON L. HOLLANDER  
CERTIFIED PUBLIC ACCOUNTANT  
17350 TEN MILE ROAD  
SOUTHFIELD, MICHIGAN 48034**

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date \_\_\_\_\_ Signature of officer \_\_\_\_\_ Title \_\_\_\_\_  
Date \_\_\_\_\_ Signature of individual or firm preparing the return \_\_\_\_\_ Preparer's address \_\_\_\_\_  
GORDON L. HOLLANDER, P.C.  
CERTIFIED PUBLIC ACCOUNTANT  
17350 TEN MILE ROAD  
SOUTHFIELD, MICHIGAN 48034  
Emp. Ident. or Soc. Sec. No. 38 2024838

**Cost of Goods Sold (See instruction 2)**

Method of inventory valuation (specify)  $\rightarrow$  \_\_\_\_\_

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation.

1 Inventory at beginning of year	5 Total of lines 1 through 4
2 Merchandise bought for manufacture or sale	6 Less: Inventory at end of year
3 Salaries and wages	7 Cost of goods sold—Enter here and on line 2, page 1
4 Other costs (attach schedule)	

**Schedule E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent- age of cor- poration stock owned	6. Amount of compensation	7. Expense account allowances
CHARLES RUBY	[REDACTED]	PRES.	ALL	50	75,000	
GEORGE MARCUS	[REDACTED]	TREAS.	PART	50	15,000	
Total compensation of officers—Enter here and on line 12, page 1						

**Schedule F Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1969						
1970						
1971						
1972						
1973						
1974						

**Schedule G Depreciation (See instruction 21). Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.**

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings						
Furniture and fixtures	VARIOUS	16,517.45	14,588.66	S.L.	5/15	
Transportation equipment	VARIOUS	43,445.36	27,979.07	S.L.	5/15	
Machinery and other equipment	VARIOUS	63,982.64	52,653.09	S.L.	5/15	
Other (specify)						
LAND HOLD IMP.	VARIOUS	10,800.00	7,800.00	S.L.	5/15	
5 Totals		149,745.45	142,920.82			8,509.89
6 Less: Amount of depreciation claimed in Schedule A						
7 Balance—Enter here and on line 21, page 1						8,509.89

**Schedule H Tax Computation (See instructions)**

1 Taxable income (line 28, page 1)	
2 (a) Enter 48% 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 on capital gains (line 2 or line 6, whichever is lesser)—Enter here and on line 29, page 1	

Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income

1	Taxable income (line 28, page 1)	
2	Less: (a) Money distributed as dividends out of earnings and profits of the taxable year	
	(b) Tax imposed on certain capital gains (line 31, page 1)	
3	Corporation's undistributed taxable income	

Summary of Distributions and Other Items (attach additional sheets if necessary)

1. Name and address of each shareholder	2. Social security number	3. Stock ownership		4. Compensation	5. Percentage of time devoted to business
		Number of shares	Period held From To		
A <u>GEORGE RUDY</u> <u>1000 STANTON AVENUE, BIRMINGHAM, ALA.</u>	[REDACTED]	7,500	1/65 12/74	72,000.00	100%
B <u>GEORGE MARCOU</u> <u>1000 STANTON AVENUE, BIRMINGHAM, ALA.</u>	[REDACTED]	7,500	1/65 1/65	15,500.00	100%
C					
D					

4	Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6)	
5	Actual dividend distributions taxable as long-term capital gains (after tax)*	
6	Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion	
7	Nondividend distributions	
8	Undistributed taxable income—taxable as ordinary income or (loss)	
9	Undistributed taxable income—taxable as long-term capital gain (after tax)*	

\*Each shareholder must be notified of his pro rata share of long-term capital gains that may qualify as subsection (d) gain. See section 1201(d).

10 Interest on investment indebtedness:

- (a) Investment interest expense
- (b) Net investment income or (loss)
- (c) Excess expenses over rental income attributable to net lease property
- (d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property

11 Items of tax preference:

- (a) Accelerated depreciation on:
  - (1) Low-income rental housing
  - (2) Other real property
  - (3) Personal property subject to a net lease
- (b) Amortization of:
  - (1) Certified pollution control facilities
  - (2) Railroad rolling stock
  - (3) On-the-job training facilities
  - (4) Child care facilities
- (c) Reserves for losses on bad debts of financial institutions
- (d) Excess percentage depletion
- (e) Net long-term capital gain (after tax)

12 Investment credit property:

Basis of new property	(a) 3 or more but less than 5 years	
	(b) 5 or more but less than 7 years	
	(c) 7 or more years	2,729.09
Cost of used property	(d) 3 or more but less than 5 years	
	(e) 5 or more but less than 7 years	
	(f) 7 or more years	

Additional Information Required

- F Date incorporated January 1, 1965
- G Did you 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 267(c).)  
If the answer is "Yes," attach a schedule showing:  
(a) name, address, and employer identification number; and  
(b) percentage owned.
- H Did you 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
- I Taxable income or (loss) from line 28, page 1, Form 1120S for your taxable year beginning in: 1971 64,073.77  
1972 53,137.42; 1973 77,514.77
- J Refer to page 7 of instructions and state the principal:  
Business activity SERVICE  
Product or service DRY CLEANING
- K Were you a member of a controlled group subject to the provisions of section 1561 or 1562?  Yes  No
- L Did you claim a deduction for expenses connected with:
  - (1) Entertainment facility (boat, resort, ranch, etc.)?  Yes  No
  - (2) Living accommodations (except for employees on business)?  Yes  No
  - (3) Employees' families at conventions or meetings?  Yes  No
  - (4) Employee or family vacations not reported on Form W-2?  Yes  No
- M Did you file all required Forms 1087, 1096, and 1099?  Yes  No
- N 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 4683. (For definitions, see Form 4683.)
- O Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(o) of the regulations?  Yes  No

Shareholder's Share of Undistributed Taxable Income, etc. (Complete a separate Schedule K-1 (Form 1120S) for each shareholder. Attach Copy A to Form 1120S. Give Copy B to the shareholder. Keep Copy C for your records.)



**Balance Sheets**

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash		1,234.01		
2 Trade notes and accounts receivable	5,216.43			
(a) Less allowances for bad debts	161.14	40,305.47		
3 Inventories		8,478.62		6,000.00
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)		20,039.59		4,999.83
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)		1,200.00		
9 Buildings and other fixed depreciable assets	137,733.86		148,746.37	
(a) Less accumulated depreciation	112,792.53	24,941.33	15,302.14	27,444.23
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)		3,500.00		3,500.00
14 Total assets		205,916.07		215,246.13
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable		21,887.32		17,228.00
16 Mtges., notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)		126,860.16		119,400.00
18 Loans from shareholders				
19 Mtges., notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock		15,000.00		15,000.00
22 Paid-in or capital surplus				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated		62,566.53		72,662.75
25 Shareholders' undistributed taxable income previously taxed				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity		206,314.02		215,246.13

**Reconciliation of Income Per Books With Income Per Return**

1 Net income per books	72,662.75	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains		8 Deductions in this tax return not charged against book income this year (itemize)	
4 Taxable income not recorded on books this year (itemize)		9 Total of lines 7 and 8	
5 Expenses recorded on books this year not deducted in this return (itemize)		10 Income (line 28, page 1)—line 6 less line 9	72,662.75
6 Total of lines 1 through 5	72,662.75		

**Analysis of Unappropriated Retained Earnings Per Books (line 24 above)**

1 Balance at beginning of year	62,566.53	5 Distributions out of current or accumulated earnings and profits:	
2 Net income per books	72,662.75	(a) Cash	72,662.75
3 Other increases (itemize)		(b) Stock	
		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize)	
		PRIOR YEAR ADJUSTMENT	37,000.00
4 Total of lines 1, 2, and 3	135,229.28	8 Total of lines 5, 6, and 7	73,000.29
		9 Balance at end of year (line 4 less line 8)	62,228.99

0207 4 18

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Dividend Income, etc.—1974**

For calendar year 1974 or other taxable year  
beginning \_\_\_\_\_, 1974, ending \_\_\_\_\_, 19\_\_\_\_  
**(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)**

Copy to  
The filer  
Form 1120S

Income		(a) Amount	(b) Form 1040 filers enter col. a amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
1	Undistributed taxable income—ordinary income or (loss)	36,751.30	Sch. E, Part III
2	Undistributed taxable income—long-term capital gain after tax		Sch. D, Part II
<b>Interest on Investment Indebtedness</b>			Form 4552 line reference
1	Interest expense on investment indebtedness		Line 3, col. b
2	Net investment income or (loss)		Line 11, col. a
3	Excess expenses over rental income attributable to net lease property		Line 11, col. b
4	Excess net long-term capital gains over net short-term capital losses attributable to investment property		Line 11, col. c
<b>Items of Tax Preference</b>			Form 4625 line reference
1	Accelerated depreciation on:		
	(a) Low-income rental housing		Line 1(a)(1)
	(b) Other real property		Line 1(a)(2)
	(c) Personal property subject to a net lease		Line 1(b)
2	Amortization of:		
	(a) Certified pollution control facilities		Line 1(c)
	(b) Railroad rolling stock		Line 1(d)
	(c) On-the-job training facilities		Line 1(e)
	(d) Child care facilities		Line 1(f)
3	Reserves for losses on bad debts of financial institutions		Line 1(h)
4	Excess percentage depletion		Line 1(i)
5	Net long-term capital gain (after tax)		
<b>Property Eligible for Investment Credit</b>			Form 3438 line reference
Basis of new property	(a) 3 or more but less than 5 years		Line 1(a), col. (2)
	(b) 5 or more but less than 7 years		Line 1(b), col. (2)
	(c) 7 or more years	1,364.55	Line 1(c), col. (2)
Cost of used property	(d) 3 or more but less than 5 years		Line 1(d), col. (2)
	(e) 5 or more but less than 7 years		Line 1(e), col. (2)
	(f) 7 or more years		Line 1(f), col. (2)
<b>Property Used in Recomputing a Prior Year Investment Credit</b>			Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)		(2) Date placed in service	(3) Cost or basis
A			
B			
C			
D			
E			
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property
			(9) Actual useful life
			(10) Applicable percentage
			(11) Recomputed qualified investment (Col. 3 x col. 10)
Shareholder's name, identifying number, and address (including ZIP code)		Corporation's name, identifying number, and address (including ZIP code)	
EARL RUBY ██████████ 4380 STONEY RIVER BIRMINGHAM, MICHIGAN 48010		COBO CLEANERS, INC. 18175 LIVERNOIS DETROIT, MICHIGAN 48221 38-1806433	

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Dividend Income, etc.—1974**

For calendar year 1974 or other taxable year  
beginning \_\_\_\_\_, 1974, ending \_\_\_\_\_, 19\_\_\_\_  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

<b>Income</b>	(a) Amount	(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
---------------	------------	---

1 Undistributed taxable income—ordinary income or (loss) . . . . .	34,741.77	Sch. E, Part III
2 Undistributed taxable income—long-term capital gain after tax . . . . .		Sch. D, Part II

<b>Interest on Investment Indebtedness</b>		Form 4952 line reference
1 Interest expense on investment indebtedness . . . . .		Line 3, col. b
2 Net investment income or (loss) . . . . .		Line 11, col. a
3 Excess expenses over rental income attributable to net lease property . . . . .		Line 11, col. b
4 Excess net long-term capital gains over net short-term capital losses attributable to investment property . . . . .		Line 11, col. c

<b>Items of Tax Preference</b>		Form 4625 line reference
1 Accelerated depreciation on:		
(a) Low-income rental housing . . . . .		Line 1(a)(1)
(b) Other real property . . . . .		Line 1(a)(2)
(c) Personal property subject to a net lease . . . . .		Line 1(b)
2 Amortization of:		
(a) Certified pollution control facilities . . . . .		Line 1(c)
(b) Railroad rolling stock . . . . .		Line 1(d)
(c) On-the-job training facilities . . . . .		Line 1(e)
(d) Child care facilities . . . . .		Line 1(f)
3 Reserves for losses on bad debts of financial institutions . . . . .		Line 1(h)
4 Excess percentage depletion . . . . .		Line 1(i)
5 Net long-term capital gain (after tax) . . . . .		

<b>Property Eligible for Investment Credit</b>		Form 4563 line reference
Basis of new property	(a) 3 or more but less than 5 years . . . . .	Line 1(a), col. (2)
	(b) 5 or more but less than 7 years . . . . .	Line 1(b), col. (2)
	(c) 7 or more years . . . . .	1,364.54 Line 1(c), col. (2)
Cost of used property	(d) 3 or more but less than 5 years . . . . .	Line 1(d), col. (2)
	(e) 5 or more but less than 7 years . . . . .	Line 1(e), col. (2)
	(f) 7 or more years . . . . .	Line 1(f), col. (2)

<b>Property Used in Recomputing a Prior Year Investment Credit</b>							Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)				(2) Date placed in service	(3) Cost or basis		
A							
B							
C							
D							
E							
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property	(9) Actual useful life	(10) Applicable percentage	(11) Recomputed qualified investment (Col. 3 x col. 10)	

Shareholder's name, identifying number, and address (including ZIP code)  ESTATE OF GEORGE MARCUS 69 W. WASHINGTON SUITE 1150 CHICAGO, ILL 60602	Corporation's name, identifying number, and address (including ZIP code)  COBO CLEANERS, INC. 18135 LIVERNOIS DETROIT, MICHIGAN 48221  38-1806433
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SCHEDULE A - LINE 4 - OTHER COSTS			
CLEANING SUPPLIES		54,988	75
DELIVERY EXPENSE		39,074	08
OUTSIDE SERVICES		30,300	73
EMPLOYEE BENEFITS - UNION INSURANCE AND PENSION		19,190	38
REPAIRS AND MAINTENANCE - PLANT AND EQUIPMENT		15,181	55
INSURANCE - WORKMENS COMPENSATION		11,977	33
CLAIMS AND REFUNDS		10,023	22
<b>TOTAL</b>		<b>130,747</b>	<b>24</b>
<b>PAGE 1 - LINE 17 - TAXES</b>			
PAYROLL		36,672	74
MICHIGAN FRANCHISE FEE		397	83
REAL ESTATE		192	39
PERSONAL PROPERTY		2,668	72
CITY INCOME		800	00
USE		292	73
<b>TOTAL</b>		<b>41,030</b>	<b>40</b>
<b>PAGE 1 - LINE 19 - CONTRIBUTIONS</b>			
ALLIED JEWISH CAMPAIGN		1,200	00
YESHIVA BETH YEHUDA		100	00
UNITED FOUNDATIONS		348	00
MISCELLANEOUS ORGANIZED CHARITIES		86	75
<b>TOTAL</b>		<b>1,734</b>	<b>75</b>
<b>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</b>			
CREDIT CARD FEES		1,433	07
EMPLOYEE RELATIONS		6,794	13
UTILITIES		16,052	72
INSURANCE		8,243	04
LICENSE, DUES, AND SUBSCRIPTIONS		1,451	00
OFFICE SUPPLIES AND EXPENSES		16,599	39
PROFESSIONAL FEES		2,155	00
SALES PROMOTION		9,044	70
TELEPHONE		7,877	42
TRAVEL		380	00
<b>TOTAL</b>		<b>70,742</b>	<b>93</b>

COMM. BUSINESS - INC. 38-1106433

FORM 1120 S - 1974

	BEGINNING OF YEAR		END OF YEAR	
<u>SCHEDULE L - BALANCE SHEETS</u>				
<u>LINE 5 - OTHER CURRENT ASSETS</u>				
PREPAID EXPENSES	10,039	59	4,947	83
LOAN RECEIVABLE	10,000	00		
<b>TOTAL</b>	<b>20,039</b>	<b>59</b>	<b>4,947</b>	<b>83</b>
<u>LINE 8 - OTHER INVESTMENTS</u>				
BONDS	1,200	00	1,200	00
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>				
EMPLOYEE WITHHELD AND PAYROLL TAXES	4,400	87	-	00
ACCRUED VACATION AND SALARY	45,044	58	46,743	13
DUE STOCKHOLDERS	77,414	71	72,662	75
<b>TOTAL</b>	<b>126,860</b>	<b>16</b>	<b>119,405</b>	<b>88</b>

**U.S. CORPORATION INCOME TAX RETURN**

for calendar year 1974 or other taxable year beginning

1974, ending 19  
(PLEASE TYPE OR PRINT)

Department of the Treasury  
Internal Revenue Service

- Check if a—  
 A Consolidated return   
 B Personal Holding Co.   
 C Business Code No. (See page 7 of instructions)

Name M. S. Y. INC.  
 Number and street 1000 LIVE OAK  
 City or town, State, and ZIP code DETROIT MICHIGAN 48202

- Employer's name  
 Country in which located  
 Enter total assets (line 14, column (D), Schedule C (See instruction D))  
 \$

**IMPORTANT**—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

<b>GROSS INCOME</b>	1	Gross receipts or gross sales	Less: Returns and allowances	1	
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		2	
	3	Gross profit		3	
	4	Dividends (Schedule C)		4	
	5	Interest on obligations of the United States and U.S. instrumentalities		5	
	6	Other interest		6	
	7	Gross rents		7	
	8	Gross royalties		8	
	9	(a) Net capital gains (attach separate Schedule D)		9(a)	
		(b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)		9(b)	
	10	Other income (see instructions—attach schedule)		10	
11	<b>TOTAL income</b> —Add lines 3 through 10		11		
<b>DEDUCTIONS</b>	12	Compensation of officers (Schedule E)		12	
	13	Salaries and wages (not deducted elsewhere)		13	
	14	Repairs (see instructions)		14	
	15	Bad debts (Schedule F if reserve method is used)		15	
	16	Rents		16	
	17	Taxes (attach schedule)		17	10,886.64
	18	Interest		18	
	19	Contributions (not over 5% of line 30 adjusted per instructions—attach schedule)		19	
	20	Amortization (attach schedule)		20	
	21	Depreciation (Schedule G)		21	635558
	22	Depletion		22	
	23	Advertising		23	
	24	Pension, profit-sharing, etc. plans (see instructions)		24	
	25	Employee benefit programs (see instructions)		25	
	26	Other deductions (attach schedule)		26	372150
	27	<b>TOTAL deductions</b> —Add lines 12 through 26		27	2239002
	28	Taxable income before net operating loss deduction and special deductions (line 11 less line 27)		28	475998
	<b>TAX</b>	29	Less: (a) Net operating loss deduction (see instructions—attach schedule)	29(a)	
		(b) Special deductions (Schedule I)	29(b)		
30		<b>Taxable income</b> (line 28 less line 29)		30	475998
31		<b>TOTAL TAX</b> (Schedule J)		31	1047.20
32		Credits: (a) Overpayment from 1973 (treated as a credit)			
		(b) 1974 estimated tax payments			
		(c) Less refund of 1974 estimated tax (attach Form 4466)			
		(d) Tax deposited with Form 7004 (attach Form 7004)			
		(e) Tax deposited with Form 7005 (attach Form 7005)			
		(f) Credit from regulated investment companies (attach Form 2439)			
	(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)				
33	<b>TAX DUE</b> (line 31 less line 32). See instruction G for depository method of payment		33	1047.20	
34	<b>OVERPAYMENT</b> (line 32 less line 31)		34		
35	Enter amount of line 34 you want: Credited to 1975 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>		35		

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date \_\_\_\_\_ Signature of officer \_\_\_\_\_ Title \_\_\_\_\_  
 Date \_\_\_\_\_ Signature of individual or firm preparing the return \_\_\_\_\_ Preparer's address \_\_\_\_\_ Emp. Cont. or Soc. Sec. No. \_\_\_\_\_

**GORDON L. HOLLANDER, P.C.**  
 CERTIFIED PUBLIC ACCOUNTANT  
 17350 TEN MILE ROAD

38-2024838

Part II Cost of Goods Sold (See instruction 2)	Part III Dividends (See instruction 4)
1 Inventory at beginning of year . . . . .	1 Domestic corporations subject to 85% deduction . . . . .
2 Merchandise bought for manufacture or sale . . . . .	2 Certain preferred stock of public utilities . . . . .
3 Salaries and wages . . . . .	3 Foreign corporations subject to 85% deduction . . . . .
4 Other costs (attach schedule) . . . . .	4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b)) . . . . .
5 Total . . . . .	5 Other dividends from foreign corporations . . . . .
6 Less: Inventory at end of year . . . . .	6 Includable income from controlled foreign corporations under subpart F (attach Forms 3646) . . . . .
7 Cost of goods sold—Enter on line 2, page 1 . . . . .	7 Foreign dividend gross-up (section 78) . . . . .
Method of inventory valuation . . . . .	8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3)) . . . . .
Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? <input type="checkbox"/> Yes <input type="checkbox"/> No	9 Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b) . . . . .
If "Yes," attach an explanation.	10 Taxable dividends from a DISC or former DISC not included in line 1 (section 246(d)) . . . . .
	11 Other dividends . . . . .
	12 Total—Enter here and on line 4, page 1 . . . . .

**Schedule E Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percent of corporation stock owned		7. Amount of compensation	8. Expense account allowances
				Common	Preferred		
Total compensation of officers—Enter here and on line 12, page 1 . . . . .							

**Schedule F Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	4. Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1969						
1970						
1971						
1972						
1973						
1974						

**Schedule G Depreciation (See instructions for Schedule G) Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 584.**

1. Group and guideline 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
2 Depreciation from Form 4832 . . . . .						
3 Depreciation from Form 5006 . . . . .						
4 Other depreciation:						
Buildings . . . . .	VARIOUS	72,150.00	27,150.00	S.L.	VAR	
Furniture and fixtures . . . . .						
Transportation equipment . . . . .						
Machinery and other equipment . . . . .						
Other (specify)						
BLDG. ADDITIONS	VARIOUS	70,925.39	41,943.44	VARIOUS	VAR	
5 Totals . . . . .		143,075.39				
6 Less: Amount of depreciation claimed in Schedule A . . . . .						
7 Balance—Enter here and on line 21, page 1 . . . . .						

1 (a) 85% of line 1, Schedule C . . . . .  
 (b) 60.208% of line 2, Schedule C . . . . .  
 (c) 85% of line 3, Schedule C . . . . .  
 (d) 100% of line 4, Schedule C . . . . .  
 2 Total—See instructions for limitation . . . . .  
 3 100% of line 8, Schedule C . . . . .  
 4 Enter dividends-received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation . . . . .  
 5 Dividends paid on certain preferred stock of public utilities (see instructions) . . . . .  
 6 Western Hemisphere trade corporations (see instructions) . . . . .  
 7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1 . . . . .

**Schedule M Tax Computation (Fiscal year members of a controlled group electing section 1562, omit lines 1-4 and see Form 1120-FY.)**

1 Taxable income (line 30, page 1) . . . . . 4,788.49  
 2 Surtax exemption—Enter line 1 or \$25,000, whichever is lesser. (Component members of a controlled group—see instructions and enter your surtax exemption or line 1, whichever is lesser.) . . . . . 4,788.49  
 3 Line 1 less line 2 . . . . .  
 4 (a) 22% of line 1 . . . . . 1,047.20  
 (b) 26% of line 3 . . . . .  
 (c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2 . . . . .  
 5 Income tax (sum of line 4, or alternative tax from separate Schedule D, whichever is lesser) . . . . . 1,047.20  
 6 (a) Foreign tax credit (attach Form 1118) . . . . .  
 (b) Investment credit (attach Form 3468) . . . . .  
 (c) Work incentive (WIN) credit (attach Form 4874) . . . . .  
 7 Total of lines 6(a), (b), and (c) . . . . .  
 8 Line 5 less line 7 . . . . . 1,047.20  
 9 Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .  
 10 Tax from recomputing a prior year investment credit (attach Form 4255) . . . . .  
 11 Tax from recomputing a prior year WIN credit (see instructions—attach computation) . . . . .  
 12 Minimum tax on tax preference items (see instructions—attach Form 4626) . . . . .  
 13 Total tax—Add lines 8 through 12. Enter here and on line 31, page 1 . . . . . 1,047.20

**Schedule K Record of Form 503 Federal Tax Deposits (List deposits in order of date made—See instruction G)**

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

G Date incorporated **OCTOBER 23, 1961** Yes No  
 H (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) if "Yes," attach a schedule showing:  
 (a) name, address, and identifying number;  
 (b) percentage owned; and  
 (c) taxable income or (loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year. Yes No  
 (2) Did any individual, partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? (For rules of attribution, see section 267(c).) if "Yes:"  
 (a) Attach a schedule showing name, address, and identifying number.  
 (b) Enter percentage owned **>**  
 (c) Was the owner of such voting stock a person other than a U.S. person? If "Yes," enter owner's country **>** (See instruction T.) Yes No  
 I Did you exclude income under section 931? Yes No  
 J Did you have any contracts or subcontracts subject to the Re-negotiation Act of 1951? If "Yes," enter the aggregate gross dollar amount billed during the year **>** Yes No  
 K Did you ever declare a stock dividend? Yes No  
 L Did you claim a deduction for expenses connected with:  
 (1) Entertainment facility (boat, resort, ranch, etc.)? Yes No  
 (2) Living accommodations (except for employees on business)? Yes No  
 (3) Employees' families at conventions or meetings? Yes No  
 (4) Family vacations not reported on Form W-2? Yes No  
 M Refer to page 7 of instructions and state the principal:  
 Business activity **RENTALS**  
 Product or service **COMMERCIAL BUILDING** Yes No  
 N Were you a member of a controlled group subject to the provisions of: (1) Section 1561? Yes No  
 (2) Section 1562? Yes No  
 If answer to (1) or (2) is "Yes," check the type of relationship:  
 (a) parent-subsidiary  (b) brother-sister   
 (c) combination of (a) and (b)  (See section 1563.)  
 If answer to (2) is "Yes," are you excluded from paying the 6% additional tax because section 1562(b)(1)(A) applies? Yes No  
 O 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? If "Yes," attach Form 4683. (For definitions, see Form 4683.) Yes No  
 P Were you a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) Yes No  
 If "Yes," attach Form 3646 for each such corporation.  
 Q During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? (See sections 301 and 316.) If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary. Yes No  
 R Taxable income or (loss) from line 30, page 1, Form 1120 for your taxable year beginning in:  
 1971 **4,788.49**, 1972 **7,792.95**, 1973 **6,862.11**  
 S Did you file all required Forms 1087, 1096 and 1099? Yes No



Schedule M-1 Balance Sheets	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash		1,591.56		
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)		2,610.59		1,999.09
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets	143,075.39		143,075.39	
(a) Less accumulated depreciation	74,093.44	68,981.95	55,981.00	62,636.39
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)		26,238.20		26,238.20
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		99,422.50		92,580.77
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.		12,000.00		
17 Other current liabilities (attach schedule)		2,799.34		3,058.20
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more		17,672.08		18,734.00
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock	1,000.00	1,000.00	1,000.00	1,000.00
22 Paid-in or capital surplus				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated		65,950.88		69,663.66
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity		99,422.50		92,580.77

**Schedule M-2 Reconciliation of Income Per Books With Income Per Return**

1 Net income per books	3,712.78	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax	1,047.20	(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains		8 Deductions in this tax return not charged against book income this year (itemize)	
4 Taxable income not recorded on books this year (itemize)		(a) Depreciation \$	
5 Expenses recorded on books this year not deducted in this return (itemize)		(b) Depletion \$	
(a) Depreciation \$		9 Total of lines 7 and 8	
(b) Depletion \$		10 Income (line 28, page 1)—line 6 less 9	4,759.58
6 Total of lines 1 through 5	4,759.98		

**Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)**

1 Balance at beginning of year	65,950.88	5 Distributions: (a) Cash	
2 Net income per books	3,712.78	(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Other decreases (itemize)	
4 Total of lines 1, 2, and 3	69,663.66	7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less 7)	69,663.66

PAGE 1 - LINE 17 - TAXES

REAL ESTATE  
 MICHIGAN FRANCHISE  
 MICHIGAN INCOME  
 DETROIT INCOME

9,130 33  
 341 77  
 460 43  
 151 13

TOTAL

10,283 66

PAGE 1 - LINE 26 - OTHER DEDUCTIONS

INSURANCE  
 MANAGEMENT FEES  
 PROFESSIONAL FEES

1,149 50  
 2,172 50  
 400 00

TOTAL

3,722 50

PAGE 3 - ITEM 4 (a) - STOCK OWNERSHIP

Q. EARL RUBY  
 4380 STONEY RIVER DR  
 BIRMINGHAM, MICH 48010

ESTATE OF GEORGE MARCUS  
 69 W. WASHINGTON - 1150  
 CHICAGO, ILL. 60602

b. 50%

b. 50%

SCHEDULE L - BALANCE SHEETS

LINE 5 - OTHER CURRENT ASSETS

MORTGAGE ESCROW  
 PREPAID EXPENSE

BEGINNING OF YEAR	END OF YEAR
1,614 09	1,622 09
996 50	571 50

TOTAL

2,610 59

LINE 17 - OTHER CURRENT LIABILITIES

SECURITY DEPOSITS  
 ACCRUED TAXES  
 ACCRUED DIRECTORS FEES  
 FEDERAL INCOME TAX

300 00	300 00
129 17	
360 20	1,122 00
1,507 67	1,047 00

TOTAL

2,799 34

3,072 00

FORM 1120 - 1974

Consent to plan to apportionment of \$25,000.00  
 surtax exemption under the Internal Revenue  
 Code section 1561. Taxable year 1974.

Members of the Controlled Group

Apportionment

Maruby, Inc.  
 18135 Livernois  
 Detroit, Michigan 48221  
 38-1801218  
 Taxable year: 12/31/74  
 District Office for Filing:  
 Cincinnati, Ohio

\$4,759 98

Cobo Cleaners, Inc.  
 18135 Livernois  
 Detroit, Michigan 48221  
 38-1806433  
 Taxable year: 12/31/74  
 District Office for Filing:  
 Cincinnati, Ohio

10,120 01

Cobo-Rumar Sales, Inc.  
 18135 Livernois  
 Detroit, Michigan 48221  
 38-1857936  
 Taxable year: 12/31/74  
 District Office for Filing:  
 Cincinnati, Ohio

10,120 01

Earl Ruby, President

# U.S. Small Business Corporation Income Tax Return

19

Department of the Treasury  
Internal Revenue Service

other taxable year beginning ..... 1974, ending ..... 19.....  
(PLEASE TYPE OR PRINT)

<b>A</b> Date of election as small business corporation 1/1/72	<b>Name</b> COBO-RUMAR SALES, INC.	<b>C</b> Employer Identification No. 30
<b>B</b> Business Code No. (see page 7 of instructions) 7200	<b>Number and street</b> 18135 LIVONNOIS	<b>D</b> County in which located WV
	<b>City or town, State, and ZIP code</b> DETROIT, MICHIGAN 48201	<b>E</b> Enter total assets (see line 14, column D, Schedule L) \$

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME	1	Gross receipts or gross sales	Less: Returns and allowances	1	
	2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		2	
	3	Gross profit		3	9,700
	4(a)	(a) Domestic dividends		4(a)	
	4(b)	(b) Foreign dividends		4(b)	
	5	Interest on obligations of the U.S. and U.S. instrumentalities		5	
	6	Other interest		6	4,700
	7	Gross rents		7	
	8	Gross royalties		8	
	9(a)	Gains and losses (attach separate Schedule D (Form 1120S) and/or Form 4797): (a) Net short-term capital gain reduced by any net long-term capital loss		9(a)	
	9(b)	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions)		9(b)	
9(c)	(c) Ordinary gain or (loss) from Part II, Form 4797		9(c)		
10	Other income (see instructions—attach schedule)		10		
11	TOTAL income—Add lines 3 through 10		11	14,400	
DEDUCTIONS	12	Compensation of officers (Schedule E)		12	
	13	Salaries and wages (not deducted elsewhere)		13	
	14	Repairs (see instructions)		14	2
	15	Bad debts (Schedule F if reserve method is used)		15	
	16	Rents		16	
	17	Taxes (attach schedule)		17	2,700
	18	Interest		18	
	19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)		19	
	20	Amortization (attach schedule)		20	
	21	Depreciation (Schedule G)		21	
	22	Depletion (attach schedule)		22	
	23	Advertising		23	
	24	Pension, profit-sharing, etc. plans (see instructions)		24	
	25	Employee benefit programs (see instructions)		25	
	26	Other deductions (attach schedule)		26	36
	27	TOTAL deductions—Add lines 12 through 26		27	23
	28	Taxable income (line 11 less line 27)		28	38
TAX	29	Income tax on capital gains (Schedule J)		29	
	30	Minimum tax (see instructions—attach Form 462)		30	
	31	Total tax (add lines 29 and 30)		31	16
	32(a)	Credits: (a) Tax deposited with Form 7004 (attach copy)		32(a)	
	32(b)	(b) Tax deposited with Form 7005 (attach copy)		32(b)	
	32(c)	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (attach Form 4136)		32(c)	
	33	TAX DUE (line 31 less line 32). See instruction G for depository method of payment		33	16
34	OVERPAYMENT (line 32 less line 31)		34		

CLIENT'S COPY  
RETAIN FOR YOUR FILES  
GORDON L. HOLLANDER  
CERTIFIED PUBLIC ACCOUNTANT  
17350 TEN MILE ROAD  
SOUTHFIELD, MICHIGAN 48075

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.	Date _____ Signature of officer _____ Title _____	Date _____ Signature of individual or firm preparing the return _____ Preparer's address _____ Emp. Ident. or Soc. Sec. No. _____
--	---	---

Cost of Goods Sold (See instruction 2)

Method of inventory valuation (specify) >

Was there any substantial change in the manner of computing quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation.

1 Inventory at beginning of year		5 Total of lines 1 through 4	
2 Merchandise bought for manufacture or sale		6 Less: inventory at end of year	
3 Salaries and wages		7 Cost of goods sold—Enter here and on line 2, page 1	
4 Other costs (attach schedule)			

Schedule B Compensation of Officers (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances
EARL RUBY	[REDACTED]	PRES.	ALL	50		
GEORGE MARCUS	[REDACTED]	TREAS.	PART	50		

Total compensation of officers—Enter here and on line 12, page 1

Schedule C Bad Debts—Reserve Method (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1969						
1970						
1971						
1972						
1973						
1974						

Schedule D Depreciation (See instruction 21). Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832						
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	

Schedule E Tax Computation (See instructions)

1 Taxable income (line 28, page 1)	
2 (a) Enter 48% 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 on capital gains (line 2 or line 6, whichever is lesser)—Enter here and on line 29, page 1	

Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income

- 1 Taxable income (line 28, page 1) . . . . .
- 2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year . . . . .
- (b) Tax imposed on certain capital gains (line 31, page 1) . . . . .
- 3 Corporation's undistributed taxable income . . . . .

Summary of Distributions and Other Items (attach additional sheets if necessary)

1. Name and address of each shareholder	2. Social security number	3. Stock ownership		4. Compensation	5. Percentage of time devoted to business
		Number of shares	Period held From To		
A <u>LENN BUSH</u> <u>1000 MONY RD., BIRMINGHAM, ALA.</u>	[REDACTED]	7,500	1/65 12/74	17,000.00	
B <u>ROBERTA BUSH</u> <u>1000 MONY RD., BIRMINGHAM, ALA.</u>	[REDACTED]	7,500	1/65 1/74	10,500.00	
C <u>ILL.</u>					
D					

- 4 Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6) . . . . .
- 5 Actual dividend distributions taxable as long-term capital gains (after tax)\* . . . . .
- 6 Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion . . . . .
- 7 Nondividend distributions . . . . .
- 8 Undistributed taxable income—taxable as ordinary income or (loss) . . . . .
- 9 Undistributed taxable income—taxable as long-term capital gain (after tax)\* . . . . .

\*Each shareholder must be notified of his pro rata share of long-term capital gains that may qualify as subsection (d) gain. See section 1201(g).

10 Interest on investment indebtedness:

- (a) investment interest expense . . . . .
- (b) Net investment income or (loss) . . . . .
- (c) Excess expenses over rental income attributable to net lease property . . . . .
- (d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property . . . . .

11 Items of tax preference:

- (a) Accelerated depreciation on:
  - (1) Low-income rental housing . . . . .
  - (2) Other real property . . . . .
  - (3) Personal property subject to a net lease . . . . .
- (b) Amortization of:
  - (1) Certified pollution control facilities . . . . .
  - (2) Railroad rolling stock . . . . .
  - (3) On-the-job training facilities . . . . .
  - (4) Child care facilities . . . . .
- (c) Reserves for losses on bad debts of financial institutions . . . . .
- (d) Excess percentage depletion . . . . .
- (e) Net long-term capital gain (after tax) . . . . .

12 Investment credit property:

Basis of new property	(a) 3 or more but less than 5 years . . . . .
	(b) 5 or more but less than 7 years . . . . .
	(c) 7 or more years . . . . .
Cost of used property	(d) 3 or more but less than 5 years . . . . .
	(e) 5 or more but less than 7 years . . . . .
	(f) 7 or more years . . . . .

Additional information Required

- F Date incorporated . . . . .
- G Did you 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 267(c).) If the answer is "Yes," attach a schedule showing: (a) name, address, and employer identification number; and (b) percentage owned.
- H Did you 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 . . . . .
- I Taxable income or (loss) from line 28, page 1, Form 1120S for your taxable year beginning in: 1971 . . . . .; 1972 6,166.67; 1973 . . . . .
- J Refer to page 7 of instructions and state the principal: Business activity SERVICE Product or service DRY CLEANING
- K Were you a member of a controlled group subject to the provisions of section 1561 or 1562? . . . . .  Yes  No
- L Did you claim a deduction for expenses connected with:
  - (1) Entertainment facility (boat, resort, ranch, etc.)? . . . . .  Yes  No
  - (2) Living accommodations (except for employees on business)? . . . . .  Yes  No
  - (3) Employees' families at conventions or meetings? . . . . .  Yes  No
  - (4) Employee or family vacations not reported on Form W-2? . . . . .  Yes  No
- M Did you file all required Forms 1087, 1096, and 1099? . . . . .  Yes  No
- N 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 4683. (For definitions, see Form 4683.)
- O Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the regulations? . . . . .  Yes  No

Schedule K-1 Shareholder's Share of Undistributed Taxable Income, etc. (Complete a separate Schedule K-1 (Form 1120S) for each shareholder. Attach Copy A to Form 1120S. Give Copy B to the shareholder. Keep Copy C for your records.)

Balance Sheets

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash		23,431.72		
2 Trade notes and accounts receivable	33,652.81			
(a) Less allowances for bad debts		23,651.81		3,111.71
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)		17,497.65		230.00
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		144,587.13		144,587.13
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable		30,481.62		30,045.03
16 Mtges., notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)		12,083.49		13,431.77
18 Loans from shareholders				
19 Mtges., notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock		1,000.00		1,000.00
22 Paid-in or capital surplus				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated		95,022.02		95,022.02
25 Shareholders' undistributed taxable income previously taxed				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity		144,587.13		144,587.13

**Schedule M-1 Reconciliation of Income Per Books With Income Per Return**

1 Net income per books	18,339.38	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains		8 Deductions in this tax return not charged against book income this year (itemize)	
4 Taxable income not recorded on books this year (itemize)		9 Total of lines 7 and 8	
5 Expenses recorded on books this year not deducted in this return (itemize)		10 Income (line 28, page 1)—line 6 less line 9	38
6 Total of lines 1 through 5	18,339.38		

**Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)**

1 Balance at beginning of year	95,022.02	5 Distributions out of current or accumulated earnings and profits:	
2 Net income per books	18,339.38	(a) Cash	18,339.38
3 Other increases (itemize)		(b) Stock	
		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize)	
		8 Total of lines 5, 6, and 7	18,339.38
4 Total of lines 1, 2, and 3	113,361.40	9 Balance at end of year (line 4 less line 8)	95,022.02

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Partnership Income, etc.—1974**

For calendar year 1974 or other taxable year beginning \_\_\_\_\_ 1974, ending \_\_\_\_\_ 19  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

Income		(a) Amount	(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
1	Undistributed taxable income—ordinary income or (loss)	9,169.67	Sch. E, Part III
2	Undistributed taxable income—long-term capital gain after tax		Sch. D, Part II
<b>Part I Interest on Investment Indebtedness</b>			Form 4952 line reference
1	Interest expense on investment indebtedness		Line 3, col. b
2	Net investment income or (loss)		Line 11, col. a
3	Excess expenses over rental income attributable to net lease property		Line 11, col. b
4	Excess net long-term capital gains over net short-term capital losses attributable to investment property		Line 11, col. c
<b>Part II Items of Tax Preference</b>			Form 4625 line reference
1	Accelerated depreciation on:		
	(a) Low-income rental housing		Line 1(a)(1)
	(b) Other real property		Line 1(a)(2)
	(c) Personal property subject to a net lease		Line 1(b)
2	Amortization of:		
	(a) Certified pollution control facilities		Line 1(c)
	(b) Railroad rolling stock		Line 1(d)
	(c) On-the-job training facilities		Line 1(e)
	(d) Child care facilities		Line 1(f)
3	Reserves for losses on bad debts of financial institutions		Line 1(h)
4	Excess percentage depletion		Line 1(i)
5	Net long-term capital gain (after tax)		
<b>Part III Property Eligible for Investment Credit</b>			Form 3468 line reference
Basis of new property	(a) 3 or more but less than 5 years		Line 1(a), col. (2)
	(b) 5 or more but less than 7 years		Line 1(b), col. (2)
	(c) 7 or more years		Line 1(c), col. (2)
Cost of used property	(d) 3 or more but less than 5 years		Line 1(d), col. (2)
	(e) 5 or more but less than 7 years		Line 1(e), col. (2)
	(f) 7 or more years		Line 1(f), col. (2)
<b>Part IV Property Used in Recomputing a Prior Year Investment Credit</b>			Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)		(2) Date placed in service	(3) Cost or basis
A			
B			
C			
D			
E			
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property
			(9) Actual useful life
			(10) Applicable percentage
			(11) Recomputed qualified investment (Col. 3 x col. 10)
Shareholder's name, identifying number, and address (including ZIP code)		Corporation's name, identifying number, and address (including ZIP code)	
EARL RUBY ██████████ 4580 STONEY RIVER BIRMINGHAM, MICHIGAN 48010		CORBO-RUMAR SALES, INC. 38-1812 707 18135 LIVERNOIS DETROIT, MICHIGAN 48221	



**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Dividend Income, etc.—1974**

For calendar year 1974 or other taxable year beginning \_\_\_\_\_, 1974, ending \_\_\_\_\_, 19\_\_\_\_  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

		(a) Amount	(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
<b>Income</b>			
1 Undistributed taxable income—ordinary income or (loss)		9,112.69	Sch. E, Part III
2 Undistributed taxable income—long-term capital gain after tax			Sch. D, Part II
<b>Interest on Investment Indebtedness</b>			
1 Interest expense on investment indebtedness			Form 4952 line reference Line 3, col. b
2 Net investment income or (loss)			Line 11, col. a
3 Excess expenses over rental income attributable to net lease property			Line 11, col. b
4 Excess net long-term capital gains over net short-term capital losses attributable to investment property			Line 11, col. c
<b>Items of Tax Preference</b>			
Form 4625 line reference			
1 Accelerated depreciation on:			
(a) Low-income rental housing			Line 1(a)(1)
(b) Other real property			Line 1(a)(2)
(c) Personal property subject to a net lease			Line 1(b)
2 Amortization of:			
(a) Certified pollution control facilities			Line 1(c)
(b) Railroad rolling stock			Line 1(d)
(c) On-the-job training facilities			Line 1(e)
(d) Child care facilities			Line 1(f)
3 Reserves for losses on bad debts of financial institutions			Line 1(h)
4 Excess percentage depletion			Line 1(i)
5 Net long-term capital gain (after tax)			
<b>Property Eligible for Investment Credit</b>			
Form 4253 line reference			
Basis of new property	(a) 3 or more but less than 5 years		Line 1(a), col. (2)
	(b) 5 or more but less than 7 years		Line 1(b), col. (2)
	(c) 7 or more years		Line 1(c), col. (2)
Cost of used property	(d) 3 or more but less than 5 years		Line 1(d), col. (2)
	(e) 5 or more but less than 7 years		Line 1(e), col. (2)
	(f) 7 or more years		Line 1(f), col. (2)
<b>Property Used in Recomputing a Prior Year Investment Credit</b>			
Column numbers and headings correspond to those on Form 4255			
(1) Description of property (Indicate whether new or used)		(2) Date placed in service	(3) Cost or basis
A			
B			
C			
D			
E			
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property
			(9) Actual useful life
			(10) Applicable percentage
			(11) Recomputed qualified investment (Col. 3 x col. 10)
Shareholder's name, identifying number, and address (including ZIP code)		Corporation's name, identifying number, and address (including ZIP code)	
ESTATE OF GEORGE MARCUS 69 W. WASHINGTON SUITE 1150 CHICAGO, ILL. 60602		CUBO-RUMAR SALES, INC. 38-1812707 18135 LIVERNOIS DETROIT, MICHIGAN 48221	

	BEGINNING OF YEAR	END OF YEAR
<b>SCHEDULE A - LINE 4 - OTHER COSTS</b>		
SUBCONTRACT CLEANING SUPPLIES		313,581.76
CLAIMS AND ADJUSTMENTS		1,577.32
		48.25
<b>TOTAL</b>		<b>315,199.33</b>
<b>PAGE 1 - LINE 19 - TAXES</b>		
PAYROLL		3,027.74
MICHIGAN FRANCHISE FEE		490.11
CITY INCOME		20.00
<b>TOTAL</b>		<b>3,547.85</b>
<b>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</b>		
ADVERTISING AND TELEPHONE		359.36
EMPLOYEE BENEFITS - INSURANCE		1,990.76
INSURANCE		991.65
OFFICE		475.77
PROFESSIONAL FEES		300.00
COMMISSIONS		49,132.82
<b>TOTAL</b>		<b>53,250.36</b>
<b>SCHEDULE L - BALANCE SHEETS</b>		
<b>LINE 5 - OTHER CURRENT ASSETS</b>		
PREPAID EXPENSE	1,497.65	230.04
LOAN RECEIVABLE	16,000.00	
<b>TOTAL</b>	<b>17,497.65</b>	<b>230.04</b>
<b>LINE 17 - OTHER CURRENT LIABILITIES</b>		
EMPLOYEES WITHHELD AND PAYROLL TAX	1,315.50	92.00
DUE STOCKHOLDERS	10,767.99	18,339.38
<b>TOTAL</b>	<b>12,083.49</b>	<b>18,431.38</b>

**U.S. Small Business Corporation  
Income Tax Return**

for calendar year 1974 or

10

Department of the Treasury  
Internal Revenue Service

other taxable year beginning \_\_\_\_\_, 1974, ending \_\_\_\_\_, 19\_\_\_\_  
(PLEASE TYPE OR PRINT)

<b>A</b> Date of election as small business corporation <u>1/1/74</u>	Name <u>WORLD SERVICE, INC.</u>	<b>C</b> Employer identification no.
<b>B</b> Business Code No. (see page 7 of instructions) <u>7200</u>	Number and street <u>1815 S. ...</u>	<b>D</b> County in which located
	City or town, State, and ZIP code <u>... MICHIGAN ...</u>	<b>E</b> Enter total amount from line 14, column D, Schedule N \$

**IMPORTANT**—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

1	Gross receipts or gross sales	Less: Returns and allowances	1	
2	Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		2	
3	Gross profit		3	
4	(a) Domestic dividends		4(a)	
	(b) Foreign dividends		4(b)	
5	Interest on obligations of the U.S. and U.S. instrumentalities		5	
6	Other interest		6	
7	Gross rents		7	
8	Gross royalties		8	
9	Gains and losses (attach separate Schedule D (Form 1120S) and/or Form 4797):			
	(a) Net short-term capital gain reduced by any net long-term capital loss		9(a)	
	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions)		9(b)	
	(c) Ordinary gain or (loss) from Part II, Form 4797		9(c)	
10	Other income (see instructions—attach schedule)		10	
11	TOTAL income—Add lines 3 through 10		11	
12	Compensation of officers (Schedule E)		12	
13	Salaries and wages (not deducted elsewhere)		13	
14	Repairs (see instructions)		14	
15	Bad debts (Schedule F if reserve method is used)		15	
16	Rents		16	
17	Taxes (attach schedule)		17	
18	Interest		18	
19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)		19	
20	Amortization (attach schedule)		20	
21	Depreciation (Schedule G)		21	
22	Depletion (attach schedule)		22	
23	Advertising		23	
24	Pension, profit-sharing, etc. plans (see instructions)		24	
25	Employee benefit programs (see instructions)		25	
26	Other deductions (attach schedule)		26	
27	TOTAL deductions—Add lines 12 through 26		27	<u>285,882.49</u>
28	Taxable income (line 11 less line 27)		28	<u>72,662.75</u>
29	Income tax on capital gains (Schedule D)		29	<u>NONE</u>
30	Minimum tax (see instructions—attach Form 4626)		30	
31	Total tax (add lines 29 and 30)		31	
32	Credits: (a) Tax deposited with Form 7004 (attach copy)	32(a)		
	(b) Tax deposited with Form 7005 (attach copy)	32(b)		
	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (attach Form 4136)	32(c)		
33	TAX DUE (line 31 less line 32). See instruction G for depository method of payment	33		<u>NONE</u>
34	OVERPAYMENT (line 32 less line 31)	34		

**CLIENT'S COPY**  
**RETAIN FOR YOUR FILES**  
**GORDON L. HOLLANDER**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**17350 TEN MILE ROAD**  
**SOUTHFIELD, MICHIGAN 48033**

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date \_\_\_\_\_ Signature of officer \_\_\_\_\_ Title \_\_\_\_\_  
Date \_\_\_\_\_ Signature of individual or firm preparing the return \_\_\_\_\_ Prepared's address \_\_\_\_\_  
Emp. Ident. or Soc. Sec. No. 38 2024838

**GORDON L. HOLLANDER, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANT**

Cost of Goods Sold (See instruction 2)

Method of inventory valuation (specify) \_\_\_\_\_

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory?  Yes  No. If "Yes," attach explanation.

