

---

Agency Information

AGENCY : HSCA  
RECORD NUMBER : 180-10073-10093

RECORD SERIES : NUMBERED FILES

AGENCY FILE NUMBER : 004876

---

## Document Information

ORIGINATOR : RUBY, SAMUEL  
FROM : RUBY, SAMUEL  
TO :

TITLE :

Released under the John F. Kennedy  
Assassination Records Collection Act of  
1992 (44 USC 2107 Note). Case#:NW  
38351 Date: 09-01-2022

DATE : 01/24/1978  
PAGES : 118

SUBJECTS :

RUBY, SAM

RUBY, JACK, BACKGROUND, ASSOCIATES AND RELATIVES

DOCUMENT TYPE : OTHER TEXTUAL

CLASSIFICATION : Unclassified

RESTRICTIONS : 3

CURRENT STATUS : Redact

DATE OF LAST REVIEW : 10/25/1995

OPENING CRITERIA :

COMMENTS : W/cover letter. Box #:102.

Released under the John F. Kennedy  
Assassination Records Collection Act of  
1992 (44 USC 2107 Note). Case#:NW  
38351 Date: 2025

16250 Bircher Ave.  
Granada Hills, Ca.  
91344

Jan. 24, 1978

004876

Mr. Donald A. Purdy, Jr.

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

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

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

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

Sincerely yours  
Samuel R. Ruby

Form 5329

Department of the Treasury  
Internal Revenue Service

Return for Individual  
Retirement Savings Arrangement  
(Under Sections 408 or 409 of the Internal Revenue Code)

► Attach to Form 1040.

1976

Only This Side of Form is  
Open to Public Inspection

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

Name

SAMUEL D RUBY

Address (Number and street)

16250 BIRCHER ST

City or town, State and ZIP code

GRANADA HILLS CA

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

**Part I** Individual and Retirement Savings Information

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

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

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

Yes

No

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

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

Your signature

Date

95-2941449

Preparer's identification number  
(see General Instruction B)

Date

Preparer's signature (other than taxpayer)

13717 VANCOUVER ST VAN NUYS CA 91405

Preparer's address and ZIP code

Form 5329

**Part II****Attach Copy B of Form 5498 here ▶****Your Social Security Number . . . . . ▶ 322-12-7897**

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

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

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

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

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

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

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

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

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

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

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

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

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

**Caution: Such a transfer may be a taxable distribution.**

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

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

**Part III Computation of Allowable Deduction**

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

- 8 Wages, tips and other compensation from Form 1040 (if a joint return do not include compensation of spouse) (See definition B in the instructions for the meaning of compensation.) . . . . .**

- 9 15% of line 8 or \$1,500, whichever is lesser (if you are 70½ or over or answered "Yes" to line 2, enter zero) . . . . .**

- 10 Amount paid by you or on your behalf under all your retirement savings arrangements (do not include any amounts which were considered as "rollover contributions," see lines 5 and 6, or the purchase price of any individual retirement bonds redeemed within 12 months of their date of purchase (see instructions) or life insurance portion of your endowment premium as reported on Form 5498 box 6) . . . . .**

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

**Part IV Tax on Excess Contributions**

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

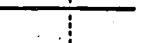
**Part V Tax on Premature Distributions**

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

**Part VI Tax on Undistributed Retirement Accounts and Annuities  
(See Instructions before completing this Part.)**

- 14 Tax based on current year distribution method, see worksheet in Instructions . . . . .**

- 15 Tax based on aggregate distribution methods, see worksheet in Instructions . . . . .**

- 16 Tax due, lesser of line 14 or 15, enter here and on Form 1040, in your total for line 62. On the dotted line to the left of the line 62 entry space write "4974 tax," and show the amount . . . . . ▶ **

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

1976

This space for IRS use only

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

1976 ending

19

Phone print or type	Name (if joint return, give first names and initials of both)	Last name	Your social security number
	SAMUEL + PHYLLIS	Ruby	322-12-7997
	Present home address (Number and street, including apartment number, or rural route)	For Privacy Act Notification, see page 5 of Instructions.	
	16250 BIRCHER ST		
	City, town or post office, State and ZIP code	Occupation	Yours ► Spouse's ►
	GRANADA HILLS CA	SIE	SIE

Filing Status	<input type="checkbox"/> Single	(Check only ONE box)	6a Regular	<input type="checkbox"/> Yourself	<input type="checkbox"/> Spouse	Enter number of boxes checked ►
	<input checked="" type="checkbox"/> Married filing joint return (even if only one had income)		b First names of your dependent children who lived with you	ELISA THOMAS		Enter number ►
	<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 7) ►			2
	<input type="checkbox"/> Unmarried Head of Household. See page 7 of instructions to see if you qualify ►		d Total (add lines 6a, b, and c) ►			9
	<input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died ► 19 ). See page 7 of instructions.		e Age 65 or older. <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse	Enter number of boxes checked ►	
			f TOTAL (add lines 6d and e) ►			7

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	Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.
9 Wages, salaries, tips, and other employee compensation <small>(See pages 9 and 10 of Instructions.)</small>		10b less exclusion	Balance ►	9	-0-
10a Dividends <small>(If gross dividends and other distributions are over \$400, list in Part I of Schedule B.)</small>				10c	-0-
11 Interest income. <small>(If over \$400 or less, enter total without listing in Schedule B.)</small>				11	51.95
12 Income other than wages, dividends, and interest (from line 37)				12	25.46
13 Total (add lines 9, 10c, 11 and 12)				13	77.41
14 Adjustments to income (such as moving expense, etc. from line 42)				14	-0-
15a Subtract line 14 from line 13				15a	77.41
b Disability income exclusion (sick pay) (attach Form 2440)				15b	-0-
c Adjusted gross income. Subtract line 15b from line 15a, then complete Part III on back. <small>(If less than \$8,000, see page 2 of Instructions on "Earned Income Credit.")</small>				15c	77.41

16 Tax, check if from:		Tax Table	Tax Rate Schedule X, Y or Z	Schedule D	
		Schedule G	Form 2555	OR	Form 4726
17a Multiply \$35.00 by the number of exemptions on line 6d		17a	17b	Enter length of a or b	
b Enter 2% of line 47 but not more than \$180 (\$90 if box 3 is checked)					
18 Balance. Subtract line 17c from line 16 and enter difference (but not less than zero)					
19 Credits (from line 54)					
20 Balance. Subtract line 19 from line 18 and enter difference (but not less than zero)					
21 Other taxes (from line 62)					
22 Total (add lines 20 and 21)					
23a Total Federal income tax withheld. <small>(Attach Forms W-2, or W-2P to front.)</small>		23a			
b 1976 estimated tax payments <small>(from page 2 of Instructions)</small>		23b	602		
c Earned income credit. <small>(from page 2 of Instructions)</small>		23c			
d Amount paid with Form 485B		23d			
e Other payments (from line 66)		23e			
24 TOTAL (add lines 23a through e) ►				24	602

25 If line 22 is larger than line 24, enter BALANCE DUE IRS <small>(Check here ► □, if Form 2210 or Form 2210F is attached. See page 10 of instructions.)</small>		25	
26 If line 24 is larger than line 22, enter amount OVERPAID		26	322
27 Amount of line 26 to be REFUNDED TO YOU		27	222
28 Amount of line 26 to be credited on 1977 estimated tax ► 28			

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
		► Spouse's signature (if filing jointly, BOTH must sign even if only one had income)		95-2941449	
				Identifying number (see Instructions)	Address (and ZIP code)

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

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

**Part II Adjustments to Income**

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

**Part III Tax Computation**

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

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

**Part IV Credits**

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

**Part V Other Taxes**

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

**Part VI Other Payments**

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

**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

**S + P. Ruby**

Your social security number  
**322 12 799**

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

**Medical and Dental Expenses (not compensated by insurance or otherwise) (See page 13 of Instructions.)**

1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below) . . . . .

2 Medicine and drugs . . . . .

3 Enter 1% of line 15c, Form 1040 . . . . .

4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . . . .

5 Enter balance of insurance premiums for medical care not entered on line 1 . . . . .

6 Enter other medical and dental expenses:

a Doctors, dentists, nurses, etc. . . . .

b Hospitals . . . . .

c Other (itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ►

7 Total (add lines 4 through 6c) . . . . .

8 Enter 3% of line 15c, Form 1040 . . . . .

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

10 Total (add lines 1 and 9). Enter here and on line 34 . . . . . ►

**Taxes (See page 13 of Instructions.)**

11 State and local income . . . . .

12 Real estate . . . . .

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

14 General sales (see sales tax tables) . . . . .

15 Personal property . . . . .

16 Other (itemize) ►

17 Total (add lines 11 through 16). Enter here and on line 35 . . . . . ►

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

18 Home mortgage . . . . .

19 Other (itemize) ►

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

**Contributions (See page 15 of Instructions for examples.)**

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence . . . . .

b Other cash contributions. List donees and amounts. ►

*SCF*

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 . . . . . ►

*120*

**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 . . . . . ►

*0*

**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 . . . . . ►

*0*

**Summary of Itemized Deductions**

34 Total medical and dental—line 10 . . . . .

*1941*

35 Total taxes—line 17 . . . . .

*1128*

36 Total interest—line 20 . . . . .

*2517*

37 Total contributions—line 24 . . . . .

*106*

38 Casualty or theft loss(es)—line 29 . . . . .

*0*

39 Total miscellaneous—line 33 . . . . .

*0*

40 Total deductions (add lines 34 through 39). Enter here and on Form 1040, line 44 . . . . . ►

*5686*

**A**

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

Your social security number

S.+P Ruby  
and Income

## Part II 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)

		NOTE ON WOODLEY BISTRO	4959
	UAL		17
	TRANSWORLD		11
	✓ ✓		191
	WORLD		17
2 Total of line 1 . . . . .			
3 Capital gain distributions (see page 16 of Instructions. Enter here and on Schedule D, line 7). See note below			
4 Nontaxable distribu- tions (see page 16 of Instructions) . . . . .			
5 Total (add lines 3 and 4) . . . . .			
6 Dividends before exclusion (subtract line 5 from line 2). Enter here and on Form 1040, line 10a . . . . .			
8 Total interest income. Enter here and on Form 1040, line 11 . . . . .			5195

**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)? . . . . .  Yes  No  
If "Yes," attach Form 4683 (For definitions, see Form 4683.)

**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? . . . . .  Yes  No  
If "Yes," attach Form 4683 (For definitions, see Form 4683.)

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

Department of the Treasury  
Internal Revenue Service

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

(Sole Proprietorship)

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

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

**1976**

Name of proprietor

S&P Ruby

Social security number

322 12 7997

**G**

- A Principal business activity (see Schedule C Instructions) ► SERVICE; product ► SNACK BAR
- B Business name ► WOODLEY 1-31ST RD COFFEE SHOP C Employer identification number ► 95-2651578
- D Business address (number and street) ► 1605 E VENTURA BLVD
- City, State and ZIP code ► ENCINO CA 91316
- E Indicate method of accounting: (1)  Cash (2)  Accrual (3)  Other ►
- F Were you required to file Form W-3 or Form 1096 for 1976 (see Schedule C Instructions)?
- If "Yes," where filed ►
- G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1976?
- H Method of inventory valuation ► Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)

**Yes** **No**

<b>Income</b>	1 Gross receipts or sales \$..... Less: returns and allowances \$..... Balance ►	1	
	2 Less: Cost of goods sold and/or operations (Schedule C-1, line 8) . . . . .	2	
	3 Gross profit . . . . .	3	
	4 Other income (attach schedule) . . . . .	4	
	5 Total income (add lines 3 and 4) . . . . .	5	
<b>Deductions</b>	6 Depreciation (explain in Schedule C-3) . . . . .	6	
	7 Taxes on business and business property (explain in Schedule C-2) . . . . .	7	
	8 Rent on business property . . . . .	8	
	9 Repairs (explain in Schedule C-2) . . . . .	9	
	10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself) . . . . .	10	
	11 Insurance . . . . .	11	
	12 Legal and professional fees . . . . .	12	
	13 Commissions . . . . .	13	
	14 Amortization (attach statement) . . . . .	14	
	15 (a) Pension and profit-sharing plans (see Schedule C Instructions) . . . . .	15(a)	
	(b) Employee benefit programs (see Schedule C Instructions) . . . . .	(b)	
	16 Interest on business indebtedness . . . . .	16	
	17 Bad debts arising from sales or services . . . . .	17	
	18 Depletion . . . . .	18	
	19 Other business expenses (specify):		
	(a) . . . . .		
	(b) . . . . .		
	(c) . . . . .		
	(d) . . . . .		
	(e) . . . . .		
	(f) . . . . .		
	(g) . . . . .		
	(h) . . . . .		
	(i) . . . . .		
	(j) . . . . .		
	(k) Total other business expenses (add lines 19(a) through 19(j)) . . . . .	19(k)	
	20 Total deductions (add lines 6 through 19(k)) . . . . .	20	<u>SCFT</u>
21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 29. ALSO enter on Schedule SE, line 5(a) . . . . .	21		<u>3546</u>

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

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

Did you claim a deduction for expenses of an office in your home? . . . . .

Yes  No

218-055-1

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

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

If you need more space, use Form 4562.

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

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

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

- Did you claim a deduction for expenses connected with: **5**  
**(1)** Entertainment facility (boat, resort, ranch, etc.)? . . .  Yes  No **(3)** Employees' families at conventions or meetings? . . .  Yes  No  
**(2)** Living accommodations (except employees on business)?  Yes  No **(4)** Employee or family vacations not reported on Form W-2?  Yes  No

**SCHEDULE D  
(Form 1040)**

**Department of the Treasury  
Internal Revenue Service**

**Capital Gains and Losses** (Examples of property to be reported on this page include stocks, bonds, mutual funds, and property that you own)

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).