1 Inventory at beginning of year	75
2 Merchandise bought for manufacture or sale	311,515
3 Salaries and wages	
4 Other costs (attach schedule)	

5 Total of lines 1 through 4	
6 Less: Inventory at end of year	
7 Cost of goods sold—Enter here and on line 2, page 1	

**Subpart C Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances
CARL RUBY	[REDACTED]	Pres.	ALL	50	75,000	
GEORGE MARCUS	[REDACTED]	TREAS.	PART	50	15,000	

Total compensation of officers—Enter here and on line 12, page 1

**Subpart D Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1969						
1970						
1971						
1972						
1973						
1974						

**Subpart E Depreciation (See instruction 21).** Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return.

Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings						
Furniture and fixtures	VARIOUS	16,517.47	14,588.61	S.L.	VI	
Transportation equipment	VARIOUS	43,445.36	27,979.07	S.L.	VI	
Machinery and other equipment	VARIOUS	63,982.64	52,653.88	S.L.	VI	
Other (specify)						
LEASOLD IMP.	VARIOUS	19,800.92	7,800.92	S.L.	VI	
5 Totals		149,746.37				8,509.89
6 Less: Amount of depreciation claimed in Schedule A						8,509.89
7 Balance—Enter here and on line 21, page 1						

**Subpart F Tax Computation (See instructions)**

1 Taxable income (line 28, page 1)	
2 (a) Enter 48% of line 1 (members of controlled groups, see instructions)	6,500.00
(b) Subtract \$6,500 and enter difference	
3 Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1)	25,000.00
4 Subtract \$25,000. (Statutory minimum.)	
5 Balance (line 3 less line 4) (see instructions)	
6 Enter 30% of line 5 (see instructions)	
7 Income tax on capital gains (line 2 or line 6, whichever is lesser)—Enter here and on line 29, page 1	

Computation of Undistributed Taxable Income and Summary of Distributions and Other Items

Computation of Corporation's Undistributed Taxable Income

- 1 Taxable income (line 28, page 1) . . . . .
- 2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year . . . . .
- (b) Tax imposed on certain capital gains (line 31, page 1) . . . . .
- 3 Corporation's undistributed taxable income . . . . .

Summary of Distributions and Other Items (attach additional sheets if necessary)

1. Name and address of each shareholder	2. Social security number	3. Stock ownership		4. Compensation	5. Percentage of time devoted to business
		Number of shares	Period held From To		
A <u>ETHEL RUDY</u> <u>270 W. STANLEY ST. BIRM. ALA.</u>	[REDACTED]	7,500	1/65 12/74	70,000.00	100
B <u>GEORGE MARCOU</u> <u>101 COLONY DR. DES PLAINES ILL.</u>	[REDACTED]	7,500	1/65 8/75	15,750.00	100
C					
D					

- 4 Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6) . . . . .
- 5 Actual dividend distributions taxable as long-term capital gains (after tax)\* . . . . .
- 6 Actual dividend distributions taxable as ordinary income and qualifying for dividend exclusion . . . . .
- 7 Nondividend distributions . . . . .
- 8 Undistributed taxable income—taxable as ordinary income or (loss) . . . . .
- 9 Undistributed taxable income—taxable as long-term capital gain (after tax)\* . . . . .

\*Each shareholder must be notified of his pro rata share of long-term capital gains that may qualify as subsection (d) gain. See section 1201(d).

10 Interest on investment indebtedness:

- (a) Investment interest expense . . . . .
- (b) Net investment income or (loss) . . . . .
- (c) Excess expenses over rental income attributable to net lease property . . . . .
- (d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property . . . . .

11 Items of tax preference:

- (a) Accelerated depreciation on:
  - (1) Low-income rental housing . . . . .
  - (2) Other real property . . . . .
  - (3) Personal property subject to a net lease . . . . .
- (b) Amortization of:
  - (1) Certified pollution control facilities . . . . .
  - (2) Railroad rolling stock . . . . .
  - (3) On-the-job training facilities . . . . .
  - (4) Child care facilities . . . . .
- (c) Reserves for losses on bad debts of financial institutions . . . . .
- (d) Excess percentage depletion . . . . .
- (e) Net long-term capital gain (after tax) . . . . .

12 Investment credit property:

Basis of new property	(a) 3 or more but less than 5 years . . . . .	
	(b) 5 or more but less than 7 years . . . . .	
	(c) 7 or more years . . . . .	2,729.09
Cost of used property	(d) 3 or more but less than 5 years . . . . .	
	(e) 5 or more but less than 7 years . . . . .	
	(f) 7 or more years . . . . .	

Additional Information Required

- F Date incorporated JANUARY 1, 1965
- G Did you 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 267(c).  
If the answer is "Yes," attach a schedule showing:  
(a) name, address, and employer identification number; and  
(b) percentage owned.
- H Did you 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 . . . . .
- I Taxable income or (loss) from line 28, page 1, Form 1120S for your taxable year beginning in: 1971 64,072.57;  
1972 53,137.42; 1973 77,411.17
- J Refer to page 7 of instructions and state the principal:  
Business activity SERVICE  
Product or service DRY CLEANING
- K Were you a member of a controlled group subject to the provisions of section 1561 or 1562? . . . . .  Yes  No
- L Did you claim a deduction for expenses connected with:  
(1) Entertainment facility (boat, resort, ranch, etc.)? . . . . .  Yes  No  
(2) Living accommodations (except for employees on business)? . . . . .  Yes  No  
(3) Employees' families at conventions or meetings? . . . . .  Yes  No  
(4) Employee or family vacations not reported on Form W-2? . . . . .  Yes  No
- M Did you file all required Forms 1087, 1096, and 1099? . . . . .  Yes  No
- N 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 4683. (For definitions, see Form 4683.)
- O Answer only if (1) this is the first 1120S return filed since your election 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 1.47-4(b) of the regulations? . . . . .  Yes  No

Shareholder's Share of Undistributed Taxable Income, etc. (Complete a separate Schedule K-1 (Form 1120S) for each shareholder. Attach Copy A to Form 1120S. Give Copy B to the shareholder. Keep Copy C for your records.)

**Balance Sheets**

ASSETS	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash		1,247.01		
2 Trade notes and accounts receivable	4,212.15			
(a) Less allowances for bad debts	61.14	40,305.47		
3 Inventories		8,478.62		6,000.00
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)		20,039.59		4,099.23
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)		1,300.00		
9 Buildings and other fixed depreciable assets	137,733.86		148,746.37	
(a) Less accumulated depreciation	112,792.53	74,941.33	127,302.44	37,000.00
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)		3,500.00		3,500.00
14 Total assets		225,214.07		215,000.00
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
15 Accounts payable		21,887.33		17,229.00
16 Mtges., notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)		126,860.16		119,400.00
18 Loans from shareholders				
19 Mtges., notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock		15,000.00		15,000.00
22 Paid-in or capital surplus				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated		62,566.53		70,000.00
25 Shareholders' undistributed taxable income previously taxed				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity		226,314.02		215,000.00

**Schedule M-1 Reconciliation of Income Per Books With Income Per Return**

1 Net income per books	72,662.75	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains		8 Deductions in this tax return not charged against book income this year (itemize)	
4 Taxable income not recorded on books this year (itemize)		9 Total of lines 7 and 8	
5 Expenses recorded on books this year not deducted in this return (itemize)		10 Income (line 28, page 1)—line 6 less line 9	70,000.00
6 Total of lines 1 through 5	72,662.75		

**Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)**

1 Balance at beginning of year	62,566.53	5 Distributions out of current or accumulated earnings and profits:	
2 Net income per books	72,662.75	(a) Cash	72,662.75
3 Other increases (itemize)		(b) Stock	
		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)	
		7 Other decreases (itemize)	
		PRIOR YEAR ADJUSTMENT	370.00
4 Total of lines 1, 2, and 3	135,229.28	8 Total of lines 5, 6, and 7	73,000.29
		9 Balance at end of year (line 4 less line 8)	62,229.00

SCHEDULE K-1  
(Form 1120S)

Department of the Treasury  
Internal Revenue Service

Shareholder's Share of Undistributed Ordinary  
Income, etc.—1974

For calendar year 1974 or other taxable year  
beginning \_\_\_\_\_, 1974, ending \_\_\_\_\_, 19\_\_\_\_  
(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)

Copy A  
File with  
Form 1120S

Income		(a) Amount	(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
1	Undistributed taxable income—ordinary income or (loss)	36,557.30	Sch. E, Part III
2	Undistributed taxable income—long-term capital gain after tax		Sch. D, Part II
<b>Part I Interest on Investment Indebtedness</b>			Form 4552 line reference
1	Interest expense on investment indebtedness		Line 3, col. b
2	Net investment income or (loss)		Line 11, col. a
3	Excess expenses over rental income attributable to net lease property		Line 11, col. b
4	Excess net long-term capital gains over net short-term capital losses attributable to investment property		Line 11, col. c
<b>Part II Items of Tax Preference</b>			Form 4625 line reference
1	Accelerated depreciation on:		
	(a) Low-income rental housing		Line 1(a)(1)
	(b) Other real property		Line 1(a)(2)
	(c) Personal property subject to a net lease		Line 1(b)
2	Amortization of:		
	(a) Certified pollution control facilities		Line 1(c)
	(b) Railroad rolling stock		Line 1(d)
	(c) On-the-job training facilities		Line 1(e)
	(d) Child care facilities		Line 1(f)
3	Reserves for losses on bad debts of financial institutions		Line 1(h)
4	Excess percentage depletion		Line 1(i)
5	Net long-term capital gain (after tax)		
<b>Part III Property Eligible for Investment Credit</b>			Form 3458 line reference
Basis of new property	(a) 3 or more but less than 5 years		Line 1(a), col. (2)
	(b) 5 or more but less than 7 years		Line 1(b), col. (2)
	(c) 7 or more years	1,364.55	Line 1(c), col. (2)
Cost of used property	(d) 3 or more but less than 5 years		Line 1(d), col. (2)
	(e) 5 or more but less than 7 years		Line 1(e), col. (2)
	(f) 7 or more years		Line 1(f), col. (2)
<b>Part IV Property Used in Recomputing a Prior Year Investment Credit</b>			Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)		(2) Date placed in service	(3) Cost or basis
A			
B			
C			
D			
E			
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property
			(9) Actual useful life
			(10) Applicable percentage
			(11) Recomputed qualified investment (Col. 3 x col. 10)
Shareholder's name, identifying number, and address (including ZIP code)		Corporation's name, identifying number, and address (including ZIP code)	
EARL RUBY ██████████ 4380 STONEY RIVER BIRMINGHAM, MICHIGAN 48010		CORBO CLEANERS, INC. 18135 LIVERNOIS DETROIT, MICHIGAN 48221 38-1806433	

**SCHEDULE K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

**Shareholder's Share of Undistributed Taxable  
Income, etc.—1974**

For calendar year 1974 or other taxable year  
beginning \_\_\_\_\_, 1974, ending \_\_\_\_\_, 19\_\_\_\_  
**(Complete a separate Schedule K-1 for each shareholder—See instructions on back of Copy C)**

Copy A  
File with  
Form 1120S

Income		(a) Amount	(b) Form 1040 filers enter col. (a) amount as indicated below. Form 1041 filers enter col. (a) amount in corresponding line of that form.
1	Undistributed taxable income—ordinary income or (loss)	34,381.37	Sch. E, Part III
2	Undistributed taxable income—long-term capital gain after tax		Sch. D, Part II
<b>Interest on Investment Indebtedness</b>			Form 4952 line reference
1	Interest expense on investment indebtedness		Line 3, col. b
2	Net investment income or (loss)		Line 11, col. a
3	Excess expenses over rental income attributable to net lease property		Line 11, col. b
4	Excess net long-term capital gains over net short-term capital losses attributable to investment property		Line 11, col. c
<b>Items of Tax Preference</b>			Form 4625 line reference
1	Accelerated depreciation on:		
	(a) Low-income rental housing		Line 1(a)(1)
	(b) Other real property		Line 1(a)(2)
	(c) Personal property subject to a net lease		Line 1(b)
2	Amortization of:		
	(a) Certified pollution control facilities		Line 1(c)
	(b) Railroad rolling stock		Line 1(d)
	(c) On-the-job training facilities		Line 1(e)
	(d) Child care facilities		Line 1(f)
3	Reserves for losses on bad debts of financial institutions		Line 1(h)
4	Excess percentage depletion		Line 1(i)
5	Net long-term capital gain (after tax)		
<b>Property Eligible for Investment Credit</b>			Form 4553 line reference
Basis of new property	(a) 3 or more but less than 5 years		Line 1(a), col. (2)
	(b) 5 or more but less than 7 years		Line 1(b), col. (2)
	(c) 7 or more years	1,364.54	Line 1(c), col. (2)
Cost of used property	(d) 3 or more but less than 5 years		Line 1(d), col. (2)
	(e) 5 or more but less than 7 years		Line 1(e), col. (2)
	(f) 7 or more years		Line 1(f), col. (2)
<b>Property Used in Recomputing a Prior Year Investment Credit</b>			Column numbers and headings correspond to those on Form 4255
(1) Description of property (Indicate whether new or used)		(2) Date placed in service	(3) Cost or basis
A			
B			
C			
D			
E			
(4) Estimated useful life	(5) Applicable percentage	(6) Original qualified investment (Col. 3 x col. 5)	(8) Date item ceased to be investment credit property
			(9) Actual useful life
			(10) Applicable percentage
			(11) Recomputed qualified investment (Col. 3 x col. 10)
Shareholder's name, identifying number, and address (including ZIP code)		Corporation's name, identifying number, and address (including ZIP code)	
ESTATE OF GEORGE MARCUS 69 W. WASHINGTON SUITE 1150 CHICAGO, ILL 60602		COBO CLEANERS, INC. 18135 LIVERNOIS DETROIT, MICHIGAN 48221 38-1806433	



SCHEDULE A - LINE 4 - OTHER COSTS			
CLEANING SUPPLIES		54,988	75
DELIVERY EXPENSE		39,074	00
OUTSIDE SERVICES		30,300	73
EMPLOYEE BENEFITS - UNION INSURANCE AND PENSION		19,190	32
REPAIRS AND MAINTENANCE - PLANT AND EQUIPMENT		15,181	55
INSURANCE - WORKMENS COMPENSATION CLAIMS AND REFUNDS		11,952	33
		10,023	22
<b>TOTAL</b>		<b>130,747</b>	<b>24</b>
<b>PAGE 1 - LINE 17 - TAXES</b>			
PAYROLL		36,672	74
MICHIGAN FRANCHISE FEE		397	00
REAL ESTATE		192	39
PERSONAL PROPERTY		2,665	72
CITY INCOME		800	00
USE		292	72
<b>TOTAL</b>		<b>41,030</b>	<b>40</b>
<b>PAGE 1 - LINE 19 - CONTRIBUTIONS</b>			
ALLIED JEWISH CAMPAIGN		1,200	00
YESHIVA BETH YEHUDA		100	00
UNITED FOUNDATIONS		348	00
MISCELLANEOUS ORGANIZED CHARITIES		86	75
<b>TOTAL</b>		<b>1,734</b>	<b>75</b>
<b>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</b>			
CREDIT CARD FEES		1,428	07
EMPLOYEE RELATIONS		6,704	13
UTILITIES		16,051	00
INSURANCE		8,243	04
LICENSE, DUES, AND SUBSCRIPTIONS		1,451	00
OFFICE SUPPLIES AND EXPENSES		16,599	39
PROFESSIONAL FEES		2,195	00
SALES PROMOTION		9,044	70
TELEPHONE		7,877	42
TRAVEL		370	00
<b>TOTAL</b>		<b>70,742</b>	<b>53</b>

COLORED GLASS, INC. 38-1106433  
 FORM 1120 S - 1974

	BEGINNING OF YEAR		END OF YEAR	
<u>SCHEDULE L - BALANCE SHEETS</u>				
<u>LINE 5 - OTHER CURRENT ASSETS</u>				
PREPAID EXPENSES	10,039	59	4,947	83
LOAN RECEIVABLE	10,000	00		
<b>TOTAL</b>	<b>20,039</b>	<b>59</b>	<b>4,947</b>	<b>83</b>
<u>LINE 8 - OTHER INVESTMENTS</u>				
BONDS	1,200	00	1,200	00
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>				
EMPLOYEE WITHHELD AND PAYROLL TAXES	4,400	87	-	00
ACCRUED VACATION AND SALARY	45,044	58	46,743	13
DUE STOCKHOLDERS	77,414	71	72,662	75
<b>TOTAL</b>	<b>126,860</b>	<b>16</b>	<b>119,405</b>	<b>88</b>

U.S. CORPORATION INCOME TAX RETURN

For calendar year 1974 or other taxable year beginning

1974, ending 19 (PLEASE TYPE OR PRINT)

Department of the Treasury Internal Revenue Service

- Check if a- A Consolidated return B Personal Holding Co. C Business Code No. (See page 7 of instructions)

Name: M... INC. Number and street: ... LIVINGSTON City or town, State, and ZIP code: ...

D Employer's... E County in which... F Enter total assets...

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME table with rows 1-11 including Gross receipts, Dividends, Interest, and Total income.

DEDUCTIONS table with rows 12-27 including Compensation, Salaries, Repairs, Taxes, and Total deductions.

TAX table with rows 28-35 including Taxable income, Credits, and Tax Due.

CLIENT'S COPY RETAIN FOR YOUR FILES GORDON L. HOLLANDER CERTIFIED PUBLIC ACCOUNTANT 17350 TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075

Under penalties of perjury, I declare that I have examined this return... Date Signature of officer Title 38 2024838

Part II Cost of Goods Sold (See instruction 2)		Part III Dividends (See instruction 4)	
1	Inventory at beginning of year . . . . .	1	Domestic corporations subject to 85% deduction . . . . .
2	Merchandise bought for manufacture or sale . . . . .	2	Certain preferred stock of public utilities . . . . .
3	Salaries and wages . . . . .	3	Foreign corporations subject to 85% deduction . . . . .
4	Other costs (attach schedule) . . . . .	4	Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b)) . . . . .
5	Total . . . . .	5	Other dividends from foreign corporations . . . . .
6	Less: Inventory at end of year . . . . .	6	Includable income from controlled foreign corporations under subpart F (attach Forms 3646) . . . . .
7	Cost of goods sold—Enter on line 2, page 1 . . . . .	7	Foreign dividend gross-up (section 78) . . . . .
Method of inventory valuation . . . . .  Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach an explanation.		8	Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3)) . . . . .
		9	Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b) . . . . .
		10	Taxable dividends from a DISC or former DISC not included in line 1 (section 246(d)) . . . . .
		11	Other dividends . . . . .
		12	Total—Enter here and on line 4, page 1 . . . . .

**Schedule C Compensation of Officers (See instruction 12)**

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned		7. Amount of compensation	8. Expense account allowances
				5. Common	6. Preferred		
Total compensation of officers—Enter here and on line 12, page 1 . . . . .							

**Schedule D Bad Debts—Reserve Method (See instruction 15)**

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year
			4. Current year's provision	5. Recoveries		
1969						
1970						
1971						
1972						
1973						
1974						

**Schedule G Depreciation (See instructions for Schedule G)** Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832 . . . . .						
3	Depreciation from Form 5006 . . . . .						
4	Other depreciation:						
	Buildings . . . . .	VARIOUS	72,150.00	27,150.00	S.L.	VAR	3,707.50
	Furniture and fixtures . . . . .						
	Transportation equipment . . . . .						
	Machinery and other equipment . . . . .						
	Other (specify)						
	BLDG. ADDITIONS	VARIOUS	70,925.39	41,943.44	VARIOUS	VAR	2,150.00
5	Totals . . . . .		143,075.39				
6	Less: Amount of depreciation claimed in Schedule A . . . . .						
7	Balance—Enter here and on line 21, page 1 . . . . .						

- 1 (a) 85% of line 1, Schedule C . . . . .
- (b) 60.208% of line 2, Schedule C . . . . .
- (c) 85% of line 3, Schedule C . . . . .
- (d) 100% of line 4, Schedule C . . . . .
- 2 Total—See instructions for limitation . . . . .
- 3 100% of line 8, Schedule C . . . . .
- 4 Enter dividends-received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation.
- 5 Dividends paid on certain preferred stock of public utilities (see instructions) . . . . .
- 6 Western Hemisphere trade corporations (see instructions) . . . . .
- 7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1 . . . . .

**Schedule M Tax Computation (Fiscal year members of a controlled group electing section 1562, omit lines 1-4 and see Form 1120-FY.)**

- 1 Taxable income (line 30, page 1) . . . . . 4,788.49
- 2 Surtax exemption—Enter line 1 or \$25,000, whichever is lesser. (Component members of a controlled group—see instructions and enter your surtax exemption or line 1, whichever is lesser.) . . . . . 4,788.49
- 3 Line 1 less line 2 . . . . .
- 4 (a) 22% of line 1 . . . . . 1,047.20
- (b) 26% of line 3 . . . . .
- (c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2 . . . . . 1,047.20
- 5 Income tax (sum of line 4, or alternative tax from separate Schedule D, whichever is lesser) . . . . . 1,047.20
- 6 (a) Foreign tax credit (attach Form 1118) . . . . .
- (b) Investment credit (attach Form 3468) . . . . .
- (c) Work incentive (WIN) credit (attach Form 4874) . . . . .
- 7 Total of lines 6(a), (b), and (c) . . . . .
- 8 Line 5 less line 7 . . . . . 1,047.20
- 9 Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .
- 10 Tax from recomputing a prior year investment credit (attach Form 4255) . . . . .
- 11 Tax from recomputing a prior year WIN credit (see instructions—attach computation) . . . . .
- 12 Minimum tax on tax preference items (see instructions—attach Form 4626) . . . . .
- 13 Total tax—Add lines 8 through 12. Enter here and on line 31, page 1 . . . . . 1,047.20

**Schedule K Record of Form 503 Federal Tax Deposits (List deposits in order of date made—See instruction G)**

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

- G Date incorporated **OCTOBER 23, 1961** Yes No
- H (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) Yes No
- If "Yes," attach a schedule showing:
  - (a) name, address, and identifying number;
  - (b) percentage owned; and
  - (c) taxable income or (loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.
- (2) Did any individual, partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? (For rules of attribution, see section 267(c).) Yes No
- If "Yes:"
  - (a) Attach a schedule showing name, address, and identifying number.
  - (b) Enter percentage owned
  - (c) Was the owner of such voting stock a person other than a U.S. person? Yes No
  - If "Yes," enter owner's country
  - (See instruction T.)
- I Did you exclude income under section 931? Yes No
- J Did you 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
- K Did you ever declare a stock dividend? Yes No
- L Did you claim a deduction for expenses connected with:
  - (1) Entertainment facility (boat, resort, ranch, etc.)? Yes No
  - (2) Living accommodations (except for employees on business)? Yes No
  - (3) Employees' families at conventions or meetings? Yes No
  - (4) Family vacations not reported on Form W-2? Yes No
- M Refer to page 7 of instructions and state the principal:
  - Business activity **RENTALS**
  - Product or service **COMMERCIAL BUILDINGS**
- N Were you a member of a controlled group subject to the provisions of: (1) Section 1561? Yes No
- (2) Section 1562? Yes No
- If answer to (1) or (2) is "Yes," check the type of relationship:
  - (a) parent-subsidiary
  - (b) brother-sister
  - (c) combination of (a) and (b)  (See section 1563.)
- If answer to (2) is "Yes," are you excluded from paying the 6% additional tax because section 1562(b)(1)(A) applies? Yes No
- O 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 4683. (For definitions, see Form 4683.)
- P Were you a U.S. shareholder of any controlled foreign corporation? Yes No
- (See sections 951 and 957.)
- If "Yes," attach Form 3646 for each such corporation.
- Q During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? (See sections 301 and 316.) Yes No
- If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.
- R Taxable income or (loss) from line 30, page 1, Form 1120 for your taxable year beginning in:
  - 1971 **4,788.49**
  - 1972 **7,792.95**
  - 1973 **6,862.12**
- S Did you file all required Forms 1087, 1096 and 1099? Yes No

Schedule M-1 Balance Sheets	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash		1591.56		
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)		2,610.59		1,999.69
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets	143,075.39		143,075.39	
(a) Less accumulated depreciation	74,093.44	68,981.95	27,981.95	62,621.59
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)		26,238.20		26,238.20
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets		99,402.50		92,580.77
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.		12,000.00		
17 Other current liabilities (attach schedule)		2,799.34		3,058.20
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more		17,672.00		18,224.51
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock	1,000.00	1,000.00	1,000.00	1,000.00
22 Paid-in or capital surplus				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated		65,950.88		69,418.22
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity		99,402.50		92,580.77

**Schedule M-1 Reconciliation of Income Per Books With Income Per Return**

1 Net income per books	3,712.78	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax	1,047.20	(a) Tax-exempt interest \$	
3 Excess of capital losses over capital gains		8 Deductions in this tax return not charged against book income this year (itemize)	
4 Taxable income not recorded on books this year (itemize)		(a) Depreciation \$	
5 Expenses recorded on books this year not deducted in this return (itemize)		(b) Depletion \$	
(a) Depreciation \$		9 Total of lines 7 and 8	
(b) Depletion \$		10 Income (line 28, page 1)—line 6 less 9	4,759.12
6 Total of lines 1 through 5	4,759.12		

**Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)**

1 Balance at beginning of year	65,950.88	5 Distributions: (a) Cash	
2 Net income per books	3,712.78	(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Other decreases (itemize)	
4 Total of lines 1, 2, and 3	69,663.66	7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less 7)	69,663.66

MARUBI, INC. - 38-1801218

FORM 1120 - 1974

<u>PAGE 1 - LINE 17 - TAXES</u>			
GENERAL ESTATE		9,930.35	
MICHIGAN FRANCHISE		341.75	
MICHIGAN INCOME		460.43	
DETROIT INCOME		151.13	
<b>TOTAL</b>		<b>10,883.66</b>	
<u>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</u>			
INSURANCE		1,140.50	
MANAGEMENT FEES		2,172.00	
PROFESSIONAL FEES		400.00	
<b>TOTAL</b>		<b>3,712.50</b>	
<u>PAGE 3 - ITEM 4 (2) - STOCK OWNERSHIP</u>			
B. EARL RUBY	ESTATE OF GEORGE MARCUS		
4380 STONEY RIVER DR	69 W. WASHINGTON - 1150		
BIRMINGHAM, MICH 48010	CHICAGO, ILL. 60602		
b. 50%	b. 50%		
<u>SCHEDULE L - BALANCE SHEETS</u>			
<u>LINE 5 - OTHER CURRENT ASSETS</u>		BEGINNING OF YEAR	END OF YEAR
MORTGAGE ESCROW		1,614.09	1,622.59
PREPAID EXPENSE		996.50	571.50
<b>TOTAL</b>		<b>2,610.59</b>	<b>2,194.09</b>
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>			
SECURITY DEPOSITS		2500.00	2500.00
ACCRUED TAXES		109.17	
ACCRUED DIRECTORS FEES		360.20	1,100.00
FEDERAL INCOME TAX		1,509.67	1,047.00
<b>TOTAL</b>		<b>2,799.04</b>	<b>3,647.00</b>

Consent to plan to apportionment of \$25,000.00  
surtax exemption under the Internal Revenue  
Code section 1561. Taxable year 1974.

Members of the Controlled Group

Apportionment

Maruby, Inc.  
18135 Livernois  
Detroit, Michigan 48221  
38-1801218  
Taxable year: 12/31/74  
District Office for Filing:  
Cincinnati, Ohio

\$4,759 98

Cobo Cleaners, Inc.  
18135 Livernois  
Detroit, Michigan 48221  
38-1806433  
Taxable year: 12/31/74  
District Office for Filing:  
Cincinnati, Ohio

10,120 01

Cobo-Rumar Sales, Inc.  
18135 Livernois  
Detroit, Michigan 48221  
38-1857936  
Taxable year: 12/31/74  
District Office for Filing:  
Cincinnati, Ohio

10,120 01

Earl Ruby, President



D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX CORPORATION RETURN

# 1971

EXTENSION NUMBER  
Do Not Write in This Space

FOR THE CALENDAR YEAR 1971

or other taxable year beginning \_\_\_\_\_, 1971, ending \_\_\_\_\_, 19\_\_\_\_

Form C of D-15-DIT-E (Rev. 8-71)

**THIS IS NOT A FEDERAL RETURN**

PLEASE TYPE OR PRINT	Name <b>COBO CLEANERS, INC</b>			Where incorporated <b>MICH.</b>	Date Incorporated	
	Number and Street <b>18135 LIVERNOIS</b>			Principal business activity <b>DRY CLEANING</b>		
	City, Town or Post Office <b>DETROIT</b>		State <b>MICHIGAN</b>	Zip Code <b>48221</b>	Main address in Detroit <b>SAME</b>	Location of Detroit records <b>SAME</b>
				Person in charge of records <b>EARL RUBY, PRES</b>	Telephone number <b>863-0400</b>	Federal employer identification number <b>38 180644</b>

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 64,072.7
b. Income from p. 2, Schedule C, line 30. See Note 1 below	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	64,072.7
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	1307.61
5. Total—add lines 3 and 4	65,380.3
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	65,380.3
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	65,380.38
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100
11. Total—multiply line 9 by % on line 10	65,380.38
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	65,380.38
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	1307.61

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$
b. Payments and credits on 1971 Declaration of Estimated Detroit Income Tax	800.00
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	800.00

### TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1972 estimated tax (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 507.61

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
CITY TREASURER, INCOME TAX DIVISION, CITY-COUNTY BLDG., DETROIT, MICH. 48226

A. Name and address of resident agent in Michigan	<b>EARL RUBY, 18135 LIVERNOIS, DET.</b>	Do Not Write in Space Below
B. Did you file a consolidated return with the Federal Internal Revenue Service? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No. Is this Detroit return a consolidated return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.		
C. IMPORTANT: Check this box <input type="checkbox"/> if the amount shown on line 1b above is not in agreement with the amount shown for this item on the return which you filed with the Federal Government for the year indicated above; and attach an explanation, together with a reconciliation of the difference.		AUDIT RESULTS
D. Total number of location(s) everywhere <b>one</b> Number of Detroit location(s) included in this return <b>one</b> Attach a list of addresses of Detroit locations included in this (Detroit) return.		
E. Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, list year(s) _____ and furnish an explanation of each year's adjustment for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.		
NOTE 1—Use line 1b for reporting income only if the "separate accounting" method is used.		Let. D. Auditor Approval

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.

(Date)

Adelson, Weitz, Witus & Company, CPA's

(Title)

Reference copy, JFK Collection: HSCA (RG 233)

**PROFIT (OR LOSS) FROM BUSINESS — SCHEDULE C**

<p>1. Gross Receipts ..... \$ .....</p> <p>2. Less: Returns and allowances ..... ..</p> <p>3. Net Receipts ..... ..</p> <p align="center"><b>COST OF GOODS SOLD</b></p> <p>4. Inventory at beginning of period ..... ..</p> <p>5. Merchandise bought for manufacture or sale ..... ..</p> <p>6. Salaries and wages ..... ..</p> <p>7. Other costs (attach statement) ..... ..</p> <p>8. Total—lines 4 through 7 ..... ..</p> <p>9. Less: Inventory at end of period ..... ..</p> <p>10. Cost of goods sold ..... ..</p> <p>11. Gross Profit—line 3 less line 10 ..... ..</p> <p>25. Dividend income ..... ..</p> <p>26. Interest income ..... ..</p> <p>27. Income from rents and royalties ..... ..</p> <p>28. Gain or loss from sale or exchange of property (see instructions) ..... ..</p> <p>29. Other income ..... ..</p> <p>30. Total income (add lines 24 through 29). Enter here and on p. 1, line 1b after answering questions below</p> <p>a. Do the entries on lines 1 thru 30 include all of the divisions and all of the locations of the total corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No. If no, attach list of included divisions and locations.</p> <p>b. Is the "separate accounting method" being used? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, date of permission from Administrator .....</p> <p>c. Are you electing to use the Multistate Tax Compact provisions? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p align="center"><b>BUSINESS DEDUCTIONS</b></p> <p>12. Compensation of officers ..... \$ .....</p> <p>13. Salaries and wages—not deducted elsewhere ..... ..</p> <p>14. Rents ..... ..</p> <p>15. Depreciation ..... ..</p> <p>16. Contributions ..... ..</p> <p>17. Taxes (attach statement) ..... ..</p> <p>18. Interest ..... ..</p> <p>19. Repairs ..... ..</p> <p>20. Bad debts ..... ..</p> <p>21. Other (attach statement) ..... ..</p> <p>22. ....</p> <p>23. Total—lines 12 through 22 ..... ..</p> <p>24. Profit or loss — line 11 less line 23 ..... ..</p>	
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Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property ..... \$ .....			
a. Gross annual rent paid for real property only, multiplied by 8 .....			
b. TOTAL (add lines 1 and 1a) .....			%
2. Total wages, salaries, commissions and other compensation of all employees .....			%
3. Gross receipts from sales made or services rendered .....			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....			%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) ..... \$ .....	6. Interest from obligations of the United States, the states or subordinate units of government of the states ..... \$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax ..... ..	7. Dividends-received deduction ..... ..
3. Detroit income tax paid or accrued ..... <u>1307.61</u>	8. Dividend gross up of foreign taxes ..... ..
4. Other (submit schedule) ..... ..	9. Foreign taxes paid or accrued deduction ..... ..
.....	10. Other (submit schedule) ..... ..
.....	.....

MI-1120-S

STATE OF MICHIGAN  
Department of Treasury



# MICHIGAN INCOME TAX RETURN SMALL BUSINESS CORPORATION

# 1971

FOR CALENDAR YEAR 1971 OR OTHER TAXABLE YEAR BEGINNING

....., 1971, ending....., 1972.

(PLEASE TYPE OR PRINT)

FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No.

B. County in which located

C. Date of election as small business corporation

D. Michigan Corporation

Foreign Corporation

Other

COBO CLEANERS INC  
18135 LIVERNOIS  
DETROIT MI

48221

E. Principal business activity

DRY CLEANING

F. Business code number (same as U.S. 1120-S)

7210

G. Enter total assets from U.S. 1120-S Item E

\$ 138,933.92

Office Use Only

38-1674296

721

4

82

01

12-71

04/15/72

Federal Identification No.

Type

Kind

County

City

File Date

IF NAME, FEDERAL EMPLOYER'S IDENTIFICATION NUMBER, OR ANY PART OF ADDRESS IS INCORRECT IN ANY WAY PLEASE CORRECT BELOW

NAME

F. E. #

ADDRESS

ZIP CODE

## SCHEDULE A

1. Federal taxable income (federal form 1120-S, page 1, line 28)

\$ 64,072.77

2. Additions

(a) All taxes imposed on or measured by income (see instructions)

\$ 1307.61

(b) Gross interest income and dividends -- obligations of states and subdivisions other than Michigan

(c) Other (explain)

1307.61

3. ADD lines 1 and 2

65,380.38

4. Subtractions

(a) Income from U.S. obligations

(b) Net long-term capital gain reduced by any net short-term capital loss (line 7, page 3, U.S. 1120-S)

(c) Other (explain)

5. Michigan distributive income (line 3 LESS line 4)

65,380.38

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule E.

Mail return to-- Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. This return is due April 15, 1972 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.

Date

Adelson, Weitz, Witus & Company, CPA's

Signature of officer

Title

15219 W. Eight Mile Road, Detroit, Mich. 48235

Address

Reference copy, JFK Collection: ESCA (RG 233)

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) GEORGE MARCUS 1301 MIAMI GARDENS DR, N. MIAMI, FLA, 33162	[REDACTED]	7500
(b) EARL RUBY 4380 STONEY RIVER DR, BIRMINGHAM, MICH 48010	[REDACTED]	7500
(c) .....		
(d) .....		
(e) .....		
(f) .....		
(g) .....		
(h) .....		
(i) .....		
(j) .....		

(4) Amount taxable as ordinary income (schedule K, line 9, U.S. 1120-S)	(5) Distributions received from page 1, line 5, or page 2, schedule 2, line 5	(6) Amount to be used by shareholder on 1040 (enter on page 2, schedule 1, line 25 or on page 2, schedule 2, line 27) (difference between column 4 and column 5 (see instructions))
(a) \$ 32,036.39	32,036.38	32,036.38
(b) 32,036.38	32,036.38	32,036.38
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		

Reference copy, JFK Collection: HSCA (RG 233)

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX CORPORATION RETURN

# 1971

EXTENSION NUMBER  
Do Not Write in This Space

FOR THE CALENDAR YEAR 1971

or other taxable year beginning \_\_\_\_\_, 1971, ending \_\_\_\_\_, 19\_\_\_\_\_

Form C of D-15-DIT-E (Rev. 8-71)

**THIS IS NOT A FEDERAL RETURN**

PLEASE TYPE OR PRINT	Name <b>COBO CLEANERS, INC</b>	Where incorporated <b>MICH.</b>	Date Incorporated <b>1</b>
	Number and Street <b>18135 LIVERNOIS</b>	Principal business activity <b>DRY CLEANING</b>	Main address in Detroit <b>SAME</b>
	City, Town or Post Office <b>DETROIT</b>	State <b>MICHIGAN</b>	Zip Code <b>48221</b>
		Location of Detroit records <b>SAME</b>	Person in charge of records <b>EARL RUBY, PRES</b>
		Telephone number <b>863-0400</b>	Federal employer identification number <b>38 180644</b>

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 64072.7
b. Income from p. 2, Schedule C, line 30. See Note 1 below.	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b.	
3. Result after excluding line 2 from line 1a OR 1b.	64072.7
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5).	1307.61
5. Total—add lines 3 and 4.	65,380.3
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11).	
7. Total—line 5 less line 6.	65,380.3
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions).	
9. Total income—add lines 7 and 8.	65,380.38
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2.	100
11. Total—multiply line 9 by % on line 10.	65,380.38
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12.	65,380.38
14. CITY OF DETROIT TAX—Multiply line 13 by 2%.	1307.61

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$
b. Payments and credits on 1971 Declaration of Estimated Detroit Income Tax	800.00
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c.	800.00

### TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1972 estimated tax (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 507.61

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
CITY TREASURER, INCOME TAX DIVISION, CITY-COUNTY BLDG., DETROIT, MICH. 48226

Do Not Write in Space Below

A. Name and address of resident agent in Michigan	<b>EARL RUBY, 18135 LIVERNOIS, DET.</b>
B. Did you file a consolidated return with the Federal Internal Revenue Service? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No. Is this Detroit return a consolidated return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.	
C. IMPORTANT: Check this box <input type="checkbox"/> if the amount shown on line 1b above is not in agreement with the amount shown for this item on the return which you filed with the Federal Government for the year indicated above; and attach an explanation, together with a reconciliation of the difference.	
D. Total number of location(s) everywhere <b>one</b> Number of Detroit location(s) included in this return <b>one</b> Attach a list of addresses of Detroit locations included in this (Detroit) return.	
E. Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, list year(s) _____ and furnish an explanation of each year's adjustment for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.	Let. D. Auditor Approval

NOTE 1—Use line 1b for reporting income only if the "separate accounting" method is used.

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.

(Date)

(Signature of officer)

(Title)

Adelson, Weitz, Witus & Company, CPA's

15219 W. Eight Mile Road, Detroit, Michigan 48235

(Address)

TO: City Treasurer, Income Tax Division, City-County Building, Detroit, Michigan 48226

Reference copy, JFK Collection: ESCA (RG 233)

**PROFIT (OR LOSS) FROM BUSINESS — SCHEDULE C**

<p>1. Gross Receipts ..... \$.....</p> <p>2. Less: Returns and allowances .....                  3. Net Receipts .....</p> <p align="center"><b>COST OF GOODS SOLD</b></p> <p>4. Inventory at beginning of period .....</p> <p>5. Merchandise bought for manufacture or sale .....</p> <p>6. Salaries and wages .....</p> <p>7. Other costs (attach statement) .....</p> <p>8. Total—lines 4 through 7 .....</p> <p>9. Less: Inventory at end of period .....</p> <p>10. Cost of goods sold .....</p> <p>11. Gross Profit—line 3 less line 10 .....</p> <p>25. Dividend income .....</p> <p>26. Interest income .....</p> <p>27. Income from rents and royalties .....</p> <p>28. Gain or loss from sale or exchange of property (see instructions) .....</p> <p>29. Other income .....</p> <p>30. Total income (add lines 24 through 29). Enter here and on p. 1, line 1b after answering questions below .....</p> <p>a. Do the entries on lines 1 thru 30 include all of the divisions and all of the locations of the total corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No.                  If no, attach list of included divisions and locations.</p> <p>b. Is the "separate accounting method" being used? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, date of permission from Administrator .....</p> <p>c. Are you electing to use the Multistate Tax Compact provisions? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p><b>BUSINESS DEDUCTIONS</b></p> <p>12. Compensation of officers ..... \$.....</p> <p>13. Salaries and wages—not deducted elsewhere .....</p> <p>14. Rents .....</p> <p>15. Depreciation .....</p> <p>16. Contributions .....</p> <p>17. Taxes (attach statement) .....</p> <p>18. Interest .....</p> <p>19. Repairs .....</p> <p>20. Bad debts .....</p> <p>21. Other (attach statement) .....</p> <p>22. ....</p> <p>23. Total—lines 12 through 22 .....</p> <p>24. Profit or loss — line 11 less line 23 .....</p>	
--	--	--

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II + I
1. Average net book value of real and tangible personal property .....	\$.....	\$.....	
a. Gross annual rent paid for real property only, multiplied by 8 .....			%
b. TOTAL (add lines 1 and 1a) .....			%
2. Total wages, salaries, commissions and other compensation of all employees .....			%
3. Gross receipts from sales made or services rendered .....			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....	→		%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....	→		%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) ..... \$.....	6. Interest from obligations of the United States, the states or subordinate units of government of the states ..... \$.....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....	7. Dividends-received deduction .....
3. Detroit income tax paid or accrued ..... <u>1307.61</u>	8. Dividend gross up of foreign taxes .....
4. Other (submit schedule) .....	9. Foreign taxes paid or accrued deduction .....
.....	10. Other (submit schedule) .....
.....	.....
.....	11. Total Deductions (enter on page 1, line 6) ..... \$.....

MI-1120-S

STATE OF MICHIGAN  
Department of Treasury



MICHIGAN INCOME TAX RETURN  
SMALL BUSINESS CORPORATION

1971

FOR CALENDAR YEAR 1971 OR OTHER TAXABLE YEAR BEGINNING

....., 1971, ending....., 1972

(PLEASE TYPE OR PRINT)

FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No. \_\_\_\_\_

B. County in which located \_\_\_\_\_

C. Date of election as small business corporation \_\_\_\_\_

D. Michigan Corporation

Foreign Corporation

Other

COBO CLEANERS INC  
18135 LIVERNOIS  
DETROIT MI 48221

E. Principal business activity  
DRY CLEANING

F. Business code number (same as U.S. 1120-S)  
7210

G. Enter total assets from U.S. 1120-S Item E  
\$ 138,933.92

Office Use Only

38-1674296

721

4

82

01

12-71

04/15/72

Federal Identification No. Type Kind County City File Date

IF NAME, FEDERAL EMPLOYER'S IDENTIFICATION NUMBER, OR ANY PART OF ADDRESS IS INCORRECT IN ANY WAY PLEASE CORRECT BELOW

NAME \_\_\_\_\_ F. E. # \_\_\_\_\_  
ADDRESS \_\_\_\_\_ ZIP CODE \_\_\_\_\_

SCHEDULE A

1. Federal taxable income (federal form 1120-S, page 1, line 28) ..... \$ 64,072.72
2. Additions:
  - (a) All taxes imposed on or measured by income (see instructions) ..... \$ 1307.61
  - (b) Gross interest income and dividends-- obligations of states and subdivisions other than Michigan ..... \_\_\_\_\_
  - (c) Other (explain) ..... 1307.61
3. ADD lines 1 and 2 ..... 65,380.38
4. Subtractions:
  - (a) Income from U.S. obligations ..... \_\_\_\_\_
  - (b) Net long-term capital gain reduced by any net short-term capital loss (line 7, page 3, U.S. 1120-S) ..... \_\_\_\_\_
  - (c) Other (explain) ..... \_\_\_\_\_
5. Michigan distributive income (line 3 LESS line 4) ..... 65,380.38

CLIENT'S COPY

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule E.

Mail return to--Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. This return is due April 15, 1972 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.

Date \_\_\_\_\_ Signature of officer \_\_\_\_\_ Title \_\_\_\_\_  
Adelson, Weitz, Witus & Company, CPA's  
15219 W. Eight Mile Road, Detroit, Mich. 48235  
Individual or firm signature of preparer \_\_\_\_\_ Address \_\_\_\_\_

Reference copy, JFK Collection: HSCA (RG 233)

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) GEORGE MARCUS 1301 MIAMI GARDENS DR, N. MIAMI, FLA, 33162	[REDACTED]	7500
(b) EARL RUBY 4380 STONEY RIVER DR, BIRMINGHAM, MICH 48010	[REDACTED]	7500
(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 8, or page 2, schedule S, line 8	(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) \$ 32,036.39	32,380.38	\$ 32,380.38
(b) 32,036.38	32,380.38	32,380.38
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		

Reference copy, JFK Collection: HSCA (RG 233)



D-1120  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
CORPORATION RETURN

1976

FOR THE CALENDAR YEAR 1976

or other taxable year beginning ..... , 1976, ending ..... , 19 .....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name Maruby, Inc.			Where incorporated Michigan	Date Incorporated 10/
	Number and Street 18135 Livernois			Principal business activity Rental	
	City, Town or Post Office State Zip Code Detroit, Michigan 48221			Main address in Detroit Same	
				Location of Detroit records Same	
				Person in charge of records Earl Ruby	
				Telephone number 963-0400	
				Federal employer identification number	38 1801218

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 11,208.79
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	11,208.79
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	311.40
5. Total—add lines 3 and 4	11,553.19
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	11,553.19
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	11,553.19
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100 %
11. Total—multiply line 9 by % on line 10	11,553.19
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	11,553.19
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	231.06

PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$ 225.00
b. Payment and credits on 1976 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	225.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1977 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 6.06
—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226	

A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

B. LOCATIONS—

Total number of location(s) everywhere TWO Number of Detroit location(s) included in this return TWO  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) and furnish an explanation of each year's amendment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.
Auditor
Approval

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.

Reference copy, JFK Collection: HSCA (RG 233)

Maruby, Inc. 38-1801218  
 Form 1120 - 1976

<b>PAGE 1 - LINE 17 - TAXES</b>			
Real Estate		1,114	87
Michigan Franchise Fee		366	98
Michigan Income		432	99
Detroit Income		544	40
<b>Total</b>		<b>2,259</b>	<b>26</b>
<b>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</b>			
Insurance		701	33
Management Fees		2,965	00
Professional Fees		375	00
Office Expense		51	84
<b>Total</b>		<b>4,093</b>	<b>17</b>
<b>PAGE 3 - ITEM H(2) - STOCK OWNERSHIP</b>			
a. Earl Ruby			
4380 Stoney River Dr.			
Birmingham, Michigan 48010			
b. 100%			
<b>SCHEDULE L - BALANCE SHEET</b>			
<b>LINE 5 - OTHER CURRENT ASSETS</b>		<b>Beginning</b>	<b>End</b>
		<b>Of Year</b>	<b>Of Year</b>
Mortgage Escrow		3,545	92
Prepaid Expense		378	00
<b>Total</b>		<b>3,923</b>	<b>92</b>
<b>LINE 17 - OTHER CURRENT LIABILITIES</b>			
Security Deposits		800	00
Accrued Director Fees		1,380	00
Federal Income Tax		2,166	39
<b>Total</b>		<b>4,346</b>	<b>39</b>

Reference copy, JFK Collection: HSCA (RG 233)

Schedule M-1 Balance Sheets	Beginning of taxable year		End of taxable year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
<b>ASSETS</b>				
1 Cash . . . . .		2,412.65		7,083.89
2 Trade notes and accounts receivable . . . . .				
(a) Less allowance for bad debts . . . . .				
3 Inventories . . . . .				
4 Gov't obligations: (a) U.S. and instrumentalities . . . . .				
(b) State, subdivisions thereof, etc. . . . .				
5 Other current assets (attach schedule) . . . . .		3,923.92		742.26
6 Loans to stockholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .				
9 Buildings and other fixed depreciable assets . . . . .	143,075.39		150,705.19	
(a) Less accumulated depreciation . . . . .	86,591.40	56,423.99	92,973.29	57,731.90
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .		26,238.20		27,038.20
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .		89,058.76		92,596.25
14 Total assets . . . . .				
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .				
16 Mtges., notes, bonds payable in less than 1 yr. . . . .				
17 Other current liabilities (attach schedule) . . . . .		4,346.39		800.00
18 Loans from stockholders . . . . .				
19 Mtges., notes, bonds payable in 1 yr. or more . . . . .		5,383.15		38,500.00
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock: (a) Preferred stock . . . . .			500.00	500.00
(b) Common stock . . . . .	1,000.00	1,000.00		
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—Appropriated (attach sch.) . . . . .		78,329.22		52,796.25
24 Retained earnings—Unappropriated . . . . .		( )		( )
25 Less cost of treasury stock . . . . .				
26 Total liabilities and stockholders' equity . . . . .		89,058.76		92,596.25

Schedule M-2 Reconciliation of Income Per Books With Income Per Return			
1 Net income per books . . . . .	8,967.03	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .	2,241.76	(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .			
4 Income subject to tax not recorded on books this year (itemize) . . . . .		8 Deductions in this tax return not charged against book income this year (itemize)	
		(a) Depreciation . . . \$ . . . . .	
5 Expenses recorded on books this year not deducted in this return (itemize)		(b) Depletion . . . \$ . . . . .	
(a) Depreciation . . . . . \$ . . . . .			
(b) Depletion . . . . . \$ . . . . .		9 Total of lines 7 and 8 . . . . .	
6 Total of lines 1 through 5 . . . . .	11,208.79	10 Income (line 28, page 1)—line 6 less 9 . . . . .	11,208.79

Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)			
1 Balance at beginning of year . . . . .	78,329.22	5 Distributions: (a) Cash . . . . .	
2 Net income per books . . . . .	8,967.03	(b) Stock . . . . .	
3 Other increases (itemize) . . . . .		(c) Property . . . . .	
		6 Other decreases (itemize) . . . . .	
		PURCHASE OF 10 SH. OF OWN CORPORATE STOCK	34,500.00
		7 Total of lines 5 and 6 . . . . .	34,500.00
4 Total of lines 1, 2, and 3 . . . . .	87,296.25	8 Balance at end of year (line 4 less 7) . . . . .	52,796.25

Reference copy, JFK Collection: HSCA (RG 233)

<b>Schedule J</b> Special Deductions	1 (a) 85% of line 1, Schedule C . . . . .	
	(b) 60.208% of line 2, Schedule C . . . . .	
	(c) 85% of line 3, Schedule C . . . . .	
	(d) 100% of line 4, Schedule C . . . . .	
	2 Total—See instructions for limitation . . . . .	
	3 100% of line 8, Schedule C . . . . .	
	4 Enter dividends-received deduction allowed for dividends reported on line 9, Sch. C. See section 1564(b) for computation . . . . .	
5 Dividends paid on certain preferred stock of public utilities (see instructions) . . . . .		
6 Western Hemisphere trade corporations (see instructions) . . . . .		
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1 . . . . .		

<b>Schedule J</b> Tax Computation	1 Taxable income (line 30, page 1) . . . . .	11,202.79
	2 Enter line 1 or \$25,000, whichever is lesser. (Members of a controlled group, see instructions) . . . . .	11,202.79
	3 Line 1 less line 2 . . . . .	- 0 -
	4 Enter line 3 or \$25,000, whichever is lesser. (Members of a controlled group, see instructions) . . . . .	- 0 -
	5 Line 3 less line 4 . . . . .	- 0 -
	6 20% of line 2 . . . . .	2,241.76
	7 22% of line 4 . . . . .	
	8 48% of line 5 . . . . .	
	9 Income tax (Sum of lines 6, 7 and 8 or alternative tax from separate Schedule D, whichever is lesser) . . . . .	2,241.76
	10 (a) Foreign tax credit (attach Form 1118) . . . . .	
	(b) Investment credit (attach Form 3468) . . . . .	
	(c) Work incentive (WIN) credit (attach Form 4874) . . . . .	
	11 Total of lines 10(a), (b), and (c) . . . . .	
	12 Line 9 less line 11 . . . . .	2,241.76
	13 Personal holding company tax (attach Schedule PH (Form 1120)) . . . . .	
	14 Tax from recomputing a prior year investment credit (attach Form 4255) . . . . .	
	15 Tax from recomputing a prior year WIN credit (see instructions—attach computation) . . . . .	
16 Minimum tax on tax preference items (see instructions—attach Form 4626) . . . . .		
17 Total tax—Add lines 12 through 16. Enter here and on line 31, page 1 . . . . .	2,241.76	

**Schedule K Record of Federal Tax Deposits Class Tax Number 503 (List deposits in order of date made—See instruction G)**

Date of deposit	Amount	Date of deposit	Amount	Date of deposit	Amount
6/76	1,031.35				
7/76	500.00				
12/76	1,000.00				

<b>G</b> Did you claim a deduction for expenses connected with:	(1) Entertainment facility (boat, resort, ranch, etc.)? . . . . .	Yes	No	If "Yes," check the type of relationship: (1) <input type="checkbox"/> parent-subsidiary      (2) <input checked="" type="checkbox"/> brother-sister (3) <input type="checkbox"/> combination of (1) and (2) (See section 1563.)  <b>L</b> Refer to page 7 of instructions and state the principal: Business activity <u>Rentals</u> Product or service <u>Commercial Bldgs.</u>  <b>M</b> Did you file all required Forms 1087, 1096 and 1099? . . . . . <input checked="" type="checkbox"/> <b>N</b> Were you a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) . . . . . <input type="checkbox"/> If "Yes," attach Form 3646 for each such corporation.  <b>O</b> If you are a farmers' cooperative, check type: <input type="checkbox"/> purchasing <input type="checkbox"/> marketing <input type="checkbox"/> service <input type="checkbox"/> other (explain) ▶  <b>P</b> During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? (See sections 301 and 316.) . . . . . <input type="checkbox"/> If "Yes," file Form 5452. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.  <b>Q</b> 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.) . . . . . <input type="checkbox"/>  <b>R</b> Were you the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust? If "Yes," attach Form 4683. (For definitions, see Form 4683.) . . . . . <input type="checkbox"/>	Yes	No
	(2) Living accommodations (except for employees on business)? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	(3) Employees' families at conventions or meetings? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	(4) Employee or family vacations not reported on Form W-2? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	<b>H</b> (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	If "Yes," attach a schedule showing:					
	(a) name, address, and identifying number;					
	(b) percentage owned; and					
	(c) taxable income or (loss) (e.g., if a Form 1120: from line 30, page 1, Form 1120) of such corporation for the taxable year ending with or within your taxable year.					
	(2) Did any individual, partnership, corporation, estate or trust at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? (For rules of attribution, see section 267(c).) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	If "Yes:"					
	(a) Attach a schedule showing name, address, and identifying number.					
	(b) Enter percentage owned ▶					
	(c) Was the owner of such voting stock a person other than a U.S. person? (See instruction T.) . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	If "Yes," enter owner's country ▶					
	<b>I</b> Did you ever declare a stock dividend? . . . . .	<input checked="" type="checkbox"/>	<input type="checkbox"/>			
	<b>J</b> Taxable income or (loss) from line 30, page 1, Form 1120 for your taxable year beginning in: 1973 <u>6,862.13</u> , 1974 <u>4,759.98</u> , 1975 <u>10,831.95</u>					
<b>K</b> Were you a member of a controlled group subject to the provisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>				

Reference copy, JFK Collection: ESCA (RG 233)

**Schedule A** Cost of Goods Sold (See instruction 2)

1 Inventory at beginning of year	
2 Merchandise bought for manufacture or sale	
3 Salaries and wages	
4 Other costs (attach schedule)	
5 Total	
6 Less: Inventory at end of year	
7 Cost of goods sold—Enter on line 2, page 1	

Method of inventory valuation  Method 1  Method 2

Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventory?  Yes  No  
If "Yes," attach explanation.

**Schedule C** Dividends (See instruction 4)

1 Domestic corporations subject to 85% deduction	
2 Certain preferred stock of public utilities	
3 Foreign corporations subject to 85% deduction	
4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))	
5 Other dividends from foreign corporations	
6 Includable income from controlled foreign corporations under subpart F (attach Forms 3646)	
7 Foreign dividend gross-up (section 78)	
8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3))	
9 Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b)	
10 Taxable dividends from a DISC or former DISC not included in line 1 (section 246(d))	
11 Other dividends	
12 Total—Enter here and on line 4, page 1	

**Schedule E** Compensation of Officers (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned		7. Amount of compensation	8. Expense account allowances
				5. Common	6. Preferred		
Total compensation of officers—Enter here and on line 12, page 1							

**Schedule F** Bad Debts—Reserve Method (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserve	7. Reserve for bad debts at end of year.
			4. Current year's provision	5. Recoveries		
1971						
1972						
1973						
1974						
1975						
1976						

**Schedule G** Depreciation (See instructions for Schedule G) Note: If depreciation is computed by using the Class Life (ADR) System or the Guideline Class Life System, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Check box(es) if you made an election this taxable year to use  Class Life (ADR) System and/or  Guideline Class Life System. See Publication 534.

1. Group and guideline 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 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings	VARIOUS	79,779.80	34,550.00	S.L.	VAR.	4,126.00
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
Bldg. Additions	VARIOUS	70,925.39	52,041.40	VARIOUS	VAR.	2,255.89
5 Totals		150,705.19				6,381.89
6 Less: Amount of depreciation claimed in Schedule A and elsewhere on the return						6,381.89

Reference copy, JFK Collection: ESCA (RG 233)

D-1120  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
CORPORATION RETURN

1975

FOR THE CALENDAR YEAR 1975

or other taxable year beginning ....., 1975, ending ....., 19 .....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>COBO CLEANERS, INC.</b>			Where incorporated <b>MICHIGAN</b> Date Incorporated <b>1/1</b>
	Number and Street <b>18135 LIVERNOIS</b>			Principal business activity <b>DRI CLEANING</b>
	City, Town or Post Office <b>DETROIT</b>	State <b>MICHIGAN</b>	Zip Code <b>48221</b>	Main address in Detroit <b>SAME</b>
				Location of Detroit records <b>SAME</b>
			Person in charge of records <b>EARL ROBY</b>	
			Telephone number <b>263-0400</b>	
			Federal employer identification number <b>38-1806433</b>	

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 93,680.00
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	93,680.00
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	1,469.30
5. Total—add lines 3 and 4	95,149.30
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	95,149.30
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	95,149.30
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100
11. Total—multiply line 9 by % on line 10	95,149.35
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	95,149.35
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	1,902.99

PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$
b. Payment and credits on 1975 Declaration of Estimated Income Tax	1,600.00
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	1,600.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1976 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 302.99

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

B. LOCATIONS—

Total number of location(s) everywhere ....., Number of Detroit location(s) included in this return **ONE**  
Attach a list of addresses of Detroit locations included in this Detroit return.

C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....,  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ....., and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.
Auditor
Approval

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.

(Date)

3/12/76

(Signature of officer)

GORDON L. HOLLANDER, P.C. (Title)

(Individual or firm signature of preparer)

CERTIFIED PUBLIC ACCOUNTANT

C of D-15-DIT-E (Rev. 8-75)

Reference copy, JFK Collection, HSCA (RG 233)

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$	.....
2. Income from line 1b, page 1		.....
Difference (Attach detailed explanation of difference).	\$	.....

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property	\$	\$	
a. Gross annual rent paid for real property only, multiplied by 8			
b. TOTAL (add lines 1 and 1a)			.....%
2. Total wages, salaries, commissions and other compensation of all employees			.....%
3. Gross receipts from sales made or services rendered			.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)			.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10			.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

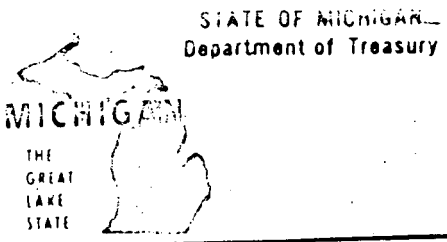
- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) \$	6. Interest from obligations of the United States, the states or subordinate units of government of the states \$
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax	7. Dividends-received deduction
3. Detroit income tax paid or accrued <u>1,469.26</u>	8. Dividend gross up of foreign taxes
4. Other (submit schedule)	9. Foreign taxes paid or accrued deduction
	10. Other (submit schedule)



# CORPORATION

# 1975

(Other Than Financial Institutions and Small Business Corporations)  
FOR CALENDAR YEAR 1975 OR OTHER TAXABLE YEAR BEGINNING

19... ending December 31, 1975  
(PLEASE TYPE OR PRINT)

FILL IN  
BLANKS  
A.B.C.  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No.

B. County in which located

C. Date business started

D. Michigan Corporation   
Foreign Corporation   
Other

MARUBY, INC.  
18135 LIVERNOIS  
DETROIT, MICHIGAN

E. Principal business activity  
RENTAL

F. Enter business code number from U.S. 1120 item C.  
6511

G. Enter total assets from U.S. 1120 item F.  
89,058.76

H. Check if a combined return (if checked Form MI-651 must be filed with this return)

OFFICE USE ONLY						RETURN IS DUE
<u>38-1801218</u>	<u>739</u>	<u>4</u>	<u>82</u>	<u>01</u>	<u>75-12</u>	<u>4/15/76</u>
FEDERAL IDENTIFICATION NO	TYPE	KIND	COUNTY	CITY	FILE DATE	

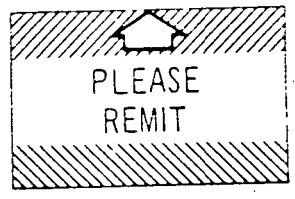
I. Please enter the last year for which your federal return was audited \_\_\_\_\_

J. Have corrected Michigan returns been filed for years audited by IRS? Yes  No

K. Address of business or location of records if different than that above: \_\_\_\_\_

L. Name and phone number of person in charge of records: EARL RUBY 863-0400

1. Total Michigan Income from page 2, line 11 or 19, whichever applicable	\$	<u>11,245.15</u>
2. Tentative Tax @7.8%		<u>877.12</u>
3. (a) Less Credit for contributions to Michigan public libraries, colleges, and universities (See instr.) (receipt issued by the institution must be attached)	Gross Amount	Tax Credit
(b) Less credit for franchise fee paid (from schedule G)	\$	\$
		<u>69.13</u>
4. Tax (line 2 LESS line 3. Cannot be less than zero)		<u>807.99</u>
5. LESS: (a) Overpayment of prior year's return refunded	\$	<u>249.97</u>
(b) Amounts paid with estimated returns		<u>250.03</u>
(c) Amounts paid with request for extension		
(d) Credit for personal property tax paid on inventories (from schedule G)		<u>500.00</u>
6. TAX DUE (Line 4 LESS line 5)		<u>307.99</u>
7. Penalty and Interest: Penalty _____ % Interest _____ % months	\$	<u>207.99</u>
8. TOTAL AMOUNT DUE	\$	<u>515.98</u>
9. OVERPAYMENT (line 5 LESS line 4) Do not remit, complete line 10	\$	
10. Enter amount of line 9 you wish credited to the single business Tax	\$	Refunded \$ _____



Make checks payable to "State of Michigan." Mail return and payment to—Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. This return is due April 15, 1976.

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.

Reference copy, JFK Collection: HSCA (RG 233)





# MICHIGAN INCOME TAX RETURN SMALL BUSINESS CORPORATION

FOR CALENDAR YEAR 1975 OR OTHER TAXABLE YEAR BEGINNING

..... 1975 ending ....., 1976  
(PLEASE TYPE OR PRINT)

# 1975

FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No.

B. County in which located

C. Date of election as small business corporation

D. Michigan Corporation

Foreign Corporation

Other

CORO-RUMAR SALES, INC.  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

E. Principal business activity

DRY CLEANING

F. Business code number (same as U.S. 1120-S)

7200

G. Enter total assets from U.S. 1120-S Item E

129,000.33

Office Use Only

38-1812707

Federal Identification No. Type Kind County City File Date

- H. Please enter the last year for which your federal return was audited \_\_\_\_\_
- I. Have corrected Michigan returns been filed for years audited by IRS? Yes  No
- J. Address of business or location of records if different than that above: \_\_\_\_\_
- K. Name and phone number of person in charge of records: EARL RUBY 863-0400

### SCHEDULE A

- 1. Federal taxable income (federal form 1120-S, page 1, line 28) ..... \$ 39,460.31
- 2. Additions:
  - (a) All taxes imposed on or measured by income (see instructions) ..... \$ \_\_\_\_\_
  - (b) Gross interest income and dividends--obligations of states and subdivisions other than Michigan ..... \_\_\_\_\_
  - (c) Other (explain) \_\_\_\_\_
- 3. ADD lines 1 and 2 ..... \_\_\_\_\_
- 4. Subtractions:
  - (a) Income from U.S. obligations ..... \_\_\_\_\_
  - (b) Net long-term capital gain reduced by any net short-term capital loss (line 9(b) page 1, U.S. 1120-S) ..... \_\_\_\_\_
  - (c) Other (explain) \_\_\_\_\_
- 5. Michigan distributive income (line 3 LESS (a) & (b)) ..... 39,460.31
- 6. Credits (see instructions and fill in Schedule D)
  - (a) Personal property taxes paid on inventories ..... \_\_\_\_\_
  - (b) Franchise fee credit ..... 93.22
  - (c) Single business tax paid ..... \_\_\_\_\_

**CLIENT'S COPY**  
RETAIN FOR YOUR FILES  
GORDON L. HOLLANDER, P.C.  
CERTIFIED PUBLIC ACCOUNTANT  
9675 WEST TEN MILE ROAD  
SOUTHFIELD, MICHIGAN 48075

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule F.

The amount on line 6(a) or the amount on line 6(b) and the amount (if any) on line 6(c) are also to be distributed to the shareholders on Schedule F. If you have inventories, you cannot qualify for the credit for franchise fee paid.

Mail return to--Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. 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 taxpayer, his declaration is based on all information of which he has any knowledge.

Date

3/12/76

Signature of officer

Title

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

19675 WEST TEN MILE ROAD

Individual or firm signature of preparer

SCHEDULE D - CREDITS

1. Credit for personal property taxes paid on Inventory.

(a) Amount included in your federal deduction for taxes that represents personal property taxes on inventory \$ \_\_\_\_\_

Enter here and on line 6(a), page 1. Distribute to shareholders in Schedule F according to each shareholder's proportionate share of the capital stock. Each shareholder will list his proportionate share of the taxes paid on his individual MI-1040 and compute his credit on that form.

2. Credit for franchise fee paid. (use only if corporation does not have inventory) \$ \_\_\_\_\_

(a) Franchise fee paid during this year. \$ 466.10

(b) Limitation: 7.8% of line 5, page 1, or line 6, page 2 \$ 3,077.90

(c) Credit [20% of line (a) but not more than line (b)] \$ 93.22

Enter here and on line 6(b), page 1. Distribute to shareholders in Schedule F according to each shareholder's proportionate share of the capital stock.

3. Fiscal year corporations are to enter on line 6(c), page 1 the amount of single business tax paid by the corporation for the first short period ending in 1976. Distribute to shareholders in Schedule F according to each shareholder's proportionate share of the capital stock.

SCHEDULE E - APPORTIONMENT FORMULA

To be used only by those taxpayers doing business in Michigan and one or more other states or foreign countries and who are taxable both within and without this state (see instructions).

Computation of apportionment percentage:

*Property Factor	1. Average Michigan property	\$ _____	
	2. Michigan rentals x 8	_____	
	3. Total Michigan property	\$ _____	
	4. Average total property	_____	
	5. Total rentals x 8	_____	
	6. Total property	_____	%
	7. Percentage (DIVIDE line 3 by line 6)	_____	%
Payroll Factor	8. Michigan payroll	\$ _____	
	9. Total payroll	_____	
	10. Percentage (DIVIDE line 8 by line 9)	_____	%
**Sales Factor	11. Michigan sales	\$ _____	
	12. Total sales	_____	%
	13. Percentage (DIVIDE line 11 by line 12)	_____	%
	14. Total percentage (ADD lines 7, 10, and 13)	_____	%
15. Apportionment percentage (Total percentage, line 14, DIVIDED by 3)	_____	%	

\*Property owned is to be valued at original cost. Annual rental expenses for the use of real and tangible personal property less any annual subrental receipts are to be multiplied by 8 and included in the property factors.

\*\*Sales factor includes all business receipts. Nonbusiness income must be allocated. SEE INSTRUCTIONS CONCERNING THE COMPUTATION OF MICHIGAN RECEIPTS.

TRANSPORTATION SERVICES, DOMESTIC INSURERS, FINANCIAL ORGANIZATIONS, OR IF TAXPAYER IS AUTHORIZED TO USE A SPECIAL FORMULA USE THE LINES PROVIDED BELOW

(Attach Explanation)

(1) Michigan \$ \_\_\_\_\_  
(2) Total \_\_\_\_\_

Apportionment percentage (DIVIDE Michigan by total) \_\_\_\_\_ %

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) E. L. RUBY 4380 STONEY RIVER BIRM. MI	[REDACTED]	500	19,730.16
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON ST. 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, JFK Collection: HSCA (RG 233)

D-1120  
CITY OF  
DETROIT

# CORPORATION RETURN

FOR THE CALENDAR YEAR 1975

# 1975

or other taxable year beginning \_\_\_\_\_, 1975, ending \_\_\_\_\_, 19\_\_\_\_\_

EXTENSION NUMBER \_\_\_\_\_

PLEASE TYPE OR PRINT	Name <b>COBO-RUMAR SALES, INC.</b>	Where incorporated <b>MICHIGAN</b> Date Incorporated <b>6/1</b>
	Number and Street <b>18135 LIVERNOIS</b>	Principal business activity <b>DRY CLEANING</b>
	City, Town or Post Office <b>DETROIT, MICHIGAN</b>	Main address in Detroit <b>SAME</b>
	State <b>MICHIGAN</b>	Location of Detroit records <b>SAME</b>
	Zip Code <b>48221</b>	Person in charge of records <b>EARL ROBI</b>
		Telephone number <b>863-0400</b>
		Federal employer identification number <b>38 181270</b>

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 39,460.3
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	39,460.3
3. Result after excluding line 2 from line 1a OR 1b	672.4
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	
5. Total—add lines 3 and 4	40,132.7
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	40,132.7
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	40,132.7
9. Total income—add lines 7 and 8	
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100
11. Total—multiply line 9 by % on line 10	40,132.74
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	40,132.74
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	802.65

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$ 400.00
b. Payment and credits on 1975 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	400.00

17. If your payments (line 16) are larger than your tax (line 13) enter amount	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1976 estimated tax and (B) <input checked="" type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of <b>BALANCE DUE</b>	\$ 402.65

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

### A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

### B. LOCATIONS—

Total number of location(s) everywhere **ONE** Number of Detroit location(s) included in this return **ONE**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

### C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service \_\_\_\_\_  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) \_\_\_\_\_ and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.
Auditor
Approval

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.

(Date)

3/11/76

(Signature of officer)

GORDON L. HOLLANDER, P.C.

(Title)

CERTIFIED PUBLIC ACCOUNTANT

C of D-15-DIT-E (Rev. 8-75)

(Individual or firm signature of preparer)

Finance Department, Treasury Division, 104 City-County Building, Detroit, Michigan 48226

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$ .....
2. Income from line 1b, page 1	\$ .....
Difference (Attach detailed explanation of difference).	\$ .....

Reference copy, JFK Collection: ESCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8	.....	.....	
b. TOTAL (add lines 1 and 1a)	.....	.....	%
2. Total wages, salaries, commissions and other compensation of all employees	.....	.....	%
3. Gross receipts from sales made or services rendered	.....	.....	%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)	→		%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10	→		%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) \$ .....	6. Interest from obligations of the United States, the states or subordinate units of government of the states \$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax ..... <b>672.43</b>	7. Dividends-received deduction .....
3. Detroit income tax paid or accrued .....	8. Dividend gross up of foreign taxes .....
4. Other (submit schedule) .....	9. Foreign taxes paid or accrued deduction .....
.....	10. Other (submit schedule) .....
.....	.....
.....	.....

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX CORPORATION RETURN

# 1976

FOR THE CALENDAR YEAR 1976

or other taxable year beginning ....., 1976, ending ....., 19 .....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>Cobo-Rumar Sales, Inc.</b>			Where incorporated <b>Michigan</b>	Date Incorporated <b>6/1</b>
	Number and Street <b>18135 Livernois</b>			Principal business activity <b>Dry Cleaning</b>	
	City, Town or Post Office <b>Detroit,</b>	State <b>Michigan</b>	Zip Code <b>48221</b>	Main address in Detroit <b>Same</b>	Location of Detroit records <b>Same</b>
				Person in charge of records <b>Earl Ruby</b>	Telephone number <b>863-0400</b>
				Federal employer identification number	<b>38 1812707</b>

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ <b>4,547.29</b>
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	<b>4,547.29</b>
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	<b>1,132.35</b>
5. Total—add lines 3 and 4	<b>5,679.94</b>
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	<b>5,679.94</b>
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	<b>5,679.94</b>
9. Total income—add lines 7 and 8	
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	<b>100 %</b>
11. Total—multiply line 9 by % on line 10	<b>5,679.94</b>
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	<b>5,679.94</b>
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	<b>113.60</b>

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$ <b>840.00</b>
b. Payment and credits on 1976 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	<b>840.00</b>

### TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$ <b>726.40</b>
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1977 estimated tax or (B) <input checked="" type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE —PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226	\$

### A. CONSOLIDATIONS —

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

### B. LOCATIONS —

Total number of location(s) everywhere **ONE** Number of Detroit location(s) included in this return **ONE**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

### C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

### AUDIT RESULTS

Let. D.
Auditor
Approval

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.

Reference copy, JFK Collection: ESCA (RG 233)

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$ .....
2. Income from line 1b, page 1	.....
Difference (Attach detailed explanation of difference)	\$ .....

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8	.....	.....	
b. TOTAL (add lines 1 and 1a)	.....	.....	.....%
2. Total wages, salaries, commissions and other compensation of all employees	.....	.....	.....%
3. Gross receipts from sales made or services rendered	.....	.....	.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)	.....		.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10	.....		.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions)	\$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax	.....
3. Detroit income tax paid or accrued	1,132.65
4. Other (submit schedule)	.....

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

6. Interest from obligations of the United States, the states or subordinate units of government of the states	\$ .....
7. Dividends-received deduction	.....
8. Dividend gross up of foreign taxes	.....
9. Foreign taxes paid or accrued deduction	.....
10. Other (submit schedule)	.....

11. Total Deductions (enter on page 1, line 6) \$ .....

Taxable year beginning January 1 1976, ending December 31, 19 76

Check organization type a <input type="checkbox"/> Affiliated Corp-Separate filing b <input type="checkbox"/> Affiliated Corp-Consolidated filing c <input type="checkbox"/> Professional Corp. d <input checked="" type="checkbox"/> Subchapter S Corp. e <input type="checkbox"/> Other Corp. f <input type="checkbox"/> Partnership g <input type="checkbox"/> Fiduciary h <input type="checkbox"/> Individual	(PLEASE TYPE OR PRINT)		4a Account Number
	3 Name	Cobo-Rumar Sales, Inc.	38-1812707
	d/b/a		4b If no account number, enter social security number
	PLACE LABEL HERE		
	Number and Street	18135 Livernois	5 Principal business activity
City or town, state and ZIP code	Detroit, Michigan 48221	Dry Cleaning	
<input type="checkbox"/> Check if change of address			

6	Gross Receipts	<u>427,535</u>   00	You may compute tax on 50% of gross receipts. (see instructions, page 4)
7	Business income (see instructions, page 4)	<u>4,547</u>   00	
8	Compensation (from page 2, line 40)	<u>68,617</u>   00	
9	Additions (from page 2, line 51)		
10	Subtotal—Add lines 7, 8, and 9	<u>73,164</u>   00	
11	Subtractions (from page 2, line 58)		
12a	TAX BASE—Subtract line 11 from line 10. (If taxable in another state, see instructions, for C-8000H and complete line 12b)	<u>73,164</u>   00	
12b	APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20		
13a	Capital acquisition deduction (from C-8000D, line 8)		
13b	Recapture of capital acquisition deduction (from C-8000D, line 24)		
14	Net capital acquisition deduction—Subtract line 13b from line 13a		
15	ADJUSTED TAX BASE BEFORE net operating loss deduction and statutory exemption— Subtract line 14 from line 12a or 12b whichever is applicable	<u>73,164</u>   00	
16	Business loss from single business tax (not available in 1976)		
17	Net operating loss carry forward from Mich. Corp. Income Tax		
18	Statutory exemption (from page 2, line 68)	<u>34,000</u>   00	
19	Total—Add lines 16, 17, and 18	<u>34,000</u>   00	
20	ADJUSTED TAX BASE—Subtract line 19 from line 15. If line 19 is greater than line 15, enter NONE	<u>39,164</u>   00	
21	Tax, check if from:		
	a <input type="checkbox"/> line 20 x 2.35% (.0235)		
	b <input type="checkbox"/> 50% of line 6 x 2.35% (.0235)		
	c <input checked="" type="checkbox"/> C-8000S, line 13		
	d <input type="checkbox"/> C-8000S, line 18		
	e <input type="checkbox"/> C-8000S, line 23		
	f <input type="checkbox"/> C-8000S, line 28		
	g <input type="checkbox"/> C-8000S, line 33		
	h <input type="checkbox"/> C-8000T, line 18		
22	Credits (from page 2, line 71)	<u>653</u>   00	
23	TAX—Subtract line 22 from line 21	<u>653</u>   00	
24	Overpayment of Michigan Corporation Income Tax		
25	Tax paid with quarterly returns	<u>900</u>   00	
26	Tax paid with request for extension		
27	Total—Add lines 24, 25, and 26	<u>900</u>   00	
28	TAX DUE—Subtract line 27 from line 23	<u>-0-</u>   00	
29	Penalty <u>0</u> % plus Interest <u>0</u> %		
30	Add lines 28 and 29—PAY THIS AMOUNT	<u>-0-</u>   00	
31	OVERPAYMENT—Subtract line 23 from line 27	<u>247</u>   00	
32	Amount of overpayment to be refunded	<u>-0-</u>   00	
33	Amount of overpayment to be credited to 1977 estimated tax	<u>247</u>   00	

OFFICE USE ONLY

RETURN DUE On or before the last day of the 4th month after close of your tax year. Make remittance payable to STATE OF MICHIGAN. (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.

PREPARER'S AND TAXPAYER'S CERTIFICATION: 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.

Signature of Taxpayer	Date	Signature of Preparer other than Taxpayer	Date
-----------------------	------	---	------



**COMPENSATION**—List all payments made on behalf of or for the benefit of employees, officers, or directors. (see instructions, page 4)

34	Salaries, wages, and other payments subject to withholding under IRC 3401		63,441	00
35	Salaries, wages, and other payments exempt under IRC 3401			00
36	Payroll taxes—FICA, state and federal unemployment payments			00
37	Employee insurance plans—workmen's compensation, health, life		3,376	00
38	Pension, retirement, profit sharing plans			00
39	Other payments—supplemental unemployment benefit trust, etc.		1,800	00
40	Total Compensation (Add lines 34 through 39, enter here and on page 1, line 8)	40	68,617	00

**ADDITIONS**—(see instructions, page 5)

41	Depreciation, and other write-off of assets acquired prior to 1-1-76			00
42	Depreciation, and other write-off of assets acquired on or after 1-1-76			00
43	Taxes imposed on or measured by income (city, state and foreign)			00
44	Single business tax			00
45	Dividends, interest and royalties paid or accrued			00
46	Capital loss carryover or carryback			00
47	Net operating loss carryover or carryback			00
48	Excluded capital gains			00
49	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof			00
50a	Any deduction or exclusion due to classification as DISC, Western Hemisphere trade corporation, China trade act corporation, and similar classifications			00
50b	Losses from partnerships—Account No.			00
51	Total Additions (Add lines 41 through 50b, enter here and on page 1, line 9)	51		00

**SUBTRACTIONS** (see instructions, page 6)

52	Dividends, interest and royalty income included in business income, page 1, line 7			00
53	Capital losses not deducted in arriving at business income, page 1, line 7			00
54	Depreciation, and other write-off from line 41	54		00
55	Depreciation, and other write-off from line 42 attributable to <b>real property located out of state</b>	55		00
56	Special exemptions (see instruction, page 6)			00
57	Income from partnerships included in business income—Account No.			00
58	Total Subtractions (Add lines 52 through 57—enter here and on page 1, line 11)	58		00

**STATUTORY EXEMPTION** (see instructions, page 6)

59	Statutory exemption—1976, \$34,000—1977, see instructions	59	34,000	00
<b>Partners or Shareholders Exemption</b>				
60	Number qualified from C-8000K, line 4	60a	1	
61	Multiply line 60b by \$10,000 (maximum \$40,000)	60b	0	
62	Total Statutory Exemption—Add lines 59 and 61	62	34,000	00
<b>Short-year / Part-year Exemption</b>				
63	Number of months covered by this return	63a		
64	Multiply line 62 by percentage on line 63b	63b		%
65a	Business income (from page 1, line 7)	65a	4,547	00
65b	Loss carryovers (from lines 46 and 47)	65b		00
65c	Salaries paid to shareholders	65c	18,000	00
66	Total—Add lines 65a, 65b, and 65c	66		
67a	Excess business income—Subtract line 62 or 64 from line 66	67a	22,547	00
67b	Reduction factor—Multiply line 67a by 2	67b	0	00
68	Allowable Exemption—Subtract line 67b from line 62 or line 64, enter here and on page 1, line 18 (cannot be less than zero)	68	34,000	00

**CREDITS** (see instructions, page 7)

69	Contributions to Michigan colleges, universities, and public libraries	AMOUNT PAID	CREDIT	
70	Other (see instructions)			
71	Total Credits (Add lines 69a and 70a—enter here and on page 1, line 22)			00

**C-2000S**

**SINGLE BUSINESS TAX  
ALTERNATIVE TAX COMPUTATIONS**

**1976**

See instructions on reverse side

Reference copy, JFK Collection: HSCA (RG 233)

<b>1 Name:</b> Cobo-Rumar Sales, Inc.	<b>2 Account Number:</b> 38-1812707
<b>COMPENSATION—PERCENT OF TOTAL TAX BASE</b>	
<b>3</b> Tax base (from C-8000, page 1, line 12a).....	73,164   00
<b>4</b> Depreciation, and other write-off (from C-8000, page 2, lines 54a and 55a).....	00
<b>5</b> Total tax base—Add lines 3 and 4.....	73,164   00
<b>6a</b> Compensation (from C-8000, page 1, line 8).....	68,617   00
<b>6b</b> Special exemptions (from C-8000, page 2, line 56).....	00
<b>7</b> Total compensation—Subtract line 6b from line 6a.....	68,617   00
<b>8</b> Percentage—Divide line 7 by line 5.....	94   %
<b>PART II EXCESS COMPENSATION—If line 8 exceeds 65%</b>	
<b>9</b> Adjusted tax base (from C-8000, page 1, line 20).....	39,164   00
<b>10</b> Percentage on line 8 that exceeds 65% (not to exceed 35%).....	29   %
<b>11</b> Reduction to adjusted tax base—Multiply line 9 by line 10.....	11,358   00
<b>12</b> Adjusted tax base subject to tax—Subtract line 11 from line 9.....	27,806   00
<b>13</b> Tax (Multiply line 12 by 2.35%—enter here and on C-8000, page 1, line 21).....	653   00
<b>PART III RETAIL FOODSTORES. If 75% or more of gross receipts is retail sales of food exempt from sales tax. Expires 12-31-77.</b>	
<b>14</b> Adjusted tax base (from C-8000, page 1, line 20).....	00
<b>15</b> Percentage on line 8 that exceeds 35% (not to exceed 65%).....	%
<b>16</b> Reduction to adjusted tax base—Multiply line 14 by line 15.....	00
<b>17</b> Adjusted tax base subject to tax—Subtract line 16 from line 14.....	00
<b>18</b> Tax (Multiply line 17 by 2.35%—enter here and on C-8000, page 1, line 21).....	00
<b>PART IV TAXPAYER LICENSED UNDER ACT No. 330 of 1968 and BUILDING MAINTENANCE. Expires 12-31-77.</b>	
<b>19</b> Adjusted tax base (from C-8000, page 1, line 20).....	00
<b>20</b> Percentage on line 8 that exceeds 35% (Not to exceed 65%).....	%
<b>21</b> Reduction to adjusted tax base—Multiply line 19 by line 20.....	00
<b>22</b> Adjusted tax base subject to tax—Subtract line 21 from line 19.....	00
<b>23</b> Tax (Multiply line 22 by 2.35%—enter here and on C-8000, page 1, line 21).....	00
<b>PART V GROSS RECEIPTS—Persons taxable in another state.</b>	
<b>24</b> Gross receipts (from C-8000, page 1, line 6).....	00
<b>25</b> Apportionment factor (from C-8000H, line 17 or line 20, whichever is applicable).....	%
<b>26</b> Apportioned gross receipts—Multiply line 24 by line 25.....	00
<b>27</b> Adjusted tax base—Multiply line 26 by 50%.....	00
<b>28</b> Tax (Multiply line 27 by 2.35%—enter here and on C-8000, page 1, line 21).....	00
<b>PART VI INVESTMENTS IN RENTAL HOUSING—GROSS RECEIPTS. Expires 12-31-77.</b>	
<b>29</b> Gross receipts (from C-8000, page 1, line 6).....	00
<b>30</b> Apportionment factor (from C-8000H, line 17 or line 20, whichever is applicable).....	%
<b>31</b> Apportioned gross receipts—Multiply line 29 by line 30.....	00
<b>32</b> Adjusted tax base—Multiply line 29 or line 31, whichever is applicable, by 35%.....	00
<b>33</b> Tax (Multiply line 32 by 2.35%—enter here and on C-8000, page 1, line 21).....	00

**Note:** Please identify alternative method by checking appropriate box on C-8000 page 1, line 21.

# 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 <b>Earl R. and Marge</b>	Last Name <b>Ruby</b>	Your Social Security Number <b>[REDACTED]</b>	EXTENSION NUMBER		
	(If joint return of husband and wife, use first names and middle initials of both)			Your Occupation <b>Sales</b>	If you are an EMPLOYER enter your Federal EIN (PLC) Identification No. here:	
	Home Address (Number and Street or Rural Route) <b>18135 Livernois</b>			Spouse's Social Security Number		
	City, Town or Post Office <b>Detroit,</b>		State <b>Michigan</b>	Postal Zip Code <b>48221</b>	Spouse's Occupation <b>Housewife</b>	

- 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**

IP	FP	APP. OA.
Auditor		

### SCHEDULE A — EXEMPTIONS

1. YOURSELF	Regular	65 or over	Blind	} Enter number of exemptions checked
SPOUSE	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you: \_\_\_\_\_ Enter No. \_\_\_\_\_

3. OTHER DEPENDENTS	NAME <small>Enter figure 1 in the last column to right for each name listed</small>	Relationship	Months lived in your home during 1976	Enter No.

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
<b>COBO CLEANERS, INC.</b>	<b>DETROIT, MICH.</b>	\$ 164,200.00	\$ 970.00	\$ 82,100.00
<b>COBO-RUMAR SALES, INC.</b>	<b>DETROIT, MICH.</b>	16,500.00	110.00	8,250.00
<b>6. TOTALS</b>		<b>180,700.00</b>	<b>1,080.00</b>	<b>90,350.00</b>

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4: 631.72

8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4: 4,481.00

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): 95,462.72

13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero): \_\_\_\_\_

14. Total (line 12 less line 13): 95,462.72

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above **2** and multiply by \$600: \$ 1,200.00

16. TOTAL INCOME SUBJECT TO TAX: 94,262.72

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%): \$ 471.31

### PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2: \$ 1,080.00

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: \$ 1,080.00

### TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of **OVERPAYMENT**: \$ 608.69

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.*

Attach Copy of Form DW-2 or W-2 Here

Attach Check or Money Order Here

Reference copy, JFK Collection: ESCA (RG 233)

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  (Signature of preparer other than taxpayer) **GORDON L. HOLLANDER, P.C.** (Date)

SIGN HERE  (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

**CERTIFIED PUBLIC ACCOUNTANT**

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: 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

Table with 7 columns: A NAME AND ADDRESS, B SOCIAL SECURITY NO., C % Time, D SHAREHOLDER'S SALARY, E % Own., F Share of Bus. Inc., G Share of SBT Paid. Row 1: Earl Ruby, 4380 Stoney River; Birm., [redacted], 100%, 18,000.00, 100%, 00, 00.

NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

Table with 7 columns: A NAME AND ADDRESS, B SOCIAL SECURITY NO., C % Time, D SHAREHOLDER'S SALARY, E % Own., F Share of Bus. Inc., G Share of SBT Paid. Multiple empty rows for non-qualified partners.

Reference copy, JFK Collection: HSCA (RG 233)

**SCHEDULE N**

**COMPUTATION OF THE AMOUNT TO BE ENTERED IN THE "WAGES, ETC. EARNED IN DETROIT" COLUMN**

This schedule is to be filled in by nonresidents who performed only part of their services in Detroit.  
 (See page 3 of the instructions under the heading "Nonresidents who performed only part of their services in Detroit" for a definition of "days worked" and for filling in lines 1 and 2 below.)

**USE A SEPARATE SCHEDULE N FOR EACH W-2 OR DW-2**

1. Actual number of days worked on job — everywhere .....	240	d
2. Actual number of days worked on job in Detroit .....	120	d
3. Percentage of days worked in Detroit to total (line 2 divided by line 1) .....	50	%
4. Total wages shown on DW-2 or W-2 (see note below) .....	\$ 180,700.00	
5. Wages earned in Detroit (line 4 multiplied by percentage on line 3) — Enter here and in column headed "WAGES, ETC. EARNED IN DETROIT" on line 5, page 1 .....	\$ 90,350.00	

NOTE: Page 4 of the instructions under "Deductions and exclusions from line 12" explains which expenses are allowable deductions or exclusions from total wages. However, such deductions are to be taken on Schedule M. Therefore, enter deductions and exclusions on Schedule M of this return and attach appropriate Federal schedules.

**ADJUSTMENTS ALLOWED ON DETROIT RETURN — SCHEDULE M**

You must attach a copy of your Federal Schedule to support entries on lines 1 thru 4 below

	Col. 1 Federal Amount	Col. 2 Detroit Percentage ALLOWABLE*	Deductible Amount COL. 1 X COL. 2
1. Employee Business Expenses (Fed. Sch. 2106) .....	\$ .....	.....	\$ .....
2. Sick Pay Exclusion (Fed. Sch. 2440) .....	.....	.....	.....
3. Moving Expenses (Fed. Sch. 3903) .....	.....	.....	.....
4. Other .....	.....	.....	.....
5. Total Adjustments (add lines 1 thru 4) and enter on page 1, line 13 .....			\$ .....

\* See page 4 of the instructions.

**Taxpayers whose only Detroit income was wages should not complete pages 3 and 4 and the schedules below this box.**

**Income (or Loss) from Rents from Tangible Property Located in Detroit — SCHEDULE B**

Kind and Location of Property	Gross Rent	Depreciation	Repairs (attach schedule)	Other Expenses (attach schedule)	Net Income (or Loss)
1. COMMERCIAL - BOSTON-LIVERMORIS	\$ 1,700.00	\$ 505.78	\$ R E T A X F E E S	\$ 281.00 281.50	\$ .....
2. ....	.....	.....	.....	.....	.....
3. ....	.....	.....	.....	.....	.....
4. TOTAL net income (or loss) from rents — from property in Detroit — Enter here and on p. 1, line 7 .....					631.72

**Other Detroit Income (or Loss) from Partnerships, Etc. — SCHEDULE F**

Received from	Kind of Income	Amount
1. MARUGY, INC.	MANAGEMENT FEES	\$ 4,481.00
2. ....	.....	.....
3. ....	.....	.....
4. TOTAL income (or loss) from partnerships, etc. — Enter here and on p. 1, line 8 .....	4,481.00	

Reference copy, JFK Collection: HSCA (FG 233)

Calendar Year OR FISCAL YEAR 1976  
 Beginning 19  
 Ending 19

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

FOR OFFICE USE ONLY

INDIVIDUAL (Check One)  
 FIDUCIARY (One)

RUBY EARL & MARGIE  
 18135 LIVERNOIS AVE  
 DETROIT MI

48221

698855

ESCA (RG 233)

Mo. Day Yr. 09 30 76  
 Retroactive Date Intangible Account Number 698855 Type 007 County 82 City 1 K C File Date 76 12

Husband's Social Security No.

Wife's Social Security No.

If this return is for an Estate, give Probate. POSTED: AUDITED: Employer Identification No.  
 File No. County Date of Death

LINE NO. **Computation of Tax Due**

LINE NO.	AMOUNT	TAX
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 1/10th of 1% of Balance (Line 6), whichever is greater.	
9.	Stocks and Bonds - - - - - Schedule A, Column 9.	2,376.23
10.	Mortgages and Land Contracts - - - - - Schedule B, Column B.	
11.	Annuities - - - - - Schedule C, Column 9.	
12.	Beneficiary Return (attach copy hereto)	
13.	TOTAL	2,376.23
14.	Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)	350.00
15.	BALANCE DUE	2,026.23
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 @ 20c per \$1000.00 of Line 19	
21.	TOTAL TAX DUE (Line 15 plus Line 20)	2,026.23
22.	Less Advance Payment of Tax	
23.	TOTAL TAX DUE	2,026.23
24.	Penalties & Interest; Penalty % S ; Interest % Months, S	
25.	TOTAL AMOUNT DUE WITH THIS RETURN (Due on or before April 30) Or Four Months after End of Authorized Fiscal Year	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.

**GORDON L. HOLLANDER, P.C.**  
 CERTIFIED PUBLIC ACCOUNTANT

Prepared By: **WEST TEN MILE ROAD**

Signature

Signature

Title: (State whether Individual Owner, Executor, Administrator, Trustee, etc.)

Reference copy, JFK Collection:

1	NAME OF ISSUING COMPANY	Indicate Whether Stock(s) or Bonds	Class of Stock Com. or Pfd.	No. of Shares	Par Value Per Share or Face Value of Bonds	Portion of Year	Total Dividends or Interest	Value of Dividends (Col. 4: Col. 5 x Col. 6) or Total Taxable Value of Bonds (Face Value Col. 5 x Col. 6)		Tax or Col
								Col. 4	Col. 5 x Col. 6	
1	READY OFF SHORE OIL	S								
2	DETROIT EDISON	S					100 00			
3	ARIZONA PUB. SERV.	S					5,173 87			
4	S.S. KRISGE	S					1,390 00			
5	ENTEX, INC.	S					180 00			
6	N.E. UTIL.	S					840 00			
7	PUB SERV. ELEC.	S					1,016 40			
8	CANADIAN FUND	S					380 92			
9	DREYFUS FUND	S					440 69			
10	IND. FUND	S					655			
11	INV. FUND	M					586 95			
12	INV. VARIABLE FUND	S					1,294 09			
13	NEW PERSPECTIVE FUND	S					119 65			
14	GROW CHEM	S					74 02			
15	COBO CLEANERS	S					236 27			
16	COBO - RUMAR	S					43,549 05			
17	AMER FIN	B					4,547 29			
18							7,956 50			
19	TOTAL						67,892 25			23
20										
21										
22										
23										
24										
25										
26	TOTAL SCHEDULE A (Transfer to Page One - Line 9)									

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE B Mortgages, Land Contracts, Etc.

NOTE RATE

1	2	3	4	5	6	7	8	
TYPE OF INVESTMENT & DESCRIPTION	Interest Rate	Portion of Year	Average Face Amount	Average Balance of Mortgage Owning on Same Real Estate (For Use on Land Contracts Only)	Net Amount Taxable Col. 4 Minus Col. 5 X Col. 3	Interest Earned Col. 6 X Col. 2	Tax @ 3 1/2% of Col. 6 or 1/10 of 1% of Col. 6 Whichever is Greater	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	TOTAL SCHEDULE B (Transfer to Page One - Line 10)							

SCHEDULE C Annuities

NOTE RATE

1	2	3	4	5	6	7	8	9	
NAME OF COMPANY	Interest Rate	Portion of Year	Amount Received During Year	Reserve Bal. Jan. 1 of Tax Year	Income Taxable Col. 5 X Col. 2 X Col. 3	Reserve Bal. Dec. 31 of Tax Yr. Col. 5 Plus Col. 6 Less Col. 4	Average Reserve Balance Col. 5 Plus Col. 7 Divided by 2	Tax @ 3 1/2% of Col. 6 or 1/10 of 1% of Col. 8 Whichever is Greater	
1									
2									
3									
4									
5									
6									
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21									
22									
23									
24									
25									
26	TOTAL SCHEDULE C (Transfer to Page One - Line 11)								

1075 711-1070

# 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.	Spouse's occupation
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. <u>4</u> (b) Special exemption for paraplegics & quadriplegics. [See Instructions] <u>4</u> (c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b) <u>4</u>
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	178,036.18
4. Additions to adjusted gross income, (from page 2, line 35)	178,036.18
5. Total, add lines 3 and 4	178,036.18
6. Subtractions from adjusted gross income, (from page 2, line 44)	6,000.00
7. Subtract line 6 from line 5	172,036.18
8. Residents multiply exemptions claimed on line 1 by \$1,500.00 (part-year and nonresident allowance from line 48)	7,517.98
9. Income subject to tax (subtract line 8 from line 7)	
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	11	100.89	11a. 20.09
12. Contributions to Michigan colleges & universities (attach receipts)	12		12a.
13. Income tax paid to another state (attach copy of return)	13		13a.
14. Total credits (add lines 11a, 12a, and 13a), enter total here	14		20.09
15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE')	15		7,497.89
16. Credits from any MI-1040 CR form. (see page 9 of instructions)	16		

Do not complete lines 17 thru 21 if you have claimed a credit on line 16.

17. Household income from line 56	17	
18. Enter 1975 homestead property tax or amount from line 59	18	
19. Tax not eligible for credit, enter 3.5% (.035) of line 17	19	
20. Subtract line 19 from line 18, if line 19 is greater, enter 'NONE'	20	
21. Property tax credit, 60% (.60) of line 20, (\$500.00 maximum)	21	
22. Personal property tax paid on inventory. <input checked="" type="checkbox"/> X 39% (.39)	22	

	PAYMENTS
23. Michigan tax withheld (attach State copy of W-2)	23. 2,157.50
24. Michigan estimated tax payments	24. 4,000.00
25. 1974 overpayment credited to 1975	25.
26. Add lines 16, 22, 23, 24, and 25, /or lines 21, 22, 23, 24, and 25	26. 6,157.50
27. If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE	27. 1,340.39
28. If line 26 is greater than line 15, enter AMOUNT OVERPAID	28.
29. Amount of line 28 to be REFUNDED TO YOU	29.
30. Amount of line 28 to be credited-to 1976 estimated tax	30.

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  Your signature \_\_\_\_\_ Date \_\_\_\_\_

Signature of preparer other than taxpayer  
**GORDON L. HOLLANDER, P.C.**  
 CERTIFIED PUBLIC ACCOUNTANT  
 10675 WEST TEN MILE ROAD

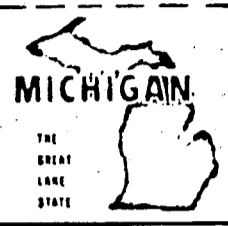
OFFICE USE

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Reference copy, JFK Collection: ESCA (RG 233)

- 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 } ..... 1,400.00
- 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.  
Date.....

CITY OF DETROIT INCOME TAX  
INDIVIDUAL RETURN - NONRESIDENT

1975

or other taxable year beginning 1975, ending 1975

EXTENSION NUMBER

PLEASE  
PRINT  
OR  
TYPE

First Name and Initial Earl R. and Marge (If joint return of husband and wife, use first names and middle initials of both)	Last Name Ruby
Home Address (Number and Street or Rural Route) 18135 Livernois	
City, Town or Post Office Detroit, Michigan	Postal Zip Code 48221

Your Social Security Number

Your Occupation  
Sales

Spouse's Social Security Number

Spouse's Occupation

If you are an EMPLOYEE enter your Federal EMPLOYMENT 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
TOTALS		86,500.00	339.00	43,250.00

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) 46,154.13

13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)

14. Total (line 12 less line 13) 46,154.13

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 4 and multiply by \$600

16. TOTAL INCOME SUBJECT TO TAX 43,754.13

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%) 218.77

PAYMENTS AND CREDITS

18. a. Tax withheld by employer - from line 6 above - ATTACH Forms DW-2 or W-2 339.00

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

TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of OVERPAYMENT 120.23

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.