1976

---

**Name(s) as shown on Form 1040**

**Social security number**

322127997

D

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

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

- |    |   |    |
|----|---|----|
| 7  | Capital gain distributions . . . . .  | 7  |
| 8  | Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A) . . . . .               | 8  |
| 9  | Enter your share of net long-term gain or (loss) from partnerships and fiduciaries . . . . .        | 9  |
| 10 | Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . .    | 10 |
| 11 | Net gain or (loss), combine lines 6 through 10 . . . . .  | 11 |
| 12 | Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction I) . . | 12 |
| 13 | Net long-term gain or (loss), combine lines 11 and 12 . . . . .                                     | 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.)**

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

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

17 Enter amount from Form 1040, line 47

17 \_\_\_\_\_

18 Enter amount from line 15a (or Form 4798, Part IV, line 8(a))

18 \_\_\_\_\_

19 Subtract line 18 from line 17 (if line 18 exceeds line 17, do not complete the rest of this part. The Alternative Tax will not benefit you)

19 \_\_\_\_\_

**Note:** If line 18 does not exceed \$25,000 (\$12,500 if married filing separately), omit lines 20 through 23 and enter zero on line 24.

20 Enter \$25,000 (\$12,500 if married filing separately)

20 \_\_\_\_\_

21 Add lines 19 and 20

22	_____
23	_____

21 \_\_\_\_\_

22 Tax on amount on line 17\*

24 \_\_\_\_\_

23 Tax on amount on line 21\*

25 \_\_\_\_\_

24 Subtract line 23 from line 22

26 \_\_\_\_\_

25 Tax on amount on line 19\*

27 \_\_\_\_\_

26 Enter 50% of line 18 but not more than \$12,500 (\$6,250 if married filing separately)

27 Alternative Tax—add lines 24, 25, and 26. If smaller than the tax figured on the amount on Form 1040, line 47, enter this alternative tax on Form 1040, line 16. Also check the Schedule D box on Form 1040, line 16

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

Note: Enter your capital loss carryovers from 1976 to 1977:	Pre-1970	Post-1969
Short-term (from Form 4798, Part II or Part V)	0	0
Long-term (from Form 4798, Part II or Part V)	7958	484

**SCHEDULE SE  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

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

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

**1976**

◎ If you had wages, including tips, of \$15,300 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule (unless you are eligible for the Earned Income Credit). See Instructions.

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

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

**NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD)**

*SAM RUBY*

Social security number of  
self-employed person

*322 12 7997*

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

◎ If you have only farm income complete Parts I and III. ◎ If you have only nonfarm income complete Parts II and III.

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

**Part I Computation of Net Earnings from FARM Self-Employment**

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

**REGULAR METHOD**

1 Net profit or (loss) from: { a Schedule F, line 54 (cash method), or line 72 (accrual method)

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

**FARM OPTIONAL METHOD**

3 If gross profits from farming<sup>1</sup> are: { a Not more than \$2,400, enter two-thirds of the gross profits

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

1a		
1b		
2		
3		
4		

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

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

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

**REGULAR METHOD**

5 Net profit or (loss) from: { a Schedule C, line 21. (Enter combined amount if more than one business.)

5a	<i>3546</i>	
5b		
5c		
5d		
5e		

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

c Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ►  and enter zero on this line . . . . .

d	Service with a foreign government or international organization . . . . .	
e	Other (See Form 1040 in instructions for line 36.) Specify ► . . . . .	

d Service with a foreign government or international organization . . . . .

e Other (See Form 1040 in instructions for line 36.) Specify ► . . . . .

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

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

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

If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12b, Part III.

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits; and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1973, 1974, and 1975. The nonfarm optional method can only be used for 5 taxable years.

**NONFARM OPTIONAL METHOD**

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

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

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

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

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

<sup>2</sup> Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on line 5c, d, and e, as adjusted by line 7.

5a	<i>3546</i>	
5b		
5c		
5d		
5e		
6	<i>3546</i>	
7		
8	<i>3546</i>	
9a	\$1,600	00
9b		
9c		
10		
11		

**SE**

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

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

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

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

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

15 a Total "FICA" wages and "RRTA" compensation . . . . .

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

c Total of lines 15a and b . . . . .

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

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

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

12a		
12b	<i>3546</i>	
13	<i>3546</i>	
14	\$15,300	00
15c		
16		
17	<i>3546</i>	
18	<i>280</i>	

218-060-1

Form 4798

Department of the Treasury  
Internal Revenue Service

# Capital Loss Carryover

(Computations of Capital Loss Carryovers and Summary of Capital Gains and Losses if Pre-1970 Capital Losses are Carried to 1976.)

► Attach to Form 1040.

1976

Name(s) as shown on Form 1040

S. + P. Ruby

Social Security Number

322 12 7997

**Note:** Complete Only Page 1 of This Form to Compute Your Capital Loss Carryover if Your 1975 Schedule D (Form 1040), lines 4(a) and 12(a), DO NOT SHOW A LOSS.

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

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

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

1	
2	
3	
4	
5	
6	

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

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

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

7	
8	
9	
10	
11	
12	

**Note:** The amount on line 12 is your long-term capital loss carryover from 1975 to 1976 that is attributable to years beginning after 1969. Enter this amount on your 1976 Schedule D (Form 1040), line 12.

**Part III** Post-1969 Capital Loss Carryovers from 1976 to 1977 (Complete this part if the amount on your 1976 Schedule D (Form 1040), line 16a, is larger than the loss deducted on your 1976 Form 1040, line 30a.)

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

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

1	
2	
3	
4	
5	
6	

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

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

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

7	
8	
9	
10	
11	
12	

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

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

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

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

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

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

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

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

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

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

1	(1741)
2	(-0-)
3	(1741)
4	5105
5	(-0-)
6	(-0-)
7	5105
8	(13322)
9	(0)
10	(0)
11	(0)
12	(0)
13	(1741)
14	(0)
15	(1741)
16	1000
17	(1741)
18	(0)
19	(0)
20	(0)
21	8217
22	(0)
23	(8217)
24	5839
25	(0)
26	(5839)

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

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

1	(241)
2	
3	(241)

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

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

4	(484)
5	(8217)
6	(8701)

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

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

7	(9442)
8(a)	
8(b)	
9(a)	
9(b)	(1000)

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

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

10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	( )

NAME

S+P. Ruby

CALENDAR YEAR 19<sup>76</sup>

ADDRESS

SOC. SEC. NO. 322-12-7997

## DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL	CONTRIBUTIONS	STATE	FEDERAL
2 MEDICINE/DRUGS			21a CASH CONTRIBUTIONS		
3 LESS 1% A.G.I. (Line 18 - 1040)			21b PARTNERSHIP SHARE		
4 NET MED/DRUGS			GIRL/BOY SCOUTS		
5 H & A INS. (1/2 + EXCESS)	1405.		HEART FUND/CANCER FUND		
6a DR.			RED CROSS/UNITED FUND		
DR.			XMAS & EASTER SEALS		
DR.			MISC. ORGANIZED CHARITIES		
DR.			POLITICAL CONTRIBUTIONS		
DR.		548	CHURCHES		
6b HOSPITAL			22 OTHER THAN CASH		
PROSTHETIC APPLIANCES			23 CARRY OVER FROM PRIOR YRS.		
HEARING AID			24 TOTAL CONTRIBUTIONS	100	100
6c AMBULANCE			CASUALTY OR THEFT (LOSS(ES))		
LABORATORIES			25 LOSS BEFORE ADJUSTMENT		
TRAVEL FOR MED. 1000	70		26 INSURANCE REIMBURSEMENT		
			27		
			28 (\$100 LIMITATION PER CAS.)		
			29 TOT. CAS. OR THEFT LOSS	8	8
			MISCELLANEOUS DEDUCTIONS		
MEDICARE INS.			30 ALIMONY		
GLASSES			31 UNION/PROFESSIONAL DUES		
7 MEDICAL EXPENSES	2023		32 INCOME TAX PREPARATION		
LESS REIMBURSED BY INS.			UNIFORMS/PROTEC. CLOTHING		
8 LESS 3% ADJ. GROSS INC.	232		SMALL TOOLS AND SUPPLIES		
9	1291		LAUNDRY AND CLEANING		
I+1/2 (TO \$150) OF H & A INS.	150		AUTO USE/DAMAGE		
10 TOTAL MEDICAL DED. ▶ 1941	1941		INVEST. COUNSEL & PUBS. (Sched)		
TAXES			EMPLOYMENT AGENCY FEES		
11 STATE & LOCAL INCOME	0		SAFE DEPOSIT BOX		
12 REAL ESTATE	924		TEL. REQ. IN BUSINESS		
13 STATE & LOCAL GASOLINE	48		POLITICAL CONTRIBUTIONS		
14 GENERAL SALES TAX	139				
15a PERSONAL PROPERTY					
15b PERSONAL PROPERTY AUTO	22				
16 SALES TAX AUTO	0		33 TOTAL MIS. DED. ▶ 0	0	0
			SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
17 TOTAL TAXES ▶ 1128	1128		34 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
INTEREST (TO WHOM PAID)			35 TOTAL TAXES (From Line 17)		
18 MORTGAGE	2482		36 TOTAL INTEREST (Line 20)		
19 INSTALLMENT LOANS	35		37 TOTAL CONTR. (Line 24)		
			38 CAS. & THEFT LOSS(ES) (Line 29)		
			39 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 33)		
			40 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 44 ▶ 5686	5686	5686
			REMARKS		
20 TOTAL INTEREST ▶ 2517	2517				

NAME: S.A.P. Ruby

I.D. NO.

OR  
SOC. SEC. NO.

CALENDAR YEAR 19 76

ADDRESS

FISCAL YEAR ENDING

19

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

## PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME

EMPLOYERS NO.

BUSINESS ADDRESS

TOTAL RECEIPTS

15947

INVENTORY AT BEGINNING OF YEAR

60

MERCHANDISE PURCHASED

8256

LABOR

TOTAL

8856

INVENTORY AT END OF YEAR

2400

GROSS PROFIT

6456

9491

GROSS INCOME

9491

## OTHER BUSINESS DEDUCTIONS

ADVERTISING

208

AUTO AND TRUCK EXPENSE

900

BAD DEBTS

CASH SHORT

COMMISSIONS

DELIVERY

DEPRECIATION ( SCHEDULE ATTACHED )

106

DUES AND SUBSCRIPTIONS

ENTERTAINMENT AND PROMOTIONAL

INSURANCE

INTEREST

JANITOR SERVICE

LAUNDRY

LEGAL AND ACCOUNTING

50

MAINTENANCE

OFFICE SUPPLIES AND EXPENSE

RENT

REPAIRS

SALARIES AND WAGES

SALARIES OFFICERS

SUPPLIES

TAXES AND LICENSES

TAXES - PAYROLL

TELEPHONE

TRAVEL

UTILITIES

NET PROFIT OR ( LOSS ) - FEDERAL RETURN

1608

13

NET PROFIT OR ( LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. )

5945

3546

NAME S. H. Ruby  
 ADDRESS \_\_\_\_\_

I.D. NO. \_\_\_\_\_  
 OR  
 SOC. SEC. NO. 322-12-7887 CALENDAR YEAR 19 76  
 FISCAL YEAR ENDING 19

SCHEDULE OF DEPRECIATION / AMORTIZATION

KIND OF PROPERTY	DATE ACQUIRED MO YR	COST OR OTHER BASIS	SPEC 20% DEP	DEPRECIABLE BASIS	DEP ALLOWED PRIOR YEARS	REMAINING COST	METHOD	RATE(%) OR LIFE (YRS)	DEPRECIATION FOR THIS YEAR
EQUIP	6/77 2/12								
GOODWILL		13200							
TOTALS									

Add 20% Additional Depreciation on Items Purchased THIS Year.

TOTAL DEPRECIATION THIS YEAR 106

NAME SAMUEL & PHYLLIS RUBY I.D. or  
SOC. SEC. NO. 322-12-7497

Calendar Yr  
F/Y/E \_\_\_\_\_

19 25  
19 \_\_\_\_\_

## GAINS ON INSTALLMENT SALES

## **DESCRIPTION OF PROPERTY**

# GAINS ON INSTALLMENT COFFEE SHOP

**DATE ACQUIRED**

21174

DATE SOLD

9/2/75

**TYPE OF ASSET:**

TYPE OF ASSET:	CAPITAL	SEC. 1245	SEC. 1250
1. SELLING PRICE: CASH	\$	\$ 20148	\$
2. NOTES		48152	
3. MORTGAGE TRANSFERRED			
4. OTHER			
5. GROSS SALES PRICE (1+2+3+4)		68300	
6. COST OR BASIS	\$	\$ 45228	\$
7. LESS ACCUMULATED DEPRECIATION			
8. PRIOR TO 1-1-62			
9. PRIOR TO 1-1-64			
10. AFTER 12-31-61		2313	
11. ST. LINE AFTER 12-31-63			
12. EXCESS OVER S/L 1-64/12-69			
13. EXCESS OVER S/L AFTER 12-31-69			
14. ADJUSTED BASIS (6-7 THRU 13)		42915	
15. EXPENSES OF SALE		238	
16. TOTAL ADJUSTED BASIS (14 + 15)		43153	
17. TOTAL GROSS PROFIT (5 - 16)	\$		
18. TOTAL GROSS PROFIT - ORDINARY		\$ 2313	\$
19. TOTAL GROSS PROFIT - OTHER		\$ 2284	\$
20. CONTRACT PRICE (1 + 2 + 4)	\$	\$ 68300	\$
21. GROSS PROFIT %	%	36.82 %	%
22. PAYMENTS RECEIVED YEAR OF SALE			
23. CASH (1)		20148	
24. PRINCIPAL COLLECTIONS		—0—	
25. EXCESS MORTGAGE OVER BASIS		—0—	
26. OTHER (4)		—0—	
27. TOTAL PAYMENTS (23 THRU 26)		20148	
28. RECOGNIZED GAIN			
29. RECOGNIZED GAIN - ORDINARY		2313	
30. RECOGNIZED GAIN - OTHER		5105	

RESIDENT

540



**INDIVIDUAL  
CALIFORNIA  
INCOME TAX**

TAXABLE YEAR

1976

PLACE PREADDRESSED LABEL HERE, if available. (Correct name and address, if necessary)

Enter social security number(s) only if incorrect or not shown on label.