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

SIGN HERE

(Taxpayer's signature and date)

(Signature of preparer other than taxpayer)

(Date)

GORDON L. HOLLANDER, P.C.

signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection: HSCA (FG 233)

Attach Copy of Form DW-2 or W-2 Here

Attach Check or Money Order Here

**SCHEDULE N**

**COMPUTATION OF THE AMOUNT TO BE ENTERED IN THE "WAGES, ETC. EARNED IN DETROIT" COLUMN**

This schedule is to be filled in by nonresidents who performed only part of their services in Detroit.  
 (See page 3 of the instructions under the heading "Nonresidents who performed only part of their services in Detroit" for a definition of "days worked" and for filling in lines 1 and 2 below.)

**USE A SEPARATE SCHEDULE N FOR EACH W-2 OR DW-2**

1. Actual number of days worked on job — everywhere .....	240	dc
2. Actual number of days worked on job in Detroit .....	120	dc
3. Percentage of days worked in Detroit to total (line 2 divided by line 1) .....	50	%
4. Total wages shown on DW-2 or W-2 (see note below) .....	\$ 86,500.00	
5. Wages earned in Detroit (line 4 multiplied by percentage on line 3) — Enter here and in column headed "WAGES, ETC. EARNED IN DETROIT" on line 5, page 1 .....	\$ 43,250.00	

NOTE: Page 4 of the instructions under "Deductions and exclusions from line 12" explains which expenses are allowable deductible or exclusions from total wages. However, such deductions are to be taken on Schedule M. Therefore, enter deductions and exclusions on Schedule M of this return and attach appropriate Federal schedules.

**ADJUSTMENTS ALLOWED ON DETROIT RETURN — SCHEDULE M**

You must attach a copy of your Federal Schedule to support entries on lines 1 thru 4 below

	Col. 1 Federal Amount	Col. 2 Detroit Percentage ALLOWABLE*	Deductible Amount COL. 1 X COL. 2
1. Employee Business Expenses (Fed. Sch. 2106) .....	\$ .....		\$ .....
2. Sick Pay Exclusion (Fed. Sch. 2440) .....			
3. Moving Expenses (Fed. Sch. 3903) .....			
4. Other .....			
5. Total Adjustments (add lines 1 thru 4) and enter on page 1, line 13 .....			\$ .....

\* See page 4 of the instructions.

**Taxpayers whose only Detroit income was wages should not complete pages 3 and 4 and the schedules below this box.**

**Income (or Loss) from Rents from Tangible Property Located in Detroit — SCHEDULE B**

Kind and Location of Property	Gross Rent	Depreciation	Repairs (attach schedule)	Other Expenses (attach schedule)	Net Income (or Loss)
1. COMM - BOSTON - LIVEPN015	\$ 1,704.50	\$ 544.36	\$ R.ETAX	\$ 519.51	
2. ....			MGMT	140.00	
3. ....			INS	104.50	
4. TOTAL net income (or loss) from rents — from property in Detroit — Enter here and on p. 1, line 7 .....					390.13

**Other Detroit Income (or Loss) from Partnerships, Etc. — SCHEDULE F**

Received from	Kind of Income	Amount
1. MARUBY, INC	MANAGEMENT FEES	\$ 2,508.00
2. ....		
3. ....		
4. TOTAL income (or loss) from partnerships, etc. — Enter here and on p. 1, line 8 .....		2,508.00

Reference copy, JFK Collection: HSCA (RG 233)

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	} Check One
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	

County \_\_\_\_\_  
File No. \_\_\_\_\_  
Date of Death \_\_\_\_\_

MONTH	DAY	YEAR	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	} 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 @ 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 \_\_\_\_\_ and to the best of my knowledge and belief is a true, correct and complete return. Social Security Number \_\_\_\_\_

Return Prepared by GORDON L. HOLLANDER, P.C.  
CERTIFIED PUBLIC ACCOUNTANT  
19675 WEST TEN MILE ROAD

Signed \_\_\_\_\_  
Signed \_\_\_\_\_

Reference copy, JFK Collection: HSCA (RG 233)

	NAME OF ISSUING COMPANY	Whether Stock(s) or Bonds	Stock Com. or Pfd.	No. of Shares	Par Value Per Share or Face Value of Bonds	Portion of Year	Total Dividends or Interest	Value of Shares (Col. 4 x Col. 5 x Col. 6) or Total Taxable Value of Bonds (Face Value Col. 5 x Col. 6)	Tax or 1/10 of Col. 8	% of Ver.
1	DETROIT EDISON	S					5,163 92			
2	GROW CHEM	S					226 14			
3	IND. TREND	S					510 83			
4	CANADIAN FUND	S					403 20			
5	READY SEA SHARE	S					70 00			
6	ARIZONA PUB SER.	S					1,360 00			
7	S.S. KRESGE	S					141 00			
8	ENTEX, INC.	S					660 00			
9	N.E. UTIL.	S					1,016 40			
10	PUB SERV. ELEC.	S					356 04			
11	NEW PERSPECTIVE	S					16 21			
12	DRYFUS	S					5 81			
13	INV. STOCK FUND	S					1,208 72			
14	INV. VER.	S					104 34			
15	COBO CLEANERS	S					46,840 04			
16	COBO RUMAR	S					19,730 16			
17	AMER. FIN.	B					6,555 00			
18										
19										
20	TOTAL						84,367 81		295	
21										
22										
23										
24										
25										
26	TOTAL SCHEDULE A (Transfer to Page One - Line 9)									2,952 87

Reference copy, JFK Collection: ESCA (RG 233)

SCHEDULE B Mortgages, Land Contracts, Etc.

NOTE RATE

1	TYPE OF INVESTMENT & DESCRIPTION	2 Interest Rate	3 Portion of Year	4 Average Face Amount	5 Average Balance of Mortgage Owning on Same Real Estate (For Use on Land Contracts Only)	6 Net Amount Taxable Col. 4 Minus Col. 5 X Col. 3	7 Interest Earned Col. 6 X Col. 2	8 Tax @ 3 1/2% of Col. 6 or 1/10 of 1% of Col. 6 Whichever is Greater
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	TOTAL SCHEDULE B (Transfer to Page One - Line 10)							

SCHEDULE C Annuities

NOTE RATE

1	NAME OF COMPANY	2 Interest Rate	3 Portion of Year	4 Amount Received During Year	5 Reserve Bal. Jan. 1 of Tax Year	6 Income Taxable Col. 5 X Col. 2 X Col. 3	7 Reserve Bal. Dec. 31 of Tax Yr. Col. 5 Plus Col. 6 Less Col. 4	8 Average Reserve Balance Col. 5 Plus Col. 7 Divided by 2	9 Tax @ 3 1/2% of Col. 8 or 1/10 of 1% of Col. 8 Whichever Greater
1									
2									
3									
4									
5									
6									
7									

# MICHIGAN INCOME TAX RETURN SMALL BUSINESS CORPORATION

FOR CALENDAR YEAR 1975 OR OTHER TAXABLE YEAR BEGINNING

..... 1975 ending ....., 1976

(PLEASE TYPE OR PRINT)

1975



FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No.	<b>COBO CLEANERS, INC.</b> <b>1835 LIVERNOIS</b> <b>DETROIT, MICHIGAN 48221</b>	E. Principal business activity
B. County in which located		<b>DRY CLEAN!</b>
C. Date of election as small business corporation		F. Business code number (same as U.S. 1120-S)
D. Michigan Corporation <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Other <input type="checkbox"/>		<b>7200</b>
		G. Enter total assets from U.S. 1120-S Item E
		<b>232,438.61</b>

Office Use Only

**38-1806433**  
Federal Identification No.

Type Kind County City File Date

- H. Please enter the last year for which your federal return was audited \_\_\_\_\_
- I. Have corrected Michigan returns been filed for years audited by IRS? Yes  No
- J. Address of business or location of records if different than that above: \_\_\_\_\_
- K. Name and phone number of person in charge of records: **EARL ROBY 863-0400**

### SCHEDULE A

- 1. Federal taxable income (federal form 1120-S, page 1, line 28) ..... \$ **93,680.09**
- 2. Additions:
  - (a) All taxes imposed on or measured by income (see instructions) ..... \$ \_\_\_\_\_
  - (b) Gross interest income and dividends--obligations of states and subdivisions other than Michigan ..... \_\_\_\_\_
  - (c) Other (explain) \_\_\_\_\_
- 3. ADD lines 1 and 2 ..... \_\_\_\_\_
- 4. Subtractions:
  - (a) Income from U.S. obligations ..... \_\_\_\_\_
  - (b) Net long-term capital gain reduced by any net short-term capital loss (line 9(b) page 1, U.S. 1120-S) ..... \_\_\_\_\_
  - (c) Other (explain) \_\_\_\_\_
- 5. Michigan distributive income (line 3 LESS line 4) ..... **93,680.09**
- 6. Credits (see instructions and fill in Schedule D)
  - (a) Personal property taxes paid on inventories ..... \_\_\_\_\_
  - (b) Franchise fee credit ..... \_\_\_\_\_
  - (c) Single business tax paid ..... \_\_\_\_\_

**CLIENTS COPY**  
**RETAIN FOR YOUR FILES**  
**GORDON L. HOLLANDER, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**1067 WEST TEN MILE ROAD**  
**SOUTHFIELD, MICHIGAN 48075**

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule F.

The amount on line 6(a) or the amount on line 6(b) and the amount (if any) on line 6(c) are also to be distributed to the shareholders on Schedule F. If you have inventories, you cannot qualify for the credit for franchise fee paid.

Mail return to--Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. 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 taxpayer, his declaration is based on all information of which he has any knowledge.

Date <b>3/12/76</b>	Signature of officer <b>GORDON L. HOLLANDER, P.C.</b>	Title <b>CERTIFIED PUBLIC ACCOUNTANT</b>
Date	Individual or firm signature of preparer	Address <b>19675 WEST TEN MILE ROAD</b>

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) EMP. L. ROBY 1130 STONY RIVER DR. BIRMINGHAM	<del>██████████</del>	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 60 W. WASHINGTON #1150 CHICAGO, ILL. 60602	L. 60602	7,500	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 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) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: HSCA (RG 233)

5-1120  
CITY OF  
DETROIT

**CORPORATION RETURN**

FOR THE CALENDAR YEAR 1975

1975

or other taxable year beginning ..... 1975, ending .....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>COBO CLEANERS, INC.</b>			Where incorporated <b>MICHIGAN</b> Date Incorporated <b>1/1</b>
	Number and Street <b>18135 LIVERNOIS</b>			Principal business activity <b>DRI CLEANING</b>
	City, Town or Post Office <b>DETROIT</b>	State <b>MICHIGAN</b>	Zip Code <b>48221</b>	Main address in Detroit <b>SAME</b>
				Location of Detroit records <b>SAME</b>
				Person in charge of records <b>EARL ROBI</b>
				Telephone number <b>263-0400</b>
				Federal employer identification number <b>38-1806433</b>

**TAXABLE INCOME COMPUTATION**

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 93,680.00
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	93,680.00
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	1,469.35
5. Total—add lines 3 and 4	95,149.35
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	95,149.35
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	95,149.35
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100
11. Total—multiply line 9 by % on line 10	95,149.35
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	95,149.35
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	1,902.99

**PAYMENTS AND CREDITS**

15. a. Tax paid with tentative return	\$
b. Payment and credits on 1975 Declaration of Estimated Income Tax	1,600.00
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	1,600.00

**TAX DUE OR REFUND**

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1976 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 302.99

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

**A. CONSOLIDATIONS—**

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

**B. LOCATIONS—**

Total number of location(s) everywhere **ONE**  
Attach a list of addresses of Detroit locations included in this Detroit return.

**C. LAST FEDERAL AUDIT**

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.

Auditor

Approval

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.

(Date)

(Signature of officer)

GORDON L. HOLLANDER, P.C. (Title)

(Date)

(Individual or firm signature of preparer)

CERTIFIED PUBLIC ACCOUNTANT (Title) C of D-15-DIT-E (Rev. 8-75)

Reference copy, JFK Collection: HSCA (RG 233)



### RECONCILIATION

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$	
2. Income from line 1b, page 1	\$	
Difference (Attach detailed explanation of difference)	\$	

Reference copy, JFK Collection: HSCA (RG 233)

### BUSINESS ALLOCATION FORMULA — SCHEDULE D

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property	\$	\$	
a. Gross annual rent paid for real property only, multiplied by 8			
b. TOTAL (add lines 1 and 1a)			%
2. Total wages, salaries, commissions and other compensation of all employees			%
3. Gross receipts from sales made or services rendered			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)			%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10			%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

### SCHEDULE E

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) \$	6. Interest from obligations of the United States, the states or subordinate units of government of the states \$
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax	7. Dividends-received deduction
3. Detroit income tax paid or accrued <u>1,469.26</u>	8. Dividend gross up of foreign taxes
4. Other (submit schedule)	9. Foreign taxes paid or accrued deduction
	10. Other (submit schedule)
<u>1,469.26</u>	
11. Total Deductions (enter on page 1, line 4)	

# 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.	
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	

**1. Exemptions:**

(a) Enter here the number of exemptions claimed on your federal income tax return ..... **4**

(b) Special exemption for paraplegics & quadriplegics. [See Instructions] ..... **4**

(c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b) ..... **8**

**Filing Status:**  
 Single  
 Married, filing jointly  
 Married, filing separately (see instructions, page 2)

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) **178,036.18**

**4. Additions to adjusted gross income, (from page 2, line 35)** .....

**5. Total, add lines 3 and 4** .....

**6. Subtractions from adjusted gross income, (from page 2, line 44)** .....

**7. Subtract line 6 from line 5** .....

**8. Residents multiply exemptions claimed on line 1 by \$1,500.00 (part-year and nonresident allowance from line 48)** .....

**9. Income subject to tax (subtract line 8 from line 7)** .....

**10. Tax: multiply line 9 by 4.37% (.0437)** .....

	AMOUNT PAID	CREDIT
<b>11. Income tax paid to Michigan cities</b> .....	<b>11</b> 100.89	<b>11a.</b> 20.09
<b>12. Contributions to Michigan colleges &amp; universities (attach receipts)</b> .....	<b>12</b>	<b>12a.</b>
<b>13. Income tax paid to another state (attach copy of return)</b> .....	<b>13.</b>	<b>13a.</b>
<b>14. Total credits (add lines 11a, 12a, and 13a), enter total here</b> .....		<b>14.</b> 20.09
<b>15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE')</b> .....		<b>15</b> 7,497.89
<b>16. Credits from any MI-1040 CR form. (see page 9 of instructions)</b> .....		<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** .....

**18. Enter 1975 homestead property tax or amount from line 59** .....

**19. Tax not eligible for credit, enter 3.5% (.035) of line 17** .....

**20. Subtract line 19 from line 18, if line 19 is greater, enter 'NONE'** .....

**21. Property tax credit, 60% (.60) of line 20, (\$500.00 maximum)** .....

**22. Personal property tax paid on inventory.  X 39% (.39)** .....

**PAYMENTS**

**23. Michigan tax withheld (attach State copy of W-2)** .....

**24. Michigan estimated tax payments** .....

**25. 1974 overpayment credited to 1975** .....

**26. Add lines 16, 22, 23, 24, and 25, /or lines 21, 22, 23, 24, and 25** .....

**27. If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE** .....

**28. If line 26 is greater than line 15, enter AMOUNT OVERPAID** .....

**29. Amount of line 28 to be REFUNDED TO YOU** .....

**30. Amount of line 28 to be credited to 1976 estimated tax** .....

**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 Your signature

Date

Date  
**GORDON L. HOLLANDER, P.C.**  
 CERTIFIED PUBLIC ACCOUNTANT  
 19675 WEST TEN MILE ROAD  
 Drawer H. Lansing 48904

Reference copy, JFK Collection: ESCA (RG 233)

# CITY OF DETROIT INCOME TAX 1975

## INDIVIDUAL RETURN - NONRESIDENT

or other taxable year beginning \_\_\_\_\_, 1975, ending \_\_\_\_\_, 19

PLEASE PRINT OR TYPE	First Name and Initial <b>Earl R. and Marge</b>	Last Name <b>Ruby</b>	Your Social Security Number <b>[REDACTED]</b>	EXTENSION NUMBER		
	(If joint return of husband and wife, use first names and middle initials of both)		Your Occupation <b>Sales</b>	If you are an EMPLOYER enter your Federal EMPLOYER Identification No. here:		
	Home Address (Number and Street or Rural Route) <b>18135 Livernois</b>		Spouse's Social Security Number	IP	FP	APP. OA.
	City, Town or Post Office <b>Detroit, Michigan</b>	State	Postal Zip Code <b>48221</b>			

- 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**

### SCHEDULE A - EXEMPTIONS

1. YOURSELF  Regular  65 or over  Blind  Enter number of exemptions checked
- 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**

3. OTHER DEPENDENTS	NAME	Relationship	Months lived in your home during 1975	Enter
	Enter figure 1 in the last column to right for each name listed			

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	Total wages reported on DW-2 or W-2	Detroit Income Tax Withheld	WAGES, ETC. EARNED IN DETROIT
Employer's Name: <b>COBO CLEANERS, INC. DET, MICH.</b> Where employed (City and State): <b>DET, MICH.</b>	\$ <b>70,000.00</b>	\$ <b>229.00</b>	\$ <b>35,000.00</b>
	<b>16,500.00</b>	<b>110.00</b>	<b>8,250.00</b>
6. TOTALS	<b>86,500.00</b>	<b>339.00</b>	<b>43,250.00</b>
7. Rental income (or loss) from tangible property in the City of Detroit - from page 2, Schedule B, line 4			<b>396.13</b>
8. Other income (or loss) from partnerships, etc. - from page 2, Schedule F, line 4			<b>2,508.00</b>
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)			<b>46,154.13</b>
12. Total (add lines 6 through 11 of last column)			<b>46,154.13</b>
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero)			<b>2,400.00</b>
14. Total (line 12 less line 13)			<b>43,754.13</b>
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above <b>4</b> and multiply by \$600.			<b>2,400.00</b>
16. TOTAL INCOME SUBJECT TO TAX			<b>41,354.13</b>
17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%)			<b>206.77</b>

### PAYMENTS AND CREDITS

18. a. Tax withheld by employer - from line 6 above - ATTACH Forms DW-2 or W-2	\$ <b>339.00</b>
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	\$ <b>339.00</b>

### TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of <b>OVERPAYMENT</b>	\$ <b>120.23</b>
21. Check box if you wish overpayment on line 20 to be: (A) <input type="checkbox"/> Credited on 1976 Estimated Tax or (B) <input checked="" type="checkbox"/> Refunded.	
22. If your tax (line 17) is larger than your payments (line 19) enter amount of <b>BALANCE DUE</b> Pay in full with this return.	\$

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  (Signature of preparer other than taxpayer) (Date)

**GORDON L. HOLLANDER, P.C.**

SIGN HERE  (Signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) **CERTIFIED PUBLIC ACCOUNTANT**

Reference copy, JFK Collection, BSCA (FG 233)

Reference copy, JFK Collection: BSCA (RG 233)

- 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.  
Date \_\_\_\_\_, 19\_\_\_\_

**SCHEDULE N**

**COMPUTATION OF THE AMOUNT TO BE ENTERED IN THE "WAGES, ETC. EARNED IN DETROIT" COLUMN**

This schedule is to be filled in by nonresidents who performed only part of their services in Detroit.  
 (See page 3 of the instructions under the heading "Nonresidents who performed only part of their services in Detroit" for a definition of "days worked" and for filling in lines 1 and 2 below.)

**USE A SEPARATE SCHEDULE N FOR EACH W-2 OR DW-2**

1. Actual number of days worked on job — everywhere .....	240	dc
2. Actual number of days worked on job in Detroit .....	120	dc
3. Percentage of days worked in Detroit to total (line 2 divided by line 1) .....	50	%
4. Total wages shown on DW-2 or W-2 (see note below) .....	\$ 86,500.00	
5. Wages earned in Detroit (line 4 multiplied by percentage on line 3) — Enter here and in column headed "WAGES, ETC. EARNED IN DETROIT" on line 5, page 1 .....	\$ 43,250.00	

NOTE: Page 4 of the instructions under "Deductions and exclusions from line 12" explains which expenses are allowable deductible or exclusions from total wages. However, such deductions are to be taken on Schedule M. Therefore, enter deductions and exclusions on Schedule M of this return and attach appropriate Federal schedules.

**ADJUSTMENTS ALLOWED ON DETROIT RETURN — SCHEDULE M**

You must attach a copy of your Federal Schedule to support entries on lines 1 thru 4 below

	Col. 1 Federal Amount	Col. 2 Detroit Percentage ALLOWABLE*	Deductible Amount COL. 1 X COL. 2
1. Employee Business Expenses (Fed. Sch. 2106) .....	\$ .....		\$ .....
2. Sick Pay Exclusion (Fed. Sch. 2440) .....			
3. Moving Expenses (Fed. Sch. 3903) .....			
4. Other .....			
5. Total Adjustments (add lines 1 thru 4) and enter on page 1, line 13 .....			\$ .....

\* See page 4 of the instructions.

**Taxpayers whose only Detroit income was wages should not complete pages 3 and 4 and the schedules below this box.**

**Income (or Loss) from Rents from Tangible Property Located in Detroit — SCHEDULE B**

Kind and Location of Property	Gross Rent	Depreciation	Repairs (attach schedule)	Other Expenses (attach schedule)	Net Income (or Loss)
1. COMM - BOSTON - LIVERNOIS	\$ 1,704.50	\$ 544.36	\$ R-ETAX MGMT INS	\$ 519.51 140.00 104.50	
2. ....					
3. ....					
4. TOTAL net income (or loss) from rents — from property in Detroit — Enter here and on p. 1, line 7 .....					39613

**Other Detroit Income (or Loss) from Partnerships, Etc. — SCHEDULE F**

Received from	Kind of Income	Amount
1. MARUBY, INC	MANAGEMENT FEES	\$ 2,508.00
2. ....		
3. ....		
4. TOTAL income (or loss) from partnerships, etc. — Enter here and on p. 1, line 8 .....		2,508.00

Reference copy, JFK Collection: ESCA (RG 233)

DEPARTMENT OF TREASURY  
Revenue Division  
INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

Calendar Year 19 75

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

BSCA (RG 233)

POSTED  FILED

IF THIS RETURN IS FOR ESTATE GIVE PROBATE

County \_\_\_\_\_

File No. \_\_\_\_\_

Date of Death \_\_\_\_\_

MONTH	DAY	YEAR	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.	295
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 69
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

Reference copy, JFK Collection

**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 \_\_\_\_\_

GORDON L. HOLLANDER, P.C.

Return Prepared by \_\_\_\_\_

CERTIFIED PUBLIC ACCOUNTANT

Signed \_\_\_\_\_

Signed \_\_\_\_\_

Title \_\_\_\_\_

1	NAME OF ISSUING COMPANY	Whether Stock(s) or Bonds	Stock Com. or Pfd.	No. of Shares	Par Value Per Share or Face Value of Bonds	Portion of Year	Total Dividends or Interest		Value of Shares (Col. 4 x Col. 5 x Col. 6) or Total Taxable Value of Bonds (Face Value Col. 5 x Col. 6)	Tax at 3% or 1/10 of 1% Col. 8
1	DETROIT EDISON	S					5,163	92		
2	GROW CHEM	S					226	14		
3	IND. TREND	S					510	83		
4	CANADIAN FUND	S					403	20		
5	READY DEF SHARE	S					70	00		
6	ARIZONA PUB SER.	S					1,360	00		
7	S.S. KRESGE	S					141	00		
8	ENTEX, INC.	S					660	00		
9	N.E. UTIL.	S					1,016	40		
10	PUB SERV. ELEC.	S					356	04		
11	NEW PERSPECTIVE	S					16	21		
12	DRYFUS	S					5	81		
13	INV. STOCK FUND	S					1,208	72		
14	INV. VER.	S					104	34		
15	COBO CLEANERS	S					46,840	04		
16	COBO RUMAR	S					19,730	16		
17	AMER. FIN.	B					6,555	00		
18										
19										
20	TOTAL						84,367	81		295
21										
22										
23										
24										
25										
26	TOTAL SCHEDULE A (Transfer to Page One - Line 9)									2,952.87

Reference copy, JFK Collection: HSCA (RG 233)

SCHEDULE B Mortgages, Land Contracts, Etc.								NOTE RATE	
1	2	3	4	5	6	7	8		
TYPE OF INVESTMENT & DESCRIPTION	Interest Rate	Portion of Year	Average Face Amount	Average Balance of Mortgage Owning on Same Real Estate (For Use on Land Contracts Only)	Net Amount Taxable Col. 4 Minus Col. 5 X Col. 3	Interest Earned Col. 6 X Col. 2	Tax @ 3 1/2% of Col. 6 or 1/10 of 1% of Col. 6 Whichever is Greater		
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	TOTAL SCHEDULE B (Transfer to Page One - Line 10)								

SCHEDULE C Annuities									NOTE RATE	
1	2	3	4	5	6	7	8	9		
NAME OF COMPANY	Interest Rate	Portion of Year	Amount Received During Year	Reserve Bal. Jan. 1 of Tax Year	Income Taxable Col. 5 X Col. 2 X Col. 3	Reserve Bal. Dec. 31 of Tax Yr. Col. 5 Plus Col. 6 Less Col. 4	Average Reserve Balance Col. 5 Plus Col. 7 Divided by 2	Tax @ 3 1/2% of Col. 8 or 1/10 of 1% of Col. 8 Whichever is Greater		
1										
2										
3										
4										
5										
6										



# MICHIGAN INCOME TAX RETURN SMALL BUSINESS CORPORATION

FOR CALENDAR YEAR 1975 OR OTHER TAXABLE YEAR BEGINNING

..... 1975 ending ....., 1976

(PLEASE TYPE OR PRINT)

1976

FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No.

B. County in which located

C. Date of election as small business corporation

D. Michigan Corporation   
Foreign Corporation   
Other

CORO CLEANERS, INC.  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

E. Principal business activity

DRY CLEAN

F. Business code number (same as U.S. 1120-S)

7200

G. Enter total assets from U.S. 1120-S Item E

232,438.61

Office Use Only

30-1806433

Federal Identification No. Type Kind County City File Date

- H. Please enter the last year for which your federal return was audited \_\_\_\_\_
- I. Have corrected Michigan returns been filed for years audited by IRS? Yes  No
- J. Address of business or location of records if different than that above: \_\_\_\_\_
- K. Name and phone number of person in charge of records: EARL ROBY 863-0400

### SCHEDULE A

- 1. Federal taxable income (federal form 1120-S, page 1, line 28) ..... \$ 93,680.09
- 2. Additions:
  - (a) All taxes imposed on or measured by income (see instructions) ..... \$ \_\_\_\_\_
  - (b) Gross interest income and dividends--obligations of states and subdivisions other than Michigan ..... \_\_\_\_\_
  - (c) Other (explain) \_\_\_\_\_
- 3. ADD lines 1 and 2 ..... \_\_\_\_\_
- 4. Subtractions:
  - (a) Income from U.S. obligations ..... \_\_\_\_\_
  - (b) Net long-term capital gain reduced by any net short-term capital loss (line 9(b) page 1, U.S. 1120-S) ..... \_\_\_\_\_
  - (c) Other (explain) \_\_\_\_\_
- 5. Michigan distributive income (line 3 LESS line 4) ..... 93,680.09
- 6. Credits (see instructions and fill in Schedule D)
  - (a) Personal property taxes paid on inventories ..... \_\_\_\_\_
  - (b) Franchise fee credit ..... \_\_\_\_\_
  - (c) Single business tax paid ..... \_\_\_\_\_

**CLIENT'S COPY**  
RETAIN FOR YOUR FILES  
GORDON L. HOLLANDER, P.C.  
CERTIFIED PUBLIC ACCOUNTANT  
19675 WEST TEN MILE ROAD  
SOUTHFIELD, MICHIGAN 48075

If you are subject to apportionment and allocation, the amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule F.

The amount on line 6(a) or the amount on line 6(b) and the amount (if any) on line 6(c) are also to be distributed to the shareholders on Schedule F. If you have inventories, you cannot qualify for the credit for franchise fee paid.

Mail return to--Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. 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 taxpayer, his declaration is based on all information of which he has any knowledge.

Date 3/12/76 Signature of officer \_\_\_\_\_ Title \_\_\_\_\_  
 Date \_\_\_\_\_ Individual or firm signature of preparer GORDON L. HOLLANDER, P.C.  
 CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection: ESCA (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) EMPL. RUIBY 1380 STONY RIVER DR. BIRM. MI	[REDACTED]	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 60 W. WASHINGTON #1150 CHICAGO, ILL. 60602		7,500	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 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) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

Reference copy, JFK Collection: HSCA (RG 233)

5-1120  
CITY OF  
DETROIT

CORPORATION RETURN

1975

FOR THE CALENDAR YEAR 1975

or other taxable year beginning ....., 1975, ending ....., 19.....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>COBO CLEANERS, INC.</b>			Where incorporated <b>MICHIGAN</b> Date Incorporated <b>1/1</b>
	Number and Street <b>18135 LIVERNOIS</b>			Principal business activity <b>DPI CLEANING</b>
	City, Town or Post Office <b>DETROIT,</b>	State <b>MICHIGAN</b>	Zip Code <b>48221</b>	Main address in Detroit <b>SAME</b>
				Location of Detroit records <b>SAME</b>
				Person in charge of records <b>EARL ROBY</b>
				Telephone number <b>863-0400</b>
				Federal employer identification number <b>38-1806433</b>

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 93,680.0
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	93,680.0
3. Result after excluding line 2 from line 1a OR 1b	1,469.3
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	95,149.3
5. Total—add lines 3 and 4	95,149.3
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	95,149.3
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	95,149.3
9. Total income—add lines 7 and 8	100
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	95,149.35
11. Total—multiply line 9 by % on line 10	95,149.35
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	1,902.99
13. Total income subject to tax—line 11 less line 12	
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	

PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$ 1,600.00
b. Payment and credits on 1975 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	1,600.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1976 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 302.99

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

B. LOCATIONS—

Total number of location(s) everywhere **ONE** Number of Detroit location(s) included in this return **ONE**  
Attach a list of addresses of Detroit locations included in this return.

C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	

Classifier

AUDIT RESULTS

Let. D.

Auditor

Approval

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.

(Date)

(Signature of officer)

(Date)

(Individual or firm signature of preparer)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

C of D-15-DIT-E (Rev. 8-75)

Reference copy, JFK Collection: BSCA (RG 233)

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$	.....
2. Income from line 1b, page 1		.....
Difference (Attach detailed explanation of difference).	\$	.....

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property	\$	\$	
a. Gross annual rent paid for real property only, multiplied by 8			
b. TOTAL (add lines 1 and 1a)			.....%
2. Total wages, salaries, commissions and other compensation of all employees			.....%
3. Gross receipts from sales made or services rendered			.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)			.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10			.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions)	\$	.....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax		.....
3. Detroit income tax paid or accrued		1,469.26
4. Other (submit schedule)		.....

6. Interest from obligations of the United States, the states or subordinate units of government of the states	\$	.....
7. Dividends-received deduction		.....
8. Dividend gross up of foreign taxes		.....
9. Foreign taxes paid or accrued deduction		.....
10. Other (submit schedule)		.....

**CORPORATION RETURN**

**1975**

FOR THE CALENDAR YEAR 1975

or other taxable year beginning ..... 1975, ending .....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>MARUBY, INC.</b>	Where incorporated <b>MICHIGAN</b> Date Incorporated
	Number and Street <b>18135 LIVERNOIS</b>	Principal business activity <b>HOSPITAL</b>
	City, Town or Post Office <b>DETROIT</b>	Main address in Detroit
	State <b>MICHIGAN</b>	Location of Detroit records <b>SAME</b>
	Zip Code <b>48221</b>	Person in charge of records <b>EARL ROBY</b>
		Telephone number <b>863-0400</b>
		Federal employer identification number <b>38 1801212</b>

**TAXABLE INCOME COMPUTATION**

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 10,831.95
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	10,831.95
3. Result after excluding line 2 from line 1a OR 1b	128.17
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	10,970.12
5. Total—add lines 3 and 4	
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	10,970.12
7. Total—line 5 less line 6	
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	10,970.12
9. Total income—add lines 7 and 8	
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100
11. Total—multiply line 9 by % on line 10	10,970.12
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	10,970.12
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	219.40

**PAYMENTS AND CREDITS**

15. a. Tax paid with tentative return	\$ 100.00
b. Payment and credits on 1975 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	100.00

**TAX DUE OR REFUND**

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> credited on 1975 estimated tax or (B) <input type="checkbox"/> refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 119.40

—PAY IN FULL WITH THIS RETURN TO: TREASURER, CITY OF DETROIT, AND MAIL TO FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226.

**A. CONSOLIDATIONS—**

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

**B. LOCATIONS—**

Total number of location(s) everywhere **TWO** Number of Detroit location(s) included in this return **TWO**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

**C. LAST FEDERAL AUDIT**

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	
AUDIT RESULTS	
Let. D.	
Auditor	
Approval	

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.

(Date) 3/12/76 (Signature of officer) GORDON L. HOLLANDER, P.C. (Title) CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection: ESCA (FG 233)

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S. ....	\$ .....
2. Income from line 1b, page 1 .....	.....
Difference (Attach detailed explanation of difference) .....	\$ .....

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....	.....	.....	.....%
b. TOTAL (add lines 1 and 1a) .....	.....	.....	.....%
2. Total wages, salaries, commissions and other compensation of all employees .....	.....	.....	.....%
3. Gross receipts from sales made or services rendered .....	.....	.....	.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....	.....		.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....	.....		.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

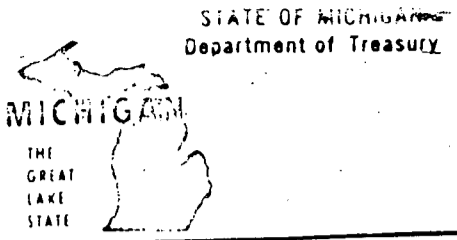
a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) .....	6. Interest from obligations of the United States, the states or subordinate units of government of the states .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....	7. Dividends-received deduction .....
3. Detroit income tax paid or accrued .....	8. Dividend gross up of foreign taxes .....
4. Other (submit schedule) .....	9. Foreign taxes paid or accrued deduction .....
.....	10. Other (submit schedule) .....
.....	.....



# CORPORATION

# 1975

(Other Than Financial Institutions and Small Business Corporations)  
FOR CALENDAR YEAR 1975 OR OTHER TAXABLE YEAR BEGINNING

19... ending December 31 1975  
(PLEASE TYPE OR PRINT)

FILL IN  
BLANKS  
A.B.C.  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer identification No.	<b>MARUBY, INC.</b> <b>18135 LIVERNOIS</b> <b>DETROIT, MICHIGAN</b>	E. Principal business activity
B. County in which located		RENTAL
C. Date business started		F. Enter business code number from U.S. 1120 item C. 6511
D. Michigan Corporation <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Other <input type="checkbox"/>		G. Enter total assets from U.S. 1120 item F. 89,050.76
		H. Check if a combined return (If checked Form MI-651 must be filed with this return.)

OFFICE USE ONLY						RETURN IS DUE
38-1801218	739	4	82	01	75-12	4/15/76
FEDERAL IDENTIFICATION NO	TYPE	KIND	COUNTY	CITY	FILE DATE	

I. Please enter the last year for which your federal return was audited \_\_\_\_\_

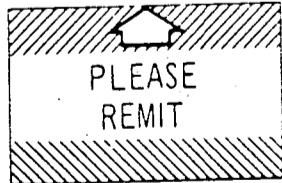
J. Have corrected Michigan returns been filed for years audited by IRS? Yes  No

K. Address of business or location of records if different than that above: \_\_\_\_\_

L. Name and phone number of person in charge of records: EARL RUBY 863-0400

1. Total Michigan Income from page 2, line 11 or 19, whichever applicable	\$	11,245.15
2. Tentative Tax @7.8%		877.12
3. (a) Less Credit for contributions to Michigan public libraries, colleges, and universities (See instr.) (receipt issued by the institution must be attached)	Gross Amount	Tax Credit
(b) Less credit for franchise fee paid (from schedule G)	\$	\$
		69.13
4. Tax (line 2 LESS line 3. Cannot be less than zero)		807.99
5. LESS: (a) Overpayment of prior year's return refunded	\$	249.97
(b) Amounts paid with estimated returns		250.03
(c) Amounts paid with request for extension of tax		
(d) Credit for personal property tax paid on inventories (from schedule G)		500.00
6. TAX DUE (Line 4 LESS line 5)		307.99
7. Penalty and Interest: Penalty _____ % \$ _____ Interest _____ % _____ months \$ _____		207.99
8. TOTAL AMOUNT DUE		
9. OVERPAYMENT (line 5 LESS line 4) Do not remit, complete line 10	\$	
10. Enter amount of line 9 you wish credited to the single business Tax	\$	Refunded \$ _____

**CLIENTS COPY**  
**RETAIN FOR YOUR FILES**  
**GORDON L. HOLLANDER, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**19675 WEST TEN MILE ROAD**  
**SOUTHFIELD, MICHIGAN 48075**



Make checks payable to "State of Michigan." Mail return and payment to - Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. This return is due April 15, 1976.

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.

Date: 3/10/76 Signature of officer: GORDON L. HOLLANDER, P.C. Title: CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection: HSCA (RG 233)

COMPUTATION OF TAXABLE INCOME  
SCHEDULE A - TO BE FILLED IN BY ALL TAXPAYERS

1. Number of months from beginning of tax year to December 31, 1975 . . . . . DIVIDED by total number of months in tax year for purposes of federal income tax . . . . . = . . . . . %		\$	
2. Federal Taxable Income (U.S. 1120; page 1, line 30) (fiscal year corporations - see instructions) . . . . .		\$	10,831.75
3. ADD: (a) Taxes imposed on or measured by income (Enter here ALL City, State, and foreign income taxes included in deduction for taxes on U.S. 1120, Page 1, Line 17.) . . . . .		\$	413.20
(b) Net operating loss deduction from Line 29(a), U.S. 1120 . . . . .			
(c) Gross interest Income and dividends - obligations of states and subdivisions other than Michigan . . . . .			
(d) Other (explain) . . . . .			
4. ADD lines 2 and 3 . . . . .		\$	413.20
5. Subtractions . . . . .		\$	11,245.15
(a) Income from U.S. obligations (see instructions) . . . . .			
(b) Net operating Loss carryover (see instructions and attach required statement) . . . . .			
(c) Other (explain) . . . . .			
6. Subtotal (line 4 LESS line 5) . . . . .			11,245.15
7. If election is made under section 271 enter here the amount shown on U.S. 1120, page 1, lines 9(a) and 9(b) . . . . .			
8. Ordinary income (line 6 LESS the gain or PLUS the loss on line 7) . . . . .			
9. Ordinary taxable income (apply percentage on line 1 to amount on line 8) . . . . .			
10. If election is made under section 271 enter here the following from Schedule D, MI-1120 . . . . .		\$	
(a) The gain or loss from line 2 . . . . .			
(b) The gain from line 3 . . . . .			
11. Total income (line 8 or 9 plus gains and minus losses on lines 10(a) and 10(b). Enter here and on line 1, page 1, or if income is subject to apportionment or allocation enter on line 12 below . . . . .		\$	11,245.15

SCHEDULE B - TO BE FILLED IN ONLY BY TAXPAYERS USING THE  
FORMULA OF APPORTIONMENT AND ALLOCATION

12. Balance forward from line 11 above . . . . .		\$	
13. Income or losses not subject to apportionment . . . . .			
(a) Total nonbusiness income from Schedule E (see instructions and attach required schedule) . . . . .		\$	
(b) Income from partnerships and joint ventures (see instructions and attach required schedule) . . . . .			
14. Amount subject to apportionment (line 12 LESS line 13) . . . . .			
15. Apportionment - Amount on line 14 if business activity is wholly in Michigan, or amount on line 14 multiplied by percentage _____% from Schedule F . . . . .			
16. Income or losses attributable to Michigan . . . . .			
(a) From attached schedule for nonbusiness income . . . . .		\$	
(b) From attached schedule for partnership, joint ventures, etc. income . . . . .			
17. ADD lines 15 and 16 . . . . .		\$	
18. (a) Michigan net operating loss carryover (see instructions and attach required statement) . . . . .		\$	
(b) Capital loss carryover (see instructions and attach required statement) . . . . .			
19. Total (line 17 less line 18) (enter here and on page 1, line 1) . . . . .		\$	

Reference copy, JFK Collection: HSCA (RG 233)

**SCHEDULE F—APPORTIONMENT FORMULA**

To be used only by those taxpayers doing business in Michigan and one or more other states or foreign countries and who are taxable both within and without this state (see instructions).

Computation of apportionment percentage:

*Property Factor	1. Average Michigan property	\$	-----		
	2. Michigan rentals x 8		-----		
	3. Total Michigan property	\$	-----		
	4. Average total property		-----		
	5. Total rentals x 8		-----		
	6. Total property		-----		
	7. Percentage (DIVIDE line 3 by line 6)			-----	%
Payroll Factor	8. Michigan payroll	\$	-----		
	9. Total payroll		-----		
	10. Percentage (DIVIDE line 8 by line 9)			-----	%
**Sales Factor	11. Michigan sales	\$	-----		
	12. Total sales		-----		
	13. Percentage (DIVIDE line 11 by line 12)			-----	%
	14. Total percentage (ADD lines 7, 10, and 13)			-----	%
	15. Apportionment percentage (Total percentage, line 14, DIVIDED by 3)			-----	%

\*Property owned is to be valued at original cost. Annual rental expenses for the use of real and tangible personal property less any annual subrental receipts are to be multiplied by 8 and included in the property factors.

\*\*Sales factor includes all business receipts. Nonbusiness income must be allocated. SEE INSTRUCTIONS CONCERNING THE COMPUTATION OF MICHIGAN RECEIPTS.

**TRANSPORTATION SERVICES, DOMESTIC INSURERS, FINANCIAL ORGANIZATIONS, OR  
IF TAXPAYER IS AUTHORIZED TO USE A SPECIAL FORMULA USE THE LINES PROVIDED BELOW**

(Attach Explanation)

(1) Michigan	\$	-----
(2) Total		-----
(3) Apportionment percentage (DIVIDE Michigan by total)		-----%

**SCHEDULE G—CREDITS**

1. Credit for personal property taxes on Inventory	
(a) Amount included in your federal deduction for taxes that represents personal property taxes on inventory	\$ -----
(b) Credit 39% of line (a). Enter on page 1, line 5(d)	\$ -----
2. Credit for franchise fee paid. (Use only if corporation does not have inventory)	
(a) Franchise fee paid	\$ <u>345.65</u>
(b) Credit 20% of line (a) Enter on page 1, line 3(b)	\$ <u>69.13</u>

Please read the instructions carefully to determine if you qualify for one or more of these credits. This schedule must be filled in for each credit you claim.

Reference copy, JFK Collection: ESCA (RG 233)





# MICHIGAN INCOME TAX RETURN SMALL BUSINESS CORPORATION

# 1975

FOR CALENDAR YEAR 1975 OR OTHER TAXABLE YEAR BEGINNING

1975 ending ..... 1976

(PLEASE TYPE OR PRINT)

FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No. \_\_\_\_\_

B. County in which located \_\_\_\_\_

C. Date of election as small business corporation \_\_\_\_\_

D. Michigan Corporation

Foreign Corporation

Other

COBO-RUMAR SALES, INC.  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

E. Principal business activity  
DRY CLEANING

F. Business code number (same as U.S. 1120-S)  
7200

G. Enter total assets from U.S. 1120-S Item E  
129,000.33

Office Use Only

38-1812707

Federal Identification No.	Type	Kind	County	City	File Date

H. Please enter the last year for which your federal return was audited \_\_\_\_\_

I. Have corrected Michigan returns been filed for years audited by IRS? Yes  No

J. Address of business or location of records if different than that above: \_\_\_\_\_

K. Name and phone number of person in charge of records: EARL RUBY 863-0400

### SCHEDULE A

1. Federal taxable income (federal form 1120-S, page 1, line 28) ..... \$ 39,460.31

2. Additions:

(a) All taxes imposed on or measured by income (see instructions) ..... \$ \_\_\_\_\_

(b) Gross interest income and dividends--obligations of states and subdivisions other than Michigan ..... \_\_\_\_\_

(c) Other (explain) \_\_\_\_\_

3. ADD lines 1 and 2 ..... \_\_\_\_\_

4. Subtractions:

(a) Income from U.S. obligations ..... \_\_\_\_\_

(b) Net long-term capital gain reduced by any net short-term capital loss (line 9(b) page 1, U.S. 1120-S) ..... \_\_\_\_\_

(c) Other (explain) \_\_\_\_\_

5. Michigan distributive income (line 3 LESS (b) (2)) ..... 39,460.31

6. Credits (see instructions and fill in Schedule D):

(a) Personal property taxes paid on inventories ..... \_\_\_\_\_

(b) Franchise fee credit ..... 93.22

(c) Single business tax paid ..... \_\_\_\_\_

**CLIENT'S COPY**  
**RETAIN FOR YOUR FILES**  
**GORDON L. HOLLANDER, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**19675 WEST TEN MILE ROAD**  
**SOUTHFIELD, MICHIGAN 48075**

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule F.

The amount on line 6(a) or the amount on line 6(b) and the amount (if any) on line 6(c) are also to be distributed to the shareholders on Schedule F. If you have inventories, you cannot qualify for the credit for franchise fee paid.

Mail return to-Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. 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 taxpayer, his declaration is based on all information of which he has any knowledge.

Date: 3/12/76  
Signature of officer: GORDON L. HOLLANDER, P.C.  
Title: CERTIFIED PUBLIC ACCOUNTANT  
Individual or firm signature of preparer: GORDON L. HOLLANDER, P.C.  
Address: 19675 WEST TEN MILE ROAD  
SOUTHFIELD, MICHIGAN 48075

Reference copy, JFK Collection: ESCA (RG 233)

SCHEDULE D - CREDITS

1. Credit for personal property taxes paid on Inventory.

(a) Amount included in your federal deduction for taxes that represents personal property taxes on inventory \$ \_\_\_\_\_

Enter here and on line 6(a), page 1. Distribute to shareholders in Schedule F according to each shareholder's proportionate share of the capital stock. Each shareholder will list his proportionate share of the taxes paid on his individual MI-1040 and compute his credit on that form.

2. Credit for franchise fee paid. (use only if corporation does not have inventory) \$ \_\_\_\_\_

(a) Franchise fee paid during this year. \$ 466.10

(b) Limitation: 7.8% of line 5, page 1, or line 6, page 2 \$ 3,077.90

(c) Credit [20% of line (a) but not more than line (b)] \$ 93.22

Enter here and on line 6(b), page 1. Distribute to shareholders in Schedule F according to each shareholder's proportionate share of the capital stock.

3. Fiscal year corporations are to enter on line 6(c), page 1 the amount of single business tax paid by the corporation for the first short period ending in 1976. Distribute to shareholders in Schedule F according to each shareholder's proportionate share of the capital stock.

SCHEDULE E - APPORTIONMENT FORMULA

To be used only by those taxpayers doing business in Michigan and one or more other states or foreign countries and who are taxable both within and without this state (see instructions).

Computation of apportionment percentage:

*Property Factor	1. Average Michigan property	\$ _____	
	2. Michigan rentals x 8	_____	
	3. Total Michigan property	\$ _____	
	4. Average total property	_____	
	5. Total rentals x 8	_____	
	6. Total property	_____	%
	7. Percentage (DIVIDE line 3 by line 6)		_____ %
Payroll Factor	8. Michigan payroll	\$ _____	
	9. Total payroll	_____	
	10. Percentage (DIVIDE line 8 by line 9)		_____ %
**Sales Factor	11. Michigan sales	\$ _____	
	12. Total sales	_____	
	13. Percentage (DIVIDE line 11 by line 12)		_____ %
	14. Total percentage (ADD lines 7, 10, and 13)		_____ %
15. Apportionment percentage (Total percentage, line 14, DIVIDED by 3)		_____ %	

\*Property owned is to be valued at original cost. Annual rental expenses for the use of real and tangible personal property less any annual subrental receipts are to be multiplied by 8 and included in the property factors.

\*\*Sales factor includes all business receipts. Nonbusiness income must be allocated. SEE INSTRUCTIONS CONCERNING THE COMPUTATION OF MICHIGAN RECEIPTS.

TRANSPORTATION SERVICES, DOMESTIC INSURERS, FINANCIAL ORGANIZATIONS, OR IF TAXPAYER IS AUTHORIZED TO USE A SPECIAL FORMULA USE THE LINES PROVIDED BELOW

(Attach Explanation)

(1) Michigan \$ \_\_\_\_\_  
(2) Total \_\_\_\_\_

(3) Apportionment percentage (DIVIDE Michigan by total) \_\_\_\_\_ %

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 ST. 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, JFK Collection: HSCA (RG 233)

D-1120  
CITY OF  
DETROIT

# CORPORATION RETURN

FOR THE CALENDAR YEAR 1975

# 1975

or other taxable year beginning....., 1975, ending....., 19.....

EXTENSION NUMBER

PLEASE  
TYPE  
OR  
PRINT

Name  
**COBO-RUMAR SALES, INC.**

Number and Street  
**18135 LIVERNOIS**

City, Town or Post Office State Zip Code  
**DETROIT, MICHIGAN 48221**

Where incorporated **MICHIGAN** Date Incorporated **6/1**

Principal business activity **DRY CLEANING**

Main address in Detroit **SAME**

Location of Detroit records **SAME**

Person in charge of records **EARL ROBI**

Telephone number **863-0400**

Federal employer identification number **38 181270**

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 39,460.3
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	39,460.3
3. Result after excluding line 2 from line 1a OR 1b	672.4
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	
5. Total—add lines 3 and 4	40,132.7
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	40,132.7
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	40,132.7
9. Total income—add lines 7 and 8	100
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	40,132.74
11. Total—multiply line 9 by % on line 10	802.65
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$ 400.00
b. Payment and credits on 1975 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	400.00
16. Total—add lines 15a, b, and c	

17. If your payments (line 16) are larger than your tax (line 14) enter amount of overpayment	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1976 estimated tax <input checked="" type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of <b>BALANCE DUE</b>	\$ 402.65

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

### A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

### B. LOCATIONS—

Total number of location(s) everywhere **ONE** Number of Detroit location(s) included in this return **ONE**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

### C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D. \_\_\_\_\_  
Auditor \_\_\_\_\_  
Approval \_\_\_\_\_

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.

(Date)

3/14/76

(Date)

(Signature of officer)

(Individual or firm signature of preparer)

(Title)

**GORDON L. HOLLANDER, P.C.**

**CERTIFIED PUBLIC ACCOUNTANT**

C of D-15-DIT-E (Rev. 8-75)

19875 WEST PENN MILE ROAD  
SOUTHFIELD, MICHIGAN 48075

PAGE 1 OF 4

Reference copy, JFK Collection: ESCA (RG 233)

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S. ....	\$ .....
2. Income from line 1b, page 1 .....	.....
Difference (Attach detailed explanation of difference).....	\$ .....

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit. II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8. ....	.....	.....	
b. TOTAL (add lines 1 and 1a) .....	.....	.....	.....%
2. Total wages, salaries, commissions and other compensation of all employees .....	.....	.....	.....%
3. Gross receipts from sales made or services rendered .....	.....	.....	.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....	.....		.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....	.....		.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) .....	6. Interest from obligations of the United States, the states or subordinate units of government of the states .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....	7. Dividends-received deduction .....
3. Detroit income tax paid or accrued .....	8. Dividend gross up of foreign taxes .....
4. Other (submit schedule) .....	9. Foreign taxes paid or accrued deduction .....
.....	10. Other (submit schedule) .....
.....	.....
.....	11. Total Deductions (enter on page 1, line 4) .....

D-1120  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
CORPORATION RETURN

1976

FOR THE CALENDAR YEAR 1976

or other taxable year beginning ....., 1976, ending ....., 19.....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name Cobo-Rumar Sales, Inc.			Where incorporated Michigan	Date Incorporated 6/1
	Number and Street 18135 Livernois			Principal business activity Dry Cleaning	
	City, Town or Post Office Detroit,			Main address in Detroit Same	
	State Michigan			Location of Detroit records Same	
	Zip Code 48221		Person in charge of records Earl Ruby	Telephone number 863-0400	
	Federal employer identification number			38	1812707

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 1,547.29
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	4,547.29
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	1,132.65
5. Total—add lines 3 and 4	5,679.94
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	5,679.94
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	5,679.94
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100%
11. Total—multiply line 9 by % on line 10	5,679.94
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	5,679.94
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	113.60

PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$ 840.00
b. Payment and credits on 1976 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	840.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$ 726.40
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1977 estimated tax or (B) <input checked="" type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$
—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226	

A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

B. LOCATIONS—

Total number of location(s) everywhere ONE Number of Detroit location(s) included in this return ONE  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to l.	
Classifier	

AUDIT RESULTS

Let. D.  
Auditor  
Approval

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.

Reference copy, JFK Collection: HSCA (RG 233)

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$ .....
2. Income from line 1b, page 1 .....	\$ .....
Difference (Attach detailed explanation of difference).....	\$ .....

Reference copy, JFK Collection: ESCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....			
b. TOTAL (add lines 1 and 1a) .....			%
2. Total wages, salaries, commissions and other compensation of all employees .....			%
3. Gross receipts from sales made or services rendered .....			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....	→		%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....	→		%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) .....	\$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....	.....
3. Detroit income tax paid or accrued .....	<u>1,132.65</u>
4. Other (submit schedule) .....	.....
.....	.....
.....	.....

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

6. Interest from obligations of the United States, the states or subordinate units of government of the states .....	\$ .....
7. Dividends-received deduction .....	.....
8. Dividend gross up of foreign taxes .....	.....
9. Foreign taxes paid or accrued deduction .....	.....
10. Other (submit schedule) .....	.....
.....	.....
.....	.....

11. Total Deductions (enter on page 1, line 6) \$ .....

**SINGLE BUSINESS TAX ANNUAL RETURN**

1976

Taxable year beginning January 1 1976, ending December 31, 19 76

Check organization type

(PLEASE TYPE OR PRINT)

- a  Affiliated Corp-Separate filing
- b  Affiliated Corp-Consolidated filing
- c  Professional Corp.
- d  Subchapter S Corp.
- e  Other Corp.
- f  Partnership
- g  Fiduciary
- h  Individual

3 Name

Cobo-Rumar Sales, Inc.

d/b/a

Number and Street

18135 Livernois

City or town, state and ZIP code

Detroit, Michigan 48221

Check if change of address

4a Account Number

38-1812707

4b If no account number, enter social security number

5 Principal business activity

Dry Cleaning

6 Gross Receipts 427,535 | 00 You may compute tax on 50% of gross receipts. (see instructions, page 4)

7 Business income (see instructions, page 4) 4,547 | 00

8 Compensation (from page 2, line 40) 68,617 | 00

9 Additions (from page 2, line 51) | 00

10 Subtotal—Add lines 7, 8, and 9 73,164 | 00

11 Subtractions (from page 2, line 58) | 00

12a TAX BASE—Subtract line 11 from line 10 73,164 | 00

(If taxable in another state, see instructions, for C-8000H and complete line 12b)

12b APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20 | 00

13a Capital acquisition deduction (from C-8000D, line 8) | 00

13b Recapture of capital acquisition deduction (from C-8000D, line 24) | 00

14 Net capital acquisition deduction—Subtract line 13b from line 13a | 00

15 ADJUSTED TAX BASE BEFORE net operating loss deduction and statutory exemption—

Subtract line 14 from line 12a or 12b whichever is applicable 73,164 | 00

16 Business loss from single business tax (not available in 1976) | 00

17 Net operating loss carry forward from Mich. Corp. Income Tax | 00

18 Statutory exemption (from page 2, line 68) 34,000 | 00

19 Total—Add lines 16, 17, and 18 34,000 | 00

20 ADJUSTED TAX BASE—Subtract line 19 from line 15. If line 19 is greater than line 15, enter NONE 39,164 | 00

21 Tax, check if from:

- a  line 20 x 2.35% (.0235)
- b  50% of line 6 x 2.35% (.0235)
- c  C-8000S, line 13
- d  C-8000S, line 18
- e  C-8000S, line 23
- f  C-8000S, line 28
- g  C-8000S, line 33
- h  C-8000T, line 18

22 Credits (from page 2, line 71) 653 | 00

23 TAX—Subtract line 22 from line 21 653 | 00

24 Overpayment of Michigan Corporation Income Tax | 00

25 Tax paid with quarterly returns 900 | 00

26 Tax paid with request for extension | 00

27 Total—Add lines 24, 25, and 26 900 | 00

28 TAX DUE—Subtract line 27 from line 23 -0- | 00

29 Penalty % 0 | 00 plus Interest % 0 | 00

30 Add lines 28 and 29—PAY THIS AMOUNT -0- | 00

31 OVERPAYMENT—Subtract line 23 from line 27 247 | 00

32 Amount of overpayment to be refunded -0- | 00

33 Amount of overpayment to be credited to 1977 estimated tax 247 | 00

OFFICE USE ONLY

RETURN DUE On or before the last day of the 4th month after close of your tax year. Make remittance payable to STATE OF MICHIGAN. (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.

**PREPARER'S AND TAXPAYER'S CERTIFICATION:**

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.

Signature of Taxpayer	Date	Signature of Preparer other than Taxpayer	Date
Title		Business Address	
		<b>GORDON L. HOLLANDER, P.C.</b> CERTIFIED PUBLIC ACCOUNTANT 19675 WEST TEN MILE ROAD	

Reference copy, JFK Collection: HSCA (RG 233)



**COMPENSATION**—List all payments made on behalf of or for the benefit of employees, officers, or directors. (see instructions, page 4)

34	Salaries, wages, and other payments subject to withholding under IRC 3401	34	63,441	00
35	Salaries, wages, and other payments exempt under IRC 3401	35		00
36	Payroll taxes—FICA, state and federal unemployment payments	36	3,376	00
37	Employee insurance plans—workmen's compensation, health, life	37		00
38	Pension, retirement, profit sharing plans	38	1,800	00
39	Other payments—supplemental unemployment benefit trust, etc.	39		00
40	Total Compensation (Add lines 34 through 39, enter here and on page 1, line 8)	40	68,617	00

**ADDITIONS**—(see instructions, page 5)

41	Depreciation, and other write-off of assets acquired prior to 1-1-76	41		00
42	Depreciation, and other write-off of assets acquired on or after 1-1-76	42		00
43	Taxes imposed on or measured by income (city, state and foreign)	43		00
44	Single business tax	44		00
45	Dividends, interest and royalties paid or accrued	45		00
46	Capital loss carryover or carryback	46		00
47	Net operating loss carryover or carryback	47		00
48	Excluded capital gains	48		00
49	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof	49		00
50a	Any deduction or exclusion due to classification as DISC, Western Hemisphere trade corporation, China trade act corporation, and similar classifications	50a		00
50b	Losses from partnerships—Account No.	50b		00
51	Total Additions (Add lines 41 through 50b, enter here and on page 1, line 9)	51		00

**SUBTRACTIONS** (see instructions, page 6)

52	Dividends, interest and royalty income included in business income, page 1, line 7	52		00
53	Capital losses not deducted in arriving at business income, page 1, line 7	53		00
54	Depreciation, and other write-off from line 41	54		00
55	Depreciation, and other write-off from line 42 attributable to <b>real property located out of state</b>	55		00
56	Special exemptions (see instruction, page 6)	56		00
57	Income from partnerships included in business income—Account No.	57		00
58	Total Subtractions (Add lines 52 through 57—enter here and on page 1, line 11)	58		00

**STATUTORY EXEMPTION** (see instructions, page 6)

59	Statutory exemption—1976, \$34,000—1977, see instructions	59	34,000	00
<b>Partners or Shareholders Exemption</b>				
60	Number qualified from C-8000K, line 4	60a	1	
	LESS 1 =	60b	0	
61	Multiply line 60b by \$10,000 (maximum \$40,000)	61		00
62	Total Statutory Exemption—Add lines 59 and 61	62	34,000	00
<b>Short-year / Part-year Exemption</b>				
63	Number of months covered by this return	63a		
	÷ 12 =	63b		%
64	Multiply line 62 by percentage on line 63b	64		00
65a	Business income (from page 1, line 7)	65a	4,547	00
65b	Loss carryovers (from lines 46 and 47)	65b		00
65c	Salaries paid to shareholders	65c	18,000	00
66	Total—Add lines 65a, 65b, and 65c	66	22,547	00
67a	Excess business income—Subtract line 62 or 64 from line 66	67a	-0-	00
67b	Reduction factor—Multiply line 67a by 2	67b		00
68	Allowable Exemption—Subtract line 67b from line 62 or line 64, enter here and on page 1, line 18 (cannot be less than zero)	68	34,000	00

**CREDITS** (see instructions, page 7)

69	Contributions to Michigan colleges, universities, and public libraries	69a		00
70	Other (see instructions)	70a		00
71	Total Credits (Add lines 69a and 70a—enter here and on page 1, line 22)	71		00

Reference copy, JFK Collection: HSCA (RG 233)

**C-8000S**

**SINGLE BUSINESS TAX  
ALTERNATIVE TAX COMPUTATIONS**

**1976**

See instructions on reverse side

Reference copy, JFK Collection: HSCA (RG 233)

<b>1 Name:</b> Cobo-Rumar Sales, Inc.	<b>2 Account Number:</b> 38-1812707
<b>COMPENSATION—PERCENT OF TOTAL TAX BASE</b>	
<b>3</b> Tax base (from C-8000, page 1, line 12a).....	73,164   00
<b>4</b> Depreciation, and other write-off (from C-8000, page 2, lines 54a and 55a).....	00
<b>5</b> Total tax base—Add lines 3 and 4.....	73,164   00
<b>6a</b> Compensation (from C-8000, page 1, line 8).....	68,617   00
<b>6b</b> Special exemptions (from C-8000, page 2, line 56).....	00
<b>7</b> Total compensation—Subtract line 6b from line 6a.....	68,617   00
<b>8</b> Percentage—Divide line 7 by line 5.....	94 %
<b>EXCESS COMPENSATION—If line 8 exceeds 65%</b>	
<b>9</b> Adjusted tax base (from C-8000, page 1, line 20).....	39,164   00
<b>10</b> Percentage on line 8 that exceeds 65% (not to exceed 35%).....	29 %
<b>11</b> Reduction to adjusted tax base—Multiply line 9 by line 10.....	11,358   00
<b>12</b> Adjusted tax base subject to tax—Subtract line 11 from line 9.....	27,806   00
<b>13</b> Tax (Multiply line 12 by 2.35%—enter here and on C-8000, page 1, line 21).....	653   00
<b>RETAIL FOODSTORES. If 75% or more of gross receipts is retail sales of food exempt from sales tax. Expires 12-31-77.</b>	
<b>14</b> Adjusted tax base (from C-8000, page 1, line 20).....	00
<b>15</b> Percentage on line 8 that exceeds 35% (not to exceed 65%).....	%
<b>16</b> Reduction to adjusted tax base—Multiply line 14 by line 15.....	00
<b>17</b> Adjusted tax base subject to tax—Subtract line 16 from line 14.....	00
<b>18</b> Tax (Multiply line 17 by 2.35%—enter here and on C-8000, page 1, line 21).....	00
<b>TAXPAYER LICENSED UNDER ACT No. 330 of 1968 and BUILDING MAINTENANCE. Expires 12-31-77.</b>	
<b>19</b> Adjusted tax base (from C-8000, page 1, line 20).....	00
<b>20</b> Percentage on line 8 that exceeds 35% (Not to exceed 65%).....	%
<b>21</b> Reduction to adjusted tax base—Multiply line 19 by line 20.....	00
<b>22</b> Adjusted tax base subject to tax—Subtract line 21 from line 19.....	00
<b>23</b> Tax (Multiply line 22 by 2.35%—enter here and on C-8000, page 1, line 21).....	00
<b>GROSS RECEIPTS—Persons taxable in another state.</b>	
<b>24</b> Gross receipts (from C-8000, page 1, line 6).....	00
<b>25</b> Apportionment factor (from C-8000H, line 17 or line 20, whichever is applicable).....	%
<b>26</b> Apportioned gross receipts—Multiply line 24 by line 25.....	00
<b>27</b> Adjusted tax base—Multiply line 26 by 50%.....	00
<b>28</b> Tax (Multiply line 27 by 2.35%—enter here and on C-8000, page 1, line 21).....	00
<b>INVESTMENTS IN RENTAL HOUSING—GROSS RECEIPTS. Expires 12-31-77.</b>	
<b>29</b> Gross receipts (from C-8000, page 1, line 6).....	00
<b>30</b> Apportionment factor (from C-8000H, line 17 or line 20, whichever is applicable).....	%
<b>31</b> Apportioned gross receipts—Multiply line 29 by line 30.....	00
<b>32</b> Adjusted tax base—Multiply line 29 or line 31, whichever is applicable, by 35%.....	00
<b>33</b> Tax (Multiply line 32 by 2.35%—enter here and on C-8000, page 1, line 21).....	00

**Note:** Please identify alternative method by checking appropriate box on C-8000 page 1, line 21.

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: 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

Table with 7 columns: NAME AND ADDRESS, SOCIAL SECURITY NO., % Time, SHAREHOLDER'S SALARY, % Own., PARTNER'S or SHAREHOLDER'S Share of Bus. Inc., SHAREHOLDER'S Share of SBT Paid. Row 1: Earl Ruby, 4380 Stoney River; Birm., 100%, 18,000 | 00, 100%, | 00 | 00.

NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

Table with 7 columns: NAME AND ADDRESS, SOCIAL SECURITY NO., % Time, SHAREHOLDER'S SALARY, % Own., PARTNER'S or SHAREHOLDER'S Share of Bus. Inc., SHAREHOLDER'S Share of SBT Paid. Multiple empty rows.

7 | 00 | % | | 00 | 00

Reference copy, JFK Collection: HSCA (RG 233)

D-1120  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
CORPORATION RETURN

1976

FOR THE CALENDAR YEAR 1976

or other taxable year beginning ....., 1976, ending ....., 19.....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>Cobo Cleaners, Inc.</b>			Where incorporated <b>Michigan</b>	Date Incorporated <b>1/</b>	
	Number and Street <b>18135 Livernois</b>			Principal business activity <b>Dry Cleaners</b>		
	City, Town or Post Office <b>Detroit,</b>		State <b>Michigan</b>	Zip Code <b>48221</b>	Main address in Detroit <b>Same</b>	Location of Detroit records <b>Same</b>
				Person in charge of records <b>Earl Ruby</b>	Telephone number <b>863-0400</b>	Federal employer identification number <b>38 1806433</b>

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 43,549.05
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	43,549.05
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	2,202.99
5. Total—add lines 3 and 4	45,752.04
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	45,752.04
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	45,752.04
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100%
11. Total—multiply line 9 by % on line 10	45,752.04
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	45,752.04
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	915.04

PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$
b. Payment and credits on 1976 Declaration of Estimated Income Tax	2,000.00
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	2,000.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$ 1,084.96
18. Amount on line 17 is to be: (A) <input checked="" type="checkbox"/> Credited on 1977 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

A. CONSOLIDATIONS —

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

B. LOCATIONS —

Total number of location(s) everywhere ONE Number of Detroit location(s) included in this return ONE  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.  
Auditor  
Approval

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.

(Date)

(Signature of officer)

(Individual or firm signature of preparer)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

10675 WEST TEN ...

Reference copy, JFK Collection: HSCA (RG 233)

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$	
2. Income from line 1b, page 1		
Difference (Attach detailed explanation of difference)	\$	

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property	\$	\$	
a. Gross annual rent paid for real property only, multiplied by 8			
b. TOTAL (add lines 1 and 1a)			%
2. Total wages, salaries, commissions and other compensation of all employees			%
3. Gross receipts from sales made or services rendered			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)	→		%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10	→		%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

<p>1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) ..... \$</p> <p>2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax. .... <u>2,202.99</u></p> <p>3. Detroit income tax paid or accrued</p> <p>4. Other (submit schedule)</p>	<p>6. Interest from obligations of the United States, the states or subordinate units of government of the states ..... \$</p> <p>7. Dividends-received deduction</p> <p>8. Dividend gross up of foreign taxes</p> <p>9. Foreign taxes paid or accrued deduction</p> <p>10. Other (submit schedule)</p>
<p>11. Total Deductions (enter on page 1, line 6) ..... \$ <u>2,202.99</u></p>	

SMALL BUSINESS TAX ANNUAL RETURN

1976

Taxable year beginning January 1 1976, ending December 31, 1976

Check organization type a <input type="checkbox"/> Affiliated Corp-Separate filing b <input type="checkbox"/> Affiliated Corp-Consolidated filing c <input type="checkbox"/> Professional Corp. d <input checked="" type="checkbox"/> Subchapter S Corp. e <input type="checkbox"/> Other Corp. f <input type="checkbox"/> Partnership g <input type="checkbox"/> Fiduciary h <input type="checkbox"/> Individual	(PLEASE TYPE OR PRINT)		4a Account Number 38-1806433
	3 Name Cobo Cleaners, Inc.	d/b/a	4b If no account number, enter social security number
	PLACE LABEL HERE		5 Principal business activity Dry Cleaning
	Number and Street 18135 Livernois		
	City or town, state and ZIP code Detroit, Michigan 48221		
<input type="checkbox"/> Check if change of address			

6	Gross Receipts	622,832.00	You may compute tax on 50% of gross receipts. (see instructions, page 4)	
7	Business income (see instructions, page 4)	43,549.00		
8	Compensation (from page 2, line 40)	619,157.00		
9	Additions (from page 2, line 51)	19,449.00		
10	Subtotal—Add lines 7, 8, and 9	682,155.00		
11	Subtractions (from page 2, line 58)	5,581.00		
12a	TAX BASE—Subtract line 11 from line 10 (If taxable in another state, see instructions, for C-8000H and complete line 12b)	676,574.00		
12b	APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20			00
13a	Capital acquisition deduction (from C-8000D, line 8)	12,262.00		
13b	Recapture of capital acquisition deduction (from C-8000D, line 24)			00
14	Net capital acquisition deduction—Subtract line 13b from line 13a	12,262.00		
15	ADJUSTED TAX BASE BEFORE net operating loss deduction and statutory exemption— Subtract line 14 from line 12a or 12b whichever is applicable	664,312.00		
16	Business loss from single business tax (not available in 1976)			00
17	Net operating loss carry forward from Mich. Corp. Income Tax			00
18	Statutory exemption (from page 2, line 68)			00
19	Total—Add lines 16, 17, and 18			00
20	ADJUSTED TAX BASE—Subtract line 19 from line 15. If line 19 is greater than line 15, enter NONE	664,312.00		
21	Tax, check if from:			
	a <input type="checkbox"/> line 20 x 2.35% (.0235)		e <input type="checkbox"/> C-8000S, line 23	
	b <input checked="" type="checkbox"/> 50% of line 6 x 2.35% (.0235)		f <input type="checkbox"/> C-8000S, line 28	
	c <input type="checkbox"/> C-8000S, line 13		g <input type="checkbox"/> C-8000S, line 33	
	d <input type="checkbox"/> C-8000S, line 18		h <input type="checkbox"/> C-8000T, line 18	
22	Credits (from page 2, line 71)			00
23	TAX—Subtract line 22 from line 21			00
24	Overpayment of Michigan Corporation Income Tax			
25	Tax paid with quarterly returns	10,440.00		
26	Tax paid with request for extension			00
27	Total—Add lines 24, 25, and 26	10,440.00		
28	TAX DUE—Subtract line 27 from line 23			00
29	Penalty % 0 plus Interest % 0			00
30	Add lines 28 and 29—PAY THIS AMOUNT			00
31	OVERPAYMENT—Subtract line 23 from line 27	3,122.00		
32	Amount of overpayment to be refunded			00
33	Amount of overpayment to be credited to 1977 estimated tax	3,122.00		

OFFICE USE ONLY

RETURN DUE On or before the last day of the 4th month after close of your tax year. Make remittance payable to STATE OF MICHIGAN. (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.

PREPARER'S AND TAXPAYER'S CERTIFICATION:  
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.

Signature of Taxpayer	Date	Signature of Preparer other than Taxpayer	Date
-----------------------	------	---	------

Title Business **GORDON L. HOLLANDER, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANT**  
 19675 WEST TEN MILE ROAD

Reference copy, JFK Collection: HSCA (RG 233)

**COMPENSATION**—List all payments made on behalf of or for the benefit of employees, officers, or directors. (see instructions, page 4)

34	Salaries, wages, and other payments subject to withholding under IRC 3401	34	536,952	00
35	Salaries, wages, and other payments exempt under IRC 3401	35		00
36	Payroll taxes—FICA, state and federal unemployment payments	36	34,363	00
37	Employee insurance plans—workmen's compensation, health, life	37	7,493	00
38	Pension, retirement, profit sharing plans	38	40,349	00
39	Other payments—supplemental unemployment benefit trust, etc.	39		00
40	Total Compensation (Add lines 34 through 39, enter here and on page 1, line 8)	40	619,157	00

**ADDITIONS**—(see instructions, page 5)

41	Depreciation, and other write-off of assets acquired prior to 1-1-76	41	8,574	00
42	Depreciation, and other write-off of assets acquired on or after 1-1-76	42	2,032	00
43	Taxes imposed on or measured by income (city, state and foreign)	43	2,203	00
44	Single business tax	44	6,640	00
45	Dividends, interest and royalties paid or accrued	45		00
46	Capital loss carryover or carryback	46		00
47	Net operating loss carryover or carryback	47		00
48	Excluded capital gains	48		00
49	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof	49		00
50a	Any deduction or exclusion due to classification as DISC, Western Hemisphere trade corporation, China trade act corporation, and similar classifications	50a		00
50b	Losses from partnerships—Account No.	50b		00
51	Total Additions (Add lines 41 through 50b, enter here and on page 1, line 9)	51	19,449	00

**SUBTRACTIONS** (see instructions, page 6)

52	Dividends, interest and royalty income included in business income, page 1, line 7	52	3,180	00
53	Capital losses not deducted in arriving at business income, page 1, line 7	53		00
54	Depreciation, and other write-off from line 41	54	8,574	00 x 28% = 2,401
55	Depreciation, and other write-off from line 42 attributable to real property located out of state	55		00 x 28% = 00
56	Special exemptions (see instruction, page 6)	56		00
57	Income from partnerships included in business income—Account No.	57		00
58	Total Subtractions (Add lines 52 through 57—enter here and on page 1, line 11)	58	5,581	00

**STATUTORY EXEMPTION** (see instructions, page 6)

59	Statutory exemption—1976, \$34,000—1977, see instructions	59	34,000	00
<b>Partners or Shareholders Exemption</b>				
60	Number qualified from C-8000K, line 4	60a	1	LESS 1 = 60b 0
61	Multiply line 60b by \$10,000 (maximum \$40,000)	61		00
62	Total Statutory Exemption—Add lines 59 and 61	62	34,000	00
<b>Short-year / Part-year Exemption</b>				
63	Number of months covered by this return	63a		÷ 12 = 63b %
64	Multiply line 62 by percentage on line 63b	64		00
65a	Business income (from page 1, line 7)	65a	43,549	00
65b	Loss carryovers (from lines 46 and 47)	65b		00
65c	Salaries paid to shareholders	65c	144,600	00
66	Total—Add lines 65a, 65b, and 65c	66	188,149	00
67a	Excess business income—Subtract line 62 or 64 from line 66	67a	154,149	00
67b	Reduction factor—Multiply line 67a by 2	67b	308,298	00
68	Allowable Exemption—Subtract line 67b from line 62 or line 64, enter here and on page 1, line 18 (cannot be less than zero)	68	— 0 —	00

**CREDITS** (see instructions, page 7)

69	Contributions to Michigan colleges, universities, and public libraries	AMOUNT PAID	CREDIT	
70	Other (see instructions)			
71	Total Credits (Add lines 69a and 70a—enter here and on page 1, line 22)	71		00

Reference copy, JFK Collection: HSCA (RG 233)

# CAPITAL ACQUISITION ADJUSTMENT

(see instructions, page 8)

1970

1 Name <b>Cobo Cleaners, Inc.</b>	2 Account Number <b>38-1806433</b>
--------------------------------------	---------------------------------------

## CAPITAL ACQUISITION DEDUCTION

**PART I Acquisition of depreciable real property located in Michigan and acquired during taxable year (section 1250 IRC type property).**

a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
3			
4 TOTAL depreciable real property located in Michigan			6 00

**PART II Acquisition of depreciable personal property acquired during taxable year (other than section 1250 IRC type property).**

a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
5 USED COMPUTER	MICHIGAN	11/22/76	1,289.60
GAS HEATER	MICHIGAN	11/76	200.00
VEHICLE	MICHIGAN	2/1/76	5,386.00
VEHICLE	MICHIGAN	8/1/76	5,386.00
6 TOTAL depreciable personal property			6 12,261.60 00
7 Apportioned depreciable personal property—multiply line 6 by % from C-8000H, line 24			7 00

**PART III Total Deduction**

8 TOTAL CAPITAL ACQUISITION DEDUCTION—Add lines 4 and 6 or 7, whichever is applicable—enter here and on C-8000, page 1, line 13a	8	12,262 00
--	---	-----------

Reference copy, JFK Collection: HSCA (RG 233)



C-8000

# 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
--------------------------------	---------------------------------

**SUMMARY**

3 Total Number of Partners or Shareholders.....	0
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
Earl Ruby 4380 Stoney River; Birm.	[REDACTED]	100%	144,600   00	100%	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
_____	_____	_____	00	%	00	00
_____	_____	_____	00	%	00	00
_____	_____	_____	00	%	00	00
_____	_____	_____	00	%	00	00
_____	_____	_____	00	%	00	00
_____	_____	_____	00	%	00	00

Reference copy, JFK Collection: HSCA (RG 233)

D-1120  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
CORPORATION RETURN

1976

FOR THE CALENDAR YEAR 1976

or other taxable year beginning \_\_\_\_\_, 1976, ending \_\_\_\_\_, 19\_\_\_\_\_

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name Maruby, Inc.	Where incorporated Michigan	Date Incorporated	10/
	Number and Street 18135 Livernois	Principal business activity Rental	Main address in Detroit Same	
	City, Town or Post Office Detroit,	State Michigan	Location of Detroit records Same	Person in charge of records Earl Ruby
	Zip Code 48221	Telephone number 963-0400	Federal employer identification number 38 1801218	

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 11,208.79
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	11,208.79
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	344.40
5. Total—add lines 3 and 4	11,553.19
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	11,553.19
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	11,553.19
9. Total income—add lines 7 and 8	
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100 %
11. Total—multiply line 9 by % on line 10	11,553.19
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	11,553.19
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	231.06

PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$ 225.00
b. Payment and credits on 1976 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	225.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1977 estimated tax. or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 6.06

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

B. LOCATIONS—

Total number of location(s) everywhere TWO Number of Detroit location(s) included in this return TWO  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service \_\_\_\_\_  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) \_\_\_\_\_ and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	

Classifier

AUDIT RESULTS

Let. D.

Auditor

Approval

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.

(Signature of officer)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection: HSCA (RG 233) 51

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S. ....	\$ .....
Income from line 1b, page 1 .....	.....
Difference (Attach detailed explanation of difference) .....	\$ .....

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....	.....	.....	
b. TOTAL (add lines 1 and 1a) .....	.....	.....	%
2. Total wages, salaries, commissions and other compensation of all employees .....	.....	.....	%
3. Gross receipts from sales made or services rendered .....	.....	.....	%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....	.....		%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....	.....		%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) .....	\$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....	.....
3. Detroit income tax paid or accrued .....	344.40
4. Other (submit schedule) .....	.....

6. Interest from obligations of the United States, the states or subordinate units of government of the states .....	\$ .....
7. Dividends-received deduction .....	.....
8. Dividend gross up of foreign taxes .....	.....
9. Foreign taxes paid or accrued deduction .....	.....
10. Other (submit schedule) .....	.....

Taxable year beginning January 1 1976, ending December 31 1976

Check-organization type

- a  Affiliated Corp-Separate filing
- b  Affiliated Corp-Consolidated filing
- c  Professional Corp.
- d  Subchapter S Corp.
- e  Other Corp.
- f  Partnership
- g  Fiduciary
- h  Individual

(PLEASE TYPE OR PRINT)

3 Name Maruby, Inc.

d/b/a \_\_\_\_\_

Number and Street 18135 Livernois

City or town, state and ZIP code Detroit, Michigan 48221

Check if change of address

4 Account Number 38-1801218

4b If no account number, enter social security number \_\_\_\_\_

5 Principal business activity Rental

6	Gross Receipts	<u>25,150.00</u>	00	You may compute tax on 50% of gross receipts. (see instructions, page 4)
7	Business income (see instructions, page 4)			<u>11,209</u> 00
8	Compensation (from page 2, line 40)			00
9	Additions (from page 2, line 51)			<u>6,382</u> 00
10	Subtotal—Add lines 7, 8, and 9			<u>17,591</u> 00
11	Subtractions (from page 2, line 58)			<u>1,668</u> 00
12a	TAX BASE—Subtract line 11 from line 10 (If taxable in another state, see instructions, for C-8000H and complete line 12b)			<u>15,923</u> 00
12b	APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20			00
13a	Capital acquisition deduction (from C-8000D, line 8)		00	
13b	Recapture of capital acquisition deduction (from C-8000D, line 24)		00	
14	Net capital acquisition deduction—Subtract line 13b from line 13a			00
15	ADJUSTED TAX BASE BEFORE net operating loss deduction and statutory exemption— Subtract line 14 from line 12a or 12b whichever is applicable			<u>15,923</u> 00
16	Business loss from single business tax (not available in 1976)		00	
17	Net operating loss carry forward from Mich. Corp. Income Tax		00	
18	Statutory exemption (from page 2, line 68)		<u>34,000</u>	00
19	Total—Add lines 16, 17, and 18			<u>34,000</u> 00
20	ADJUSTED TAX BASE—Subtract line 19 from line 15. If line 19 is greater than line 15, enter NONE			<u>NONE</u> 00
21	Tax, check if from:			
	a <input type="checkbox"/> line 20 x 2.35% (.0235)			
	b <input type="checkbox"/> 50% of line 6 x 2.35% (.0235)			
	c <input type="checkbox"/> C-8000S, line 13			
	d <input type="checkbox"/> C-8000S, line 18			
	e <input type="checkbox"/> C-8000S, line 23			
	f <input type="checkbox"/> C-8000S, line 28			
	g <input type="checkbox"/> C-8000S, line 33			
	h <input type="checkbox"/> C-8000T, line 18			
22	Credits (from page 2, line 71)			00
23	TAX—Subtract line 22 from line 21			<u>- 0 -</u> 00
24	Overpayment of Michigan Corporation Income Tax		00	
25	Tax paid with quarterly returns		00	
26	Tax paid with request for extension		00	
27	Total—Add lines 24, 25, and 26			00
28	TAX DUE—Subtract line 27 from line 23			<u>- 0 -</u> 00
29	Penalty <u>0</u> % plus Interest <u>0</u> %		00	00
30	Add lines 28 and 29—PAY THIS AMOUNT			00
31	OVERPAYMENT—Subtract line 23 from line 27		00	
32	Amount of overpayment to be refunded		00	
33	Amount of overpayment to be credited to 1977 estimated tax		00	

RETURN DUE On or before the last day of the 4th month after close of your tax year. Make remittance payable to STATE OF MICHIGAN. (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.

PREPARER'S AND TAXPAYER'S CERTIFICATION: 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.

Signature of Taxpayer	Date	Signature of Preparer other than Taxpayer	Date
		GORDON L. HOLLANDER, P.C. CERTIFIED PUBLIC ACCOUNTANT 19675 WEST TEN MILE ROAD LANSING, MICHIGAN 48275	

Reference copy, JFK Collection: HSCA (RG 233)

**COMPENSATION**—List all payments made on behalf of or for the benefit of employees, officers, or directors. (see instructions, page 4)

34	Salaries, wages, and other payments subject to withholding under IRC 3401	34		00
35	Salaries, wages, and other payments exempt under IRC 3401	35		00
36	Payroll taxes—FICA, state and federal unemployment payments	36		00
37	Employee insurance plans—workmen's compensation, health, life	37		00
38	Pension, retirement, profit sharing plans	38		00
39	Other payments—supplemental unemployment benefit trust, etc.	39		00
40	Total Compensation (Add lines 34 through 39, enter here and on page 1, line 8)	40		00

**PART II ADDITIONS**—(see instructions, page 5)

41	Depreciation, and other write-off of assets acquired prior to 1-1-76	41	5,956	00
42	Depreciation, and other write-off of assets acquired on or after 1-1-76	42	426	00
43	Taxes imposed on or measured by income (city, state and foreign)	43		00
44	Single business tax	44		00
45	Dividends, interest and royalties paid or accrued	45		00
46	Capital loss carryover or carryback	46		00
47	Net operating loss carryover or carryback	47		00
48	Excluded capital gains	48		00
49	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof	49		00
50a	Any deduction or exclusion due to classification as DISC, Western Hemisphere trade corporation, China trade act corporation, and similar classifications	50a		00
50b	Losses from partnerships—Account No.	50b		00
51	Total Additions (Add lines 41 through 50b, enter here and on page 1, line 9)	51	6,382	00

**PART III SUBTRACTIONS** (see instructions, page 6)

52	Dividends, interest and royalty income included in business income, page 1, line 7	52		00
53	Capital losses not deducted in arriving at business income, page 1, line 7	53		00
54	Depreciation, and other write-off from line 41	54	5,956	00 x 28% = 1,668
55	Depreciation, and other write-off from line 42 attributable to real property located out of state	55		00 x 28% = 00
56	Special exemptions (see instruction, page 6)	56		00
57	Income from partnerships included in business income—Account No.	57		00
58	Total Subtractions (Add lines 52 through 57—enter here and on page 1, line 11)	58	1,668	00

**PART IV STATUTORY EXEMPTION** (see instructions, page 6)

59	Statutory exemption—1976, \$34,000—1977, see instructions	59	34,000	00
<b>Partners or Shareholders Exemption</b>				
60	Number qualified from C-8000K, line 4	60a		LESS 1 = 60b
61	Multiply line 60b by \$10,000 (maximum \$40,000)	61		00
62	Total Statutory Exemption—Add lines 59 and 61	62	34,000	00
<b>Short-year / Part-year Exemption</b>				
63	Number of months covered by this return	63a		÷ 12 = 63b %
64	Multiply line 62 by percentage on line 63b	64	34,000	00
65a	Business income (from page 1, line 7)	65a	11,209	00
65b	Loss carryovers (from lines 46 and 47)	65b		00
65c	Salaries paid to shareholders	65c		00
66	Total—Add lines 65a, 65b, and 65c	66	11,209	00
67a	Excess business income—Subtract line 62 or 64 from line 66	67a	-0-	00
67b	Reduction factor—Multiply line 67a by 2	67b	-0-	00
68	Allowable Exemption—Subtract line 67b from line 62 or line 64, enter here and on page 1, line 18 (cannot be less than zero)	68	34,000	00

**PART V CREDITS** (see instructions, page 7)

69	Contributions to Michigan colleges, universities, and public libraries	69a		00
70	Other (see instructions)	70a		00
71	Total Credits (Add lines 69a and 70a—enter here and on page 1, line 22)	71		00

Reference copy, JFK Collection: ESCA (RG 233)

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX CORPORATION RETURN

# 1976

FOR THE CALENDAR YEAR 1976

or other taxable year beginning ..... 1976, ending ..... 19.....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>Cobo Cleaners, Inc.</b>			Where incorporated <b>Michigan</b>	Date Incorporated <b>1/</b>
	Number and Street <b>18135 Livernois</b>			Principal business activity <b>Dry Cleaners</b>	
	City, Town or Post Office <b>Detroit,</b>			Main address in Detroit <b>Same</b>	
	State <b>Michigan</b>			Location of Detroit records <b>Same</b>	
	Zip Code <b>48221</b>			Person in charge of records <b>Earl Ruby</b>	
				Telephone number <b>863-0400</b>	
				Federal employer identification number	<b>38 1806433</b>

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ <b>43,549.05</b>
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	<b>43,549.05</b>
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	<b>2,202.99</b>
5. Total—add lines 3 and 4	<b>45,752.04</b>
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	<b>45,752.04</b>
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income — add lines 7 and 8	<b>45,752.04</b>
10. Allocation percentage from p. 2, Schedule D, line 5 — if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	<b>100 %</b>
11. Total — multiply line 9 by % on line 10	<b>45,752.04</b>
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax — line 11 less line 12	<b>45,752.04</b>
14. CITY OF DETROIT TAX — Multiply line 13 by 2%	<b>915.04</b>

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$	
b. Payment and credits on 1976 Declaration of Estimated Income Tax		<b>2,000.00</b>
c. Other Credits — explain in attached statement		
16. Total — add lines 15a, b, and c		<b>2,000.00</b>

### TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of <b>OVERPAYMENT</b>	\$	<b>1,084.96</b>
18. Amount on line 17 is to be: (A) <input checked="" type="checkbox"/> Credited on 1977 estimated tax or (B) <input type="checkbox"/> Refunded		
19. If your tax (line 14) is larger than your payments (line 16) enter amount of <b>BALANCE DUE</b>	\$	
—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226		

### A. CONSOLIDATIONS —

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

### B. LOCATIONS —

Total number of location(s) everywhere **ONE** Number of Detroit location(s) included in this return **ONE**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

### C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

### AUDIT RESULTS

Let. D.
Auditor
Approval

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.

(Date)

(Signature of officer)

**GORDON L. HOLLANDER, P.C.**

CERTIFIED PUBLIC ACCOUNTANT

(Individual or firm signature of preparer)

Reference copy, JFK Collection: HSCA (RG 233)

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$ .....
2. Income from line 1b, page 1	.....
Difference (Attach detailed explanation of difference).	\$ .....

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8	.....	.....	.....%
b. TOTAL (add lines 1 and 1a)	.....	.....	.....%
2. Total wages, salaries, commissions and other compensation of all employees	.....	.....	.....%
3. Gross receipts from sales made or services rendered	.....	.....	.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)	.....		.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10	.....		.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions)	\$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax	.....
3. Detroit income tax paid or accrued	2,202.99
4. Other (submit schedule)	.....

6. Interest from obligations of the United States, the states or subordinate units of government of the states	\$ .....
7. Dividends-received deduction	.....
8. Dividend gross up of foreign taxes	.....
9. Foreign taxes paid or accrued deduction	.....
10. Other (submit schedule)	.....

11. Total Deductions (enter on page 1, line 6)

2,202.99

\$ .....

Taxable year beginning January 1 1976, ending December 31, 1976

Check organization type a <input type="checkbox"/> Affiliated Corp-Separate filing b <input type="checkbox"/> Affiliated Corp-Consolidated filing c <input type="checkbox"/> Professional Corp. d <input checked="" type="checkbox"/> Subchapter S Corp. e <input type="checkbox"/> Other Corp. f <input type="checkbox"/> Partnership g <input type="checkbox"/> Fiduciary h <input type="checkbox"/> Individual	(PLEASE TYPE OR PRINT)		Account Number 38-1806433
	3 Name	Cobo Cleaners, Inc.	
	d/b/a		
	Number and Street	18135 Livernois	
	City or town, state and ZIP code	Detroit, Michigan 48221	
<input type="checkbox"/> Check if change of address			4b If no account number, enter social security number  5 Principal business activity Dry Cleaning

6	Gross Receipts	622,832.00	You may compute tax on 50% of gross receipts. (see instructions, page 4)	
7	Business income (see instructions, page 4)	43,549.00		
8	Compensation (from page 2, line 40)	619,157.00		
9	Additions (from page 2, line 51)	19,449.00		
10	Subtotal—Add lines 7, 8, and 9	682,155.00		
11	Subtractions (from page 2, line 58)	5,581.00		
12a	TAX BASE—Subtract line 11 from line 10 (If taxable in another state, see instructions, for C-8000H and complete line 12b)	676,574.00		
12b	APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20			00
13a	Capital acquisition deduction (from C-8000D, line 8)	12,262.00		
13b	Recapture of capital acquisition deduction (from C-8000D, line 24)			00
14	Net capital acquisition deduction—Subtract line 13b from line 13a	12,262.00		
15	ADJUSTED TAX BASE BEFORE net operating loss deduction and statutory exemption— Subtract line 14 from line 12a or 12b whichever is applicable	664,312.00		
16	Business loss from single business tax (not available in 1976)			00
17	Net operating loss carry forward from Mich. Corp. Income Tax			00
18	Statutory exemption (from page 2, line 68)			00
19	Total—Add lines 16, 17, and 18			00
20	ADJUSTED TAX BASE—Subtract line 19 from line 15. If line 19 is greater than line 15, enter NONE	664,312.00		
21	Tax, check if from:			
	a <input type="checkbox"/> line 20 x 2.35% (.0235)		e <input type="checkbox"/> C-8000S, line 23	
	b <input checked="" type="checkbox"/> 50% of line 6 x 2.35% (.0235)		f <input type="checkbox"/> C-8000S, line 28	
	c <input type="checkbox"/> C-8000S, line 13		g <input type="checkbox"/> C-8000S, line 33	
	d <input type="checkbox"/> C-8000S, line 18		h <input type="checkbox"/> C-8000T, line 18	
22	Credits (from page 2, line 71)	7,318.00		
23	TAX—Subtract line 22 from line 21	7,318.00		
24	Overpayment of Michigan Corporation Income Tax			00
25	Tax paid with quarterly returns	10,440.00		
26	Tax paid with request for extension			00
27	Total—Add lines 24, 25, and 26	10,440.00		
28	TAX DUE—Subtract line 27 from line 23	-0-		00
29	Penalty % <input type="checkbox"/> plus Interest % <input type="checkbox"/>			00
30	Add lines 28 and 29—PAY THIS AMOUNT	-0-		00
31	OVERPAYMENT—Subtract line 23 from line 27	3,122.00		
32	Amount of overpayment to be refunded	-0-		00
33	Amount of overpayment to be credited to 1977 estimated tax	3,122.00		

RETURN DUE On or before the last day of the 4th month after close of your tax year. Make remittance payable to STATE OF MICHIGAN. (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.

PREPARER'S AND TAXPAYER'S CERTIFICATION:  
 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.

Signature of Taxpayer	Date	Signature of Preparer other than Taxpayer	Date
		GORDON L. HOLLANDER, P.C. CERTIFIED PUBLIC ACCOUNTANT	
Title	Business Address	19675 WEST TEN MILE ROAD	

Reference copy, JFK Collection: BSCA (RG 233)



**COMPENSATION**—List all payments made on behalf of or for the benefit of employees, officers, or directors. (see instructions, page 4)

34	Salaries, wages, and other payments subject to withholding under IRC 3401	34	536,952	00
35	Salaries, wages, and other payments exempt under IRC 3401	35		00
36	Payroll taxes—FICA, state and federal unemployment payments	36	34,363	00
37	Employee insurance plans—workmen's compensation, health, life	37	7,493	00
38	Pension, retirement, profit sharing plans	38	40,349	00
39	Other payments—supplemental unemployment benefit trust, etc.	39		00
40	Total Compensation (Add lines 34 through 39, enter here and on page 1, line 8)	40	619,157	00

**ADDITIONS**—(see instructions, page 5)

41	Depreciation, and other write-off of assets acquired prior to 1-1-76	41	8,574	00
42	Depreciation, and other write-off of assets acquired on or after 1-1-76	42	2,032	00
43	Taxes imposed on or measured by income (city, state and foreign)	43	2,203	00
44	Single business tax	44	6,640	00
45	Dividends, interest and royalties paid or accrued	45		00
46	Capital loss carryover or carryback	46		00
47	Net operating loss carryover or carryback	47		00
48	Excluded capital gains	48		00
49	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof	49		00
50a	Any deduction or exclusion due to classification as DISC, Western Hemisphere trade corporation, China trade act corporation, and similar classifications	50a		00
50b	Losses from partnerships—Account No.	50b		00
51	Total Additions (Add lines 41 through 50b, enter here and on page 1, line 9)	51	19,449	00

**SUBTRACTIONS** (see instructions, page 6)

52	Dividends, interest and royalty income included in business income, page 1, line 7	52	3,180	00
53	Capital losses not deducted in arriving at business income, page 1, line 7	53		00
54	Depreciation, and other write-off from line 41	54	8,574	00 x 28% = 54a
55	Depreciation, and other write-off from line 42 attributable to real property located out of state	55		00 x 28% = 55a
56	Special exemptions (see instruction, page 6)	56		00
57	Income from partnerships included in business income—Account No.	57		00
58	Total Subtractions (Add lines 52 through 57—enter here and on page 1, line 11)	58	5,581	00

**STATUTORY EXEMPTION** (see instructions, page 6)

59	Statutory exemption—1976, \$34,000—1977, see instructions	59	34,000	00
<b>Partners or Shareholders Exemption</b>				
60	Number qualified from C-8000K, line 4	60a	1	LESS 1 = 60b
61	Multiply line 60b by \$10,000 (maximum \$40,000)	61		00
62	Total Statutory Exemption—Add lines 59 and 61	62	34,000	00
<b>Short-year / Part-year Exemption</b>				
63	Number of months covered by this return	63a		÷ 12 = 63b %
64	Multiply line 62 by percentage on line 63b	64		00
65a	Business income (from page 1, line 7)	65a	43,549	00
65b	Loss carryovers (from lines 46 and 47)	65b		00
65c	Salaries paid to shareholders	65c	144,600	00
66	Total—Add lines 65a, 65b, and 65c	66	188,149	00
67a	Excess business income—Subtract line 62 or 64 from line 66	67a	154,149	00
67b	Reduction factor—Multiply line 67a by 2	67b	308,298	00
68	Allowable Exemption—Subtract line 67b from line 62 or line 64, enter here and on page 1, line 18 (cannot be less than zero)	68	- 0 -	00

**CREDITS** (see instructions, page 7)

69	Contributions to Michigan colleges, universities, and public libraries	69a	00	00
70	Other (see instructions)	70a	00	00
71	Total Credits (Add lines 69a and 70a—enter here and on page 1, line 22)	71		00

Reference copy, JFK Collection: ESCA (RG 233)

# CAPITAL ACQUISITION ADJUSTMENT

(see instructions, page 8)

1 Name Cobo Cleaners, Inc.	2 Account Number 38-1806433
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## CAPITAL ACQUISITION DEDUCTION

**PART I** Acquisition of depreciable real property located in Michigan and acquired during taxable year (section 1250 IRC type property).

a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
3			
4 TOTAL depreciable real property located in Michigan			00

**PART II** Acquisition of depreciable personal property acquired during taxable year (other than section 1250 IRC type property).

a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
5 USED COMPUTER	MICHIGAN	11/22/76	1,289.60
GAS HEATER	MICHIGAN	1/1/76	200.00
VEHICLE	MICHIGAN	2/1/76	5,386.00
VEHICLE	MICHIGAN	8/1/76	5,386.00
6 TOTAL depreciable personal property			12,261.60
7 AppORTIONED depreciable personal property—multiply line 6 by % from C-8000H, line 24.			00

**PART III** Total Deduction

8 TOTAL CAPITAL ACQUISITION DEDUCTION—Add lines 4 and 6 or 7, whichever is applicable—enter here and on C-8000, page 1, line 13a.	8	12,262.00
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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

SUMMARY 3 Total Number of Partners or Shareholders 4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a

Table with 7 columns: 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. Includes entry for Earl Ruby with salary 144,600.00.

Table with 7 columns: 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. Section for NON-QUALIFIED PARTNERS OR SHAREHOLDERS.

Reference copy, JFK Collection: HSCA (RG 233)

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX CORPORATION RETURN

# 1976

FOR THE CALENDAR YEAR 1976

or other taxable year beginning ..... 1976, ending ..... 19.....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>Maruby, Inc.</b>			Where incorporated <b>Michigan</b>	Date Incorporated <b>10/</b>
	Number and Street <b>18135 Livernois</b>			Principal business activity <b>Rental</b>	
	City, Town or Post Office <b>Detroit,</b>	State <b>Michigan</b>	Zip Code <b>48221</b>	Main address in Detroit <b>Same</b>	Location of Detroit records <b>Same</b>
				Person in charge of records <b>Earl Ruby</b>	
				Telephone number <b>963-0400</b>	
				Federal employer identification number <b>38 1801218</b>	

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 11,208.79
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	11,208.79
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	344.40
5. Total—add lines 3 and 4	11,553.19
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	11,553.19
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	11,553.19
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100 %
11. Total—multiply line 9 by % on line 10	11,553.19
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	11,553.19
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	231.06

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$ 225.00
b. Payment and credits on 1976 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	225.00

### TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1977 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 6.06

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

### A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

### B. LOCATIONS—

Total number of location(s) everywhere **TWO** Number of Detroit location(s) included in this return **TWO**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

### C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.
Auditor
Approval

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.