Check  Calendar Year  
 One:  Fiscal Year Ending 1977

FOR PRIVACY NOTIFICATION  
SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number

322 12 7997

Spouse's Social Security Number

349 00 181 00

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

LAST NAME

SAMUEL &amp; PHYLLIS Ruby

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

16250 BIRCHER ST

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

GRANADA HILLS CA

OCCU-  
PATION

Years S/S

Spouse's S/E

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

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

6	50	00
7	14	00
8	00	00
9	6	00

10 Wages, salaries, tips and other employee compensation	(Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 10)	10	8
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540))		11	0
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540))		12	5195
13 Income other than wages, dividends and interest (from line 4B)		13	2546
14 Total (add lines 10, 11, 12 and 13)		14	7741
15 Adjustments to income (from line 5B)		15	0
16 Adjusted gross income (subtract line 15 from line 14)		16	7741
<ul style="list-style-type: none"> <li>• If you do NOT itemize deductions AND line 16 is under \$15,000, find tax in Tax Table and enter on line 19.</li> <li>• If you itemize deductions OR line 16 is \$15,000 or more, complete lines 17 and 18.</li> </ul>			
17 Deductions: Itemized (from line 63) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)		17	5686
18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19		18	2055
19 Tax from (check one) <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> Income Averaging Schedule (G or G-I)		19	73
20 Total exemption credits (from line 9, above)		20	66
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)		21	0
22 Other credits (from line 68—Including Special Low Income Tax Credit)		22	0
23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)		23	0
24 Other taxes (from line 71)		24	0
25 Total tax liability (add lines 23 and 24)		25	0
26 Total California income tax withheld (attach W-2 or W-2P to face of this return)		26	5
27 Renter's credit—if you lived in rented property on March 1, 1976, complete Part 1 on page 2		27	0
28 1976 California estimated tax payments		28	0
29 Excess California SDI tax withheld (see instructions)		29	0
30 Total Credits		30	0

31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Mail return to:	FRANCHISE TAX BOARD SACRAMENTO, CA 95867	PAY IN FULL → <input type="checkbox"/>	31	-0-
32 If line 25 is smaller than line 30, enter amount OVERPAID		32	-0-	Do not write in these spaces
33 Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks. Mail return to:	FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813	33	-0-	P E M A R
34 Amount of line 32 to be credited on your 1977 ESTIMATED TAX	34			

If you do NOT want State income tax forms and instructions mailed to you next year, check here  See Instructions, Page 8

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

SIGN ▷ Your signature

Date

Preparer's signature (other than taxpayer)

Date

HERE ▷

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

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

**PART II – Other Income**

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

**PART III – Adjustments to Income**

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

**PART IV – Itemized Deductions**

o Attach Schedule A(540) and enter sub-totals on lines 56 thru 62, below		
56 Total deductible medical and dental expenses (from Schedule A(540), line 10) . . . . .	<input type="radio"/> 56	1941
57 Total taxes (from Schedule A(540), line 17) . . . . .	<input type="radio"/> 57	1128
58 Total interest expense (from Schedule A(540), line 20) . . . . .	<input type="radio"/> 58	2517
59 Total contributions (from Schedule A(540), line 24) . . . . .	<input type="radio"/> 59	100
60 Total casualty loss (from Schedule A(540), line 29) . . . . .	<input type="radio"/> 60	8
61 Total miscellaneous deductions (from Schedule A(540), line 33) . . . . .	<input type="radio"/> 61	8
62 Total child care and adoption expenses (from Schedule A(540), line 37) . . . . .	<input type="radio"/> 62	6
63 Total itemized deductions (add lines 56 thru 62). Enter here and on line 17 . . . . .		5686

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

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

**PART VI – Other Taxes**

69 Tax on preference income (see instructions - attach Schedule P(540)) . . . . .	<input type="radio"/> 69	
70 Tax on premature distributions from attached Form FTB 3805P . . . . .	<input type="radio"/> 70	
71 Total (add lines 69 and 70) enter here and on line 24 . . . . .		71

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

## SCHEDULE

A

FORM 540



## CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE

1976

YEAR

Name as shown on Form 540

S+F RUBY

Social Security Number

322 72 7997

A

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

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

1. One half (but not more than \$150) of insurance premiums for medical care.....
2. Medicine and drugs.....
3. Enter 1% of line 16, Form 540.....
4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero).....
5. Enter balance of insurance premiums for medical care not entered on line 1.....
6. Other medical and dental expenses:
  - (a) Doctors, dentists, nurses, etc. ....
  - (b) Hospitals .....
  - (c) Other (itemize).....

SCH

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

1941

**Taxes**

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

SCH

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

1128

**Interest Expense**

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

SCH

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

2517

**Contributions**

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

SCH

100

22. Other than cash.—See instructions for required statement .....
23. Carryover from 1974 & subsequent years — See instructions .....
24. Total— (Add lines 21a thru 23. Maximum deduction may not exceed 20% of adjusted gross income. Enter here and on Form 540, line 59) .....

**Casualty or Theft Loss(es)**

NOTE: If you had more than one loss, omit lines 25 through 28—See instructions for guidance

25. Loss before insurance reimbursement .....
26. Insurance reimbursement .....
27. Subtract line 26 from line 25. Enter difference (If less than zero, enter zero) .....
28. Enter \$100 or amount on line 27, whichever is smaller .....
29. Casualty or theft loss (subtract line 28 from line 27. Enter here and on Form 540, line 60) .....

SCH

**Miscellaneous Deductions**

30. Alimony paid to: .....
31. Employment Education Expense.....
32. Union dues .....
- Other (itemize) .....

SCH

33. Total (Add lines 30 through 32. Enter here and on Form 540, line 61) .....

**Child Care and Adoption Expense**

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

SCH

SCHEDULE

B

FORM 540



**CALIFORNIA  
DIVIDEND AND INTEREST INCOME**

Attach to Form 540

TAXABLE

1976

YEAR

Name as shown on Form 540

S&amp;P RUBY

Social Security Number

322-12-7997

B

**PART I—DIVIDEND INCOME**

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

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

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

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

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

**PART II—INTEREST INCOME**

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

Interest on the following obligations is exempt from tax:

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

- (b) Bonds (but not other obligations) of California and its political subdivisions issued after November 4, 1902.  
 (c) Interest on bonds of Alaska and Hawaii issued prior to their achieving statehood.

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

1. Interest income—List payers and amounts

NOTE ON WOODLEY 131 ST RD

4959

UAL

17

TRANS WORLD

11

WORLD

17

2. Total interest income. Enter here and on line 12, Form 540 . . . . .

5195

SCHEDULE	C
FORM 540	



# CALIFORNIA

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

TAXABLE

1976

YEAR

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

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

Name as shown on Form 540 or 540NR

S+P Ruby

Social Security Number

322-12-7997

A. Name and Address of Business

WOODLEY BISTRO COFFEE SHOP, 16055 VENTURA BLVD ENCINO CA 95-26515 78

B. Federal Employer I.D. No.

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

SERVICE - Snack Bar

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

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

F. Method of inventory valuation ►  COST



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

YES  NO If "Yes," attach explanation.

	Balance ▶
1 Gross receipts, sales, or fees \$	Less returns and allowances \$
2 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
3 Purchases \$	Less cost of items withdrawn for personal use \$
4 Cost of labor (do not include salary paid to yourself)	
5 Materials and supplies	
6 Other costs (explain in Schedule C-2 or attach Schedule)	
7 Total of lines 2 thru 6	
8 Inventory at end of this year	
9 Cost of goods sold (subtract line 8 from line 7)	
10 Gross profit (subtract line 9 from line 1)	
11 Other income (attach schedule)	
12 Total Income (add lines 10 and 11)	

### OTHER BUSINESS DEDUCTIONS

13 Depreciation (explain in Schedule C-1 or attach Schedule)	
14 Taxes on business and business property (explain in Schedule C-2 or attach Schedule)	
15 Rent on business property	
16 Repairs (explain in Schedule C-2 or attach Schedule)	
17 Salaries and wages not included on line 4 (exclude any paid to yourself)	
18 Insurance	
19 Legal and professional fees	
20 Commissions	
21 Amortization (attach statement)	
22 Retirement plans, etc. (other than your share, see instructions)	
23 Interest on business indebtedness	
24 Bad debts arising from sales or services (Not applicable if reporting on cash basis)	
25 Depletion (attach schedule)	
26 Other business expenses (explain in Schedule C-2 or attach Schedule)	
27 Total of lines 13 thru 26	SCTT
28 Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR	3546

Schedule C-1 Depreciation claimed on line 13.	Group and guideline class or description of property	Date Acquired	Cost or other basis	Depreciation allowed (or allowable) in prior years	Method of computing depreciation	Life or Rate	Depreciation for this year

Schedule C-2 Explanation of Lines 14, 16, and 26	LINE NO..	EXPLANATION	AMOUNT	LINE NO.	EXPLANATION	AMOUNT

SCHEDULE

D

FORM 540



## CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE

1976

YEAR

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

Name as shown on Form 540 or 540NR

SPP Ruby

Social Security Number

322127997

D

## PART I—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1.					
2. Enter gain (or loss), if applicable, from line 17, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					

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

5.					
6. Enter gain (or loss), if applicable, from line 19, Schedule D-1 (540) (attach copy)					
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7 (If gain, see 540 instructions, line 24a (Preference Income))					5355

## PART III—Assets Held More Than Five Years

9.					
10. Enter gain (or loss), if applicable, from line 21, Schedule D-1 (540) (attach copy)					
11. Enter your share of net gain or loss from partnerships and fiduciaries					
12. Net gain or loss, combine lines 9, 10 and 11 (If gain, see 540 instructions, line 24a (Preference Income))					5355

## PART IV—Summary of Capital Gains and Losses

13. Enter amount from line 4		-0-	
14. Enter 65% of the amount on line 8		3481	
15. Enter 50% of the amount on line 12	1925	-0-	
16. Enter unused capital loss carryover from preceding taxable years (attach computation)		(15042)	
17. Combine the amounts shown on lines 13, 14, 15 and 16			(1561)
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR			
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:			
(a) amount on lines 17;			
(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or			
(c) \$1,000 (\$500 in the case of a husband or wife filing a separate return)			(1000)

1040

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

1975

For the year January 1–December 31, 1975, or other taxable year beginning

1975, ending

19

Name (If joint return, give first names and initials of both)		Last name <b>SAMUEL Phyllis RUBY</b>	Your social security number <b>322 12 7997</b>	For Privacy Act Notification, see page 2 of Instructions.
Present home address (Number and street, including apartment number, or road route)		Spouse's social security no. <b>389 18 1420</b>		For IRS use only
City, town or post office, State and ZIP code <b>GRANADA HILLS CA</b>		Occupation <b>Taxes - STE</b>	Spouse's <b>STE</b>	

Requested by Census Bureau for Revenue Sharing	A In what city, town, village, etc., do you live? <b>Los Angeles</b>	B Do you live within the legal limits of the city, town, etc.? Yes <input type="checkbox"/> No <input type="checkbox"/> Don't know	C In what county and State do you live? County <b>Los ANGELES</b> State <b>CA</b>	D In what township do you live? (See page 4.)
---	--	--	--	--

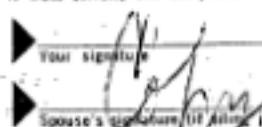
Filing Status	1 <input type="checkbox"/> Single (check only ONE box) 2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ► _____ 4 <input type="checkbox"/> Unmarried Head of Household (See page 5 of Instructions) ► _____ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died ► 19 ). See page 5 of Instructions.	Exemptions	6a Regular <input checked="" type="checkbox"/> Yourself <input checked="" type="checkbox"/> Spouse Enter number of boxes checked ► <b>2</b> b First names of your dependent children who lived with you <b>ELISA THOMAS</b> Enter number ► <b>2</b> c Number of other dependents (from line 27) ► <b>4</b> d Total (add lines 6a, b, and c) ► <b>4</b> e Age 65 or over <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse Enter Blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse number of boxes checked ► <b>4</b> 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? If joint return, does your spouse wish to designate \$1?	Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/>	Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Please attach Copy B of Forms W-2 here	9 Wages, salaries, tips, and other employee compensation <small>(Attach Forms W-2, if unavailable, see page 3 of Instructions.)</small>	10a Dividends ( <small>See pages 7 and 8 of Instructions.</small> ) \$ <b>17</b> 10b Less exclusion \$ <b>17</b> Balance ► <b>17</b> <small>(If gross dividends and other distributions are over \$400, list in Part I of Schedule B.)</small>	10c <b>-0-</b>
Income	11 Interest income. <small>If \$100 or less, enter total without listing in Schedule B. If over \$100, enter total and list in Part II of Schedule B.</small>	12 Income other than wages, dividends, and interest (from line 26)	11 <b>95</b> 12 <b>8872</b> 13 <b>8967</b> 14 <b>325</b> 15 <b>8592</b>
	13 Total (add lines 9, 10c, 11, and 12)	14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 42) <small>If less than \$8,000, see page 8 of Instructions on "Earned Income Credit."</small>	
	15 Subtract line 14 from line 13 (Adjusted Gross Income)	16a Tax, check if from: <input type="checkbox"/> Tax Tables <input checked="" type="checkbox"/> Tax Rate Schedule X, Y, or Z <input type="checkbox"/> Schedule D <input type="checkbox"/> Schedule G OR <input type="checkbox"/> Form 4726	16a <b>-6-</b> b <b>120</b> c <b>-6-</b> 17 <b>120</b> 18 <b>-0-</b> 19 <b>598</b> 20 <b>598</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	b Credit for personal exemptions (multiply line 6d by \$30) c Balance (subtract line 16b from line 16a)	21a <b>-0-</b> b <b>800</b> c <b>-0-</b> d <b>-0-</b> e <b>-0-</b>	21a <b>-0-</b> b <b>800</b> c <b>-0-</b> d <b>-0-</b> e <b>-0-</b>
	17 Credits (from line 54)	22 <b>800</b>	22 <b>800</b>
	18 Balance (subtract line 17 from line 16c)	23 <b>207</b>	23 <b>207</b>
	19 Other taxes (from line 63)	24 <b>207</b>	24 <b>207</b>
	20 Total (add lines 18 and 19)	25 <b>207</b>	25 <b>207</b>
	21a Total Federal income tax withheld W-2P to date <small>(Include amount allowed as credit from 1974 return)</small>		
	b 1975 estimated tax payments		
	c Earned income credit		
	d Amount paid with Form 4868		
	e Other payments (from line 67)		
	22 Total (add lines 21a through e)		