(Date)

(Signature of officer)

NW 64578 DocId:32270326

Page 548

(Individual or firm signature of preparer)

GORDON L HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

19675 WEST TEN MILE ROAD

PAGE 1 OF 5

Reference copy, JFK Collection: HSCA (RG 233) 51

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S. ....	\$ .....
2. Income from line 1b, page 1 .....	.....
Difference (Attach detailed explanation of difference) .....	\$ .....

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II + I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....			
b. TOTAL (add lines 1 and 1a) .....			%
2. Total wages, salaries, commissions and other compensation of all employees .....			%
3. Gross receipts from sales made or services rendered .....			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....			%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.  
 Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) .....	6. Interest from obligations of the United States, the states or subordinate units of government of the states .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....	7. Dividends-received deduction .....
3. Detroit income tax paid or accrued .....	8. Dividend gross up of foreign taxes .....
4. Other (submit schedule) .....	9. Foreign taxes paid or accrued deduction .....
	10. Other (submit schedule) .....

Taxable year beginning January 1 1976, ending December 31 1976

Check organization type a <input type="checkbox"/> Affiliated Corp-Separate filing b <input type="checkbox"/> Affiliated Corp-Consolidated filing c <input type="checkbox"/> Professional Corp. d <input type="checkbox"/> Subchapter S Corp. e <input checked="" type="checkbox"/> Other Corp. f <input type="checkbox"/> Partnership g <input type="checkbox"/> Fiduciary h <input type="checkbox"/> Individual	(PLEASE TYPE OR PRINT)		4a Account Number
	3 Name	Maruby, Inc.	38-1801218
	d/b/a		4b If no account number, enter social security number
	Number and Street	18135 Livernois	5 Principal business activity
	City or town, state and ZIP code	Detroit, Michigan 48221	
<input type="checkbox"/> Check if change of address			Rental

6	Gross Receipts	25,150.00	00	You may compute tax on 50% of gross receipts. (see instructions, page 4)
7	Business income (see instructions, page 4)		11,209	00
8	Compensation (from page 2, line 40)			00
9	Additions (from page 2, line 51)		6,382	00
10	Subtotal—Add lines 7, 8, and 9		17,591	00
11	Subtractions (from page 2, line 58)		1,668	00
12a	TAX BASE—Subtract line 11 from line 10 (If taxable in another state, see instructions, for C-8000H and complete line 12b)		15,923	00
12b	APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20			00
13a	Capital acquisition deduction (from C-8000D, line 8)			00
13b	Recapture of capital acquisition deduction (from C-8000D, line 24)			00
14	Net capital acquisition deduction—Subtract line 13b from line 13a			00
15	ADJUSTED TAX BASE BEFORE net operating loss deduction and statutory exemption— Subtract line 14 from line 12a or 12b whichever is applicable		15,923	00
16	Business loss from single business tax (not available in 1976)			00
17	Net operating loss carry forward from Mich. Corp. Income Tax			00
18	Statutory exemption (from page 2, line 68)		34,000	00
19	Total—Add lines 16, 17, and 18		34,000	00
20	ADJUSTED TAX BASE—Subtract line 19 from line 15. If line 19 is greater than line 15, enter NONE		NONE	00
21	Tax, check if from:			
	a <input type="checkbox"/> line 20 x 2.35% (.0235)			
	b <input type="checkbox"/> 50% of line 6 x 2.35% (.0235)			
	c <input type="checkbox"/> C-8000S, line 13			
	d <input type="checkbox"/> C-8000S, line 18			
	e <input type="checkbox"/> C-8000S, line 23			
	f <input type="checkbox"/> C-8000S, line 28			
	g <input type="checkbox"/> C-8000S, line 33			
	h <input type="checkbox"/> C-8000T, line 18			
22	Credits (from page 2, line 71)			00
23	TAX—Subtract line 22 from line 21		- 0 -	00
24	Overpayment of Michigan Corporation Income Tax			00
25	Tax paid with quarterly returns			00
26	Tax paid with request for extension			00
27	Total—Add lines 24, 25, and 26			00
28	TAX DUE—Subtract line 27 from line 23		- 0 -	00
29	Penalty % <input type="checkbox"/> plus Interest % <input type="checkbox"/>			00
30	Add lines 28 and 29—PAY THIS AMOUNT			00
31	OVERPAYMENT—Subtract line 23 from line 27			00
32	Amount of overpayment to be refunded			00
33	Amount of overpayment to be credited to 1977 estimated tax			00

OFFICE USE ONLY

RETURN DUE On or before the last day of the 4th month after close of your tax year. Make remittance payable to STATE OF MICHIGAN. (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.

PREPARER'S AND TAXPAYER'S CERTIFICATION: 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.

Signature of Taxpayer	Date	Signature of Preparer other than Taxpayer	Date
		GORDON L. HOLLANDER, P.C. CERTIFIED PUBLIC ACCOUNTANT 19675 WEST TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075	

**COMPENSATION**—List all payments made on behalf of or for the benefit of employees, officers, or directors. (see instructions, page 4)

34	Salaries, wages, and other payments subject to withholding under IRC 3401	34		00
35	Salaries, wages, and other payments exempt under IRC 3401	35		00
36	Payroll taxes—FICA, state and federal unemployment payments	36		00
37	Employee insurance plans—workmen's compensation, health, life	37		00
38	Pension, retirement, profit sharing plans	38		00
39	Other payments—supplemental unemployment benefit trust, etc.	39		00
40	Total Compensation (Add lines 34 through 39, enter here and on page 1, line 8)	40		00

**PART III ADDITIONS**—(see instructions, page 5)

41	Depreciation, and other write-off of assets acquired prior to 1-1-76	41	5,956	00
42	Depreciation, and other write-off of assets acquired on or after 1-1-76	42	426	00
43	Taxes imposed on or measured by income (city, state and foreign)	43		00
44	Single business tax	44		00
45	Dividends, interest and royalties paid or accrued	45		00
46	Capital loss carryover or carryback	46		00
47	Net operating loss carryover or carryback	47		00
48	Excluded capital gains	48		00
49	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof	49		00
50a	Any deduction or exclusion due to classification as DISC, Western Hemisphere trade corporation, China trade act corporation, and similar classifications	50a		00
50b	Losses from partnerships—Account No.	50b		00
51	Total Additions (Add lines 41 through 50b, enter here and on page 1, line 9)	51	6,382	00

**PART III SUBTRACTIONS** (see instructions, page 6)

52	Dividends, interest and royalty income included in business income, page 1, line 7	52		00
53	Capital losses not deducted in arriving at business income, page 1, line 7	53		00
54	Depreciation, and other write-off from line 41	54	5,956	00
		54a	1,668	00
55	Depreciation, and other write-off from line 42 attributable to real property located out of state	55		00
		55a		00
56	Special exemptions (see instruction, page 6)	56		00
57	Income from partnerships included in business income—Account No.	57		00
58	Total Subtractions (Add lines 52 through 57—enter here and on page 1, line 11)	58	1,668	00

**PART IV STATUTORY EXEMPTION** (see instructions, page 6)

59	Statutory exemption—1976, \$34,000—1977, see instructions	59	34,000	00
<b>Partners or Shareholders Exemption</b>				
60	Number qualified from C-8000K, line 4	60a		
	LESS 1 =	60b		
61	Multiply line 60b by \$10,000 (maximum \$40,000)	61		00
62	Total Statutory Exemption—Add lines 59 and 61	62	34,000	00
<b>Short-year / Part-year Exemption</b>				
63	Number of months covered by this return	63a		
	÷ 12 =	63b		%
64	Multiply line 62 by percentage on line 63b	64	34,000	00
65a	Business income (from page 1, line 7)	65a	11,209	00
65b	Loss carryovers (from lines 46 and 47)	65b		00
65c	Salaries paid to shareholders	65c		00
66	Total—Add lines 65a, 65b, and 65c	66	11,209	00
67a	Excess business income—Subtract line 62 or 64 from line 66	67a	-0-	00
67b	Reduction factor—Multiply line 67a by 2	67b	-0-	00
68	Allowable Exemption—Subtract line 67b from line 62 or line 64, enter here and on page 1, line 18 (cannot be less than zero)	68	34,000	00

**PART V CREDITS** (see instructions, page 7)

69	Contributions to Michigan colleges, universities, and public libraries	69a	00	00
70	Other (see instructions)	70a	00	00
71	Total Credits (Add lines 69a and 70a—enter here and on page 1, line 22)	71		00

Reference copy, JFK Collection: ESCA (RG 233)

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX CORPORATION RETURN

# 1976

FOR THE CALENDAR YEAR 1976

or other taxable year beginning ....., 1976, ending ....., 19.....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>Cobo Cleaners, Inc.</b>			Where incorporated <b>Michigan</b>	Date incorporated <b>1/</b>	
	Number and Street <b>18135 Livernois</b>			Principal business activity <b>Dry Cleaners</b>		
	City, Town or Post Office <b>Detroit,</b>		State <b>Michigan</b>	Zip Code <b>48221</b>	Main address in Detroit <b>Same</b>	Location of Detroit records <b>Same</b>
				Person in charge of records <b>Earl Ruby</b>	Telephone number <b>863-0400</b>	Federal employer identification number <b>38 1806433</b>

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 43,549.05
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	43,549.05
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	2,202.99
5. Total—add lines 3 and 4	45,752.04
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	45,752.04
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	45,752.04
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100%
11. Total—multiply line 9 by % on line 10	45,752.04
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	45,752.04
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	915.04

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$ 2,000.00
b. Payment and credits on 1976 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	2,000.00

### TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$ 1,084.96
18. Amount on line 17 is to be: (A) <input checked="" type="checkbox"/> Credited on 1977 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$
—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226	

### A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

### B. LOCATIONS—

Total number of location(s) everywhere ONE Number of Detroit location(s) included in this return ONE  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

### C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.

Auditor

Approval

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.

Reference copy, JFK Collection: ESCA (RG 233)



	BEGINNING OF YEAR	END OF YEAR
<u>SCHEDULE L - BALANCE SHEETS</u>		
<u>LINE 5 - OTHER CURRENT ASSETS</u>		
Prepaid expense	15,162 25	9,570 05
<u>LINE 8 - OTHER INVESTMENTS</u>		
Bonds	1,000 00	1,000 00
<u>LINE 13 - OTHER ASSETS</u>		
Goodwill	3,500 00	3,500 00
<u>LINE 17 - OTHER CURRENT LIABILITIES</u>		
Employee withheld and payroll taxes	3,415 44	946 20
Accrued vacations and salary	52,583 20	39,721 01
Due stockholders	71,680 09	43,549 06
<b>TOTAL</b>	<b>127,678 73</b>	<b>84,216 27</b>

Reference copy, JFK Collection: HSCA (RG 233)

<u>SCHEDULE A - LINE 4 - OTHER COSTS</u>			
Cleaning supplies		52,787	38
Delivery expense		34,305	85
Outside services		28,386	24
Employee Benefits - Union insurance and pension		30,802	89
Repairs and maintenance		13,657	74
Claims and refunds		6,595	46
Cost reimbursements		301,000	33
<b>Total</b>		<b>134,460</b>	<b>77</b>
<u>PAGE 1 - LINE 17 - TAXES</u>			
Payroll		34,363	15
Personal property and real property		726	56
Michigan franchise		357	93
Michigan single business		6,640	00
Detroit income		2,202	99
Use tax		870	00
<b>Total</b>		<b>45,160</b>	<b>23</b>
<u>PAGE 1 - LINE 26 - OTHER DEDUCTIONS</u>			
Credit card fees		1,326	65
Employee relations		4,172	89
Utilities		21,624	92
Insurance		16,411	91
License, dues and subscriptions		1,595	00
Office		9,773	13
Professional fees		2,025	00
Sales promotion		8,579	97
Telephone		9,600	06
Commissions		433	61
<b>TOTAL</b>		<b>75,543</b>	<b>14</b>
<u>PAGE 1 - LINE 19 - CONTRIBUTIONS</u>			
<u>ALLIED JEWISH CAMPAIGN</u>		<u>958</u>	<u>00</u>

Reference copy, JFK Collection: HSCA (RG 233)

**COMPENSATION**—List all payments made on behalf of or for the benefit of employees, officers, or directors. (see instructions, page 4)

34	Salaries, wages, and other payments subject to withholding under IRC 3401	34		00
35	Salaries, wages, and other payments exempt under IRC 3401	35		00
36	Payroll taxes—FICA, state and federal unemployment payments	36		00
37	Employee insurance plans—workmen's compensation, health, life	37		00
38	Pension, retirement, profit sharing plans	38		00
39	Other payments—supplemental unemployment benefit trust, etc.	39		00
40	Total Compensation (Add lines 34 through 39, enter here and on page 1, line 8)	40		00

**PART II ADDITIONS**—(see instructions, page 5)

41	Depreciation, and other write-off of assets acquired prior to 1-1-76	41	5,956	00
42	Depreciation, and other write-off of assets acquired on or after 1-1-76	42	426	00
43	Taxes imposed on or measured by income (city, state and foreign)	43		00
44	Single business tax	44		00
45	Dividends, interest and royalties paid or accrued	45		00
46	Capital loss carryover or carryback	46		00
47	Net operating loss carryover or carryback	47		00
48	Excluded capital gains	48		00
49	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof	49		00
50a	Any deduction or exclusion due to classification as DISC, Western Hemisphere trade corporation, China trade act corporation, and similar classifications	50a		00
50b	Losses from partnerships—Account No.	50b		00
51	Total Additions (Add lines 41 through 50b, enter here and on page 1, line 9)	51	6,382	00

**PART III SUBTRACTIONS** (see instructions, page 6)

52	Dividends, interest and royalty income included in business income, page 1, line 7	52		00
53	Capital losses not deducted in arriving at business income, page 1, line 7	53		00
54	Depreciation, and other write-off from line 41	54	5,956	00 x 28% = 1,668
55	Depreciation, and other write-off from line 42 attributable to real property located out of state	55		00 x 28% = 00
56	Special exemptions (see instruction, page 6)	56		00
57	Income from partnerships included in business income—Account No.	57		00
58	Total Subtractions (Add lines 52 through 57—enter here and on page 1, line 11)	58		1,668

**PART IV STATUTORY EXEMPTION** (see instructions, page 6)

59	Statutory exemption—1976, \$34,000—1977, see instructions	59	34,000	00
<b>Partners or Shareholders Exemption</b>				
60	Number qualified from C-8000K, line 4	60a		LESS 1 = 60b
61	Multiply line 60b by \$10,000 (maximum \$40,000)	61		00
62	Total Statutory Exemption—Add lines 59 and 61	62	34,000	00
<b>Short-year / Part-year Exemption</b>				
63	Number of months covered by this return	63a		÷ 12 = 63b %
64	Multiply line 62 by percentage on line 63b	64	34,000	00
65a	Business income (from page 1, line 7)	65a	11,209	00
65b	Loss carryovers (from lines 46 and 47)	65b		00
65c	Salaries paid to shareholders	65c		00
66	Total—Add lines 65a, 65b, and 65c	66	11,209	00
67a	Excess business income—Subtract line 62 or 64 from line 66	67a	-0-	00
67b	Reduction factor—Multiply line 67a by 2	67b	-0-	00
68	Allowable Exemption—Subtract line 67b from line 62 or line 64, enter here and on page 1, line 18 (cannot be less than zero)	68	34,000	00

**PART V CREDITS** (see instructions, page 7)

69	Contributions to Michigan colleges, universities, and public libraries	69a		00
70	Other (see instructions)	70a		00
71	Total Credits—Add lines 69a and 70a—enter here and on page 1, line 22)	71		00

Reference copy, JFK Collection: HSCA (RG 233)

Taxable year beginning January 1 1976, ending December 31, 1976

Check organization type a <input type="checkbox"/> Affiliated Corp-Separate filing b <input type="checkbox"/> Affiliated Corp-Consolidated filing c <input type="checkbox"/> Professional Corp. d <input type="checkbox"/> Subchapter S Corp. e <input checked="" type="checkbox"/> Other Corp. f <input type="checkbox"/> Partnership g <input type="checkbox"/> Fiduciary h <input type="checkbox"/> Individual	(PLEASE TYPE OR PRINT)		4 Account Number
	3 Name	Maruby, Inc.	38-1801218
	d/b/a		4b If no account number, enter social security number
	Number and Street	PLACE LABEL HERE	
	18135 Livernois		
	City or town, state and ZIP code	Detroit, Michigan 48221	5 Principal business activity
			Rental
	<input type="checkbox"/> Check if change of address		

6	Gross Receipts	25,150.00	00	You may compute tax on 50% of gross receipts. (see instructions, page 4)	
7	Business income (see instructions, page 4)			11,209	00
8	Compensation (from page 2, line 40)				00
9	Additions (from page 2, line 51)			6,382	00
10	Subtotal—Add lines 7, 8, and 9			17,591	00
11	Subtractions (from page 2, line 58)			1,668	00
12a	TAX BASE—Subtract line 11 from line 10. (If taxable in another state, see instructions, for C-8000H and complete line 12b)			15,923	00
12b	APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20				00
13a	Capital acquisition deduction (from C-8000D, line 8)		00		
13b	Recapture of capital acquisition deduction (from C-8000D, line 24)		00		
14	Net capital acquisition deduction—Subtract line 13b from line 13a				00
15	ADJUSTED TAX BASE BEFORE net operating loss deduction and statutory exemption— Subtract line 14 from line 12a or 12b whichever is applicable			15,923	00
16	Business loss from single business tax (not available in 1976)		00		
17	Net operating loss carry forward from Mich. Corp. Income Tax		00		
18	Statutory exemption (from page 2, line 68)		34,000	00	
19	Total—Add lines 16, 17, and 18			34,000	00
20	ADJUSTED TAX BASE—Subtract line 19 from line 15. If line 19 is greater than line 15, enter NONE			NONE	00
21	Tax, check if from:				
	a <input type="checkbox"/> line 20 x 2.35% (.0235)	e <input type="checkbox"/> C-8000S, line 23			
	b <input type="checkbox"/> 50% of line 6 x 2.35% (.0235)	f <input type="checkbox"/> C-8000S, line 28			
	c <input type="checkbox"/> C-8000S, line 13	g <input type="checkbox"/> C-8000S, line 33			
	d <input type="checkbox"/> C-8000S, line 18	h <input type="checkbox"/> C-8000T, line 18			
22	Credits (from page 2, line 71)				00
23	TAX—Subtract line 22 from line 21				00
24	Overpayment of Michigan Corporation Income Tax		00		
25	Tax paid with quarterly returns		00		
26	Tax paid with request for extension		00		
27	Total—Add lines 24, 25, and 26				00
28	TAX DUE—Subtract line 27 from line 23				00
29	Penalty % plus Interest %		00		00
30	Add lines 28 and 29—PAY THIS AMOUNT				00
31	OVERPAYMENT—Subtract line 23 from line 27		00		
32	Amount of overpayment to be refunded		00		
33	Amount of overpayment to be credited to 1977 estimated tax		00		

RETURN DUE On or before the last day of the 4th month after close of your tax year. Make remittance payable to STATE OF MICHIGAN. (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.

PREPARER'S AND TAXPAYER'S CERTIFICATION:  
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.

Signature of Taxpayer	Date	Signature of Preparer other than Taxpayer	Date
-----------------------	------	---	------

NW 64878 DocId:32270326  
Page 556  
Business Office of GORDON L. HOLLANDER, P.C.  
CERTIFIED PUBLIC ACCOUNTANT

Reference copy, JFK Collection: HSCA (RG 233)

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S. ....	\$ .....
2. Income from line 1b, page 1 .....	.....
Difference (Attach detailed explanation of difference) .....	\$ .....

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....			
b. TOTAL (add lines 1 and 1a) .....			.....%
2. Total wages, salaries, commissions and other compensation of all employees .....			.....%
3. Gross receipts from sales made or services rendered .....			.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....			.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) .....	\$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....	.....
3. Detroit income tax paid or accrued .....	344,40
4. Other (submit schedule) .....	.....

6. Interest from obligations of the United States, the states or subordinate units of government of the states .....	\$ .....
7. Dividends-received deduction .....	.....
8. Dividend gross up of foreign taxes .....	.....
9. Foreign taxes paid or accrued deduction .....	.....
10. Other (submit schedule) .....	.....

C-8000

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

SUMMARY

3 Total Number of Partners or Shareholders: 4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a: 4

QUALIFIED PARTNERS OR SHAREHOLDERS

Table with columns: A NAME AND ADDRESS, B SOCIAL SECURITY NO., C % Time, D SHAREHOLDER'S SALARY, E % Own., F Share of Bus. Inc., G Share of SBT Paid. Row 1: Earl Ruby, 380 Stoney River; Birm., 100%, 144,600.00, 100%.

NON-QUALIFIED PARTNERS OR SHAREHOLDERS. If more space is needed submit separate schedule and enter totals on line 7.

Table for non-qualified partners with columns A-G. All entries show 0.00 salary and 0% ownership.

7

Reference copy, JFK Collection: HSCA (RG 233)

C-80000

# CAPITAL ACQUISITION ADJUSTMENT

1970

(see instructions, page 8)

1 Name Cobo Cleaners, Inc.	2 Account Number 38-1806433
-------------------------------	--------------------------------

## CAPITAL ACQUISITION DEDUCTION

### PART I Acquisition of depreciable real property located in Michigan and acquired during taxable year (section 1250 IRC type property).

a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
3			
4 TOTAL depreciable real property located in Michigan			00

### PART II Acquisition of depreciable personal property acquired during taxable year (other than section 1250 IRC type property).

a Description	b Location	c Date Acquired	d Cost Paid or Accrued During Taxable Year
5 USED COMPUTER	MICHIGAN	11/22/76	1,289.60
GAS HEATER	MICHIGAN	11/76	200.00
VEHICLE	MICHIGAN	2/1/76	5,386.00
VEHICLE	MICHIGAN	8/1/76	5,386.00
6 TOTAL depreciable personal property			12,261.60
7 Apportioned depreciable personal property—multiply line 6 by % from C-8000H, line 24			00

### PART III Total Deduction

8 TOTAL CAPITAL ACQUISITION DEDUCTION—Add lines 4 and 6 or 7, whichever is applicable—	8	12,262 00
--	---	-----------

NW 64578 DocId:32270326

Reference copy, JFK Collection: ESEA (RG 233)

**COMPENSATION**—List all payments made on behalf of or for the benefit of employees, officers, or directors. (see instructions, page 4)

34	Salaries, wages, and other payments subject to withholding under IRC 3401	34	536,952	00
35	Salaries, wages, and other payments exempt under IRC 3401	35		00
36	Payroll taxes—FICA, state and federal unemployment payments	36	34,363	00
37	Employee insurance plans—workmen's compensation, health, life	37	7,493	00
38	Pension, retirement, profit sharing plans	38	40,349	00
39	Other payments—supplemental unemployment benefit trust, etc.	39		00
40	Total Compensation (Add lines 34 through 39, enter here and on page 1, line 8)	40	619,157	00

**ADDITIONS**—(see instructions, page 5)

41	Depreciation, and other write-off of assets acquired prior to 1-1-76	41	8,574	00
42	Depreciation, and other write-off of assets acquired on or after 1-1-76	42	2,032	00
43	Taxes imposed on or measured by income (city, state and foreign)	43	2,203	00
44	Single business tax	44	6,640	00
45	Dividends, interest and royalties paid or accrued	45		00
46	Capital loss carryover or carryback	46		00
47	Net operating loss carryover or carryback	47		00
48	Excluded capital gains	48		00
49	Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and political subdivisions thereof	49		00
50a	Any deduction or exclusion due to classification as DISC, Western Hemisphere trade corporation, China trade act corporation, and similar classifications	50a		00
50b	Losses from partnerships—Account No.	50b		00
51	Total Additions (Add lines 41 through 50b, enter here and on page 1, line 9)	51	19,449	00

**SUBTRACTIONS** (see instructions, page 6)

52	Dividends, interest and royalty income included in business income, page 1, line 7	52	3,180	00
53	Capital losses not deducted in arriving at business income, page 1, line 7	53		00
54	Depreciation, and other write-off from line 41	54	8,574	00 x 28% = 54a
55	Depreciation, and other write-off from line 42 attributable to <b>real property located out of state</b>	55		00 x 28% = 55a
56	Special exemptions (see instruction, page 6)	56		00
57	Income from partnerships included in business income—Account No.	57		00
58	Total Subtractions (Add lines 52 through 57—enter here and on page 1, line 11)	58	5,581	00

**STATUTORY EXEMPTION** (see instructions, page 6)

59	Statutory exemption—1976, \$34,000—1977, see instructions	59	34,000	00
<b>Partners or Shareholders Exemption</b>				
60	Number qualified from C-8000K, line 4	60a	1	LESS 1 = 60b
61	Multiply line 60b by \$10,000 (maximum \$40,000)	61	0	00
62	Total Statutory Exemption—Add lines 59 and 61	62	34,000	00
<b>Short-year / Part-year Exemption</b>				
63	Number of months covered by this return	63a		÷ 12 = 63b
64	Multiply line 62 by percentage on line 63b	64		00
65a	Business income (from page 1, line 7)	65a	43,549	00
65b	Loss carryovers (from lines 46 and 47)	65b		00
65c	Salaries paid to shareholders	65c	144,600	00
66	Total—Add lines 65a, 65b, and 65c	66	188,149	00
67a	Excess business income—Subtract line 62 or 64 from line 66	67a	154,149	00
67b	Reduction factor—Multiply line 67a by 2	67b	308,298	00
68	Allowable Exemption—Subtract line 67b from line 62 or line 64, enter here and on page 1, line 18 (cannot be less than zero)	68	— 0 —	00

**CREDITS** (see instructions, page 7)

69	Contributions to Michigan colleges, universities, and public libraries	AMOUNT PAID	CREDIT	
70	Other (see instructions)			
71	Total (Add lines 69 and 70a—enter here and on page 1, line 22)			00

Reference copy, JFK Collection: HSCA (RG 233)



**SINGLE BUSINESS TAX ANNUAL RETURN**

1976

Taxable year beginning January 1 1976, ending December 31, 1976

Check organization type a <input type="checkbox"/> Affiliated Corp-Separate filing b <input type="checkbox"/> Affiliated Corp-Consolidated filing c <input type="checkbox"/> Professional Corp. d <input checked="" type="checkbox"/> Subchapter S Corp. e <input type="checkbox"/> Other Corp. f <input type="checkbox"/> Partnership g <input type="checkbox"/> Fiduciary h <input type="checkbox"/> Individual	(PLEASE TYPE OR PRINT) 3 Name <p align="center">Cobo Cleaners, Inc.</p> d/b/a _____ Number and Street <p align="center">18135 Livernois</p> City or town, state and ZIP code <p align="center">Detroit, Michigan 48221</p> <input type="checkbox"/> Check if change of address	4a Account Number <p align="center">38-1806433</p> 4b If no account number, enter social security number _____ _____ 5 Principal business activity <p align="center">Dry Cleaning</p>
---	--	--

6 Gross Receipts.....	6	622,832	00	You may compute tax on 50% of gross receipts. (see instructions, page 4)
7 Business income (see instructions, page 4).....	7			43,549   00
8 Compensation (from page 2, line 40).....	8			619,157   00
9 Additions (from page 2, line 51).....	9			19,449   00
10 Subtotal—Add lines 7, 8, and 9.....	10			682,155   00
11 Subtractions (from page 2, line 58).....	11			5,581   00
12a TAX BASE—Subtract line 11 from line 10..... (If taxable in another state, see instructions, for C-8000H and complete line 12b)	12a			676,574   00
12b APPORTIONED TAX BASE—Multiply line 12a by % from C-8000H, line 17 or line 20.....	12b			-   00
13a Capital acquisition deduction (from C-8000D, line 8).....	13a			12,267   00
13b Recapture of capital acquisition deduction (from C-8000D, line 24).....	13b			00
14 Net capital acquisition deduction—Subtract line 13b from line 13a.....	14			12,262   00
15 ADJUSTED TAX BASE BEFORE net operating loss deduction and statutory exemption— Subtract line 14 from line 12a or 12b whichever is applicable.....	15			664,312   00
16 Business loss from single business tax (not available in 1976).....	16			00
17 Net operating loss carry forward from Mich. Corp. Income Tax.....	17			00
18 Statutory exemption (from page 2, line 68).....	18			00
19 Total—Add lines 16, 17, and 18.....	19			00
20 ADJUSTED TAX BASE—Subtract line 19 from line 15. If line 19 is greater than line 15, enter NONE.....	20			664,312   00
21 Tax, check if from: a <input type="checkbox"/> line 20 x 2.35% (.0235) b <input checked="" type="checkbox"/> 50% of line 6 x 2.35% (.0235) c <input type="checkbox"/> C-8000S, line 13 d <input type="checkbox"/> C-8000S, line 18 e <input type="checkbox"/> C-8000S, line 23 f <input type="checkbox"/> C-8000S, line 28 g <input type="checkbox"/> C-8000S, line 33 h <input type="checkbox"/> C-8000T, line 18	21			7,318   00
22 Credits (from page 2, line 71).....	22			00
23 TAX—Subtract line 22 from line 21.....	23			7,318   00
24 Overpayment of Michigan Corporation Income Tax.....	24			00
25 Tax paid with quarterly returns.....	25			10,440   00
26 Tax paid with request for extension.....	26			00
27 Total—Add lines 24, 25, and 26.....	27			10,440   00
28 TAX DUE—Subtract line 27 from line 23.....	28			- 0 -   00
29 Penalty % <input type="checkbox"/>   00 plus Interest % <input type="checkbox"/>   00	29			00
30 Add lines 28 and 29—PAY THIS AMOUNT.....	30			- 0 -   00
31 OVERPAYMENT—Subtract line 23 from line 27.....	31			3,122   00
32 Amount of overpayment to be refunded.....	32			- 0 -   00
33 Amount of overpayment to be credited to 1977 estimated tax.....	33			3,122   00

RETURN DUE On or before the last day of the 4th month after close of your tax year. Make remittance payable to STATE OF MICHIGAN. (Please write account number on remittance.) Mail to Michigan Department of Treasury, P.O. Box 30059, Lansing, MI 48909.

PREPARER'S AND TAXPAYER'S CERTIFICATION:  
 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.

Signature of Taxpayer	Date	Signature of Preparer other than Taxpayer	Date
-----------------------	------	---	------

Reference copy, JFK Collection: HSCA (RG 233)

**RECONCILIATION**

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S. ....	\$ .....
2. Income from line 1b, page 1 .....	.....
Difference (Attach detailed explanation of difference) .....	\$ .....

Reference copy, JFK Collection: HSCA (RG 233)

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....			
b. TOTAL (add lines 1 and 1a) .....			.....%
2. Total wages, salaries, commissions and other compensation of all employees .....			.....%
3. Gross receipts from sales made or services rendered .....			.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....			.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) .....	\$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....	.....
3. Detroit income tax paid or accrued .....	2,202.99
4. Other (submit schedule) .....	.....

6. Interest from obligations of the United States, the states or subordinate units of government of the states .....	\$ .....
7. Dividends-received deduction .....	.....
8. Dividend gross up of foreign taxes .....	.....
9. Foreign taxes paid or accrued deduction .....	.....
10. Other (submit schedule) .....	.....

Department of Treasury

for 1973, or taxable year beginning 1973, ending 19

Please Print or Type

First name and initial of joint return, use first names and initials of both: EARL AND MARSE Last name: RUBY Your social security number: [REDACTED]

Home address (number and street or rural route): 1230 LIVERMORE Your occupation: SALES

City, town or post office, and State: DETROIT, MICHIGAN ZIP code: 48221 Spouse's social security no.:

1. Exemptions-Enter here total number of exemptions claimed on your 1973 Federal income tax return 3

Were you a Michigan resident prior to July 1, 1972?  Yes  No

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)

4. Additions (from page 2, line 36)

5. Add lines 3 and 4

6. Subtractions (from page 2, line 44)

7. Balance line(5 less line 6)

8. Residents multiply exemptions claimed on line 1 by \$1200.00. Part-year and nonresident allowance from line 48

9. Income subject to tax (line 7 less line 8)

10. Tax: multiply line 9 by .039 (3.9%)

3	127,633	07
4	2,827	00
5	130,700	00
6		
7	130,700	00
8	3,500	00
9	127,108	00
10	4,987	21

CREDITS

AMOUNT PAID

CREDIT

(See pages 8, 9, and 10 of the instructions)

11. Income tax paid to Michigan cities 198.59 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) 4,959.77

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 1,967.87 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)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT, Lansing, Michigan 48904

17350 TEN MILE ROAD SOUTHFIELD, MICHIGAN 48075

PAGE 07

**SCHEDULE 1 - ADDITIONS TO INCOME**

32. Gross interest and dividend income from bonds or similar obligations issued by states other than Michigan and political subdivisions thereof	32.	3,024.95
33. Section 271 adjustments (see instructions)		
(a) Capital gains (from MI-1040D, line 15 (b), column Z)	33a.	
(b) Other gains (from MI-4797, line 9 (b) (2), column Z)	33b.	
34. Losses attributable to other states (see instructions page 5)	34.	
35. Other (see instructions)	35.	
36. Total additions, enter here and on page 1, line 4	36.	2,024.95

**SCHEDULE 2 - SUBTRACTIONS FROM INCOME**

37. Income from U.S. government bonds and other U.S. obligations included in line 3	37.	
38. Military pay for service in U.S. Armed Forces included in reported income, line 3 (attach W-2)	38.	
39. Alimony, separate maintenance payments, and principal sums payable in installments by the husband (exclude child support). Deductible by the payer only	39.	
40. Section 271 adjustments (see instructions)		
(a) Capital gains (from MI-1040D, line 15 (b), column Y)	40a.	
(b) Other gains (from MI-4797, line 9 (b) (2), column Y)	40b.	
41. Income attributable to another state. Explain type & source. (see instructions, page 6)	41.	
42. Distributive income from any voluntary association, joint venture, partnership, estate or trust which paid the tax. Name of Payer: _____ F.E. No. _____	42.	
43. Other (see instructions) Describe: _____	43.	
44. Total subtractions, enter here and on page 1, line 6	44.	

**PART - YEAR AND NONRESIDENT EXEMPTION ALLOWANCE**

45. Multiply number of exemptions on line 1 by \$1200.00	45.	
46. Michigan source income: Line 3 _____ less line 41 _____ =	46.	
47. Divide line 46 by line 3 and enter percentage here	47.	%
48. Multiply line 45 x line 47. Enter here and on line 8	48.	

**SCHEDULE 3 - HOMESTEAD PROPERTY TAX** Senior citizens, veterans and blind persons - see Form MI-1040CR.

49. Enter 1973 property taxes on your home (if you bought or sold your home in 1973, see instructions) 49. \_\_\_\_\_

Farmers - enter gross farm receipts if you are allowed to claim property taxes on land (see instructions) \_\_\_\_\_

50. If you rented all or part of the year, complete the following: (If more space is required attach schedule)

Name of Landlord		Address of Landlord	
No. of Months	Monthly Rental	Total Rent Paid	
X		X 17% (.17) = 50.	

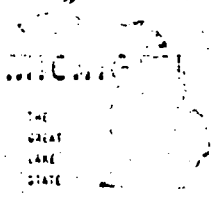
51. Add lines 49 and 50. Tax base for credit. Enter here and on line 16. 51. \_\_\_\_\_

**COMPUTATION OF HOUSEHOLD INCOME**

If your homestead property taxes do not exceed 3.5% of adjusted gross income (line 3), you are not entitled to a credit and need not complete lines 52 thru 58.

52. Adjusted gross income from line 3	52.	
53. State & municipal bond interest received in 1973	53.	
54. Enter total social security, veterans pensions and benefits, and railroad retirement benefits received in 1973	54.	
55. Enter all other pensions and annuities received in 1973 not included in line 3. Explain source: _____	55.	
56. Enter total cash welfare payments received in 1973. Do not include food stamps or medical supplies	56.	
57. Enter all other income such as child support, sickpay, gifts in cash or kind in excess of \$300, workman's compensation, unemployment insurance, strike pay, exempted capital gains - describe _____	57.	
58. Add lines 52 through 57. Enter here and on line 17	58.	

- 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

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 due to be filed on:  April 15, 1974, enter 1/4 of line 3;  September 16, 1974, enter 1/2 of line 3 }  
 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

First name and initial (if joint declaration, use names and initials of both) <b>EARL AND MARGE</b>	Last name <b>ROBY</b>	Your social security number <b>[REDACTED]</b>
Address (number and street) <b>18135 LIVERNOIS</b>		Spouse's social security number
City, State, and ZIP code <b>DETROIT, MICHIGAN 48221</b>		

- 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 due to be filed on:  April 15, 1974, enter 1/4 of line 3;  September 16, 1974, enter 1/2 of line 3 } ..... **500.00**  
 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) ..... **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

4 F704298

RUBY EARL & MARGE  
18135 LIVERNOIS  
DETROIT, MI 48221

Your Social Security Number  
Your Occupation  
Spouse's Social Security Number  
Spouse's Occupation

EXTENSION NUMBER  
if you are an employer enter your Federal EMPLOYER Identification No. here:  
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 1972 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason.  
SAME

SCHEDULE A - EXEMPTIONS

1. YOURSELF Regular  65 or over  Blind  Enter number of exemptions checked

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	Enter No.

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
CO. CLEANERS, INC.	DET. MI	\$ 50,350.00	\$ 2,100.00	\$ 48,250.00
CO. RUM & SALES, INC.	DET. MI	\$ 1,000.00	\$ 120.00	\$ 880.00
6. TOTALS		\$ 51,350.00	\$ 2,220.00	\$ 49,130.00

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 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)

SIGN HERE (Signature of preparer other than taxpayer) (Date)  
GORDON L. HOLLANDER, P.C.  
CERTIFIED PUBLIC ACCOUNTANT

MAIL TO: City Treasurer, 104 City-County Building, Detroit 17550 CEN WYBEE ROAD  
RETURNS MUST BE FILED BY APRIL 30 SOUTHWFIELD, MICHIGAN 48078

**COMPLETION OF THE AMOUNT TO BE ENTERED IN THE "WAGES, ETC. EARNED IN DETROIT" COLUMN**

This schedule is to be filled in by nonresidents who performed only part of their services in Detroit.  
 (See page 3 of the instructions under the heading "Nonresidents who performed only part of their services in Detroit" for a definition of "days worked" and for filling in lines 1 and 2 below.)

USE A SEPARATE SCHEDULE N FOR EACH W-2 OR DW-2

- 1. Actual number of days worked on job — everywhere ..... 210 days
- 2. Actual number of days worked on job in Detroit ..... 120 days
- 3. Percentage of days worked in Detroit to total (line 2 divided by line 1) ..... 57.14 %
- 4. Total wages shown on DW-2 or W-2 (see note below) ..... \$ 600,000
- 5. Wages earned in Detroit (line 4 multiplied by percentage on line 3) — Enter here and in column headed "WAGES, ETC. EARNED IN DETROIT" on line 5, page 1 ..... \$ 341,785.00

NOTE: Page 4 of the instructions under "Deductions and exclusions from line 12" explains which expenses are allowable deductions or exclusions from total wages. However, such deductions are to be taken on Schedule M. Therefore, enter deductions and exclusions on Schedule M of this return and attach appropriate Federal schedules.

**ADJUSTMENTS ALLOWED ON DETROIT RETURN — SCHEDULE M**

You must attach a copy of your Federal Schedule to support entries on lines 1 thru 4 below

	Col. 1 Federal Amount	Col. 2 Detroit Percentage ALLOWABLE*	Deductible Amount COL. 1 X COL. 2
1. Employee Business Expenses (Fed. Sch. 2106) .....	\$ .....		\$ .....
2. Sick Pay Exclusion (Fed. Sch. 2440) .....			
3. Moving Expenses (Fed. Sch. 3903) .....			
4. Other .....			
5. Total Adjustments (add lines 1 thru 4) and enter on page 1, line 13 .....			\$ .....

\* See page 4 of the instructions.

**Taxpayers whose only Detroit income was wages should not complete pages 3 and 4 and the schedules below this box.**

**Income (or Loss) from Rents from Tangible Property Located in Detroit — SCHEDULE D**

Kind and Location of Property	Gross Rent	Depreciation	Repairs (attach schedule)	Other Expenses (attach schedule)	Net income (or Loss)
1. <u>COMMERCIAL - BOSTON - LIV.</u>	\$ <u>2,769.93</u>	\$ <u>636.20</u>	\$ <u>RAM</u>	\$ <u>700</u>	\$ <u>1,433.53</u>
2. ....			<u>RENTAL</u>	<u>92.50</u>	
3. ....			<u>INS.</u>	<u>146.50</u>	
4. TOTAL net income (or loss) from rents — from property in Detroit — Enter here and on p. 1, line 7 .....					\$ <u>1,286.53</u>

**Other Detroit Income (or Loss) from Partnerships, Etc. — SCHEDULE F**

Received from	Kind of Income	Amount
1. <u>MARUBY, INC.</u>	<u>MANAGEMENT FEE</u>	\$ <u>76.00</u>
2. ....		
3. ....		
4. TOTAL income (or loss) from partnerships, etc. — Enter here and on p. 1, line 8 .....		\$ <u>76.00</u>

Calendar Year: 1973

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 3 5 5

POSTED FILED

IF THIS RETURN IS FOR AN ESTATE GIVE PROBATE

County

File No.

Date of Death

MONTH DAY YEAR
11 30 73

698855

007

82

1

73

12

RETROACTIVE DATE

ACCOUNT NO.

TYPE

COUNTY

CITY

K

C

FILE DATE

Date of Death

Line No. Computation of Tax Due

AMOUNT

Line No.

TAX

Table with 25 rows for tax computation. Includes items like Accounts and Notes Receivable, Balance Taxable, Income applicable to balance, Tax @ 3 1/2%, Stocks and Bonds, Mortgages and Land Contracts, Annuities, Beneficiary Return, TOTAL, Less Statutory deduction, BALANCE DUE, Cash on Hand, Bank Deposits, Savings in Building and Loan Ass'ns, TOTAL TAX DUE, Less Advance Payment of Tax, Penalties & Interest, TOTAL AMOUNT DUE.

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. 616-2400
2. Give year of last return filed 1972 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 and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number

GORDON L. HOLLANDER, P.C.

Signed

Return Prepared by CERTIFIED PUBLIC ACCOUNTANT

Signed

17350 TEN MILE ROAD

Title

SOUTHFIELD, MICHIGAN 48075

State whether Individual Owner, Member of Firm, Trustee, Administrator, Trustee, etc., or give title of office.

SCHEDULES, ON REVERSE SIDE



1	NAME OF ISSUING COMPANY	2	3	4	5	6	7	8	
		Whether Stock(s) or Bonds	Stock Com. or Pfd.	No. of Shares	Par Value Per Share or Face Value of Bonds	Portion of Year	Total Dividends or Interest	(Col. 4 x Col. 6) Total Taxable Value of Bonds (Face Value Col. 5 x Col. 6)	
1	SPRING BATES	S					50.00		
2	EDISON	S					2,452.64		
3	ARIZONA PUBLIC SERV	S					1,210.00		
4	KRISCHKE	S					116.00		
5	UTAH GAS	S					448.00		
6	WESTLUST UTIL	S					1,016.40		
7	W. M. F. D. SER. G.	S					428.70		
8	M. T. F. I. H.	S					1,526.00		
9	AETNA	S					143.00		
10	P. R. S. F. I. H.	S					172.00		
11	G. W. C. H. E. M. I. C. A. L.	S					192.00		
12	D. R. E. Y. F. O. S. F. U. N. D.	S					442		
13	F. U. N. D. S., I. N. C.	S					684.01		
14	N. W. P. E. R. S. P. E. C. T. I. V. E.	S					27.54		
15	I. N. V. E. S. T. O. R. S. S. T. O. C. K. F. D.	S					1,126.72		
16	I. N. V. V. A. R. I. A. B. L. E. F. D.	S					81.91		
17	C. O. S. O. C. L. E. A. N. E. R. S.	S					28,707.35		
18	C. O. S. O. P. U. M. A. R.	S					5,384.00		
19									
20							55,046.00	1,920.65	
21									
22									
23									
24									
25									
26	TOTAL SCHEDULE A (Transfer to Page One - Line 9)								1,920.65

SCHEDULE B Mortgages, Land Contracts, Etc.

NOTE RATE \_\_\_\_\_

1	2	3	4	5	6	7	8	9	
TYPE OF INVESTMENT & DESCRIPTION	Interest Rate	Portion of Year	Average Face Amount	Average Balance of Mortgage Owning on Same Real Estate (For Use on Land Contracts Only)	Net Amount Taxable Col. 4 Minus Col. 5 X Col. 3	Interest Earned Col. 6 X Col. 2		Tax @ 3 1/2% of Col. 6 or 1/10 of 1% of Col. 6 Whichever is Greater	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	TOTAL SCHEDULE B (Transfer to Page One - Line 10)								

SCHEDULE C Annuities

NOTE RATE \_\_\_\_\_

1	2	3	4	5	6	7	8	9
NAME OF COMPANY	Interest Rate	Portion of Year	Amount Received During Year	Reserve Bal. Jan. 1 of Tax Year	Income Taxable Col. 5 X Col. 2 X Col. 3	Reserve Bal. Dec. 31 of Tax Yr. Col. 5 Plus Col. 6 Less Col. 4	Average Reserve Balance Col. 5 Plus Col. 7 Divided by 2	Tax @ 3 1/2% of Col. 8 or 1/10 of 1% of Col. 8 Whichever is Greater
1								
2								
3								
4								
5								
6								
7								

PIERCE

CITY OF DETROIT INCOME TAX CORPORATION RETURN

1973

FOR THE CALENDAR YEAR 1973

or other taxable year beginning \_\_\_\_\_, 1973, ending \_\_\_\_\_, 19\_\_\_\_\_

EXTENSION NUMBER

Form C of D-15-DIT-E (Rev. 9-73)

THIS IS NOT A FEDERAL RETURN

PLEASE TYPE OR PRINT	Name <b>COGS CLEANERS, INC.</b>	Where incorporated <b>MICHIGAN</b> Date Incorporated <b>11/1/5</b>
	Number and Street <b>18135 LIVERNOIS</b>	Principal business activity <b>DRY CLEANING</b>
	City, Town or Post Office <b>DETROIT</b>	Main address in Detroit <b>SAME</b>
	State <b>MICHIGAN</b>	Location of Detroit records <b>SAME</b>
	Zip Code <b>48221</b>	Person in charge of records <b>EARL RUBY</b>
		Telephone number <b>863-0800</b>
		Federal employer identification number <b>38-1006488</b>

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 77,414.71
b. Income from p. 2, Schedule C, line 30. See Note 1 below.	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b.	
3. Result after excluding line 2 from line 1a OR 1b.	77,414.71
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5).	1,612.00
5. Total—add lines 3 and 4.	79,026.71
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11).	
7. Total—line 5 less line 6.	
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions).	
9. Total income—add lines 7 and 8.	79,026.71
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2.	100 %
11. Total—multiply line 9 by % on line 10.	79,026.71
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12.	79,026.71
14. CITY OF DETROIT TAX—Multiply line 13 by 2%.	1,580.53

PAYMENTS AND CREDITS

	School District Tax	Detroit Income Tax	TOTAL
15. a. Tax paid with tentative return	\$	\$	\$
b. Payments and credits on 1973 Declaration of Estimated Income Tax			1,000.00
c. Other Credits—explain in attached statement			
16. Total—add lines 15a, b, and c.			1,000.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1974 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 580.53

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
CITY TREASURER, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

A. Name and address of resident agent in Michigan. <b>EARL RUBY, 18135 LIVERNOIS, DETROIT, MI 48221</b>	Do Not Write in Space Below
B. Did you file a consolidated return with the Federal Internal Revenue Service? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No. Is this Detroit return a consolidated return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.	File
C. IMPORTANT: Check this box <input type="checkbox"/> if the amount shown on line 1b above is not in agreement with the amount shown for this item on the return which you filed with the Federal Government for the year indicated above; and attach an explanation, together with a reconciliation of the difference.	S. to I.
D. Total number of location(s) everywhere <b>ONE</b> . Number of Detroit location(s) included in this return <b>ONE</b> . Attach a list of addresses of Detroit locations included in this (Detroit) return.	Classifier
E. Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service _____ and furnish an explanation of each year's amended federal return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, list year(s) _____ and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.	AUDIT RESULTS
	Let. D.
	Auditor
	Approval

NOTE 1—Use line 1b for reporting income only if the "separate accounting" method is used.

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.

(Date)

(Signature of officer)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

17350 TEN MILE ROAD

**PROFIT (OR LOSS) FROM BUSINESS — SCHEDULE C**

<p>1. Gross Receipts ..... \$ .....</p> <p>2. Less: Returns and allowances ..... ..</p> <p>3. Net Receipts ..... ..</p> <p align="center"><b>COST OF GOODS SOLD</b></p> <p>4. Inventory at beginning of period ..... ..</p> <p>5. Merchandise bought for manufacture or sale ..... ..</p> <p>6. Salaries and wages ..... ..</p> <p>7. Other costs (attach statement) ..... ..</p> <p>8. Total—lines 4 through 7 ..... ..</p> <p>9. Less: Inventory at end of period ..... ..</p> <p>10. Cost of goods sold ..... ..</p> <p>11. Gross Profit—line 3 less line 10 ..... ..</p>	<p><b>BUSINESS DEDUCTIONS</b></p> <p>12. Compensation of officers ..... \$ .....</p> <p>13. Salaries and wages—not deducted elsewhere ..... ..</p> <p>14. Rents ..... ..</p> <p>15. Depreciation ..... ..</p> <p>16. Contributions ..... ..</p> <p>17. Taxes (attach statement) ..... ..</p> <p>18. Interest ..... ..</p> <p>19. Repairs ..... ..</p> <p>20. Bad debts ..... ..</p> <p>21. Other (attach statement) ..... ..</p> <p>22. .... ..</p> <p>23. Total—lines 12 through 22 ..... ..</p> <p>24. Profit or loss — line 11 less line 23 ..... ..</p>	
<p>25. Dividend income ..... ..</p> <p>26. Interest income ..... ..</p> <p>27. Income from rents and royalties ..... ..</p> <p>28. Gain or loss from sale or exchange of property (see instructions) ..... ..</p> <p>29. Other income ..... ..</p> <p>30. Total income (add lines 24 through 29). Enter here and on p. 1, line 1b after answering questions below.</p> <p>a. Do the entries on lines 1 thru 30 include all of the divisions and all of the locations of the total corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No. If no, attach list of included divisions and locations.</p> <p>b. Is the "separate accounting method" being used? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, date of permission from Administrator .....</p> <p>c. Are you electing to use the Multistate Tax Compact provisions? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, attach supporting schedules.</p>		

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage $\frac{II}{I+II}$
1. Average net book value of real and tangible personal property ..... \$ .....			
a. Gross annual rent paid for real property only, multiplied by 8 ..... ..			
b. TOTAL (add lines 1 and 1a) ..... ..			%
2. Total wages, salaries, commissions and other compensation of all employees ..... ..			%
3. Gross receipts from sales made or services rendered ..... ..			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....			%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) ..... \$ .....	6. Interest from obligations of the United States, the states or subordinate units of government of the states ..... \$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax ..... ..	7. Dividends-received deduction ..... ..
3. Detroit income tax paid or accrued ..... <u>1,611.80</u>	8. Dividend gross up of foreign taxes ..... ..
4. Other (submit schedule) ..... ..	9. Foreign taxes paid or accrued deduction ..... ..
..... ..	10. Other (submit schedule) ..... ..
..... ..	..... ..
..... ..	11. Total Deductions (enter on page 1, line ..... <u>1,611.80</u> <b>PAGE 2 OF 4</b>

TAX COMPUTATION SCHEDULE

0-67 0-15-DIT-J (Rev. 8-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$
B. EXEMPTIONS (\$800.00 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 <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 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) <i>COFF CLEANERS, INC.</i>	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS <i>10155 LIVERNOIS</i>	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY <i>DETROIT</i>	STATE <i>MICHIGAN</i>	POSTAL ZIP CODE <i>48221</i>

**DOCUMENT LOCATOR NUMBER**

1a. Your 1973 Detroit Income Tax \$ <i>1,580.53</i>	1b. Your Estimate of 1974 Detroit Income Tax	\$ <i>1,600.00</i>
2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974		\$ <i>1,600.00</i>
3. ESTIMATED TAX (line 1b less line 2)		\$ <i>400.00</i>
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%		\$ <i>400.00</i>
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)		\$ <i>400.00</i>

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

Other taxable year beginning: 1978, under

Name: SAUNDERS, JAMES

Number and street: 17350 TEN MILE ROAD

City or town, State, and ZIP code: SOUTHFIELD, MICHIGAN 48075

INSTRUCTIONS—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, use instructions.

1	Gross receipts or gross sales	Less: returns and allowances	
2	Less: cost of goods sold (Schedule A) and/or operations (attach schedule)		
3	Gross profit		
4	(a) Domestic dividends		
	(b) Foreign dividends		
5	Interest on obligations of the U.S. and U.S. instrumentalities		
6	Other interest		
7	Gross rents		
8	Gross royalties		
9	Gains and losses (separate Schedule D, Form 1120S and/or Form 4797):		
	(a) Net short-term capital gain reduced by any net long-term capital loss		
	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than \$25,000, see instructions)		
	(c) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)		
10	Other income (see instructions—attach schedule)		
11	Total income, lines 3 through 10		
12	Compensation of officers (Schedule E)		
13	Salaries and wages (not deducted elsewhere)		
14	Repairs (see instructions)		
15	Bad debts (Schedule F if reserve method is used)		
16	Rents		
17	Taxes (attach schedule)		
18	Interest		
19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)		
20	Amortization (attach schedule)		
21	Depreciation (Schedule G)		
22	Depletion (attach schedule)		
23	Advertising		
24	Pension, profit-sharing, etc. plans (see instructions)		
25	Employee benefit programs (see instructions)		
26	Other deductions (attach schedule)		
27	Total deductions, lines 12 through 26		
28	Taxable income, line 11 less line 27		
29	Income tax on capital gains (Schedule J)		
30	Minimum tax (see instructions.) Check here <input type="checkbox"/> if Form 4626 is attached		
31	Total tax (add lines 29 and 30)		
32	Credits: (a) Tax deposited with Form 7004 (attach copy)	32(a)	
	(b) Tax deposited with Form 7005 (attach copy)	32(b)	
	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (see instructions—attach Form 4135)	32(c)	
33	TAX DUE (line 31 less line 32). See instruction G for depository method of payment		33
34	OVERPAYMENT (line 32 less line 31)		34

**CLIENT'S COPY**  
**RETAIN FOR YOUR FILES**  
**GORDON L. HOLLANDER**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**17350 TEN MILE ROAD**  
**SOUTHFIELD, MICHIGAN 48075**

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.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date: \_\_\_\_\_ Signature of officer: \_\_\_\_\_

Date: \_\_\_\_\_ Signature of individual or firm preparing the return: \_\_\_\_\_ Preparer's address: \_\_\_\_\_ Emp. Number or cert. Dist. No.: \_\_\_\_\_

**GORDON L. HOLLANDER, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**17350 TEN MILE ROAD**

1 Total of lines 1 through 6  
 6 Total of lines 1 through 5  
 7 Cost of goods sold (enter here and on line 28, page 1)

**SUMMARY OF OFFICERS** (See instruction 14)

1. Name of officer	2. Social security number	3. Title	4. This was the officer's principal occupation	5. Was the officer a shareholder?	6. Was the officer a partner?
	[REDACTED]				

8 Enter here and on line 12, page 1:

**SUMMARY OF SALES**—(See instruction 15)

1. Year	2. Sales on account	3. Current year's provision	4. Recoveries	5. Amount of net sales	6. Net sales
1970					
1971					
1972					
1973					

**DEPRECIATION** (See instruction 21)

Note: If depreciation is computed by using the Class Life (ADR) System for 1970 or 1971, or the Guidelines Class Life System for assets placed in service before 1971, you must file Form 4332 (or Form 5006) with your return. Except as otherwise expressly provided in regulations section 1.167(k)-12, the provisions of Revenue Procedures 62-21 and 69-13 are not applicable for taxable years ending after 1970. If you made an election this taxable year to use  Class Life (ADR) System and/or  Guidelines Class Life System, file Form 4332 (or Form 5006) with your return.

1. Description, useful life, and date of acquisition 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
8 Total additional first-year depreciation (do not include in items below)						
9 Depreciation from Form 4332						
10 Depreciation from Form 5006						
11 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
12 Totals						
13 Less amount of depreciation claimed in Schedule A						
14 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)
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 48% 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. Dividend distributions taxable as ordinary income (Do not include amounts shown on line 3) . . . . .  
 2. Dividend distributions taxable as long-term capital gains (after tax) . . . . .  
 3. Dividend distributions taxable as ordinary income and qualifying for dividend exclusion . . . . .  
 4. Dividend distributions . . . . .

1. Name and address of shareholder	2. Social Security number	3. Percentage owned	4. Date acquired
[REDACTED]	[REDACTED]		
[REDACTED]	[REDACTED]		

5. Dividend distributions taxable as ordinary income (Do not include amounts shown on line 3) . . . . .  
 6. Dividend distributions taxable as long-term capital gains (after tax) . . . . .  
 7. Dividend distributions taxable as ordinary income and qualifying for dividend exclusion . . . . .  
 8. Dividend distributions . . . . .  
 9. Dividend distributions taxable as ordinary income or (loss) . . . . .  
 10. Dividend distributions taxable as long-term capital gain (after tax) . . . . .

11. DEDUCTIONS FOR INVESTMENT INTEREST:		12. INVESTMENT CREDIT PROPERTY:	
(a) Investment interest expense . . . . .		(2) Railroad rolling stock . . . . .	
(b) Net investment income or (loss) . . . . .		(3) On-the-job training facilities . . . . .	
(c) Excess expenses over rental income attributable to real estate property . . . . .		(4) Child care facilities . . . . .	
(d) Excess of net long-term capital gains over net short-term capital losses attributable to investment property . . . . .		(5) Reserves for losses on bad debts of financial institutions . . . . .	
13. DEDUCTIONS FOR DEPRECIATION:		(6) Excess percentage depletion . . . . .	
(a) Accelerated depreciation of:		(7) Net long-term capital gain (after tax) . . . . .	
(1) Low-income rental housing . . . . .		12. INVESTMENT CREDIT PROPERTY:	
(2) Other real property . . . . .		Basis of investment property:	(a) 3 or more but less than 5 years . . . . .
(3) Personal property subject to a net lease . . . . .		Cost of investment property:	(b) 5 or more but less than 7 years . . . . .
(b) Amortization of:			(c) 7 or more years . . . . .
(1) Qualified pollution control facilities . . . . .			(d) 3 or more but less than 5 years . . . . .
			(e) 5 or more but less than 7 years . . . . .
			(f) 7 or more years . . . . .

COMPLETE A SEPARATE SCHEDULE K-1 FOR EACH SHAREHOLDER—File Copy A with Form 1120S, Copy B with shareholder, and keep Copy C for your records.

F Date incorporated June 1, 1966

G 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.

H Did the corporation during the taxable year have any contracts or sub-contracts subject to the Renegotiation Act of 1951?  Yes  No  
 If "Yes," enter the aggregate gross dollar amount billed during the year . . . . .

I Amount of taxable income or (loss) for: 1970 48,852.67; 1971 6,666.67; 1972 6,666.67

J Refer to page 7 of instructions and state the principal:  
 Business activity Service  
 Product or service Service

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562?  Yes  No

L 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 W-2?  Yes  No

M Did you file all required Forms 1099, 1098 and 1097?  Yes  No

N 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 4000. (For definitions, see Form 4000.)

O Answer only if (1) this is the first 1120S return filed since year to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and investment credit property:  
 Was an agreement filed under section 1.47-4(b) of the Regulations?  Yes  No

1	Trade and accounts receivable			
2	(a) Allowance for bad debts			
3	Inventory			
4	Other current assets (attach schedule)			
5	Loans to shareholders			
6	Mortgages and real estate loans			
7	Other investments (attach schedule)			
8	Buildings and other fixed depreciable assets			
9	(a) Less accumulated depreciation			
10	Depreciable assets			
11	(b) Less accumulated depreciation			
12	Land (not of any amortization)			
13	Intangible assets (amortizable only)			
14	(a) Less accumulated amortization			
15	Other assets (attach schedule)			
16	Total assets			
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>				
17	Accounts payable			
18	Notes, bonds payable in less than 1 year			
19	Other current liabilities (attach schedule)			
20	Loans from shareholders			
21	Notes, bonds payable in 1 year or more			
22	Other liabilities (attach schedule)			
23	Capital stock			
24	Paid-in or capital surplus (attach reconciliation)			
25	Retained earnings—appropriated (attach schedule)			
26	Retained earnings—unappropriated			
27	Shareholders' undistributed taxable income previously taxed			
28	Less cost of treasury stock			
29	Total liabilities and shareholders' equity			

**RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN**

1	Net income per books	10,767.99	7	Income recorded on books this year not included in this return (itemize)	
2	Federal income tax			(a) Tax-exempt interest \$	
3	Excess of capital losses over capital gains		8	Deductions in this tax return not charged against book income this year (itemize)	
4	Taxable income not recorded on books this year (itemize)		9	Total of lines 7 and 8	
5	Expenses recorded on books this year not deducted in this return (itemize)		10	Income (line 28, page 1)—line 6 less line 9	
6	Total of lines 1 through 5	10,767.99			

**ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 only)**

1	Balance at beginning of year	95,000.00	5	Distributions out of current or accumulated earnings and profits:	
2	Net income per books	10,767.99		(a) Cash	
3	Other increases (itemize)			(b) Stock	
				(c) Property	
			6	Current year's undistributed taxable income or net operating loss (total of lines 3 and 9, Schedule X)	
			7	Other decreases (itemize)	
			8	Total of lines 5, 6, and 7	10,767.99
4	Total of lines 1, 2, and 3	105,767.99	9	Balance at end of year (line 4 less line 8)	



<p>SCHEDULE A - LINE 4 - OTHER COSTS</p>			
	SUPPLIES		397.20
	CLAIMS AND ADJUSTMENTS		
	TOTAL		397.20
<p>PAGE 1 - LINE 17 - TAXES</p>			
	PAYROLL		27.00
	MICHIGAN FRANCHISE FEE		10.00
	CITY INCOME TAX		3.00
	TOTAL		40.00
<p>PAGE 1 - LINE 21 - OTHER DEDUCTIONS</p>			
	ADVERTISING AND TELEPHONE		1500.00
	ALTERATIONS		400.00
	EMPLOYEE BENEFITS - INSURANCE		900.00
	INSURANCE		900.00
	OFFICE EXPENSES		600.00
	PROFESSIONAL FEES		200.00
	COMMISSIONS		200.00
	TOTAL		4700.00
<p>PAGE 1 - LINE 19 - CONTRIBUTIONS</p>			
	ISRAEL EMERGENCY FUND		50.00
<p>SCHEDULE L - BALANCE SHEETS</p>			
<p>LINE 5 - OTHER CURRENT ASSETS</p>			
	PREPAID EXPENSES	350.00	100.00
	LOAN RECEIVABLE		100.00
	TOTAL	350.00	200.00
<p>LINE 17 - OTHER CURRENT LIABILITIES</p>			
	EMPLOYEES WITHHELD AND PAYROLL TAX		1135.00
	DUE STOCKHOLDERS		100.00
	ACCRUED EXPENSES	86.00	
	TOTAL	86.00	1235.00

FOR CALENDAR YEAR 1973 OR OTHER TAXABLE YEAR BEGINNING

.....1973, ending .....1974

(PLEASE TYPE OR PRINT)

FILE IN BOXES A, B, C, AND D OF THIS IS YOUR FIRST RETURN	A. Employer identification no.	Code - <u>1120-S</u> 1973-1974 Detroit, Michigan	E. Principal business activity
	B. County in which located		F. Business code number (same as U.S. 1120-S)
	C. Date of election as small business corporation		G. Enter total assets from U.S. 1120-S Form 3
	D. Michigan Corporation <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Other <input type="checkbox"/>		

Office Use Only

Federal Identification No.	Type	Kind	County	City	File Date
----------------------------	------	------	--------	------	-----------

1. Please enter the last year for which your federal return was audited \_\_\_\_\_
2. Have corrected Michigan returns been filed for years audited by IRS? Yes  No
3. Address of business or location of records if different than that above: \_\_\_\_\_
4. Name and phone number of person in charge of records: \_\_\_\_\_

SCHEDULE A

1. Federal taxable income (federal form 1120-S, page 1, line 28) ..... \$ \_\_\_\_\_

2. Additions:

(a) All taxes imposed on or measured by income  
(see instructions) ..... \$ \_\_\_\_\_

(b) Gross interest income and dividends-- obligations of states and  
subdivisions other than Michigan ..... \_\_\_\_\_

(c) Other (explain) \_\_\_\_\_

3. ADD lines 1 and 2 ..... \_\_\_\_\_

4. Subtractions:

(a) Income from U.S. obligations ..... \_\_\_\_\_

(b) Net long-term capital gain reduced by any net short-term capital  
loss (line 9(B) page 1, U.S. 1120-S) ..... \_\_\_\_\_

(c) Other (explain) \_\_\_\_\_

5. Michigan distributive income (line 3 LESS line 4) ..... \_\_\_\_\_

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not sub-  
ject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule E.

Mail return to--Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. 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.

Date

Signature of officer

GORDON L. MOLLATH, P.C. Title

Individual or firm signature of preparer

CERTIFIED PUBLIC ACCOUNTANT

Additional space is needed, attach continuation sheet.

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Amount of Shares
(a) .....		
(b) .....		
(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 3, line 6	(6) Amount to be used by shareholder on MI-1040 (enter on page 2, schedule 1, line 35 or on page 2, schedule 3, line 43) difference between column 4 and column 5 (see instructions)
(a) \$ 10,000	\$ 10,000	\$ 0
(b) \$ 10,000	\$ 10,000	\$ 0
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		

CITY OF DETROIT INCOME TAX CORPORATION RETURN

1973

FOR THE CALENDAR YEAR 1973

or other taxable year beginning 1973, ending 1973

EXTENSION NUMBER

Form C of D-15-DIT-E (Rev. 9-73)

THIS IS NOT A FEDERAL RETURN

PLEASE TYPE OR PRINT	Name <b>CODO-RUMAR SALES, INC.</b>	Where incorporated <b>MICHIGAN</b> Date Incorporated <b>1/1/71</b>
	Number and Street <b>1815 LIVERNOIS</b>	Principal business activity <b>SALES</b>
	City, Town or Post Office <b>DETROIT</b>	Main address in Detroit <b>SALES</b>
	State <b>MICHIGAN</b>	Location of Detroit records <b>SALES</b>
	Zip Code <b>48201</b>	Person in charge of records <b>EARL RUBY</b>
		Telephone number <b>863-8124</b>
		Federal employer identification number <b>38 1212707</b>

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 10,767.00
b. Income from p. 2, Schedule C, line 30. See Note 1 below.	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b.	
3. Result after excluding line 2 from line 1a OR 1b.	10,767.00
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5).	
5. Total—add lines 3 and 4.	10,767.00
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11).	
7. Total—line 5 less line 6.	
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions).	
9. Total income—add lines 7 and 8.	10,767.00
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2.	100%
11. Total—multiply line 9 by % on line 10.	10,767.00
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12.	10,767.00
14. CITY OF DETROIT TAX—Multiply line 13 by 2%.	215.34

PAYMENTS AND CREDITS

	School District Tax	Detroit Income Tax	TOTAL
15. a. Tax paid with tentative return	\$	\$	\$
b. Payments and credits on 1973 Declaration of Estimated Income Tax	\$	\$	\$ 12,000.00
c. Other Credits—explain in attached statement <b>1972 ESTIMATES</b>			600.00
16. Total—add lines 15a, b, and c.			12,600.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1974 estimated tax or (B) <input checked="" type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE <b>1974 EST.</b>	\$

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO CITY TREASURER, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

A. Name and address of resident agent in Michigan <b>EARL RUBY 1815 LIVERNOIS DETROIT, MI</b>	Do Not Write in Spaces Below
B. Did you file a consolidated return with the Federal Internal Revenue Service? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No. Is this Detroit return a consolidated return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.	
C. IMPORTANT: Check this box <input type="checkbox"/> if the amount shown on line 1b above is not in agreement with the amount shown for this item on the return which you filed with the Federal Government for the year indicated above; and attach an explanation, together with a reconciliation of the difference.	AUDIT RESULTS
D. Total number of location(s) everywhere <b>ONE</b> Number of Detroit location(s) included in this return <b>ONE</b> Attach a list of addresses of Detroit locations included in this (Detroit) return.	
E. Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No. If yes, list year(s) and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.	
NOTE 1—Use line 1b for reporting income only if the "separate accounting" method is used.	Let. D.
	Auditor
	Approval

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.

(Date)

(Signature of officer)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

**PROFIT (OR LOSS) FROM BUSINESS — SCHEDULE C**

<p>1. Gross Receipts ..... \$ .....</p> <p>2. Less: Returns and allowances ..... ..</p> <p>3. Net Receipts ..... ..</p> <p align="center"><b>COST OF GOODS SOLD</b></p> <p>4. Inventory at beginning of period ..... ..</p> <p>5. Merchandise bought for manufacture or sale ..... ..</p> <p>6. Salaries and wages ..... ..</p> <p>7. Other costs (attach statement) ..... ..</p> <p>8. Total—lines 4 through 7 ..... ..</p> <p>9. Less: Inventory at end of period ..... ..</p> <p>10. Cost of goods sold ..... ..</p> <p>11. Gross Profit—line 3 less line 10 ..... ..</p>	<p><b>BUSINESS DEDUCTIONS</b></p> <p>12. Compensation of officers ..... \$ .....</p> <p>13. Salaries and wages—not deducted elsewhere ..... ..</p> <p>14. Rents ..... ..</p> <p>15. Depreciation ..... ..</p> <p>16. Contributions ..... ..</p> <p>17. Taxes (attach statement) ..... ..</p> <p>18. Interest ..... ..</p> <p>19. Repairs ..... ..</p> <p>20. Bad debts ..... ..</p> <p>21. Other (attach statement) ..... ..</p> <p>22. .... ..</p> <p>23. Total—lines 12 through 22 ..... ..</p> <p>24. Profit or loss — line 11 less line 23 ..... ..</p>	
<p>25. Dividend income ..... ..</p> <p>26. Interest income ..... ..</p> <p>27. Income from rents and royalties ..... ..</p> <p>28. Gain or loss from sale or exchange of property (see instructions) ..... ..</p> <p>29. Other income ..... ..</p> <p>30. Total income (add lines 24 through 29). Enter here and on p. 1, line 1b after answering questions below.</p> <p>a. Do the entries on lines 1 thru 30 include all of the divisions and all of the locations of the total corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No. If no, attach list of included divisions and locations.</p> <p>b. Is the "separate accounting method" being used? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, date of permission from Administrator .....</p> <p>c. Are you electing to use the Multistate Tax Compact provisions? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, attach supporting schedules.</p>		

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property ..... \$ .....			
a. Gross annual rent paid for real property only, multiplied by 8 ..... ..			
b. TOTAL (add lines 1 and 1a) ..... ..			%
2. Total wages, salaries, commissions and other compensation of all employees ..... ..			%
3. Gross receipts from sales made or services rendered ..... ..			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....			%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

a. Date of Controller's approval letter ..... .. b. Percentage used — enter here ..... .. and on p. 1, line 10.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) ..... \$ .....	6. Interest from obligations of the United States, the states or subordinate units of government of the states ..... \$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax ..... ..	7. Dividends-received deduction ..... ..
3. Detroit income tax paid or accrued ..... <u>184.00</u>	8. Dividend gross up of foreign taxes ..... ..
4. Other (submit schedule) ..... ..	9. Foreign taxes paid or accrued deduction ..... ..
..... ..	10. Other (submit schedule) ..... ..
..... ..	..... ..

**TAX COMPUTATION SCHEDULE**

CITY OF DETROIT (REV. 6-73)

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 <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 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) COPPER POWER SALES, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 1115 LIVERMERE	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48207

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$	219.04	1b. Your Estimate of 1974 Detroit Income Tax	\$	225.10
	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			\$	207.10
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)			\$	18.00

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

SMALL BUSINESS CORPORATION  
 FOR CALENDAR YEAR 1973 OR OTHER TAXABLE YEAR BEGINNING

1973, ending 1974

(PLEASE TYPE OR PRINT)

FILL IN BLANKS A, B, C, AND D IF THIS IS YOUR FIRST RETURN	A. Employer identification No.	COLLIS CUFFERS, INC. 18135 LIVERMORE DUNSTON, MICHIGAN 48821	E. Principal business activity
	B. County in which located		F. Business code number (same as U.S. 1120-S)
	C. Date of election as small business corporation		G. Enter total assets from U.S. 1120-S item E
	D. Michigan Corporation <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Other <input type="checkbox"/>		

Office Use Only					
Federal Identification No.	Type	Kind	County	City	File Date

- H. Please enter the last year for which your federal return was audited \_\_\_\_\_
- I. Have corrected Michigan returns been filed for years audited by IRS? Yes  No
- J. Address of business or location of records if different than that above: \_\_\_\_\_
- K. \_\_\_\_\_
- L. Name and phone number of person in charge of records: EARL ROBY 488-3111

SCHEDULE A

1. Federal taxable income (federal form 1120-S, page 1, line 28) ..... \$ \_\_\_\_\_

2. Additions:

(a) All taxes imposed on or measured by income (see instructions) ..... \$ \_\_\_\_\_

(b) Gross interest income and dividends-- obligations of states and subdivisions other than Michigan ..... \_\_\_\_\_

(c) Other (explain) \_\_\_\_\_

3. ADD lines 1 and 2 ..... \_\_\_\_\_

4. Subtractions:

(a) Income from U.S. obligations ..... \_\_\_\_\_

(b) Net long-term capital gain reduced by any net short-term capital loss (line 9(B) page 1, U.S. 1120-S) ..... \_\_\_\_\_

(c) Other (explain) \_\_\_\_\_

5. Michigan distributive income (line 3 LESS line 4) ..... \_\_\_\_\_

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule E.

Mail return to-Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. 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.

Date

Signature of officer

GORDON L. HOLLANDER, P.C.

Title

CERTIFIED PUBLIC ACCOUNTANT

17350 TEN MILE ROAD

Individual or firm signature of preparer

REGULATIONS GOVERNING THE FILING OF RETURNS BY SHAREHOLDERS OF CORPORATIONS

(b) Additional space is needed, attach schedule,

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) .....	[REDACTED]	
(b) .....	[REDACTED]	
(c) .....		
(d) .....		
(e) .....		
(f) .....		
(g) .....		
(h) .....		
(i) .....		
(j) .....		

Income (schedule K, total of lines 4 and 8, U.S. 1120-S)	line 5, or page 2, schedule D, line 6	(6) Amount to be used by shareholder on line 35 of Form 1041, Schedule E, 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 INCOME TAX CORPORATION RETURN

1973

FOR THE CALENDAR YEAR 1973

or other taxable year beginning \_\_\_\_\_, 1973, ending \_\_\_\_\_, 19\_\_\_\_\_

EXTENSION NUMBER

Form C of D-15-DIT-E (Rev. 9-73)

THIS IS NOT A FEDERAL RETURN

PLEASE TYPE OR PRINT	Name <b>COSS CLEANERS, INC.</b>			Where incorporated <b>MICHIGAN</b> Date Incorporated <b>1/1/5</b>	
	Number and Street <b>18135 LIVERNOIS</b>			Principal business activity <b>DRY CLEANING</b>	
	City, Town or Post Office <b>DETROIT</b>		State <b>MICHIGAN</b>	Zip Code <b>48221</b>	Main address in Detroit <b>SAME</b>
				Location of Detroit records <b>SAME</b>	
			Person in charge of records <b>EARL RUBY</b>	Telephone number <b>863-0400</b>	
			Federal employer identification number <b>38-1806448</b>		

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 77,414.71
b. Income from p. 2, Schedule C, line 30. See Note 1 below.	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b.	
3. Result after excluding line 2 from line 1a OR 1b.	77,414.71
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5).	1,602.51
5. Total—add lines 3 and 4.	79,026.51
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11).	
7. Total—line 5 less line 6.	
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions).	
9. Total income—add lines 7 and 8.	79,026.51
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2.	100%
11. Total—multiply line 9 by % on line 10.	79,026.51
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12.	79,026.51
14. CITY OF DETROIT TAX—Multiply line 13 by 2%.	1,580.53

PAYMENTS AND CREDITS

	School District Tax	Detroit Income Tax	TOTAL
15. a. Tax paid with tentative return	\$	\$	\$
b. Payments and credits on 1973 Declaration of Estimated Income Tax			1,000.00
c. Other Credits—explain in attached statement			
16. Total—add lines 15a, b, and c.			1,000.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1974 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE —PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO CITY TREASURER, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226	\$ 580.53

A. Name and address of resident agent in Michigan **EARL RUBY, 18135 LIVERNOIS, DETROIT, MI 48221**

B. Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

C. IMPORTANT: Check this box  if the amount shown on line 1b above is not in agreement with the amount shown for this item on the return which you filed with the Federal Government for the year indicated above; and attach an explanation, together with a reconciliation of the difference.

D. Total number of location(s) everywhere **ONE** Number of Detroit location(s) included in this return **ONE**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

E. Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service \_\_\_\_\_  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) \_\_\_\_\_ and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.

Auditor

Approval

NOTE 1—Use line 1b for reporting income only if the "separate accounting" method is used.

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.

(Date)

(Signature of officer)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

**PROFIT (OR LOSS) FROM BUSINESS — SCHEDULE C**

		BUSINESS DEDUCTIONS	
1. Gross Receipts	\$	12. Compensation of officers	\$
2. Less: Returns and allowances		13. Salaries and wages—not deducted elsewhere	
3. Net Receipts		14. Rents	
<b>COST OF GOODS SOLD</b>		15. Depreciation	
4. Inventory at beginning of period		16. Contributions	
5. Merchandise bought for manufacture or sale		17. Taxes (attach statement)	
6. Salaries and wages		18. Interest	
7. Other costs (attach statement)		19. Repairs	
8. Total—lines 4 through 7		20. Bad debts	
9. Less: Inventory at end of period		21. Other (attach statement)	
10. Cost of goods sold		22.	
11. Gross Profit—line 3 less line 10		23. Total—lines 12 through 22	
25. Dividend income		24. Profit or loss — line 11 less line 23	
26. Interest income			
27. Income from rents and royalties			
28. Gain or loss from sale or exchange of property (see instructions)			
29. Other income			
30. Total income (add lines 24 through 29). Enter here and on p. 1, line 1b after answering questions below			

a. Do the entries on lines 1 thru 30 include all of the divisions and all of the locations of the total corporation?  Yes  No. If no, attach list of included divisions and locations.

b. Is the "separate accounting method" being used?  Yes  No. If yes, date of permission from Administrator

c. Are you electing to use the Multistate Tax Compact provisions?  Yes  No. If yes, attach supporting schedules.

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage N ÷ I
1. Average net book value of real and tangible personal property	\$	\$	
a. Gross annual rent paid for real property only, multiplied by 3			
b. TOTAL (add lines 1 and 1a)			%
2. Total wages, salaries, commissions and other compensation of all employees			%
3. Gross receipts from sales made or services rendered			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)			%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10			%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) \$	6. Interest from obligations of the United States, the states or subordinate units of government of the states \$
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax	7. Dividends-received deduction
3. Detroit income tax paid or accrued <u>1,611.80</u>	8. Dividend gross up of foreign taxes
4. Other (submit schedule)	9. Foreign taxes paid or accrued deduction
	10. Other (submit schedule)
	11. Total Deductions (enter on page 1, line 10) <u>1,611.80</u>

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE**

C 57 D-15-DIT-3 (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	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE	POSTAL ZIP CODE

INDIVIDUAL  
 CORPORATION  
 PARTNERSHIP  
 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:  
 OFFICE OF THE CITY TREASURER — INCOME TAX DIVISION  
 104 CITY-COUNTY BUILDING  
 DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.  
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) <b>CORP CLEANERS INC.</b>	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION
ADDRESS <b>10155 LIVERNOIS</b>	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY <b>DETROIT</b>	STATE <b>MICHIGAN</b>	POSTAL ZIP CODE <b>48201</b>

INDIVIDUAL  
 CORPORATION  
 PARTNERSHIP  
 OTHER

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).....		\$ <b>1,600.00</b>
	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%		\$ <b>400.00</b>
	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).....		\$ <b>400.00</b>

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 INCOME TAX CORPORATION RETURN

1973

FOR THE CALENDAR YEAR 1973

or other taxable year beginning \_\_\_\_\_, 1973, ending \_\_\_\_\_, 1973

EXTENSION NUMBER

Form C of D-15-DIT-E (Rev. 9-73)

THIS IS NOT A FEDERAL RETURN

PLEASE TYPE OR PRINT	Name <b>CODO-ROMAR SALES, INC.</b>			Where incorporated <b>MICHIGAN</b> Date incorporated <b>1/11/71</b>	
	Number and Street <b>18125 LIVERNOIS</b>			Principal business activity <b>SALES</b>	
	City, Town or Post Office <b>DETROIT</b>		State <b>MICHIGAN</b>	Zip Code <b>48226</b>	Main address in Detroit <b>SALES</b>
				Location of Detroit records <b>SALES</b>	
			Person in charge of records <b>EARL RUBY</b>	Telephone number <b>832-3100</b>	
			Federal employer identification number <b>38 1312707</b>		

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 10,767.00
b. Income from p. 2, Schedule C, line 30. See Note 1 below	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	10,767.00
4. Enter items not deductible under Detroit income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	
5. Total—add lines 3 and 4	10,767.00
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	10,950.00
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100%
11. Total—multiply line 9 by % on line 10	10,950.00
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	10,950.00
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	219.00

PAYMENTS AND CREDITS

	School District Tax	Detroit Income Tax	TOTAL
15. a. Tax paid with tentative return	\$	\$	\$
b. Payments and credits on 1973 Declaration of Estimated Income Tax			111.00
c. Other Credits—explain in attached statement <b>1972 ESTIMATES</b>			600.00
16. Total—add lines 15a, b, and c			711.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of <b>OVERPAYMENT</b>	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1974 estimated tax or (B) <input checked="" type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of <b>BALANCE DUE 1974 EST.</b>	\$

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO CITY TREASURER, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

A. Name and address of resident agent in Michigan <b>EARL RUBY 18125 LIVERNOIS DETROIT, MI</b>	Do Not Write in Space Below
B. Did you file a consolidated return with the Federal Internal Revenue Service? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No. Is this Detroit return a consolidated return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.	File <input type="checkbox"/> ITEMS <input type="checkbox"/>
C. IMPORTANT: Check this box <input type="checkbox"/> if the amount shown on line 1b above is not in agreement with the amount shown for this item on the return which you filed with the Federal Government for the year indicated above; and attach an explanation, together with a reconciliation of the difference.	S. to I. <input type="checkbox"/>
D. Total number of location(s) everywhere <b>ONE</b> Number of Detroit location(s) included in this return <b>ONE</b>	Classifier
E. Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service	AUDIT RESULTS
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, list year(s) _____ and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.	Let. D.
	Auditor
	Approval

NOTE 1—Use line 1b for reporting income only if the "separate accounting" method is used.

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.

(Date) \_\_\_\_\_ (Signature of officer) \_\_\_\_\_

GORDON L. HOLLANDER, P.C.  
CERTIFIED PUBLIC ACCOUNTANT

**PROFIT (OR LOSS) FROM BUSINESS — SCHEDULE D**

<p>1. Gross Receipts ..... \$ .....</p> <p>2. Less: Returns and allowances ..... ..</p> <p>3. Net Receipts ..... ..</p> <p align="center"><b>COST OF GOODS SOLD</b></p> <p>4. Inventory at beginning of period ..... ..</p> <p>5. Merchandise bought for manufacture or sale ..... ..</p> <p>6. Salaries and wages ..... ..</p> <p>7. Other costs (attach statement) ..... ..</p> <p>8. Total—lines 4 through 7 ..... ..</p> <p>9. Less: Inventory at end of period ..... ..</p> <p>10. Cost of goods sold ..... ..</p> <p>11. Gross Profit—line 3 less line 10 ..... ..</p>	<p align="center"><b>BUSINESS DEDUCTIONS</b></p> <p>12. Compensation of officers ..... \$ .....</p> <p>13. Salaries and wages—not deducted elsewhere ..... ..</p> <p>14. Rents ..... ..</p> <p>15. Depreciation ..... ..</p> <p>16. Contributions ..... ..</p> <p>17. Taxes (attach statement) ..... ..</p> <p>18. Interest ..... ..</p> <p>19. Repairs ..... ..</p> <p>20. Bad debts ..... ..</p> <p>21. Other (attach statement) ..... ..</p> <p>22. .... ..</p> <p>23. Total—lines 12 through 22 ..... ..</p> <p>24. Profit or loss — line 11 less line 23 ..... ..</p>	
<p>25. Dividend income ..... ..</p> <p>26. Interest income ..... ..</p> <p>27. Income from rents and royalties ..... ..</p> <p>28. Gain or loss from sale or exchange of property (see instructions) ..... ..</p> <p>29. Other income ..... ..</p> <p>30. Total income (add lines 24 through 29). Enter here and on p. 1, line 1b after answering questions below. .... ..</p> <p>a. Do the entries on lines 1 thru 30 include all of the divisions and all of the locations of the total corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No. If no, attach list of included divisions and locations.</p> <p>b. Is the "separate accounting method" being used? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, date of permission from Administrator .....</p> <p>c. Are you electing to use the Multistate Tax Compact provisions? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, attach supporting schedules. ....</p>		

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage $\frac{II}{I+II}$
1. Average net book value of real and tangible personal property ..... \$ .....			
a. Gross annual rent paid for real property only, multiplied by 8 ..... ..			
b. TOTAL (add lines 1 and 1a) ..... ..			%
2. Total wages, salaries, commissions and other compensation of all employees ..... ..			%
3. Gross receipts from sales made or services rendered ..... ..			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....			%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) ..... \$ .....	6. Interest from obligations of the United States, the states or subordinate units of government of the states ..... \$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax ..... ..	7. Dividends-received deduction ..... ..
3. Detroit income tax paid or accrued ..... <u>184.00</u>	8. Dividend gross up of foreign taxes ..... ..
4. Other (submit schedule) ..... ..	9. Foreign taxes paid or accrued deduction ..... ..
..... ..	10. Other (submit schedule) ..... ..
..... ..	..... ..

TAX COMPUTATION SCHEDULE

City of Detroit, Michigan, 1973

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$
B. EXEMPTIONS (\$3000.00 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 <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 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) SALES, INC.	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 LIVERNAIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	STATE MICHIGAN	POSTAL ZIP CODE

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ 219.04	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 \_\_\_\_\_

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

# CORPORATION

(Other Than Financial Institutions and Small Business Corporations)  
FOR CALENDAR YEAR 1973 OR OTHER TAXABLE YEAR BEGINNING

19 ending 19  
(PLEASE TYPE OR PRINT)

FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No.

B. County in which located

C. Date business started

D. Michigan Corporation   
Foreign Corporation   
Other

E. Principal business activity

F. Enter business code number from U.S. 1120 item C.

G. Enter total assets from U.S. 1120 item F.

H. Check if a combined return   
If checked, Form 1120-SS must be filed with this return.

MARUBY INC  
18135 LIVERNOIS  
DETROIT MI 48221

OFFICE USE ONLY

38-1801218

739

4

32

01

73-12

RETURN IS DUE 04/15/74

FEDERAL IDENTIFICATION NO.

TYPE

KIND

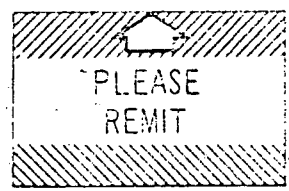
COUNTY

CITY

FILE DATE

- I. Please enter the last year for which your federal return was audited \_\_\_\_\_
- J. Have corrected Michigan returns been filed for years audited by IRS? Yes  No
- K. Address of business or location of records if different than that above: \_\_\_\_\_
- L. Name and phone number of person in charge of records: EARL RUBY

- 1. Total Michigan Income from page 2, line 9 or 17, whichever applicable ..... \$ 7,475.85
- 2. Tentative Tax @7.8% ..... \$ 581.03
- 3. (a) Less Credit for contributions to Michigan public libraries, colleges, and universities (See instr.)  
(receipt issued by the institution must be attached)      \$ \_\_\_\_\_ Tax Credit \$ \_\_\_\_\_
- (b) Less credit for franchise fee paid (see instructions) ..... \$ \_\_\_\_\_
- 4. Tax (line 2 LESS line 3. Cannot be less than zero) ..... \$ 581.03
- 5. LESS: (a) Overpayment of prior year's return not refunded ..... \$ \_\_\_\_\_
- (b) Amounts paid with estimated returns ..... \$ 632.50
- (c) Amounts paid with request for extension ..... \$ \_\_\_\_\_
- (d) Credit for personal property tax paid on inventories (see instructions) ..... \$ \_\_\_\_\_
- 6. TAX DUE (Line 4 LESS line 5) ..... \$ \_\_\_\_\_
- 7. Penalty and Interest: Penalty \_\_\_\_\_ % \$ \_\_\_\_\_ Interest \_\_\_\_\_ % \_\_\_\_\_ months \$ \_\_\_\_\_
- 8. TOTAL AMOUNT DUE ..... \$ \_\_\_\_\_
- 9. OVERPAYMENT (line 5 LESS line 4) Do not remit, complete line 10 ..... \$ 2.97
- 10. Enter amount of line 9 you wish credited to 1974 Estimated Tax \$ 8.97 Refunded \$ \_\_\_\_\_



Make checks payable to "State of Michigan." Mail return and payment to—Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. 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.

Date \_\_\_\_\_ Signature of officer **GORDON L. HOLLANDER, P.C.**

CERTIFIED PUBLIC ACCOUNTANT  
17350 TEN MILE ROAD

COMPUTATION OF TAXABLE INCOME

SCHEDULE A - TO BE FILLED IN BY ALL TAXPAYERS

1. Federal Taxable income (U.S. 1120, page 1, line 30) ..... \$ 6,200.00

2. ADD: (a) Taxes imposed on or measured by income  
 (Enter here ALL City, State, and foreign income taxes included in deduction for taxes on U.S. 1120, Page 1, Line 17.) ..... \$ 715.22

(b) Net operating loss deduction from Line 29(a), U.S. 1120 .....

(c) Gross Interest Income and dividends - obligations of states and subdivisions other than Michigan .....

(d) Other (explain) .....

3. ADD lines 1 and 2 ..... 7,577.22

4. Subtractions

(a) income from U.S. obligations (see instructions) ..... \$ .....

(b) Net operating Loss carryover  
 (see instructions and attach required statement) .....

(c) Other (explain) .....

5. Subtotal (line 3 LESS line 4) .....

6. If election is made under section 271 enter here the amount shown on U.S. 1120, page 1, lines 9(a) and 9(b) .....

7. Ordinary taxable income (line 5 LESS the gain or PLUS the loss on line 6) .....

8. If election is made under section 271 enter here the following from Schedule D, MI-1120

(a) The gain or loss from line 2 ..... \$ .....

(b) The gain from line 3 .....

9. Total income (line 7 PLUS gains and MINUS losses on lines 8(a) and 8(b). Enter here and on line 1, page 1, or if income is subject to apportionment or allocation enter on line 10 below ..... \$ 7,577.22

SCHEDULE B - TO BE FILLED IN ONLY BY TAXPAYERS USING THE FORMULA OF APPORTIONMENT AND ALLOCATION

10. Balance forward from line 9 above ..... \$ .....

11. Income or losses not subject to apportionment

(a) Total nonbusiness income from Schedule E (see instructions and attach required schedule) ..... \$ .....

(b) Income from partnerships and joint ventures  
 (see instructions and attach required schedule) .....

12. Amount subject to apportionment (line 10 LESS line 11) ..... \$ .....

13. Apportionment - Amount on line 12 if business activity is wholly in Michigan, or amount on line 12 multiplied by percentage \_\_\_\_\_ % from Schedule F .....

14. Income or losses attributable to Michigan

(a) From attached schedule for nonbusiness income ..... \$ .....

(b) From attached schedule for partnership, joint ventures, etc. income .....

15. ADD lines 13 and 14 ..... \$ .....

16. Michigan net operating loss carryover (see instructions and attach required statement) .....

17. Total (line 15 less line 16) (enter here and on page 1, line 1) ..... \$ .....



# FIRST QUARTER RETURN OR DECLARATION

(NOT To be used by Financial Institutions or Small Business Corporations)

(PLEASE TYPE OR PRINT)

TAX  
STATE

CALENDAR YEAR 1974 OR FISCAL PERIOD Beginning 1974 Ending 19

MARUBY INC  
18135 LIVERNOIS  
DETROIT MI

48221

FILL IN  
BLANKS  
ABC  
DEF  
IF THIS  
IS YOUR  
FIRST  
RETURN

A. Employer Identification No.	D Michigan Corporation <input type="checkbox"/>
	Foreign Corporation <input type="checkbox"/>
	Other <input type="checkbox"/>
B. County in which located	E Principal business activity
C. Date business started	F Enter business code number from U.S. 1120 item C.

OFFICE USE ONLY

38-1601218 - 739 - 4 - 82 - 01 -74-12

FEDERAL IDENTIFICATION NO.

IF NAME, FEDERAL EMPLOYER'S IDENTIFICATION NUMBER, OR ANY PART OF ADDRESS IS INCORRECT IN ANY WAY, PLEASE CORRECT BELOW.

NAME \_\_\_\_\_ F. E. # \_\_\_\_\_  
ADDRESS \_\_\_\_\_ ZIP CODE \_\_\_\_\_

FORM FILED FOR FEDERAL INCOME TAX 1120  Other

### FIRST QUARTER RETURN (Due one month after end of first quarter)

- 1. Estimated Michigan Income Tax for Year  
(If this amount is \$250.00 or less NO declaration is required) ..... \$ 600.00
- 2. 25% of Line 1 ..... 150.00
- 3. Deduct credit, if any, from annual return ..... 8.97
- 4. Tax Due—This amount must be paid with this return ..... 141.03

### ANNUAL DECLARATION — IN LIEU OF QUARTERLY ESTIMATES

- 1. Estimated Michigan Income Tax for Year ..... \$ \_\_\_\_\_
- 2. Deduct credit, if any, from annual return ..... \_\_\_\_\_
- 3. Tax Due—This amount must be paid with this return ..... \_\_\_\_\_

INSTRUCTIONS ARE ON THE BACK OF THIS FORM. You must pay the amount due per the estimate for the quarter. You may pay the entire declaration for the year and avoid the quarterly payments.

I hereby affirm that this Declaration, including any accompanying schedules and statements is, to the best of my knowledge and belief, a true statement.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

Make all remittances payable to  
State of Michigan.

Mail to:  
MICHIGAN INCOME TAX  
TREASURY BUILDING  
LANSING, MICHIGAN 48922

Signature

Title

MICHIGAN INCOME TAX RETURN

SMALL BUSINESS CORPORATION

FOR CALENDAR YEAR 1974 OR OTHER TAXABLE YEAR BEGINNING

1974, ending 1975

(PLEASE TYPE OR PRINT)

FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No.

B. County in which located

C. Date of election as small business corporation

D. Michigan Corporation

Foreign Corporation

Other

COBO-RUMAR SALES, INC.  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

E. Principal business activity

F. Business code number (same as U.S. 1120-S)

G. Enter total assets from U.S. 1120-S item E

DRY CLEANING  
7200  
114,497.43

Office Use Only

38-1512707

Federal Identification No. Type Kind County City File Date

- H. Please enter the last year for which your federal return was audited \_\_\_\_\_
- I. Have corrected Michigan returns been filed for years audited by IRS? Yes  No
- J. Address of business or location of records if different than that above: \_\_\_\_\_
- K. Name and phone number of person in charge of records: EARL ROBY 863-0400

SCHEDULE A

- 1. Federal taxable income (federal form 1120-S, page 1, line 28) ..... \$ 18,399.32
- 2. Additions:
  - (a) All taxes imposed on or measured by income (see instructions) ..... \$ \_\_\_\_\_
  - (b) Gross interest income and dividends-obligations of states and subdivisions other than Michigan ..... \_\_\_\_\_
  - (c) Other (explain) \_\_\_\_\_
- 3. ADD lines 1 and 2 ..... 18,399.32
- 4. Subtractions:
  - (a) Income from U.S. obligations ..... \_\_\_\_\_
  - (b) Net long-term capital gain reduced by any net short-term capital loss (line 9(b) page 1, U.S. 1120-S) ..... \_\_\_\_\_
  - (c) Other (explain) \_\_\_\_\_
- 5. Michigan distributive income (line 3 LESS line 4) ..... 18,399.32
- 6. Credits (see instructions and fill in Schedule D).
  - (a) Personal property taxes paid on inventories ..... \_\_\_\_\_
  - (b) Franchise fee credit ..... 98.02

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule F.

The amount on line 6(a) or the amount on line 6(b) is also to be distributed to the shareholders on Schedule F. If you have inventories, you cannot qualify for the credit for franchise fee paid.

Mail return to--Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. This return is due April 15, 1975 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.

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

17350 TEN MILE ROAD

0007 / 076

**SCHEDULE D - CREDITS**

1. Credit for personal property taxes paid on inventory.

- (a) inventory valuation  
(per personal property tax statement) . . . . . \$ \_\_\_\_\_
- (b) Personal property taxes paid on above . . . . . \$ \_\_\_\_\_

Enter here and on line 6(a), page 1. Distribute to shareholders in Schedule F according to each shareholder's proportionate share of the capital stock. Each shareholder will list his proportionate share of the taxes paid on his individual MI-1040 and compute his credit on that form.

2. Credit for franchise fee paid. (use only if corporation does not have inventory)

- (a) Franchise fee paid during this year . . . . . \$ 450.00
- (b) Limitation: 7.8% of line 5, page 1, or line 6, page 2 . . . . . \$ 1,430.47
- (c) Credit [20% of line (a) but not more than line (b)] . . . . . \$ \_\_\_\_\_

Enter here and on line 6(b), page 1. Distribute to shareholders in Schedule F according to each shareholder's proportionate share of the capital stock.

**SCHEDULE E - APPORTIONMENT FORMULA**

To be used only by those taxpayers doing business in Michigan and one or more other states or foreign countries and who are taxable both within and without this state (see instructions).

Computation of apportionment percentage:

*Property	1. Average Michigan property . . . . .	\$ _____		
Factor	2. Michigan rentals x 8 . . . . .	_____		
	3. Total Michigan property . . . . .	\$ _____		
	4. Average total property . . . . .	_____		
	5. Total rentals x 8 . . . . .	_____		
	6. Total property . . . . .	_____		
	7. Percentage (DIVIDE line 3 by line 6) . . . . .			_____ %
Payroll	8. Michigan payroll . . . . .	\$ _____		
Factor	9. Total payroll . . . . .	_____		
	10. Percentage (DIVIDE line 8 by line 9) . . . . .			_____ %
**Sales	11. Michigan sales . . . . .	\$ _____		
Factor	12. Total sales . . . . .	_____		
	13. Percentage (DIVIDE line 11 by line 12) . . . . .			_____ %
	14. Total percentage (ADD lines 7, 10, and 13) . . . . .			_____ %
	15. Apportionment percentage (Total percentage, line 14, DIVIDED by 3) . . . . .			_____ %

\*Property owned is to be valued at original cost. Annual rental expenses for the use of real and tangible personal property less any annual subrental receipts are to be multiplied by 8 and included in the property factors.

\*\*Sales factor includes all business receipts. Nonbusiness income must be allocated. SEE INSTRUCTIONS CONCERNING THE COMPUTATION OF MICHIGAN RECEIPTS.