Balance Due or Refund	23 If line 20 is larger than line 22, enter BALANCE DUE IRS <small>(Check here ► <input type="checkbox"/> if Form 2210, Form 2210F, or statement is attached. See page 8 of Instructions.)</small>	23 <b>207</b>
	24 If line 22 is larger than line 20, enter amount OVERPAID	24 <b>207</b>
	25 Amount of line 24 to be REFUNDED TO YOU	25 <b>207</b>
	26 Amount of line 24 to be credited on 1976 estimated tax. ► <b>26</b>	26 <b>207</b>
	<small>If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.</small>	

Sign here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature 	Date	 Preparer's signature (other than taxpayer)
			Date
	Spouse's signature (if filing jointly, both must sign even if only one has income)		
	Address (and ZIP Code)		

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 dependents.
					\$	\$

27 Total number of dependents listed in column (a). Enter here and on line 6c ►

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

28 Business income or (loss) (attach Schedule C)	28	7559
29a Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29a	(1000)
29b 50% of capital gain distributions (not reported on Schedule D—see page 9 of Instructions)	29b	
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30	2313
31a Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31a	
31b Fully taxable pensions and annuities (not reported on Schedule E—see page 9 of Instructions)	31b	
32 Farm income or (loss) (attach Schedule F)	32	
33 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see page 9 of Instructions)	33	
34 Alimony received	34	
35 Other (state nature and source—See page 9 of Instructions) ►	35	
36 Total (add lines 28 through 35). Enter here and on line 12 ►	36	8872

**Part II Adjustments to Income**

37 "Sick pay." (attach Form 2440 or other required statement)	37	
38 Moving expense (attach Form 3903)	38	
39 Employee business expense (attach Form 2106 or statement)	39	
40a Payments to a Keogh (H.R. 10) retirement plan	40a	
40b Payments to an individual retirement arrangement from attached Form 5329, Part III	40b	375
41 Forfeited interest penalty for premature withdrawal—see page 10 of Instructions	41	
42 Total (add lines 37 through 41). Enter here and on line 14 ►	42	375

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

43 Adjusted gross income (from line 15)	43	8592
44 (a) If you itemize deductions, check here ► <input type="checkbox"/> and enter total from Schedule A, line 41 and attach Schedule A	44	5735
(b) If you do not itemize deductions and line 15 is \$15,000 or more, check here ► <input type="checkbox"/> and: If box on line 2 or 5 is checked, enter 16% of line 15 but not more than \$2,600; if box on line 1 or 4 is checked, enter \$2,300; if box on line 3 is checked, enter \$1,300	45	2857
45 Subtract line 44 from line 43	46	3000
46 Multiply total number of exemptions claimed on line 7, by \$750	47	—0—
47 Taxable income. Subtract line 46 from line 45		

(Figure your tax on the amount on line 47 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16a:

48 Retirement income credit (attach Schedule R)	48	
49 Investment credit (attach Form 3468)	49	
50 Foreign tax credit (attach Form 1116)	50	
51 Contributions to candidates for public office credit—see page 10 of Instructions	51	
52 Work Incentive (WIN) credit (attach Form 4874)	52	
53 Purchase of new principal residence credit (attach Form 5405)	53	
54 Total (add lines 48 through 53). Enter here and on line 17 ►	54	

55 Tax from recomputing prior-year investment credit (attach Form 4255) NOT USED	55	—0—
56 Tax from recomputing prior-year Work Incentive (WIN) credit (attach Schedule) .	56	
57 Minimum tax. Check here ► <input type="checkbox"/> if Form 4625 is attached .	57	
58 Tax on premature distributions from attached Form 5329, Part V	58	
59 Self-employment tax (attach Schedule SE) (408)(40) 190	59	598
60 Social security tax on tip income not reported to employer (attach Form 4137)	60	
61 Uncollected employee social security tax on tips (from Forms W-2)	61	
62 Excess contribution tax from attached Form 5329, Part IV	62	
63 Total (add lines 55 through 62). Enter here and on line 19 ►	63	598

**Part VI Other Payments**

64 Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 10 of Instructions)	64	
65 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	65	
66 Credit from a Regulated Investment Company (attach Form 2439)	66	
67 Total (add lines 64 through 66). Enter here and on line 21e ►	67	

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

Department of the Treasury  
Internal Revenue Service

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

**1975**

Name(s) as shown on Form 1040

*SAMUEL & PHYLLIS RUBY*

Your social security number  
**322 12 7997**

## 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 . . . . . ►	<i>1521</i>

### Taxes (See page 11 of Instructions.)

11 State and local income . . . . .	
12 Real estate . . . . .	
13 State and local gasoline (see gas tax tables) . . . . .	
14 General sales (see sales tax tables) . . . . .	
15 Personal property . . . . .	
16 Other (itemize) ►	

*SCF*  
17 Total (add lines 11 through 16). Enter here and on line 36 . . . . . ► *1207*

### Interest Expense (See page 12 of Instructions.)

18 Home mortgage . . . . .	
19 Other (itemize) ►	
<i>SCF</i>	
20 Total (add lines 18 and 19). Enter here and on line 37 . . . . . ►	<i>2857</i>

### Contributions (See page 12 of Instructions for examples.)

21 a Cash contributions for which you have receipts, cancelled checks or other written evidence . . . . .	
b Other cash contributions. List donees and amounts. ►	
<i>SCF</i>	
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 . . . . . ►	<i>150</i>

### 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 . . . . .	<i>1521</i>
36 Total taxes—line 17 . . . . .	<i>1207</i>
37 Total interest—line 20 . . . . .	<i>2857</i>
38 Total contributions—line 24 . . . . .	<i>150</i>
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 . . . . . ►	<i>5735</i>

16-82807-1

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

Department of the Treasury  
Internal Revenue Service

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

(Sole Proprietorship)

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

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

**1975**

Name(s) as shown on Form 1040

*SAMUEL & PHYLLIS RUBY*

Social security number

*322-12-7997*

- A Principal business activity (see Schedule C Instructions) ► *SERVICE* product ► *SNACK BAR*  
 B Business name ► *WOODLEY BISTRO COFFEE SHOP* Employer identification number ► *95-2651578*  
 D Business address (number and street) ► *16055 VENTURA BLVD*  
 City, State and ZIP code ► *ENCINO CA 91316*  
 E Indicate method of accounting: (1)  Cash (2)  Accrual (3)  Other ►  
 F Were you required to file Form W-3 or Form 1096 for 1975? (see Schedule C Instructions)  
 If "Yes," where filed ►  
 G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1975?  
 H Method of inventory valuation ► Was there any substantial change in  
 the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)

**C**

Yes No

<b>Income</b>	1 Gross receipts or sales \$.....	Less: returns and allowances \$.....	Balance ►	1
	2 Less: Cost of goods sold and/or operations (Schedule C-1, line 8)			2
	3 Gross profit			3
	4 Other income (attach schedule)			4
	5 Total income (add lines 3 and 4)			5
<b>Deductions</b>	6 Depreciation (explain in Schedule C-3)			6
	7 Taxes on business and business property (explain in Schedule C-2)			7
	8 Rent on business property			8
	9 Repairs (explain in Schedule C-2)			9
	10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)			10
	11 Insurance			11
	12 Legal and professional fees			12
	13 Commissions			13
	14 Amortization (attach statement)			14
	15 (a) Pension and profit-sharing plans (see Schedule C Instructions)			15(a)
	(b) Employee benefit programs (see Schedule C Instructions)			(b)
	16 Interest on business indebtedness			16
	17 Bad debts arising from sales or services			17
	18 Depletion			18
<b>19 Other business expenses (specify):</b>	(a) .....			
	(b) .....			
	(c) .....			
	(d) .....			
	(e) .....			
	(f) .....			
	(g) .....			
	(h) .....			
	(i) .....			
	(j) .....			
<b>20 Total deductions (add lines 6 through 19(k))</b>	(k) Total other business expenses (add lines 19(a) through 19(j)) .....		<i>5159</i>	
	TOTAL		<i>2400</i>	
<b>21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a)</b>			<b>19(k)</b>	
			21	<i>7559</i>

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

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

16-82517-1

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

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

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

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

SCH

## 5 Totals

**6** Less amount of depreciation claimed in Schedule C-1, page 1  
**7** Balance—Enter here and on page 1, line 6

**SCHEDULE 5. 2. 1. 5. 2. 3. 4. 5. 6.**

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

974

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

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

Did you claim a deduction for expenses connected with:

- (1) Entertainment facility (boat, resort, ranch, etc.)? . . .  Yes  No (3) Employees' families at conventions or meetings? . . .  Yes  No  
(2) Living accommodations (except employees on business)?  Yes  No (4) Employee or family vacations not reported on Form W-2?  Yes  No

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

**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Capital Gains and Losses** (Examples of property to be reported on this

Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.)

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

**1975**

Name(s) as shown on Form 1040

Social security number

*SAMUEL & PHYLLIS RUBY*

322-12-7997

**D****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. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction F) 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 I) . . . . .			4(a)	( )
(b)	Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction I) . . . . .			(b)	81741
5	Net short-term gain or (loss), combine lines 3, 4(a) and (b) . . . . .			5	81741

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

6					
7	Capital gain distributions . . . . .			7	
8	Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A) . . . . .			8	5105
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	5105
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction I) . . . . .			12(a)	(13322)
(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction I) . . . . .			(b)	(5839)
13	Net long-term gain or (loss), combine lines 11, 12(a) and (b) . . . . .			13	(14056)

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

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

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

17 Enter loss from line 5; if line 5 is zero or a gain, enter a zero . . . . .	17	(1741)
18 Enter loss from line 13 . . . . .	18	(17056)
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	(14056)
21 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero . . . . .	21	5105
<b>Note:</b> If the entry on line 21 is zero, OMIT lines 22 through 28, and enter on line 29 the loss shown on line 12(a).		
22 Enter gain, if any, from line 11 . . . . .	22	5105
23 Enter smaller of amount on line 21 or line 22 . . . . .	23	5105
24 Enter excess of gain on line 21 over amount on line 23 . . . . .	24	-0-
25 Enter loss from line 4(a); if line 4(a) is blank, enter a zero . . . . .	25	-0-
26 Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25 (see Instruction K) . . . . .	26	-0-
27 Enter loss from line 12(a) . . . . .	27	(13322)
28 Add the gain(s) on line(s) 23 and 26 . . . . .	28	5105
29 Reduce the loss on line 27 to the extent of the gain, if any, on line 28 (see Instruction L) . . . . .	29	(8217)
30 Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero) . . . . .	30	(8217)
31 Subtract amount on line 30 from the loss on line 20 . . . . .	31	(5839)
32 Enter 50% of the amount on line 31 . . . . .	32	(2920)
33 Add lines 17, 30, and 32 . . . . .	33	(2878)
34 Enter here and enter as a (loss) on Form 1040, line 29a, the smallest of: (a) Amount on line 33; (b) \$1,000 (\$500 if married and filing a separate return—see Instruction N for a higher limit not to exceed \$1,000); or, (c) Taxable Income, as adjusted (see Instruction M) . . . . .	34	(1000)

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

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

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

44 Enter amount from Form 1040, line 47 . . . . .	44	
45 Enter amount from line 15(a) . . . . .	45	
46 Subtract amount on line 45 from amount on line 44 (but not less than zero) . . . . .	46	
47 Enter smaller of amount on line 13 or line 14 . . . . . 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 your share of certain long-term gains from partnerships, fiduciaries, and small business corporations referred to as "certain subsection (d) gains" (see Instruction W) . . . . .	48	
49 Enter amount from line 48 or \$50,000 (\$25,000 if married filing separately), whichever is larger. 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 Form 1040, line 47, enter this alternative tax on Form 1040, line 16a . . . . .	57	

**SCHEDULE SE  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Computation of Social Security Self-Employment Tax****1975**

► Each self-employed person must file a Schedule SE. ► Attach to Form 1040.  
 ► See Earned Income Credit Instructions on page 8 and Instructions for Schedule SE (Form 1040).

- If you had wages, including tips, of \$14,100 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule unless you are eligible for the Earned Income Credit. See Instructions.
- If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

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

**NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD)***SAMUEL RUBY***Social security number of  
self-employed person***322-12-7997***Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.)***SNACKBAR*

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

**Part I Computation of Net Earnings from FARM Self-Employment**

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

**REGULAR METHOD**

- 1 Net profit or (loss) from: (a) Schedule F, line 54 (cash method), or line 74 (accrual method) . . . . .  
 (b) Farm partnerships . . . . .

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

**FARM OPTIONAL METHOD**

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

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

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

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

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

- 5 Net profit or (loss) from: (b) Partnerships, joint ventures, etc. (other than farming) . . . . .

- (c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ►  and enter zero on this line . . . . .

- (d) Service with a foreign government or international organization . . . . .  
 (e) Other (See Form 1040 in instructions for line 35.) Specify ► . . . . .

- 6 Total (add lines 5(a) through (e)) . . . . .

- 7 Enter adjustments if any (attach statement) . . . . .

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

- If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1972, 1973, and 1974. The nonfarm optional method can only be used for 5 taxable years.

**NONFARM OPTIONAL METHOD**

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

*\$1,600**00*

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

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

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

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

<sup>2</sup> Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3; plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7.

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

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

*5159*

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

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

*5159*

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

*\$14,100**00*

- 15 (a) Total "FICA" wages and "RRTA" compensation . . . . .

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

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

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

*14100**00*

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

*5159**00*

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

*408**00*

**SCHEDULE SE  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Computation of Social Security Self-Employment Tax**

- Each self-employed person must file a Schedule SE.
- Attach to Form 1040.
- See Earned Income Credit Instructions on page 8 and Instructions for Schedule SE (Form 1040).

**1975**

- If you had wages, including tips, of \$14,100 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule unless you are eligible for the Earned Income Credit. See Instructions.
- If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

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

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD)

**PHYLLIS RUBY**Social security number of  
self-employed person ►**379181120**Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ► **SNACK BAR**

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

**Part I Computation of Net Earnings from FARM Self-Employment**

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

**REGULAR METHOD**

- |   |  |
|---|--|
| 1 Net profit or (loss) from:  | (a) Schedule F, line 54 (cash method), or line 74 (accrual method) . . . . . |
| 2 Net earnings from farm self-employment (add lines 1(a) and (b)) . . . . . |  |

**FARM OPTIONAL METHOD**

- |   |   |
|---|---|
| 3 If gross profits from farming <sup>1</sup> are: | (a) Not more than \$2,400, enter two-thirds of the gross profits . . . . .                  |
|   | (b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600 . . . . . |

<sup>1</sup> Gross profits from farming are the total gross profits from Schedule F, line 2a (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE.

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

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

- |                              |   |
|------------------------------|---|
| 5 Net profit or (loss) from: | (a) Schedule C, line 21. (Enter combined amount if more than one business.) . . . . .   |
|                              | (b) Partnerships, joint ventures, etc. (other than farming) . . . . .   |
|                              | (c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ► <input type="checkbox"/> and enter zero on this line . . . . . |
|                              | (d) Service with a foreign government or international organization . . . . .   |
|                              | (e) Other (check for line 35.) Specify ► . . . . .  |

**2400**

- 6 Total (add lines 5(a) through (e)) . . . . .

**2400**

- 7 Enter adjustments if any (attach statement) . . . . .

**2400**

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

If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1972, 1973, and 1974. The nonfarm optional method can only be used for 3 taxable years.

**NONFARM OPTIONAL METHOD**

- |   |         |
|---|---------|
| 9 (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm) . . . . .          | \$1,600 |
| (b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.) . . . . . |         |
| (c) Balance (subtract line 9(b) from line 9(a)) . . . . .   |         |

**00**

- 10 Enter two-thirds of gross nonfarm profits<sup>3</sup> or \$1,600, whichever is smaller . . . . .

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

<sup>3</sup> Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 3(c), (d), and (e), as adjusted by line 7.

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

- 12 Net earnings or (loss): (a) From farming (from line 4) . . . . .  
 (b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . . . . .

**2400**

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

**2400**

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

**\$14,100**

- 15 (a) Total "FICA" wages and "RRTA" compensation . . . . .  
 (b) Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA . . . . .  
 (c) Total of lines 15(a) and (b) . . . . .

**00**

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

**14100**

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

**2400**

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

**190**

Form 4797

Department of the Treasury  
Internal Revenue Service

## Supplemental Schedule of Gains and Losses

Sales, Exchanges and Involuntary Conversions under

Sections 1231, 1245, 1250, 1251, and 1252

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

1975

Name(s) as shown on return

SAMUEL &amp; PHYLLIS RUBY

Identifying number

322-12-7997

## Part I

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

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

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

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

(a) For all except partnership returns:

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

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

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

3	LINE 22					5105

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

(a) For all except partnership returns:

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

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

## Part II. Ordinary Gains and Losses

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

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

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

(b) For individual returns:

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

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

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

10 Description of sections 1245, 1250, 1251, and 1252 property:

(A) <i>WOODLEY BISTRO COFFEE SHOP</i>	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(B)		
(C)		
(D)		
(E)		

Relate lines 10(A) through 10(E) to these columns ► ► ► ►

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

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

20 Total gains for all properties (add columns (A) through (E), line 15) . . . . .

*7418*

21 Add columns (A) through (E), lines 16(b), 17(h), 18(d), and 19(f). Enter here and on line 7 . . . . .

*2313*

22 Subtract line 21 from line 20. Enter here and in appropriate Section in Part I (see instructions E and G.2) . . . . .

*5105*

**4798**

Form  
Department of the Treasury  
Internal Revenue Service

Name(s) as shown on Form 1040

*SAMUEL & PHYLLIS RUBY*

## Capital Loss Carryover

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

**1975**

Social Security Number

*322 12 7997*

**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 . . . . .
- 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 . . . . .
- 3 Reduce any loss on line 1 to the extent of any gain on line 2 . . . . .
- 4 Enter amount shown on your 1974 Form 1040, line 29 . . . . .
- 5 Enter smaller of line 3 or 4 . . . . .
- 6 Excess of amount on line 3 over amount on line 5 . . . . .

<b>1</b>	
<b>2</b>	
<b>3</b>	
<b>4</b>	
<b>5</b>	
<b>6</b>	

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

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

- 7 Line 4 less line 5 (Note: If you ignored lines 2 through 6, enter amount from your 1974 Form 1040, line 29) . . . . .
- 8 Enter loss from your 1974 Schedule D (Form 1040), line 13; if none, enter zero and ignore lines 9 through 12 . . . . .
- 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 . . . . .
- 10 Reduce any loss on line 8 to the extent of any gain on line 9 . . . . .
- 11 Multiply amount on line 7 by 2 . . . . .
- 12 Excess of amount on line 10 over amount on line 11 . . . . .

<b>7</b>	— 0 —
<b>8</b>	
<b>9</b>	
<b>10</b>	
<b>11</b>	
<b>12</b>	

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

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

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

1	(2741)
2	-0-
3	(2741)
4	-0-)
5	-0-
6	-0-
7	-0-
8	(13322)
9	(13322)
10	-0-
11	-0-
12	
13	
14	(2741)

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

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

NAME: SAMUEL & PHYLLIS RUBY

CALENDAR YEAR 19

322-12-7987

SOC. SEC. NO.

ADDRESS

## **DEDUCTION SCHEDULE**

NAME SAMUEL & PHYLLIS RUBY I.D. NO.  
OR  
ADDRESS 322-12-7997 SOC. SEC. NO.

CALENDAR YEAR 19

25

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

ADDRESS 364-16-1111

**FISCAL YEAR ENDING**

19

SCHEDULE OF PROFIT ( OR LOSS ) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY	EMPLOYERS NO.
BUSINESS NAME	
BUSINESS ADDRESS	
TOTAL RECEIPTS	48929
INVENTORY AT BEGINNING OF YEAR	800
MERCHANDISE PURCHASED	24031
TOTAL	24831
LESS INVENTORY AT END OF YEAR	-0-
GROSS PROFIT	24093
GROSS INCOME	24093
OTHER BUSINESS DEDUCTIONS	
ADVERTISING	99
AUTO AND TRUCK EXPENSE	1800
BAD DEBTS	
COMMISSIONS	
DELIVERY	
DEPRECIATION ( SCHEDULE BELOW )	974
DUES AND SUBSCRIPTIONS	126
ENTERTAINMENT AND PROMOTIONAL	
INSURANCE	285
INTEREST	1107
JANITOR AND HAULING	
LEGAL AND ACCOUNTING	150
OFFICE SUPPLIES AND EXPENSE	
RENT	4151
REPAIRS AND MAINTENANCE	625
SALARIES AND WAGES	5632
SUPPLIES	
TAXES AND LICENSES	240
TAXES PAYROLL	573
TELEPHONE AND UTILITIES	168
LINEN CONTRACT LABOR	158 444
 	16534
NET PROFIT OR ( LOSS ) FEDERAL RETURN	7559

NET PROFIT OR (LOSS) FEDERAL RETURN

NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF. (H) \$159 (W) 240

**SCHEDULE OF DEPRECIATION**

NAME SAMUEL & PHYLLIS RUBY I.D. or  
SOC. SEC. NO. \_\_\_\_\_

T.D. or  
SOC. SEC. NO.

Calendar Yr  
E/Y/E

19 25  
19

## GAINS ON INSTALLMENT SALES

**DESCRIPTION OF PROPERTY**

# GAINS ON INSTALLMENT COFFEE SHOP

DATE ACQUIRED

2/17 4

DATE SOLD

9/2/75

TYPE OF ASSET:	CAPITAL	SEC. 1245	SEC. 1250
1. SELLING PRICE: CASH	\$	\$20148	\$
2. NOTES		48152	
3. MORTGAGE TRANSFERRED			
4. OTHER			
5. GROSS SALES PRICE (1+2+3+4)		68300	
6. COST OR BASIS	\$	\$45228	\$
7. LESS ACCUMULATED DEPRECIATION			
8. PRIOR TO 1-1-62			
9. PRIOR TO 1-1-64			
10. AFTER 12-31-61		2313	
11. ST. LINE AFTER 12-31-63			
12. EXCESS OVER S/L 1-64/12-69			
13. EXCESS OVER S/L AFTER 12-31-69			
14. ADJUSTED BASIS (6-7 THRU 13)		42915	
15. EXPENSES OF SALE		238	
16. TOTAL ADJUSTED BASIS (14 + 15)		43153	
17. TOTAL GROSS PROFIT (5 - 16)	\$		
18. TOTAL GROSS PROFIT - ORDINARY		\$2313	\$
19. TOTAL GROSS PROFIT - OTHER		\$22834	\$
20. CONTRACT PRICE (1 + 2 + 4)	\$	\$68300	\$
21. GROSS PROFIT %	%	36.82%	%
22. PAYMENTS RECEIVED YEAR OF SALE			
23. CASH (1)		20148	
24. PRINCIPAL COLLECTIONS		—0—	
25. EXCESS MORTGAGE OVER BASIS		—0—	
26. OTHER (4)		—0—	
27. TOTAL PAYMENTS (23 THRU 26)		20148	
28. RECOGNIZED GAIN			
29. RECOGNIZED GAIN - ORDINARY		2313	
30. RECOGNIZED GAIN - OTHER		5105	

RESIDENT

540



**INDIVIDUAL  
CALIFORNIA  
INCOME TAX**

TAXABLE YEAR

1975

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

Check  Calendar Year  
One:  Fiscal Year Ending 1976

NAME (If joint return, give first names and initials of both) LAST NAME  
SAMUEL & PHYLLIS RUBY

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

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE  
16250 BIRCHER STGRANADA HILLS CA

FOR FEDERAL PRIVACY ACT NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number

322 12 7997

Spouse's Social Security Number

349 Act 1976

Occupation SEE Years SEE

## FILING STATUS—Check Only One:

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

## EXEMPTION CREDITS

6 Personal	If line 1 or 3 checked, enter \$25	• 650 00
7 Dependents — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.	If line 2, 4 or 5 checked, enter \$50	
	<u>ELISA THOMAS</u>	
8 Blind (refer to instructions) Number of blind exemptions ►	x \$8	7 16 00
9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20		8 00
		9 66 00

ATTACH COPY 2 OF FORM W-2 HERE ▲

ATTACH HERE  
ATTACH FORM DE 1964 HERE

White social security number on check or money order.