**TRANSPORTATION SERVICES, DOMESTIC INSURERS, FINANCIAL ORGANIZATIONS, OR**

**IF TAXPAYER IS AUTHORIZED TO USE A SPECIAL FORMULA USE THE LINES PROVIDED BELOW**

(Attach Explanation)

- (1) Michigan . . . . . \$ \_\_\_\_\_
- (2) Total . . . . . \_\_\_\_\_

(3) Apportionment percentage (DIVIDE Michigan by total) . . . . . \_\_\_\_\_ %

**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) ..... RUBY 4400 STONEY RIVER, BIRM. MICH.	[REDACTED]	7,500
(b) ..... ESTATE OF GEORGE MARCUS 69 W. WASHINGTON ST. #1150 CHICAGO, ILL. 60602		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 shareholder 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 proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ 9,169.69	9,169.69		
(b) 9,169.69	9,169.69		
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

D-1120  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
CORPORATION RETURN 1974

FOR THE CALENDAR YEAR 1974

or other taxable year beginning....., 1974, ending....., 19.....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>COBO-RUMAR SALES, INC.</b>			Where incorporated <b>MICHIGAN</b>	Date Incorporated <b>6/1/62</b>
	Number and Street <b>18135 LIVERNOIS</b>			Principal business activity <b>DRY CLEANING</b>	
	City, Town or Post Office <b>DETROIT</b>	State <b>MICHIGAN</b>	Zip Code <b>48221</b>	Main address in Detroit <b>SAME</b>	Location of Detroit records <b>SAME</b>
				Person in charge of records <b>EARL RUBY</b>	Telephone number <b>863-0400</b>
				Federal employer identification number	<b>38-1812707</b>

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 18,339.38
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	30.00
5. Total—add lines 3 and 4	18,369.38
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	18,369.38
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	18,369.38
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100 %
11. Total—multiply line 9 by % on line 10	18,369.38
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	18,369.38
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	367.39

PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$
b. Payment and credits on 1974 Declaration of Estimated Income Tax	225.00
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	225.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1975 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 142.39

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

B. LOCATIONS—

Total number of location(s) everywhere **ONE** Number of Detroit location(s) included in this return **ONE**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.
Auditor
Approval

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.

(Date)

(Signature of officer)

**GORDON L. HOLLANDER, P.C.**

(Title)

RECONCILIATION

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$ .....
2. Income from line 1b, page 1	.....
Difference (Attach detailed explanation of difference)	\$ .....

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8	.....	.....	
b. TOTAL (add lines 1 and 1a)	.....	.....	.....%
2. Total wages, salaries, commissions and other compensation of all employees	.....	.....	.....%
3. Gross receipts from sales made or services rendered	.....	.....	.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)	→		.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10	→		.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1 Add — Items Not Deductible	COLUMN 2 Deduct — Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) ..... \$ .....	6. Interest from obligations of the United States, the states or subordinate units of government of the states ..... \$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax ..... 30.00	7. Dividends-received deduction .....
3. Detroit income tax paid or accrued .....	8. Dividend gross up of foreign taxes .....
4. Other (submit schedule) .....	9. Foreign taxes paid or accrued deduction .....
.....	10. Other (submit schedule) .....
.....	.....
.....	.....
11. Total Deductions (enter on page 1, line 6) ..... \$ 30.00	.....

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	\$

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

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 [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 \$ 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.....	\$.....
	3. ESTIMATED TAX (line 1b less line 2).....	\$ 400.00
	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

# MICHIGAN INCOME TAX RETURN SMALL BUSINESS CORPORATION

FOR CALENDAR YEAR 1974 OR OTHER TAXABLE YEAR BEGINNING

..... 1974, ending ....., 1975  
(PLEASE TYPE OR PRINT)



FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No. \_\_\_\_\_

B. County in which located \_\_\_\_\_

C. Date of election as small business corporation \_\_\_\_\_

D. Michigan Corporation

Foreign Corporation

Other

**COBO CLEANERS, INC.**  
**18135 LIVERNOIS**  
**DETROIT, MICHIGAN 48221**

E. Principal business activity  
DRY CLEANING

F. Business code number (same as U.S. 1120-S)  
7200

G. Enter total assets from U.S. 1120-S Item E  
213,873.73

Office Use Only

38-1806433

Federal Identification No.	Type	Kind	County	City	File Date
----------------------------	------	------	--------	------	-----------

- H. Please enter the last year for which your federal return was audited \_\_\_\_\_
- I. Have corrected Michigan returns been filed for years audited by IRS? Yes  No
- J. Address of business or location of records if different than that above: \_\_\_\_\_
- K. Name and phone number of person in charge of records: EARL RUBY 862-0400

### SCHEDULE A

1. Federal taxable income (federal form 1120-S, page 1, line 28) .....	\$	<u>72,662.75</u>
2. Additions:		
(a) All taxes imposed on or measured by income (see instructions) .....	\$	_____
(b) Gross interest income and dividends--obligations of states and subdivisions other than Michigan .....		_____
(c) Other (explain) _____		_____
3. ADD lines 1 and 2 .....		<u>72,662.75</u>
4. Subtractions:		
(a) Income from U.S. obligations .....		_____
(b) Net long-term capital gain reduced by any net short-term capital loss (line 9(b) page 1, U.S. 1120-S) .....		_____
(c) Other (explain) _____		_____
5. Michigan distributive income (line 3 LESS line 4) .....		<u>72,662.75</u>
6. Credits (see instructions and fill in Schedule D):		
(a) Personal property taxes paid on inventories .....		_____
(b) Franchise fee credit .....		_____

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule F.

The amount on line 6(a) or the amount on line 6(b) is also to be distributed to the shareholders on Schedule F. If you have inventories, you cannot qualify for the credit for franchise fee paid.

Mail return to--Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. This return is due April 15, 1975 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.

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

**GORDON L. HOLLANDER, P.C.**

CERTIFIED PUBLIC ACCOUNTANT

17350 TEN MILE ROAD

PAGE 1 OF 4



**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>	[REDACTED]	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 shareholder 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 proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ 36,331.38	36,331.38		91.94
(b) 36,331.37	36,331.37		91.94
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

D-1120  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
CORPORATION RETURN 1974

FOR THE CALENDAR YEAR 1974

or other taxable year beginning \_\_\_\_\_, 1974, ending \_\_\_\_\_, 19\_\_\_\_

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>CORO CLEANERS, INC.</b>			Where incorporated <b>MICHIGAN</b>	Date Incorporated <b>1/1/65</b>	
	Number and Street <b>18135 LIVERNOIS</b>			Principal business activity <b>DRY CLEANING</b>		
	City, Town or Post Office <b>DETROIT</b>		State <b>MICHIGAN</b>	Zip Code <b>48221</b>	Main address in Detroit <b>SAME</b>	
					Location of Detroit records <b>SAME</b>	
				Person in charge of records <b>EARL RUBY</b>		
				Telephone number <b>863-0400</b>		
				Federal employer identification number <b>38 1806433</b>		

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 72,662.75
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	72,662.75
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	800.00
5. Total—add lines 3 and 4	73,462.75
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	73,462.75
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	73,462.75
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100 %
11. Total—multiply line 9 by % on line 10	73,462.75
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	73,462.75
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	1,469.26

PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$ 1,600.00
b. Payment and credits on 1974 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	1,600.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$ 130.74
18. Amount on line 17 is to be: (A) <input checked="" type="checkbox"/> Credited on 1975 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

B. LOCATIONS—

Total number of location(s) everywhere **ONE** Number of Detroit location(s) included in this return **ONE**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service \_\_\_\_\_  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) \_\_\_\_\_ and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.
Auditor
Approval

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.

(Date)

(Signature of officer)

(Title)

GORDON L. HOLLANDER, P.C.

(Individual or firm signature of preparer)

CERTIFIED PUBLIC ACCOUNTANT (Address)

C of D-15-DIT-E (Rev. 9-74)

NW 64578 DocId:32270326

Finance Department, Treasury Division, 104 City-County Building, Detroit, Michigan 48226

RECONCILIATION

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S. ....	\$ .....
2. Income from line 1b, page 1 .....	.....
Difference (Attach detailed explanation of difference).....	\$ .....

**BUSINESS ALLOCATION FORMULA – SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....			
b. TOTAL (add lines 1 and 1a) .....			.....%
2. Total wages, salaries, commissions and other compensation of all employees .....			.....%
3. Gross receipts from sales made or services rendered .....			.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....			.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) .....	\$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....	.....
3. Detroit income tax paid or accrued .....	800.00
4. Other (submit schedule) .....	.....

6. Interest from obligations of the United States, the states or subordinate units of government of the states .....	\$ .....
7. Dividends-received deduction .....	.....
8. Dividend gross up of foreign taxes .....	.....
9. Foreign taxes paid or accrued deduction .....	.....
10. Other (submit schedule) .....	.....

11. Total Deductions (enter on page 1, line 6) .....

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE

1975

Form 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 **1975**  
For Calendar Year 1975 or Fiscal Year Ending \_\_\_\_\_, 19

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 **1975**  
For Calendar Year 1975 or Fiscal Year Ending \_\_\_\_\_, 19

NAME(S) (PRINT OR TYPE) CROWN CLEANERS, 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	\$ 1,469.26
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$
	3. ESTIMATED TAX (line 1b less line 2)		\$ 1,469.26
	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%		\$ 367.31
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$ 130.17
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$ 237.14

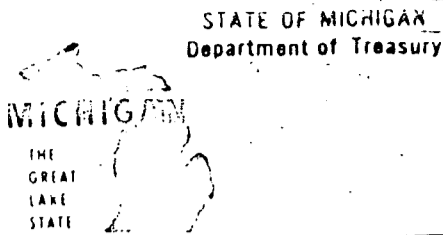
IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

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 \_\_\_\_\_



# CORPORATION

(Other Than Financial Institutions and Small Business Corporations)  
FOR CALENDAR YEAR 1974 OR OTHER TAXABLE YEAR BEGINNING

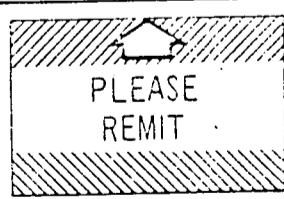
19 ending 19  
(PLEASE TYPE OR PRINT)

FILL IN BLANKS A,B,C, AND D IF THIS IS YOUR FIRST RETURN	A. Employer Identification No.	<b>MARUBY, INC.</b> <b>18135 LIVERNOIS</b> <b>DETROIT, MICHIGAN 48221</b>	E. Principal business activity <i>RETAIL</i>
	B. County in which located		F. Enter business code number from U.S. 1120 item C. <i>6511</i>
	C. Date business started		G. Enter total assets from U.S. 1120 item F. <i>92,500.77</i>
	D. Michigan Corporation <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Other <input type="checkbox"/>		H. Check if a combined return <input type="checkbox"/> <small>if checked, Form MI-351 must be filed with this return</small>

OFFICE USE ONLY						RETURN IS DUE
<i>38-1801218</i>	<i>739</i>	<i>4</i>	<i>82</i>	<i>01</i>	<i>74-12</i>	<i>4/15/75</i>
FEDERAL IDENTIFICATION NO.	TYPE	KIND	COUNTY	CITY	FILE DATE	

- I. Please enter the last year for which your federal return was audited \_\_\_\_\_
- J. Have corrected Michigan returns been filed for years audited by IRS? Yes  No
- K. Address of business or location of records if different than that above: \_\_\_\_\_
- L. Name and phone number of person in charge of records: EARL RUBY

1. Total Michigan Income from page 2, line 9 or 17, whichever applicable	\$ <u>5,371.54</u>
2. Tentative Tax @7.8%	418.98
3. (a) Less Credit for contributions to Michigan public libraries, colleges, and universities (See instr.) (receipt issued by the institution must be attached)	\$ _____
(b) Less credit for franchise fee paid (from schedule G)	<u>68.95</u>
4. Tax (line 2 LESS line 3. Cannot be less than zero)	<u>350.03</u>
5. LESS: (a) Overpayment of prior year's return not refunded	\$ <u>8.97</u>
(b) Amounts paid with estimated returns	<u>591.03</u>
(c) Amounts paid with request for extension	_____
(d) Credit for personal property tax paid on inventories (from schedule G)	<u>600.00</u>
6. TAX DUE (Line 4 LESS line 5)	_____
7. Penalty and Interest: Penalty _____ % \$ _____ Interest _____ % _____ months \$ _____	\$ _____
8. TOTAL AMOUNT DUE	\$ _____
9. OVERPAYMENT (line 5 LESS line 4) Do not remit, complete line 10	\$ <u>249.97</u>
10. Enter amount of line 9 you wish credited to 1975 Estimated Tax \$ <u>249.97</u> Refunded \$ <u>- 0 -</u>	



Make checks payable to "State of Michigan." Mail return and payment to—Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. This return is due April 15, 1975 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.

COMPUTATION OF TAXABLE INCOME

SCHEDULE A - TO BE FILLED IN BY ALL TAXPAYERS

1. Federal Taxable Income (U.S. 1120, page 1, line 30) ..... \$ 4,757.54

2. ADD: (a) Taxes imposed on or measured by income  
 (Enter here ALL City, State, and foreign income taxes included in deduction for taxes on  
 U.S. 1120, Page 1, Line 17.) ..... \$ 611.56  
 (b) Net operating loss deduction from Line 29(a), U.S. 1120 ..... \_\_\_\_\_  
 (c) Gross Interest Income and dividends - obligations of states and subdivisions other than  
 Michigan ..... \_\_\_\_\_  
 (d) Other (explain) ..... \_\_\_\_\_

3. ADD lines 1 and 2 ..... \$ 5,371.54

4. Subtractions  
 (a) Income from U.S. obligations (see instructions) ..... \$ \_\_\_\_\_  
 (b) Net operating Loss carryover  
 (see instructions and attach required statement) ..... \_\_\_\_\_  
 (c) Other (explain) ..... \_\_\_\_\_

5. Subtotal (line 3 LESS line 4) ..... \$ 5,371.54

6. If election is made under section 271 enter here the amount shown on U.S. 1120,  
 page 1, lines 9(a) and 9(b) ..... \_\_\_\_\_

7. Ordinary taxable income (line 5 LESS the gain or PLUS the loss on  
 line 6) ..... \_\_\_\_\_

8. If election is made under section 271 enter here the following from Schedule D, MI-1120  
 (a) The gain or loss from line 2 ..... \$ \_\_\_\_\_  
 (b) The gain from line 3 ..... \_\_\_\_\_

9. Total income (line 7 PLUS gains and MINUS losses on lines  
 8(a) and 8(b). Enter here and on line 1, page 1, or if income  
 is subject to apportionment or allocation enter on line 10  
 below ..... \$ 5,371.54

SCHEDULE B - TO BE FILLED IN ONLY BY TAXPAYERS USING THE  
FORMULA OF APPORTIONMENT AND ALLOCATION

10. Balance forward from line 9 above ..... \$ \_\_\_\_\_

11. Income or losses not subject to apportionment  
 (a) Total nonbusiness income from Schedule E (see  
 instructions and attach required schedule) ..... \$ \_\_\_\_\_  
 (b) Income from partnerships and joint ventures  
 (see instructions and attach required schedule) ..... \$ \_\_\_\_\_

12. Amount subject to apportionment (line 10 LESS line 11) ..... \_\_\_\_\_

13. Apportionment - Amount on line 12 if business activity is  
 wholly in Michigan, or amount on line 12 multiplied by  
 percentage \_\_\_\_\_ % from Schedule F ..... \_\_\_\_\_

14. Income or losses attributable to Michigan  
 (a) From attached schedule for nonbusiness income ..... \$ \_\_\_\_\_  
 (b) From attached schedule for partnership, joint  
 ventures, etc. income ..... \_\_\_\_\_

15. ADD lines 13 and 14 ..... \$ \_\_\_\_\_

16. (a) Michigan net operating loss carryover (see instructions and attach required statement) ..... \$ \_\_\_\_\_  
 (b) Capital loss carryover (see instructions and attach required statement) ..... \_\_\_\_\_

17. Total (line 15 less line 16) (enter here and on page 1, line 1) ..... \$ \_\_\_\_\_

**SCHEDULE F — APPORTIONMENT FORMULA**

To be used only by those taxpayers doing business in Michigan and one or more other states or foreign countries and who are taxable both within and without this state (see instructions).

Computation of apportionment percentage:

*Property Factor	1. Average Michigan property	\$	-----	
	2. Michigan rentals x 8		-----	
	3. Total Michigan property	\$	-----	
	4. Average total property		-----	
	5. Total rentals x 8		-----	
	6. Total property		-----	
	7. Percentage (DIVIDE line 3 by line 6)			-----
Payroll Factor	8. Michigan payroll	\$	-----	
	9. Total payroll		-----	
	10. Percentage (DIVIDE line 8 by line 9)		-----	%
**Sales Factor	11. Michigan sales	\$	-----	
	12. Total sales		-----	
	13. Percentage (DIVIDE line 11 by line 12)		-----	%
	14. Total percentage (ADD lines 7, 10, and 13)		-----	%
	15. Apportionment percentage (Total percentage, line 14, DIVIDED by 3)		-----	%

\*Property owned is to be valued at original cost. Annual rental expenses for the use of real and tangible personal property less any annual subrental receipts are to be multiplied by 8 and included in the property factors.

\*\*Sales factor includes all business receipts. Nonbusiness income must be allocated. SEE INSTRUCTIONS CONCERNING THE COMPUTATION OF MICHIGAN RECEIPTS.

**TRANSPORTATION SERVICES, DOMESTIC INSURERS, FINANCIAL ORGANIZATIONS, OR  
IF TAXPAYER IS AUTHORIZED TO USE A SPECIAL FORMULA USE THE LINES PROVIDED BELOW**

(Attach Explanation)

(1) Michigan	\$	-----
(2) Total		-----
(3) Apportionment percentage (DIVIDE Michigan by total)		-----%

**SCHEDULE G — CREDITS**

1. Credit for personal property taxes on Inventory		
(a) Inventory valuation		
(per personal property tax statement)	\$	-----
(b) Personal property taxes on above	\$	-----
(c) Credit 32% of line (b). Enter on page 1, line 5(d)	\$	-----
2. Credit for franchise fee paid. (Use only if corporation does not have inventory)		
(a) Franchise fee paid	\$	----- 344.75
(b) Credit 20% of line (a) Enter on page 1, line 3(b)	\$	----- 68.95

Please read the instructions carefully to determine if you qualify for one or more of these credits. This schedule must be filled in for each credit you claim.

D-1120  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
CORPORATION RETURN

1974

FOR THE CALENDAR YEAR 1974

or other taxable year beginning ....., 1974, ending ....., 19.....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>MARUBY, INC.</b>			Where incorporated <b>MICHIGAN</b>	Date Incorporated <b>11/20/61</b>	
	Number and Street <b>18135 LIVERNOIS</b>			Principal business activity <b>RENTAL</b>		
	City, Town or Post Office <b>DETROIT</b>		State <b>MICHIGAN</b>	Zip Code <b>48221</b>	Main address in Detroit <b>SAME</b>	Location of Detroit records <b>SAME</b>
				Person in charge of records <b>EARL RUSI</b>	Telephone number <b>863-0400</b>	
				Federal employer identification number	<b>38 1801218</b>	

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 4,759.98
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	151.13
5. Total—add lines 3 and 4	4,911.11
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	4,911.11
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	4,911.11
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100%
11. Total—multiply line 9 by % on line 10	4,911.11
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	4,911.11
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	98.22

PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$
b. Payment and credits on 1974 Declaration of Estimated Income Tax	160.05
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	160.05

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$ 61.83
18. Amount on line 17 is to be: (A) <input checked="" type="checkbox"/> Credited on 1975 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$
—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226	

A. CONSOLIDATIONS —

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

B. LOCATIONS —

Total number of location(s) everywhere **TWO** Number of Detroit location(s) included in this return **TWO**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to l.	
Classifier	

AUDIT RESULTS

Let. D.
Auditor
Approval

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.

(Date)

(Signature of officer)

(Title)

GORDON L. HOLLANDER, P.C.

(Individual or firm signature of preparer)

CERTIFIED PUBLIC ACCOUNTANT

C of D-15-DIT-E (Rev. 9-74)



RECONCILIATION

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

- 1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S. .... \$ .....
- 2. Income from line 1b, page 1 .....
- Difference (Attach detailed explanation of difference). .... \$ .....

**BUSINESS ALLOCATION FORMULA – SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8 .....			
b. TOTAL (add lines 1 and 1a) .....			.....%
2. Total wages, salaries, commissions and other compensation of all employees .....			.....%
3. Gross receipts from sales made or services rendered .....			.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10 .....			.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter .....
- b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

- 1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions) ..... \$ .....
- 2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax .....
- 3. Detroit income tax paid or accrued ..... 151.13
- 4. Other (submit schedule) .....

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

- 6. Interest from obligations of the United States, the states or subordinate units of government of the states ..... \$ .....
- 7. Dividends-received deduction .....
- 8. Dividend gross up of foreign taxes .....
- 9. Foreign taxes paid or accrued deduction .....
- 10. Other (submit schedule) .....

11. Total Deductions (enter on page 1, line 6) ..... \$ .....

151.13

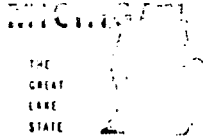
MICHIGAN INCOME TAX RETURN

SMALL BUSINESS CORPORATION

FOR CALENDAR YEAR 1974 OR OTHER TAXABLE YEAR BEGINNING

..... 1974, ending ....., 1975

(PLEASE TYPE OR PRINT)



FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No.

B. County in which located

C. Date of election as small business corporation

D. Michigan Corporation   
Foreign Corporation   
Other

COBO-RUMAR SALES, INC.  
18135 LIVERNOIS  
DETROIT, MICHIGAN 48221

E. Principal business activity

F. Business code number (same as U.S. 1120-S)

G. Enter total assets from U.S. 1120-S item E

DRY CLEANING  
7200  
114,497.43

Office Use Only

38-1512707

Federal Identification No. Type Kind County City File Date

- H. Please enter the last year for which your federal return was audited \_\_\_\_\_
- I. Have corrected Michigan returns been filed for years audited by IRS? Yes  No
- J. Address of business or location of records if different than that above: \_\_\_\_\_
- K. Name and phone number of person in charge of records: EARL ROBY 863-0400

SCHEDULE A

1. Federal taxable income (federal form 1120-S, page 1, line 28) .....	\$	18,359.00
2. Additions:		
(a) All taxes imposed on or measured by income (see instructions) .....	\$	
(b) Gross interest income and dividends--obligations of states and subdivisions other than Michigan .....		
(c) Other (explain) _____		
3. ADD lines 1 and 2 .....		18,359.00
4. Subtractions:		
(a) Income from U.S. obligations .....		
(b) Net long-term capital gain reduced by any net short-term capital loss (line 9(b) page 1, U.S. 1120-S) .....		
(c) Other (explain) _____		
5. Michigan distributive income (line 3 LESS line 4) .....		18,359.00
6. Credits (see instructions and fill in Schedule D):		
(a) Personal property taxes paid on inventories .....		
(b) Franchise fee credit .....		98.02

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule F.

The amount on line 6(a) or the amount on line 6(b) is also to be distributed to the shareholders on Schedule F. If you have inventories, you cannot qualify for the credit for franchise fee paid.

Mail return to--Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. This return is due April 15, 1975 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.

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

17350 TEN MILE ROAD

DETROIT

**SCHEDULE D - CREDITS**

1. Credit for personal property taxes paid on inventory.

- (a) Inventory valuation  
(per personal property tax statement) . . . . . \$ \_\_\_\_\_
- (b) Personal property taxes paid on above . . . . . \$ \_\_\_\_\_

Enter here and on line 6(a), page 1. Distribute to shareholders in Schedule F according to each shareholder's proportionate share of the capital stock. Each shareholder will list his proportionate share of the taxes paid on his individual MI-1040 and compute his credit on that form.

2. Credit for franchise fee paid. (use only if corporation does not have inventory)

- (a) Franchise fee paid during this year. . . . . \$ 470.01
- (b) Limitation: 7.8% of line 5, page 1, or line 6, page 2. . . . . \$ 1,430.47
- (c) Credit [20% of line (a) but not more than line (b)] . . . . . \$ \_\_\_\_\_

Enter here and on line 6(b), page 1. Distribute to shareholders in Schedule F according to each shareholder's proportionate share of the capital stock.

**SCHEDULE E - APPORTIONMENT FORMULA**

To be used only by those taxpayers doing business in Michigan and one or more other states or foreign countries and who are taxable both within and without this state (see instructions).

Computation of apportionment percentage:

*Property	1. Average Michigan property . . . . .	\$ _____			
Factor	2. Michigan rentals x 8 . . . . .	_____			
	3. Total Michigan property . . . . .	\$ _____			
	4. Average total property . . . . .	_____			
	5. Total rentals x 8 . . . . .	_____			
	6. Total property . . . . .	_____			
	7. Percentage (DIVIDE line 3 by line 6) . . . . .				%
Payroll	8. Michigan payroll . . . . .	\$ _____			
Factor	9. Total payroll . . . . .	_____			
	10. Percentage (DIVIDE line 8 by line 9) . . . . .				%
**Sales	11. Michigan sales . . . . .	\$ _____			
Factor	12. Total sales . . . . .	_____			
	13. Percentage (DIVIDE line 11 by line 12) . . . . .				%
	14. Total percentage (ADD lines 7, 10, and 13) . . . . .				%
	15. Apportionment percentage (Total percentage, line 14, DIVIDED by 3) . . . . .				%

\*Property owned is to be valued at original cost. Annual rental expenses for the use of real and tangible personal property less any annual subrental receipts are to be multiplied by 8 and included in the property factors.

\*\*Sales factor includes all business receipts. Nonbusiness income must be allocated. SEE INSTRUCTIONS CONCERNING THE COMPUTATION OF MICHIGAN RECEIPTS.

**TRANSPORTATION SERVICES, DOMESTIC INSURERS, FINANCIAL ORGANIZATIONS, OR**

**IF TAXPAYER IS AUTHORIZED TO USE A SPECIAL FORMULA USE THE LINES PROVIDED BELOW**

(Attach Explanation)

- (1) Michigan . . . . . \$ \_\_\_\_\_
- (2) Total . . . . . \_\_\_\_\_

(3) Apportionment percentage (DIVIDE Michigan by total) . . . . . \_\_\_\_\_ %

**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) ..... JUDY 4350 STONEY RIVER, EIRM. MICH.	[REDACTED]	7,500
(b) ..... ESTATE OF GEORGE MARCUS 69 W. WASHINGTON #1150 CHICAGO, ILL. 60602		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 shareholder 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 proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ 9,169.69	9,169.69		
(b) 9,169.69	9,169.69		
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX CORPORATION RETURN 1974

FOR THE CALENDAR YEAR 1974

or other taxable year beginning....., 1974, ending....., 19.....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>COBO-RUMAR SALES, INC.</b>			Where incorporated <b>MICHIGAN</b>	Date Incorporated <b>6/1/66</b>	
	Number and Street <b>18135 LIVERNOIS</b>			Principal business activity <b>DRY CLEANING</b>		
	City, Town or Post Office <b>DETROIT,</b>		State <b>MICHIGAN</b>	Zip Code <b>48221</b>	Main address in Detroit <b>SAME</b>	
				Location of Detroit records <b>SAME</b>	Person in charge of records <b>EARL RUBY</b>	
			Telephone number <b>863-0400</b>	Federal employer identification number <b>381812707</b>		

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 18,339.38
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	30.00
5. Total—add lines 3 and 4	18,369.38
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	18,369.38
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	18,369.38
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100.00%
11. Total—multiply line 9 by % on line 10	18,369.38
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	18,369.38
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	367.39

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$
b. Payment and credits on 1974 Declaration of Estimated Income Tax	225.00
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	225.00

### TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$
18. Amount on line 17 is to be: (A) <input type="checkbox"/> Credited on 1975 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$ 142.39

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

### A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

### B. LOCATIONS—

Total number of location(s) everywhere **ONE** Number of Detroit location(s) included in this return **ONE**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

### C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.
Auditor
Approval

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.

(Date)

(Signature of officer)

**GORDON L. HOLLANDER, P.C.**

(Title)

RECONCILIATION

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$ .....
2. Income from line 1b, page 1	.....
Difference (Attach detailed explanation of difference)	\$ .....

BUSINESS ALLOCATION FORMULA - SCHEDULE D

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8	.....	.....	
b. TOTAL (add lines 1 and 1a)	.....	.....	.....%
2. Total wages, salaries, commissions and other compensation of all employees	.....	.....	.....%
3. Gross receipts from sales made or services rendered	.....	.....	.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)	.....		.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10	.....		.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

SCHEDULE E

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1  
Add — Items Not Deductible

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions)	\$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax	.....
3. Detroit income tax paid or accrued	30.00
4. Other (submit schedule)	.....
.....	.....
.....	.....
.....	.....
.....	.....
NW 64578 DocId:3270326 page 1, line 4)	30.00

COLUMN 2  
Deduct — Items Not Taxable and Allowable Deductions

6. Interest from obligations of the United States, the states or subordinate units of government of the states	\$ .....
7. Dividends-received deduction	.....
8. Dividend gross up of foreign taxes	.....
9. Foreign taxes paid or accrued deduction	.....
10. Other (submit schedule)	.....
.....	.....
.....	.....
11. Total Deductions (enter on page 1, line 6)	\$ .....

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	\$-	

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

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 [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 STATE POSTAL ZIP CODE DETROIT MICHIGAN 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.

DATE

Signature of Taxpayer. Spouse also if joint declaration.

**MICHIGAN INCOME TAX RETURN**  
**SMALL BUSINESS CORPORATION**  
FOR CALENDAR YEAR 1974 OR OTHER TAXABLE YEAR BEGINNING

..... 1974, ending ....., 1975  
(PLEASE TYPE OR PRINT)



FILL IN  
BLANKS  
A, B, C,  
AND D  
IF  
THIS IS  
YOUR  
FIRST  
RETURN

A. Employer Identification No.

B. County in which located

C. Date of election as small business corporation

D. Michigan Corporation   
Foreign Corporation   
Other

**COBO CLEANERS, INC.**  
**18135 LIVERNOIS**  
**DETROIT, MICHIGAN 48221**

E. Principal business activity

F. Business code number (same as U.S. 1120-S)

G. Enter total assets from U.S. 1120-S Item E

**DRY CLEANING**  
**7200**  
**213,873.73**

Office Use Only

**38-1806433**

Federal Identification No.	Type	Kind	County	City	File Date
----------------------------	------	------	--------	------	-----------

- H. Please enter the last year for which your federal return was audited \_\_\_\_\_
- I. Have corrected Michigan returns been filed for years audited by IRS? Yes  No
- J. Address of business or location of records if different than that above: \_\_\_\_\_
- K. Name and phone number of person in charge of records: **EARL RUBY 862-0400**

**SCHEDULE A**

- Federal taxable income (federal form 1120-S, page 1, line 28) ..... \$ **72,662.75**
- Additions:
  - All taxes imposed on or measured by income (see instructions) ..... \$ \_\_\_\_\_
  - Gross interest income and dividends--obligations of states and subdivisions other than Michigan ..... \_\_\_\_\_
  - Other (explain) \_\_\_\_\_
- ADD lines 1 and 2 ..... **72,662.75**
- Subtractions:
  - Income from U.S. obligations ..... \_\_\_\_\_
  - Net long-term capital gain reduced by any net short-term capital loss (line 9(b) page 1, U.S. 1120-S) ..... \_\_\_\_\_
  - Other (explain) \_\_\_\_\_
- Michigan distributive income (line 3 LESS line 4) ..... **72,662.75**
- Credits (see instructions and fill in Schedule D).
  - Personal property taxes paid on inventories ..... \_\_\_\_\_
  - Franchise fee credit ..... \_\_\_\_\_

If you are subject to apportionment and allocation, carry amount on line 5 to line 1, schedule B, page 2. If not subject to apportionment and allocation, the amount on line 5 is to be distributed to the shareholders on schedule F.

The amount on line 6(a) or the amount on line 6(b) is also to be distributed to the shareholders on Schedule F. If you have inventories, you cannot qualify for the credit for franchise fee paid.

Mail return to--Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. This return is due April 15, 1975 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.

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

**GORDON L. HOLLANDER, P.C.**

CERTIFIED PUBLIC ACCOUNTANT

17350 TEN MILE ROAD

**PAGE 1 OF 4**



**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>FRANK RUBY</u> <u>4380 STONEY RIVER DR. ERM. MI 48010</u>	[REDACTED]	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 shareholder 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 proportionate share of personal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ 36,331.38	36,331.38		91.94
(b) 36,331.37	36,331.37		91.94
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

D-1120  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
CORPORATION RETURN 1974

FOR THE CALENDAR YEAR 1974

or other taxable year beginning ....., 1974, ending ....., 19.....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>COBO CLEANERS, INC.</b>			Where incorporated <b>MICHIGAN</b>	Date Incorporated <b>1/1/65</b>	
	Number and Street <b>18135 LIVERNOIS</b>			Principal business activity <b>DRY CLEANING</b>		
	City, Town or Post Office <b>DETROIT</b>		State <b>MICHIGAN</b>	Zip Code <b>48221</b>	Main address in Detroit <b>SAME</b>	Location of Detroit records <b>SAME</b>
				Person in charge of records <b>EARL RUBY</b>	Telephone number <b>863-0400</b>	Federal employer identification number <b>381806433</b>

TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 73,662.75
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	72,662.75
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	800.00
5. Total—add lines 3 and 4	73,462.75
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	73,462.75
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	73,462.75
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100%
11. Total—multiply line 9 by % on line 10	73,462.75
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	73,462.75
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	1,469.26

PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$ 1,600.00
b. Payment and credits on 1974 Declaration of Estimated Income Tax	
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	1,600.00

TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$ 130.74
18. Amount on line 17 is to be: (A) <input checked="" type="checkbox"/> Credited on 1975 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$
—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226	

A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

B. LOCATIONS—

Total number of location(s) everywhere **ONE** Number of Detroit location(s) included in this return **ONE**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service .....  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) ..... and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.  
Auditor  
Approval

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.

(Date)

(Signature of officer)

GORDON L. HOLLANDER, P.C. (Title)

(Individual or firm signature of preparer)

CERTIFIED PUBLIC ACCOUNTANT (Address) C of D-15-DIT-E (Rev. 9-74)

RECONCILIATION

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$	
2. Income from line 1b, page 1		
Difference (Attach detailed explanation of difference)	\$	

**BUSINESS ALLOCATION FORMULA — SCHEDULE D**

	Located Everywhere I	Located in Detroit II	Percentage II ÷ I
1. Average net book value of real and tangible personal property	\$	\$	
a. Gross annual rent paid for real property only, multiplied by 8			
b. TOTAL (add lines 1 and 1a)			%
2. Total wages, salaries, commissions and other compensation of all employees			%
3. Gross receipts from sales made or services rendered			%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)			%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10			%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter ..... b. Percentage used — enter here ..... and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

**SCHEDULE E**

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

**COLUMN 1**  
Add — Items Not Deductible

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions)	\$
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax	.....
3. Detroit income tax paid or accrued	800.00
4. Other (submit schedule)	.....
.....	.....
.....	.....
.....	.....

**COLUMN 2**  
Deduct — Items Not Taxable and Allowable Deductions

6. Interest from obligations of the United States, the states or subordinate units of government of the states	\$
7. Dividends-received deduction	.....
8. Dividend gross up of foreign taxes	.....
9. Foreign taxes paid or accrued deduction	.....
10. Other (submit schedule)	.....
.....	.....
.....	.....
11. Total Deductions (enter on page 1, line 6)	\$

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)		\$

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT" AND MAIL WITH DECLARATION TO:  
FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

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**

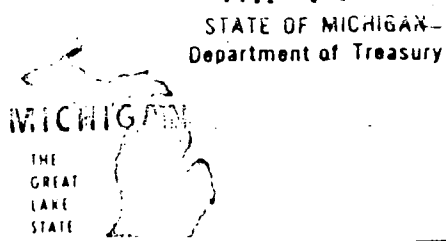
NAME(S) (PRINT OR TYPE) CLEANERS, INC.	YOUR SOCIAL SECURITY NUMBER [REDACTED]	CHECK TYPE OF DECLARATION <input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
ADDRESS 18135 LIVERNOIS	SPOUSE'S SOCIAL SECURITY NUMBER	
CITY DETROIT	STATE MICHIGAN	POSTAL ZIP CODE 48221

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$ 1,469.26	1b. Your Estimate of 1975 Detroit Income Tax	\$ 1,600.00
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975		\$ 1,600.00
	3. ESTIMATED TAX (line 1b less line 2)		\$ 1,600.00
	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%		\$ 390.26
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit		\$ 130.74
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5)		\$ 269.52

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 \_\_\_\_\_



# CORPORATION

(Other Than Financial Institutions and Small Business Corporations)  
FOR CALENDAR YEAR 1974 OR OTHER TAXABLE YEAR BEGINNING

# 1974

19 ending 19  
(PLEASE TYPE OR PRINT)

FILL IN BLANKS A,B,C, AND D IF THIS IS YOUR FIRST RETURN	A. Employer Identification No.	<p>MARUBY, INC. 18135 LIVERNOIS DETROIT, MICHIGAN 48221</p>	E. Principal business activity
	B. County in which located		RENTAL
	C. Date business started		F. Enter business code number from U.S. 1120 item C. 6511
	D. Michigan Corporation <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Other <input type="checkbox"/>		G. Enter total assets from U.S. 1120 item F. 92,500.77
			H. Check if a combined return <input type="checkbox"/> <small>(If checked, Form MI-351 must be filed with this return.)</small>

OFFICE USE ONLY						RETURN IS DUE
38-1801213	739	4	82	01	74-12	4/15/75
FEDERAL IDENTIFICATION NO.	TYPE	KIND	COUNTY	CITY	FILE DATE	

I. Please enter the last year for which your federal return was audited \_\_\_\_\_

J. Have corrected Michigan returns been filed for years audited by IRS? Yes  No

K. Address of business or location of records if different than that above: \_\_\_\_\_

L. Name and phone number of person in charge of records: EARL RUBY

1. Total Michigan Income from page 2, line 9 or 17, whichever applicable	\$	5,371.54
2. Tentative Tax @7.8%		418.98
3. (a) Less Credit for contributions to Michigan public libraries, colleges, and universities (See instr.) (receipt issued by the institution must be attached)	Gross Amount	Tax Credit
(b) Less credit for franchise fee paid (from schedule G)	\$	\$
4. Tax (line 2 LESS line 3. Cannot be less than zero)		68.95
5. LESS: (a) Overpayment of prior year's return not refunded	\$	8.97
(b) Amounts paid with estimated returns		591.03
(c) Amounts paid with request for extension		
(d) Credit for personal property tax paid on inventories (from schedule G)		600.00
6. TAX DUE (Line 4 LESS line 5)		
7. Penalty and Interest: Penalty _____ % \$ _____ Interest _____ % _____ months \$ _____		
8. TOTAL AMOUNT DUE	\$	
9. OVERPAYMENT (line 5 LESS line 4) Do not remit, complete line 10	\$	249.97
10. Enter amount of line 9 you wish credited to 1975 Estimated Tax \$ <u>249.97</u> Refunded \$ <u>- 0 -</u>		



Make checks payable to "State of Michigan." Mail return and payment to—Michigan Income Tax, Treasury Building, Lansing, Michigan 48922. This return is due April 15, 1975 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.

Date \_\_\_\_\_ Signature of officer \_\_\_\_\_ Title \_\_\_\_\_

**GORDON L. HOLLANDER, P.C.**

CERTIFIED PUBLIC ACCOUNTANT

17350 TEN MILE ROAD

COMPUTATION OF TAXABLE INCOME  
SCHEDULE A - TO BE FILLED IN BY ALL TAXPAYERS

1. Federal Taxable Income (U.S. 1120, page 1, line 30) .....	\$	4,787.54
2. ADD: (a) Taxes imposed on or measured by income (Enter here ALL City, State, and foreign income taxes included in deduction for taxes on U.S. 1120, Page 1, Line 17.) .....	\$	611.56
(b) Net operating loss deduction from Line 29(a), U.S. 1120 .....		
(c) Gross Interest Income and dividends - obligations of states and subdivisions other than Michigan .....		
(d) Other (explain) .....		611.56
3. ADD lines 1 and 2 .....		5,371.54
4. Subtractions		
(a) Income from U.S. obligations (see instructions) .....	\$	
(b) Net operating Loss carryover (see instructions and attach required statement) .....		
(c) Other (explain) .....		
5. Subtotal (line 3 LESS line 4) .....		5,371.54
6. If election is made under section 271 enter here the amount shown on U.S. 1120, page 1, lines 9(a) and 9(b) .....		
7. Ordinary taxable income (line 5 LESS the gain or PLUS the loss on line 6) .....		
8. If election is made under section 271 enter here the following from Schedule D, MI-1120		
(a) The gain or loss from line 2 .....	\$	
(b) The gain from line 3 .....		
9. Total income (line 7 PLUS gains and MINUS losses on lines 8(a) and 8(b). Enter here and on line 1, page 1, or if income is subject to apportionment or allocation enter on line 10 below. ....	\$	5,371.54

SCHEDULE B - TO BE FILLED IN ONLY BY TAXPAYERS USING THE  
FORMULA OF APPORTIONMENT AND ALLOCATION

10. Balance forward from line 9 above .....	\$	
11. Income or losses not subject to apportionment		
(a) Total nonbusiness income from Schedule E (see instructions and attach required schedule) .....	\$	
(b) Income from partnerships and joint ventures (see instructions and attach required schedule) .....		\$
12. Amount subject to apportionment (line 10 LESS line 11) .....		
13. Apportionment - Amount on line 12 if business activity is wholly in Michigan, or amount on line 12 multiplied by percentage _____ % from Schedule F .....		
14. Income or losses attributable to Michigan		
(a) From attached schedule for nonbusiness income .....	\$	
(b) From attached schedule for partnership, joint ventures, etc. income .....		
15. ADD lines 13 and 14 .....	\$	
16. (a) Michigan net operating loss carryover (see instructions and attach required statement) .....	\$	
(b) Capital loss carryover (see instructions and attach required statement): .....		
17. Total (line 15 less line 16) (enter here and on page 1, line 1) .....	\$	

**SCHEDULE F—APPORTIONMENT FORMULA**

To be used only by those taxpayers doing business in Michigan and one or more other states or foreign countries and who are taxable both within and without this state (see instructions).

Computation of apportionment percentage:

*Property	1. Average Michigan property	\$	_____	
Factor	2. Michigan rentals x 8		_____	
	3. Total Michigan property	\$	_____	
	4. Average total property		_____	
	5. Total rentals x 8		_____	
	6. Total property		_____	
	7. Percentage (DIVIDE line 3 by line 6)		_____	%
Payroll	8. Michigan payroll	\$	_____	
Factor	9. Total payroll		_____	
	10. Percentage (DIVIDE line 8 by line 9)		_____	%
**Sales	11. Michigan sales	\$	_____	
Factor	12. Total sales		_____	
	13. Percentage (DIVIDE line 11 by line 12)		_____	%
	14. Total percentage (ADD lines 7, 10, and 13)		_____	%
	15. Apportionment percentage (Total percentage, line 14, DIVIDED by 3)		_____	%

\*Property owned is to be valued at original cost. Annual rental expenses for the use of real and tangible personal property less any annual subrental receipts are to be multiplied by 8 and included in the property factors.

\*\*Sales factor includes all business receipts. Nonbusiness income must be allocated. SEE INSTRUCTIONS CONCERNING THE COMPUTATION OF MICHIGAN RECEIPTS.

**TRANSPORTATION SERVICES, DOMESTIC INSURERS, FINANCIAL ORGANIZATIONS, OR  
IF TAXPAYER IS AUTHORIZED TO USE A SPECIAL FORMULA USE THE LINES PROVIDED BELOW**

(Attach Explanation)

(1) Michigan	\$	_____
(2) Total		_____
(3) Apportionment percentage (DIVIDE Michigan by total)		_____%

**SCHEDULE G—CREDITS**

1. Credit for personal property taxes on Inventory		
(a) Inventory valuation		
(per personal property tax statement)	\$	_____
(b) Personal property taxes on above	\$	_____
(c) Credit 32% of line (b). Enter on page 1, line 5(d)	\$	_____
2. Credit for franchise fee paid. (Use only if corporation does not have inventory)		
(a) Franchise fee paid	\$	<u>344.75</u>
(b) Credit 20% of line (a) Enter on page 1, line 3(b)	\$	<u>68.95</u>

Please read the instructions carefully to determine if you qualify for one or more of these credits. This schedule must be filled in for each credit

D-1120  
CITY OF  
DETROIT

# CITY OF DETROIT INCOME TAX CORPORATION RETURN 1974

FOR THE CALENDAR YEAR 1974

or other taxable year beginning....., 1974, ending....., 19.....

EXTENSION NUMBER

PLEASE TYPE OR PRINT	Name <b>MARUBY, INC.</b>			Where incorporated <b>MICHIGAN</b>	Date Incorporated <b>10/20/61</b>	
	Number and Street <b>18135 LIVERNOIS</b>			Principal business activity <b>RENTAL</b>		
	City, Town or Post Office <b>DETROIT</b>		State <b>MICHIGAN</b>	Zip Code <b>48221</b>	Main address in Detroit <b>SAME</b>	Location of Detroit records <b>SAME</b>
				Person in charge of records <b>EARL RUBY</b>	Telephone number <b>863-0400</b>	Federal employer identification number <b>38 1501218</b>

### TAXABLE INCOME COMPUTATION

1. a. Taxable income before net operating loss deduction and special deductions (per attached copy of U. S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service.)	\$ 4,759.92
b. Income from attached schedule (Reconcile on page 2)	
2. Enter gain or loss from sale or exchange of property included in line 1a or 1b	
3. Result after excluding line 2 from line 1a OR 1b	
4. Enter items not deductible under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 1, line 5)	151.13
5. Total—add lines 3 and 4	4,911.11
6. Enter items not taxable under Detroit Income Tax Ordinance (from p. 2, Schedule E, col. 2, line 11)	
7. Total—line 5 less line 6	4,911.11
8. Amount in line 2 above (after excluding any capital loss carryover) applicable to taxable period (see instructions)	
9. Total income—add lines 7 and 8	4,911.11
10. Allocation percentage from p. 2, Schedule D, line 5—if all business was conducted in Detroit, enter 100% on line 10 and DO NOT fill in Schedule D on page 2	100 %
11. Total—multiply line 9 by % on line 10	4,911.11
12. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	
13. Total income subject to tax—line 11 less line 12	4,911.11
14. CITY OF DETROIT TAX—Multiply line 13 by 2%	98.22

### PAYMENTS AND CREDITS

15. a. Tax paid with tentative return	\$
b. Payment and credits on 1974 Declaration of Estimated Income Tax	160.05
c. Other Credits—explain in attached statement	
16. Total—add lines 15a, b, and c	160.05

### TAX DUE OR REFUND

17. If your payments (line 16) are larger than your tax (line 14) enter amount of OVERPAYMENT	\$ 61.83
18. Amount on line 17 is to be: (A) <input checked="" type="checkbox"/> Credited on 1975 estimated tax or (B) <input type="checkbox"/> Refunded	
19. If your tax (line 14) is larger than your payments (line 16) enter amount of BALANCE DUE	\$

—PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF DETROIT"—AND MAIL TO  
FINANCE DEPARTMENT, TREASURY DIVISION, 104 CITY-COUNTY BLDG., DETROIT, MICH. 48226

### A. CONSOLIDATIONS—

Did you file a consolidated return with the Federal Internal Revenue Service?  Yes  No. Is this Detroit return a consolidated return?  Yes  No. If either of the above answers is yes, attach a list indicating the names, addresses, and federal identification numbers of all of the corporations included in each consolidated return.

### B. LOCATIONS—

Total number of location(s) everywhere **TWO** Number of Detroit location(s) included in this return **TWO**  
Attach a list of addresses of Detroit locations included in this (Detroit) return.

### C. LAST FEDERAL AUDIT

Indicate the last fiscal or calendar year audited by the Federal Internal Revenue Service  
Was your federal tax liability for any year changed either by a review by the Federal Government or by the filing of an amended federal return?  Yes  No. If yes, list year(s) and furnish an explanation of each year's adjustment including date of final determination for those years in which an amended City return was not filed, if not previously furnished. Send under separate cover to: Income Tax Division, Office Audit Section, 512 City-County Building, Detroit, Michigan 48226.

Do Not Write in Space Below

File	ITEMS
S. to I.	
Classifier	

AUDIT RESULTS

Let. D.

Auditor

Approval

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.

(Date)

(Signature of officer)

(Title)

**GORDON L. HOLLANDER, P.C.**

(Individual or firm signature of preparer)

CERTIFIED PUBLIC ACCOUNTANT

C of D-15-DIT-E (Rev. 9-74)



RECONCILIATION

If you used line 1b on page 1, in reporting income, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deductions per your Federal 1120 or 1120S.	\$ .....
2. Income from line 1b, page 1	.....
Difference (Attach detailed explanation of difference).	\$ .....

BUSINESS ALLOCATION FORMULA — SCHEDULE D

	Located Everywhere I	Located in Detroit II	Percentage $II \div I$
1. Average net book value of real and tangible personal property	\$ .....	\$ .....	
a. Gross annual rent paid for real property only, multiplied by 8	.....	.....	
b. TOTAL (add lines 1 and 1a)	.....	.....	.....%
2. Total wages, salaries, commissions and other compensation of all employees	.....	.....	.....%
3. Gross receipts from sales made or services rendered	.....	.....	.....%
4. Total percentages—add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3)	—————→		.....%
5. Average percentage (one-third of line 4) — enter here and on p. 1, line 10	—————→		.....%

In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Controller to use one of the special formulae, attach complete computations and furnish the following:

- a. Date of Controller's approval letter
- b. Percentage used — enter here and on p. 1, line 10.

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach supporting schedules.

SCHEDULE E

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Detroit Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to income as shown on lines 1a or 1b on page 1.

COLUMN 1  
Add — Items Not Deductible

COLUMN 2  
Deduct — Items Not Taxable and Allowable Deductions

1. Adjustments to income relating to periods prior to July 1, 1962. (See instructions)	\$ .....
2. All expenses (including interest) incurred in connection with derivation of income not subject to Detroit income tax	.....
3. Detroit income tax paid or accrued	151.13
4. Other (submit schedule)	.....
5. Total Additions (enter on page 1, line 4)	\$ 151.13

6. Interest from obligations of the United States, the states or subordinate units of government of the states	\$ .....
7. Dividends-received deduction	.....
8. Dividend gross up of foreign taxes	.....
9. Foreign taxes paid or accrued deduction	.....
10. Other (submit schedule)	.....
11. Total Deductions (enter on page 1, line 6)	\$ .....

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	\$

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

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending \_\_\_\_\_, 19

1975

NAME(S) (PRINT OR TYPE) MAPUEY, 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 \$ 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).....	\$

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 \_\_\_\_\_, 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:  
FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

This declaration of estimated tax is not a Tax Return.

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 \_\_\_\_\_, 1975

NAME(S) (PRINT OR TYPE) MAPUBI, 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 \$ 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 \_\_\_\_\_