- 10 Wages, salaries, tips and other employee compensation [Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see Instructions, Page 6.]  
 11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(S40))  
 12 Interest. Enter total (if over \$400, complete and attach Schedule B(S40))  
 13 Income other than wages, dividends and interest (from line 4B)  
 14 Total (add lines 10, 11, 12 and 13)  
 15 Adjustments to income (from line 5B)  
 16 Adjusted gross income (subtract line 15 from line 14)
  - If line 1 or 3 is checked and line 16 is \$4,000 or less, enter zero tax on line 23.  Do not complete lines 17 thru 22
  - If line 2, 4, or 5 is checked and line 16 is \$8,000 or less, enter zero tax on line 23.
  - If you do NOT itemize deductions AND line 16 is under \$15,000, find tax in Tax Table and enter on line 19.
  - If you itemize deductions OR line 16 is \$15,000 or more, complete lines 17 and 18.
 17 Deductions: Itemized (from line 62) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)  
 18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19  
 19 Tax from (check one): Tax Table  Tax Rate Schedule  Income Averaging Schedule (G or G-II)   
 20 Total exemption credits (from line 9, above)  
 21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)  
 22 Other credits (from line 65)  
 23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)  
 24 Tax on preference income (see instructions—attach Schedule P(S40))  
 25 Total tax liability (add lines 23 and 24)  
 26 Total California income tax withheld (attach W-2 or W-2P to face of this return)  
 27 Renter's credit—if you lived in rented property on March 1, 1975, complete Part 3 on page 2  
 28 1975 California estimated tax payments  
 29 Excess California SDF tax withheld (attach Form DE 1964 to face of this return)  
 30 Total prepayment credits (add lines 26 thru 29)  
 31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero.  
 Pay in full and mail with return to: FRANCHISE TAX BOARD  
 SACRAMENTO, CA 95867  
 32 If line 25 is smaller than line 30, enter amount OVERPAID  
 33 Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks.  
 Mail return to:  
 FRANCHISE TAX BOARD  
 P.O. BOX 13-540  
 SACRAMENTO, CA 95813  
 34 Amount of line 32 to be credited on your 1976 ESTIMATED TAX  
 ■ 34 ← ESTIMATED TAX

PAY IN FULL → ■ 31 ← 0 →

Do not write in these spaces

P

E

M

A

R

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN ► Your signature

Date

Preparer's signature (other than taxpayer)

Date

HERE ► Spouse's signature—if filing joint return

Address (and Zip code)

367-348729

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

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

**PART II — Other Income**

- 39 Business income (or loss) (attach Schedule C(540)) . . . . . • 39  
 40 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) . . . . . • 40  
 41 Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) . . . . . • 41  
 42 Pensions and annuities . . . . . • 42  
 43 Rents and royalties . . . . . { ATTACH SCHEDULE E FORM (540) • 43  
 44 Partnerships . . . . . • 44  
 45 Estates and trusts . . . . . • 45  
 46 Farm income (or loss) (attach Schedule F(540)) . . . . . • 46  
 47 Miscellaneous income:  
     (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) . . . . . 47a  
     (b) Alimony . . . . . 47b  
     (c) Other (state nature and source) . . . . . 47c  
     Enter total of lines 47(a), 47(b), and 47(c) . . . . . • 47  
 48 Total (add lines 39 thru 47). Enter here and on line 13 . . . . . • 48 8872

**PART III — Adjustments to Income**

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

**PART IV — Itemized Deductions —**

- Attach Schedule A(540) and enter sub-totals on lines 56 thru 61, below
- 56 Total deductible medical and dental expenses (from Schedule A(540), line 10) . . . . . • 56 150.9  
 57 Total child adoption expenses (from Schedule A(540), line 13) . . . . . • 57 0  
 58 Total taxes (from Schedule A(540), line 20) . . . . . • 58 120.7  
 59 Total interest expense (from Schedule A(540), line 23) . . . . . • 59 285.7  
 60 Total contributions (from Schedule A(540), line 28) . . . . . • 60 150  
 61 Total miscellaneous deductions (from Schedule A(540), line 39) . . . . . • 61  
 62 Total itemized deductions (add lines 56 thru 61). Enter here and on line 17 . . . . . • 62 573.5

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

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

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

DRIVE X 17

IRA 375.

SCHEDULE

A

FORM 540



## CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE

1975

YEAR

Name as shown on Form 540

SAMUEL &amp; PHYLLIS RUBY

Social Security Number

322-12-7887

A

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

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

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

1. One half (but not more than \$150) of insurance premiums for medical care.....
2. Medicine and drugs.....
3. Enter 1% of line 16, Form 540.....
4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero).....
5. Enter balance of insurance premiums for medical care not entered on line 1.....
6. Other medical and dental expenses:
  - (a) Doctors, dentists, nurses, etc.....
  - (b) Hospitals.....
  - (c) Other (itemize).....
7. Total—(Add lines 4, 5, 6a, b, and c).....
8. Enter 3% of line 16, Form 540.....
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero).....
10. Total—(Add lines 1 and 9. Enter here and on Form 540, line 56).....

SCH

1509

**Child Adoption Expense**

11. Total expenses paid or incurred—Attach itemized list
12. Enter 3% of line 16, Form 540.....
13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, line 57).....

**Taxes**

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

SCH

1207

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

**Interest Expense**

21. Home mortgage.....
22. Other (itemize).....

SCH

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

2857

**Contributions**

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

SCH

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

27. Carryover from 1974—See instructions.....

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

150

**Miscellaneous Deductions****Casualty or Theft Loss(es)—See Instructions**

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

29. Loss before insurance reimbursement.....
30. Insurance reimbursement.....
31. Subtract line 30 from line 29. Enter difference (if line 30 is greater than line 29, enter zero).....
32. Enter \$100 or amount on line 31, whichever is smaller
33. Casualty or theft loss (line 31 less line 32).....
34. Alimony paid.....
35. Child care—See instructions.....
36. Union dues.....
37. Employment education expense—See instructions.....
38. Other—(itemize).....

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

**SCHEDULE  
C**  
**FORM 540**



# CALIFORNIA

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

**TAXABLE**

**19 25**

**YEAR**

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

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

Name as shown on Form 540 or 540NR

Social Security Number

*SAMUEL PHYLIS RUBY* *322-12-7997*

A. Name and Address of Business

*WOODLEY BISTRO COFFEE SHOP*

B. Federal Employer I.D. No.

*95-2651578*

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

*SERVICE - SNACK BAR*

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

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

F. Method of inventory valuation ►

*cost*

**C**

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

YES  NO If "Yes," attach explanation.

	Balance ►
1 Gross receipts, sales, or fees \$	Less returns and allowances \$
2 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
3 Purchases \$	Less cost of items withdrawn for personal use \$
4 Cost of labor (do not include salary paid to yourself)	
5 Materials and supplies	
6 Other costs (explain in Schedule C-2 or attach Schedule)	
7 Total of lines 2 thru 6	
8 Inventory at end of this year	
9 Cost of goods sold (subtract line 8 from line 7)	
10 Gross profit (subtract line 9 from line 1)	
11 Other income (attach schedule)	
12 Total Income (add lines 10 and 11)	

### OTHER BUSINESS DEDUCTIONS

13 Depreciation (explain in Schedule C-1 or attach Schedule)	
14 Taxes on business and business property (explain in Schedule C-2 or attach Schedule)	
15 Rent on business property	
16 Repairs (explain in Schedule C-2 or attach Schedule)	
17 Salaries and wages not included on line 4 (exclude any paid to yourself)	
18 Insurance	
19 Legal and professional fees	
20 Commissions	
21 Amortization (attach statement)	
22 Retirement plans, etc. (other than your share, see instructions)	
23 Interest on business indebtedness	
24 Bad debts arising from sales or services (Not applicable if reporting on cash basis)	
25 Depletion (attach schedule)	
26 Other business expenses (explain in Schedule C-2 or attach Schedule)	
27 Total of lines 13 thru 26	
28 Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR	<i>SCH 2559</i>

Schedule C-1 Depreciation Claimed on line 13.	Group and guideline class or description of property	Date Acquired	Cost or other basis	Depreciation allowed (or allowable) in prior years	Method of computing depreciation	Life or Rate	Depreciation for this year

Schedule C-2 Explanation of Lines 6, 14, 16, and 26.	LINE NO.	EXPLANATION	AMOUNT	LINE NO.	EXPLANATION	AMOUNT

SCHEDULE  
**D**  
FORM 540



**CALIFORNIA**  
**CAPITAL GAINS AND LOSSES**

Attach to Form 540 or 540NR

TAXABLE

**1975**

YEAR

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

Name as shown on Form 540 or 540NR

Social Security Number

*SAMUEL & PHYLLIS RUBY*

*322 12 7997*

**D**

**PART I—Assets Held One Year or Less**

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d. less e.)
1. <i>1974 LOSS CARRYOVER (20,360)</i>					
<i>USED 1974 100%</i>					
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					

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

5.					
6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)					<i>\$105</i>
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7					<i>\$105</i>

**PART III—Assets Held More Than Five Years**

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

**PART IV—Summary of Capital Gains and Losses**

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

SCHEDULE  
D-1  
FORM 540



# CALIFORNIA

## SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

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

TAXABLE

1975

YEAR

Name as shown on Tax Return

Identifying number as shown on return

SAMUEL & PHYLIS RUBY

322-12-7897

D-1

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

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

1. Description of Sections 18211, 18212-18, 18219, and 18220 property.	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) <u>WooLey BISTRO COFFEE SHOP</u>	<u>2/1/74</u>	<u>9/2/75</u>
(B)		
(C)		
(D)		
Correlate lines 1(A) through 1(D) with these columns →	Property (A)	Property (B)
2. Gross sales price . . . . .		
3. Cost or other basis and expense of sale . . . . .		
4. Depreciation allowed (or allowable) . . . . .		
5. Adjusted basis, line 3 less line 4 . . . . .		
6. Total gain, subtract line 5 from line 2 . . . . .		
7. If Section 18211 property:		
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3) . . . . .		
(b) Line 6 or line 7(a), whichever is smaller . . . . .		
8. If Section 18212-18 property:		
(a) Enter additional depreciation after 12-31-63 and before 1-1-71 . . . . .		
(b) Enter additional depreciation after 12-31-70 . . . . .		
(c) Enter line 6 or line 8(b), whichever is smaller . . . . .		
(d) Line 8(c) times applicable percentage (Instruction D-4) . . . . .		
(e) Enter excess, if any, of line 6 over line 8(b) . . . . .		
(f) Enter line 8(a) or line 8(e), whichever is smaller . . . . .		
(g) Line 8(f) times applicable percentage (Instruction D-4) . . . . .		
(h) Add line 8(d) and line 8(g) . . . . .		
9. If Section 18220 property:		
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years . . . . .		
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), which- ever is smaller (see Instruction D-5) . . . . .		
(c) Excess deductions account (see Instruction D-5) . . . . .		
(d) Enter line 9(b) or line 9(c), whichever is smaller . . . . .		
10. If Section 18219 property:		
(a) Soil and water conservation expenses made after 12-31-69		
(b) Enter amount from line 9(d), if any; otherwise, enter a zero		
(c) Enter excess; if any, of line 10(a) over 10(b) . . . . .		
(d) Line 10(c) times applicable percentage (Instruction D-5) . . . . .		
(e) Line 6 less line 10(b) . . . . .		
(f) Enter smaller of line 10(d) or line 10(e) . . . . .		

### SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)

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

**PART II Sales or Exchanges of Property Used in Trade or Business and/or Involuntary Conversions  
(Section 18181-82) see Instruction E**

**Section A—INVOLUNTARY CONVERSIONS DUE TO CASUALTY AND THEFT**

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

16. Combine the amounts on line 15, enter here and also on the appropriate line as follows . . . . .  
 (a) For all returns, except partnership returns: (1) If line 16 is zero or a gain, enter amount of each gain or loss, above, in column (g) of applicable Section B-1, B-2 or B-3; (2) If line 16 is a loss, enter such amount on line 25 of Part III.  
 (b) For partnership returns: Enter gain(s) and loss(es) in Schedule K (Form 565). See Instruction E.

**Section B—SALES OR EXCHANGES OF PROPERTY USED IN TRADE OR BUSINESS AND CERTAIN INVOLUNTARY CONVERSIONS  
(Not Reportable in Section A)**

**Section B-1 Property Held One Year or Less**

17.						

18. Combine the amounts on line 17, enter here . . . . .

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

19.	LIN <del>E</del> 13					5105

20. Combine the amounts on line 19, enter here . . . . .

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

21.						

22. Combine the amounts on line 21, enter here . . . . .

23. Combine the amounts on lines 18, 20 and 22; enter here and also on the appropriate line as follows . . . . .  
 (a) For all returns, except partnership returns: (1) If line 23 is a gain, enter the amounts from lines 18, 20 and 22, on lines 2, 6 and 10, respectively, of the Schedule D (Form 540), or if filing Form 541, enter amounts from lines 18, 20 and 22, on lines 2, 7 and 11, respectively, of the Schedule D (Form 541). (2) If line 23 is a loss, enter such amount on line 26 of Part III.  
 (b) For partnership returns: Enter amounts on lines 18, 20 and 22, in Schedule K(565)—see Instruction E.

**PART III Ordinary Gains and Losses**

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements and expense of sale	g. Gain (or loss) (d. plus e. less f.)
24. Gain, if any, from line 14						2313
25. Loss, if any, from line 16						
26. Loss, if any, from line 23						
27.						
28. Combine lines 24 through 27, enter here and also on the appropriate line as follows						2313
(a) For fiduciary and partnership returns: Enter the gain (or loss) shown on line 28 on the line provided for on the return being filed—see Instruction F for specific line reference.						
(b) For individual returns:						
(1) If the gain (or loss) on line 28 includes losses which are to be treated as an itemized deduction on Schedule A (Form 540 or 540NR) (see Instruction F), enter the total of such loss(es) here and on Schedule A (Form 540 or 540NR)—Identify as loss from line 28(b)(1), Schedule D-1 (Form 540)						
(2) Redetermine the gain (or loss) on line 28, excluding the loss (if any) entered on line 28(b)(1). Enter here and on page 2 of Form 540 or Form 540NR, under "Other Income"						2313

NAME . SAMUEL & PHYLLIS RUBY      CALENDAR YEAR 19 75  
 ADDRESS 322 - 12 - 7997      SOC. SEC. NO.

DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL	CONTRIBUTIONS	STATE	FEDERAL
2 MEDICINE/DRUGS			21a CASH CONTRIBUTIONS		
3 LESS 1% A.G.I. (Line 18 - 1040)			21b PARTNERSHIP SHARE		
4 NET MED/DRUGS			GIRL/BOY SCOUTS		
5 H & A INS. (% + EXCESS)		682	HEART FUND/CANCER FUND		
6a DR.			RED CROSS/UNITED FUND		
DR.			XMAS & EASTER SEALS		
DR.			MISC. ORGANIZED CHARITIES		
DR.		877	CHURCHES		
			22 OTHER THAN CASH		
6b HOSPITAL			23 CARRY OVER FROM PRIOR YRS		
PROSTHETIC APPLIANCES			24 TOTAL CONTRIBUTIONS	150	150
HEARING AID			CASUALTY OR THEFT (LOSS(ES))		
6c AMBULANCE			25 LOSS BEFORE ADJUSTMENT		
LABORATORIES			26 INSURANCE REIMBURSEMENT		
TRAVEL FOR MED. 1000		70	27		
			28 (\$100 LIMITATION PER CAS.)		
			29 TOT. CAS. OR THEFT LOSS		
			MISCELLANEOUS DEDUCTIONS		
MEDICARE INS.			30 ALIMONY		
GLASSES			31 UNION/PROFESSIONAL DUES		
7 MEDICAL EXPENSES 1629	1629	1629	32 CHILD & DEP. CARE (Form 2441)		
LESS REIMBURSED BY INS.			33 INCOME TAX PREPARATION		
8 LESS 3% ADJ. GROSS INC. 270	270	258	UNIFORMS/PROTEC. CLOTHING		
9 1359	1359	1371	SMALL TOOLS AND SUPPLIES		
1 + 1/2 (TO \$150) OF H & A INS. 130	130	150	LAUNDRY AND CLEANING		
10 TOTAL MEDICAL DED. ▶ 1509	1509	1521	AUTO USE/DAMAGE		
TAXES			INVEST. COUNSEL & PUBS. (Sched)		
11 STATE & LOCAL INCOME -0-	-0-	0	EMPLOYMENT AGENCY FEES		
12 REAL ESTATE		932	SAFE DEPOSIT BOX		
13 STATE & LOCAL GASOLINE		48	TEL. REQ. IN BUSINESS		
14 GENERAL SALES TAX 2.05	2.05	2.05	POLITICAL CONTRIBUTIONS		
15a PERSONAL PROPERTY					
15b PERSONAL PROPERTY AUTO 22	22	22			
16 SALES TAX AUTO -0-	-0-	0	34 TOTAL MIS. DED. ▶		
			SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
17 TOTAL TAXES ▶ 1207	1207	1207	35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
INTEREST (TO WHOM PAID)			36 TOTAL TAXES (From LINE 17)		
18 MORTGAGE		2519	37 TOTAL INTEREST (Line 20)		
			38 TOTAL CONTR. (Line 24)		
19 INSTALLMENT LOANS MISC. TRANSWORLD SBA FEDCO		50 186 7 100	39 CAS. & THEFT LOSS(ES) (Line 29)		
			40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
			41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▶ 5723 5735		
			REMARKS		
20 TOTAL INTEREST ▶ 2857	2857	2857			



Professional Stationers, Inc.  
 7400 Laurel Canyon Boulevard  
 North Hollywood, California 91605

Form 101

SCHEDULE

NAME SAMUEL & PHYLLIS RUBY I.D. NO. \_\_\_\_\_  
OR \_\_\_\_\_ SOC. SEC. NO. \_\_\_\_\_

ADDRESS 322-12-7997

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

CALENDAR YEAR 19

乙

ADDRESS 366-12-1111

FISCAL YEAR ENDING

18

SCHEDULE OF PROFIT ( OR LOSS ) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY	BUSINESS NAME	EMPLOYERS NO.
BUSINESS ADDRESS		
TOTAL RECEIPTS		48924
INVENTORY AT BEGINNING OF YEAR	800	
MERCHANDISE PURCHASED	24031.	
TOTAL	24831	
LESS INVENTORY AT END OF YEAR	-0-	
GROSS PROFIT		24093
GROSS INCOME		24093
OTHER BUSINESS DEDUCTIONS		
ADVERTISING	99	
AUTO AND TRUCK EXPENSE	1800	
BAD DEBTS		
COMMISSIONS		
DELIVERY		
DEPRECIATION ( SCHEDULE BELOW )	974	
DUES AND SUBSCRIPTIONS	126	
ENTERTAINMENT AND PROMOTIONAL		
INSURANCE	285	
INTEREST	1107	
JANITOR AND HAULING		
LEGAL AND ACCOUNTING	150	
OFFICE SUPPLIES AND EXPENSE		
RENT	4151	
REPAIRS AND MAINTENANCE	625	
SALARIES AND WAGES	5632	
SUPPLIES		
TAXES AND LICENSES	240	
TAXES PAYROLL	575	
TELEPHONE AND UTILITIES	168	
LINEN	158	
CONTRACT LABOR	44	
NET PROFIT OR ( LOSS ) FEDERAL RETURN		16534 7559

**NET PROFIT OR (LOSS) FEDERAL RETURN**

NET PROFIT OR (LOSS) STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF. (H) \$159 (W) \$400

16534  
7559

**SCHEDULE OF DEPRECIATION**

NAME SAMUEL PHYLLIS RUBY I.D. or  
SOC. SEC. NO. \_\_\_\_\_

NAME JAMES L. THOMPSON I.D. OR  
SOC. SEC. NO.

Calendar Yr.  
E/Y/E

19 2  
19

## GAINS ON INSTALLMENT SALES

**DESCRIPTION OF PROPERTY**

# FEESHOP

DATE ACQUIRED

2/1/74

DATE SOLD

9/2/75

TYPE OF ASSET:	CAPITAL	SEC. 1245	SEC. 1250
1. SELLING PRICE: CASH	\$	<i>20148</i>	\$
2. NOTES		<i>48152</i>	
3. MORTGAGE TRANSFERRED			
4. OTHER			
5. GROSS SALES PRICE (1+2+3+4)		<i>68300</i>	
6. COST OR BASIS	\$	<i>45228</i>	\$
7. LESS ACCUMULATED DEPRECIATION			
8. PRIOR TO 1-1-62			
9. PRIOR TO 1-1-64			
10. AFTER 12-31-61		<i>2313</i>	
11. ST. LINE AFTER 12-31-63			
12. EXCESS OVER S/L 1-64/12-69			
13. EXCESS OVER S/L AFTER 12-31-69			
14. ADJUSTED BASIS (6-7 THRU 13)		<i>42915</i>	
15. EXPENSES OF SALE		<i>238</i>	
16. TOTAL ADJUSTED BASIS (14 + 15)		<i>43153</i>	
17. TOTAL GROSS PROFIT (5 - 16)	\$		
18. TOTAL GROSS PROFIT - ORDINARY		<i>2313</i>	\$
19. TOTAL GROSS PROFIT - OTHER		<i>22834</i>	\$
20. CONTRACT PRICE (1 + 2 + 4)	\$	<i>68307</i>	\$
21. GROSS PROFIT %	%	<i>36.82</i>	%
22. PAYMENTS RECEIVED YEAR OF SALE			
23. CASH (1)		<i>20148</i>	
24. PRINCIPAL COLLECTIONS		<i>-0-</i>	
25. EXCESS MORTGAGE OVER BASIS		<i>-0-</i>	
26. OTHER (4)		<i>-0-</i>	
27. TOTAL PAYMENTS (23 THRU 26)		<i>20148</i>	
28. RECOGNIZED GAIN			
29. RECOGNIZED GAIN - ORDINARY		<i>2313</i>	
30. RECOGNIZED GAIN - OTHER		<i>5105</i>	

1040

US

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

1974

For the year January 1–December 31, 1974, or other taxable year beginning \_\_\_\_\_, 1974, ending \_\_\_\_\_, 19\_\_\_\_\_.  
Please print or type

Name (if joint return, give first names and initials of both)	Last name	COUNTY OF RESIDENCE	Your social security number
SAMUEL & PHYLLIS RUBY		LA	322-12-7997
Present home address (number and street, including apartment number, or rural route)	Spouse's social security no. <b>349-18-1420</b>		
16250 BIRCHER ST			
City, town or post office, State and ZIP code GRANADA HILLS CA	Occupation	Yours ► <b>ST</b>	Spouse's ► <b>ST</b>

Filing Status (check only one)		Exemptions	Regular / 65 or over / Blind	Enter number of boxes checked ► <b>2</b>
1 <input type="checkbox"/> Single	6a Yourself <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income)	b Spouse <input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
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 First names of your dependent children who lived with you <b>ELISA THOMAS</b>	Enter number ► <b>2</b>		
4 <input type="checkbox"/> Unmarried Head of Household (See instructions on page 5)				
5 <input type="checkbox"/> Widow(er) with dependent child (Year spouse died ► 19 )	d Number of other dependents (from line 27) . . . . .	7 Total exemptions claimed ► <b>4</b>		
8 Presidential Election Campaign Fund . . . . .	Do you wish to designate \$1 of your taxes for this fund? Yes <input type="checkbox"/> No <input type="checkbox"/> If joint return, does your spouse wish to designate \$1? Yes <input type="checkbox"/> No <input type="checkbox"/>	Note: If you check the "Yes" boxes, it will not increase your tax or reduce your refund.		

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

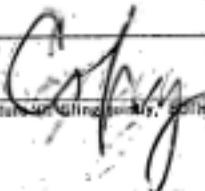
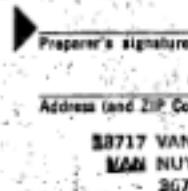
- If you do not itemize deductions and line 15 is under \$10,000, find tax in Tables and enter on line 16.
- If you itemize deductions or line 15 is \$10,000 or more, go to line 44 to figure tax.
- CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ►  and see instructions on page 7.

<b>Tax, Payments and Credits</b>	16 Tax, check if from: <input type="checkbox"/> Tax Tables 1-12 <input checked="" type="checkbox"/> Tax Rate Schedule X, Y, or Z <input type="checkbox"/> Schedule D <input type="checkbox"/> Schedule G OR <input type="checkbox"/> Form 4726	16 <b>48</b>
	17 Total credits (from line 54) . . . . .	17 <b>48</b>
18 Income tax (subtract line 17 from line 16) . . . . .	18 <b>-0-</b>	
19 Other taxes (from line 61) . . . . .	19 <b>705</b>	
20 Total (add lines 18 and 19) . . . . .	20 <b>705</b>	
21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front) . . . . .	21a	
b 1974 estimated tax payments (include amount allowed as credit from 1973 return) . . . . .	b	
c Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	c	
d Other payments (from line 65) . . . . .	d	
22 Total (add lines 21a, b, c, and d) . . . . .	22 <b>-0-</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.

<b>Balance Due or Refund</b>	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 7.)	23 <b>785</b>
	24 If line 22 is larger than line 20, enter amount OVERPAID . . . . .	24 <b>-0-</b>
	25 Amount of line 24 to be REFUNDED TO YOU . . . . .	25 <b>-0-</b>
	26 Amount of line 24 to be credited on 1975 estimated tax. ► <b>26</b>	

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

<b>Sign here</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.		
	Your signature 	Date	Preparer's signature (other than taxpayer) 

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.

88717 VANOWEN STREET  
MAM NUYS, CA. 91403  
367-348729

50-68284-1

Other Dependents	(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of \$750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
					\$	\$

27 Total number of dependents listed in column (a). Enter here and on line 6d ►

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

28 Business income or (loss) (attach Schedule C)	28	993 4
29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29	(1000)
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30	
31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31	
32 Farm income or (loss) (attach Schedule F)	32	
33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	33	
34 50% of capital gain distributions (not reported on Schedule D—see instructions on page 8)	34	
35 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8).	35	
36 Alimony received	36	
37 Other (state nature and source—see instructions on page 8) ►	37	
38 Total (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12 ►	38	893 4

**Part II Adjustments to Income**

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

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

44 Adjusted gross income (from line 15)	44	893 4
45 (a) If you itemize deductions, check here ► <input type="checkbox"/> and enter total from Schedule A, line 41 and attach Schedule A	45	5590
(b) If you do not itemize deductions, check here ► <input type="checkbox"/> and enter 15% of line 44, but do NOT enter more than \$2,000. (\$1,000 if line 3 checked)		
46 Subtract line 45 from line 44	46	334 4
47 Multiply total number of exemptions claimed on line 7, by \$750	47	300 0
48 Taxable income. Subtract line 47 from line 46	48	244

(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16.

**Part IV Credits**

49 Retirement income credit (attach Schedule R)	49	
50 Investment credit (attach Form 3468)	50	48
51 Foreign tax credit (attach Form 1116)	51	
52 Credit for contributions to candidates for public office—see instructions on page 9	52	
53 Work Incentive (WIN) credit (attach Form 4874)	53	
54 Total credits (add lines 49, 50, 51, 52, and 53). Enter here and on line 17 ►	54	78

**Part V Other Taxes**

55 Self-employment tax (attach Schedule SE) (+) 525 (W) 190	55	785
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56	
57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57	
58 Minimum tax. Check here ► <input type="checkbox"/> , if Form 4625 is attached	58	
59 Social security tax on tip income not reported to employer (attach Form 4137)	59	
60 Uncollected employee social security tax on tips (from Forms W-2)	60	
61 Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19 ►	61	785

**Part VI Other Payments**

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

**Foreign Accounts** Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.) ►  Yes  No

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

(Form 1040)

Department of the Treasury  
Internal Revenue Service

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

1974

Name(s) as shown on Form 1040

*SAMUEL & PHYLLIS RUBY*

Your social security number

*322-12-7997*

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

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

- 1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below) .
- 2 Medicine and drugs . . . . .
- 3 Enter 1% of line 15, Form 1040 . . .
- 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) .
- 5 Enter balance of insurance premiums for medical care not entered on line 1 .
- 6 Enter other medical and dental expenses:
  - a Doctors, dentists, nurses, etc. . . . .
  - b Hospitals . . . . .
  - c Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ►

- 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 . . . . . ►

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

- 11 State and local income . . . . .
- 12 Real estate . . . . .
- 13 State and local gasoline (see gas tax tables)
- 14 General sales (see sales tax tables)
- 15 Personal property . . . . .
- 16 Other (Itemize) ►

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

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

- 18 Home mortgage . . . . .
- 19 Other (Itemize) ►

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

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

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

*Sc H*

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

*150*

### Casualty or Theft Loss(es) (See instructions on page 12.)

Note: If you had more than one loss, omit lines 25 through 28 and see instructions on page 12 for guidance.

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

### Miscellaneous Deductions (See instructions on page 12.)

- 30 Alimony paid . . . . .
- 31 Union dues . . . . .
- 32 Expenses for child and dependent care services (attach Form 2441) . . . . .
- 33 Other (Itemize) ►

- 34 Total (add lines 30, 31, 32, and 33). Enter here and on line 40 . . . . . ►

### Summary of Itemized Deductions

- 35 Total medical and dental—line 10 . . . . .
- 36 Total taxes—line 17 . . . . .
- 37 Total interest—line 20 . . . . .
- 38 Total contributions—line 24 . . . . .
- 39 Casualty or theft loss(es)—line 29 . . . . .
- 40 Total miscellaneous—line 34 . . . . .
- 41 Total deductions (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45 . . . . . ►

*5390*

**A**

16-83231-1

# Profit or (Loss) From Business or Profession

(Sole Proprietorship)

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

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

**1974**

Name(s) as shown on Form 1040

SAM & PHYLLIS RUBY

Social security number

322 12 7997

- A Principal business activity (see Schedule C Instructions) ► **SERVICE**; product ► **SNACK BAR**
- B Business name ► **WOODLEY BISTRO COFFEE SHOP** Employer identification number ► **95-2651578**
- D Business address (number and street) ► **1605 SVENTURA BLVD**
- City, State and ZIP code ► **ENCINO CA 91316**
- E Indicate method of accounting: (1)  Cash (2)  Accrual (3)  Other ►
- F Were you required to file Form W-3 or Form 1096 for 1974? (See Schedule C Instructions.)  
If "Yes," where filed ►
- G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1974?
- H Method of inventory valuation ► **COST**. Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)

	Yes	No
	✓	
		✓

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

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

9934

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

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

16-

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

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

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

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

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 ( See Note above )						
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 C-1, page 1						
7 Balance—Enter here and on page 1, line 6						
SCHEDULE C-4—Expense Account Information (See Schedule C Instructions for Schedule C-4)						

SCH

1339

**6 Less amount of depreciation claimed in Schedule C-1, page 1.**

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

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

- Did you claim a deduction for expenses connected with: 5  
(1) Entertainment facility (boat, resort, ranch, etc.)? . . .  Yes  No (3) Employees' families at conventions or meetings? . . .  Yes  No  
(2) Living accommodations (except employees on business)?  Yes  No (4) Employee or family vacations not reported on Form W-2?  Yes  No

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

**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.)

1974

Internal Revenue Service

---

Name(s) as shown on

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

Name(s) as shown on Form 1040

**Social security number**

me(s) as shown on Form 1040  
SAM & PHYLLIS RUBY

322 12 7997

.D

## **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. Date acquired (Mo., day, yr.)	c. Date sold (Mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted (see instruction D) and expense of sale	f. Gain or (loss) (d less e)
1 <u>LOAN TO SUMMIT EAGLE CORPORATION</u>					<u>(1000)</u>

- |      |  |      |        |
|------|--|------|--------|
| 2    | Enter your share of net short-term gain or (loss) from partnerships and fiduciaries . . . . .        | 2    |        |
| 3    | Enter net gain or (loss), combine lines 1 and 2 . . . . .  | 3    | (1000) |
| 4(a) | Short-term capital loss component carryover from years beginning before 1970 (see Instruction G) .   | 4(a) | ( )    |
| (b)  | Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction G) . . | (b)  | (1241) |
| 5    | Net short-term gain or (loss), combine lines 3, 4(a) and (b) . . . . .                               | 5    | (2741) |

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

- |       |   |               |
|-------|---|---------------|
| 7     | Capital gain distributions . . . . .  | 7             |
| 8     | Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A) . . . . .                     | 8             |
| 9     | Enter your share of net long-term gain or (loss) from partnerships and fiduciaries . . . . .              | 9             |
| 10    | Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . .          | 10            |
| 11    | Net gain or (loss), combine lines 6 through 10 . . . . .  | 11 (5839)     |
| 12(a) | Long-term capital loss component carryover from years beginning before 1970 (see Instruction G) . . . . . | 12(a) (12322) |
| (b)   | Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction G) . . . . . | (b) ( )       |
| 13    | Net long-term gain or (loss), combine lines 11, 12(a) and (b) . . . . .                                   | 13 (19161)    |

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

14 Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here . . . . .

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. . . . .

16 (b) Subtract line 15(a) from line 14. Enter here and on Form 1040, line 29 . . . . .

If line 14 shows a loss—  
 ► If losses are shown on BOTH lines 12(a) and 13; omit lines 16(a) and (b) and go to Part IV. See Instruction H.  
 ► Otherwise,  
 (a) Enter one of the following amounts:  
 (i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14;  
 (ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or,  
 (iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 . . . . .

(b) Enter here and enter as a (loss) on Form 1040, line 29, the smallest of:  
 (i) The amount on line 16(a);  
 (ii) \$1,000 (\$500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction L for a higher limit not to exceed \$1,000); or,  
 (iii) Taxable income, as adjusted (see Instruction K) . . . . .

**SCHEDULE SE  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Computation of Social Security Self-Employment Tax****1974**

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

● If you had wages, including tips, of \$13,200 or more that were subject to social security taxes, do not fill in this form.  
 ● If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

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

**NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD)**Social security number of  
self-employed person ►

399-18-1120

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

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

**Part I Computation of Net Earnings from FARM Self-Employment**

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

**REGULAR METHOD**

- |                              |   |
|------------------------------|---|
| 1 Net profit or (loss) from: | (a) Schedule F, line 54 (cash method), or line 74 (accrual method). . . . . |
|------------------------------|---|

(b) Farm partnerships . . . . .

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

**FARM OPTIONAL METHOD**

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

from farming<sup>1</sup> are:

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

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

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

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

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

- |                              |   |
|------------------------------|---|
| 5 Net profit or (loss) from: | (b) Partnerships, joint ventures, etc. (other than farming) . . . . . |
|------------------------------|---|

- |  |   |
|--|---|
|  | (c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line . . . . . |
|--|---|

- |  |   |
|--|---|
|  | (d) Service with a foreign government or international organization . . . . . |
|--|---|

- |  |  |
|--|--|
|  | (e) Other (check for line 37.) Specify ► . . . . . |
|--|--|

2400

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

2400

- |   |
|---|
| 7 Enter adjustments if any (attach statement) . . . . . |
|---|

2400

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

If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1971, 1972, and 1973. The nonfarm optional method can only be used for 5 taxable years.

<sup>2</sup> Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7.

**NONFARM OPTIONAL METHOD**

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

\$1,600 00

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

- |   |
|---|
| (c) Balance (subtract line 9(b) from line 9(a)) . . . . . |
|---|

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

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

2400

SE

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

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

2400

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

2400

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

\$13,200 00

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

13200

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

13200

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

0

- |  |
|--|
| (c) Total of lines 15(a) and (b) . . . . . |
|--|

0

- |   |
|---|
| 16 Balance (subtract line 15(c) from line 14) . . . . . |
|---|

13200

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

2400

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

190

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

0

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

170

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

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

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

**1974**

- If you had wages, including tips, of \$13,200 or more that were subject to social security taxes, do not fill in this form.
  - If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.
- Important.**—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

Social security number of  
self-employed person

*SAMUEL RUBY*

*322 12 2997*

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

► *SNACK BAR*

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

**Part I Computation of Net Earnings from FARM Self-Employment**

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

**REGULAR METHOD**

- |                              |  |  |  |
|------------------------------|--|--|--|
| 1 Net profit or (loss) from: | <ul style="list-style-type: none"> <li>(a) Schedule F, line 54 (cash method), or line 74 (accrual method).</li> <li>(b) Farm partnerships . . . . .</li> </ul> |  |  |
|------------------------------|--|--|--|

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

**FARM OPTIONAL METHOD**

- |  |   |  |  |
|--|---|--|--|
| 3 If gross profits<br>from farming <sup>1</sup> are: | <ul style="list-style-type: none"> <li>(a) Not more than \$2,400, enter two-thirds of the gross profits . . . . .</li> <li>(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600 . . . . .</li> </ul> |  |  |
|--|---|--|--|
- <sup>1</sup> Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE.

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

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

- |                                 |   |  |  |
|---------------------------------|---|--|--|
| 5 Net profit or<br>(loss) from: | <ul style="list-style-type: none"> <li>(a) Schedule C, line 21. (Enter combined amount if more than one business.) . . . . .</li> <li>(b) Partnerships, joint ventures, etc. (other than farming) . . . . .</li> <li>(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line . . . . .</li> <li>(d) Service with a foreign government or international organization . . . . .</li> <li>(e) Other (See Form 1040 instructions for line 37.) Specify ► . . . . .</li> </ul> |  |  |
|---------------------------------|---|--|--|

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

- 7 Enter adjustments if any (attach statement) . . . . .

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

If line 8 is \$1,600 or more OR if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1971, 1972, and 1973. The nonfarm optional method can only be used for 5 taxable years.

<sup>2</sup> Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7.

**NONFARM OPTIONAL METHOD**

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

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

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

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

- 12 Net earnings or (loss): (a) From farming (from line 4) . . . . .  
(b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method) . . . . .

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

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

- 15 (a) Total "FICA" wages as indicated on Forms W-2 . . . . .  
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9 . . . . .  
(c) Total of lines 15(a) and (b) . . . . .

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

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

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

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

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







## **Computation of Investment Credit**

► Attach to your tax return.

1974

Name \_\_\_\_\_

SAMUEL & PHYLLIS RUBY

**Identifying number as shown on  
page 1 of your tax return**

322-12-7997

**1 Qualified Investment In new and used property. (See Instructions C and D for eligible property.)**  
NOTE: Include your share of investment in partnerships, joint ventures, etc.

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

Type of property	Line	(1) Life years	(2) Cost or basis (See Instruction G)	(3) Applicable percentage	(4) Qualified Investment (Column 2 x column 3)
New Property	(a)	3 or more but less than 5		33 1/3	
	(b)	5 or more but less than 7		66 2/3	
	(c)	7 or more		100	
Used Property <i>(See Instructions for dollar limitation)</i>	(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	10228	100	10228

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

**3 Tentative investment credit—7% of line 2 (4% for public utility property)** 10228

**4** Carryback and carryover of unused credit(s). (See instruction F and instruction for line 4—attach computation) **716**  
**5** Total—Add lines 3 and 4

**3 Total Add lines 3 and 4 . . . . .** (Instruction for line 4—attach computation.)

Limitation

6 (a) Individuals—Enter amount from line 16, page 1, Form 1040 . . . . .  
(b) Estates and trusts—Enter amount from line 24 or 25, page 1, Form 1041 : : : : : } .  
(c) Corporations—Enter amount from line 5, Schedule J, Form 1120 : : : : : } . . . . .

7 Less: (a) Foreign tax credit . . . . .

7 Less: (a) Foreign tax credit . . . . .  
(b) Retirement . . . . .

(b) Retirement income credit (individuals only) . . . . .  
(c) Tax on lump-sum distribution . . . . .

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

**8 Total—Add lines 7(a), (b), and (c)**

**9** Line 6 less line 8  
**0 (a)** Enter amount on line 9 or \$25,000, whichever is lesser. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 10.) 48

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

**1 Total—Add lines 10(a) and (b)**

**12 Investment credit**—Amount from line 5 or line 11, whichever is lesser (enter here and on line 50, Form 1040; line 6(b), Schedule J, Form 1120; or the appropriate line on other returns) 48

**Schedule A**

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

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

Form **4798**Department of the Treasury  
Internal Revenue Service**Capital Loss Carryover**

- (From 1973 to 1974)
- Attach to Form 1040.

**1974**

Name(s) as shown on Form 1040

SAMUEL & PHYLLIS RUBY

Social Security Number

322 12 7997

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

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

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

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

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

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

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

1	(2741)
2	—0—
3	(2741)
4	1000
5	1000
6	(1741)

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

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

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

7	—0—
8	—0—
9	—0—
10	—0—
11	—0—
12	—0—

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

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

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

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	

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

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

15	
16	
17	
18	
19	
21	(13322)
22	-0-
24	
25	

20	
23	(13322)
26	

NAME SAM & PHYLLIS RUBY

I.D. NO.

OR SOC. SEC. NO.

CALENDAR YEAR 19

74

ADDRESS 322-12-7997

FISCAL YEAR ENDING

19

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME

EMPLOYERS NO.

BUSINESS ADDRESS

TOTAL RECEIPTS

68084

INVENTORY AT BEGINNING OF YEAR

-0-

MERCHANDISE PURCHASED

36079

LABOR

TOTAL

36079

INVENTORY AT END OF YEAR

800

GROSS PROFIT

32805

GROSS INCOME

32805

OTHER BUSINESS DEDUCTIONS

ADVERTISING

337

AUTO AND TRUCK EXPENSE 12000 MI AT 15¢

1800

BAD DEBTS

CASH SHORT

COMMISSIONS

DELIVERY

DEPRECIATION ( SCHEDULE ATTACHED )

1339

DUES AND SUBSCRIPTIONS

16

ENTERTAINMENT AND PROMOTIONAL

INSURANCE

215

INTEREST

1844

JANITOR SERVICE

LAUNDRY

241

LEGAL AND ACCOUNTING

270

MAINTENANCE

OFFICE SUPPLIES AND EXPENSE

47

RENT

7841

REPAIRS

991

SALARIES AND WAGES

5912

SALARIES OFFICERS

SUPPLIES

TAXES AND LICENSES

1063

TAXES - PAYROLL

588

TELEPHONE

322

TRAVEL

UTILITIES

PARKING

45

NET PROFIT OR ( LOSS ) - FEDERAL RETURN

(4) 7539

NET PROFIT OR ( LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. )

(W) 2450

NAME Sam & Phyllis Buey  
ADDRESS 3222-12-2997

CALENDAR YEAR 19 74  
FISCAL YEAR ENDING  
19

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

SCHEDULE OF DEPRECIATION / AMORTIZATION

KIND OF PROPERTY	DATE ACQUIRED MO YR	COST OR OTHER BASIS	SPEC 20% DEP	DEPRECIABLE BASIS	DEP ALLOWED PRIOR YEARS	REMAINING COST	METHOD	RATE(%) OR LIFE (YRS)	DEPRECIATION FOR THIS YEAR
EQUIPMENT	2/1/74	10228		10228	-0-	10228	S.L.	7% 13.9	
GOODWILL	1/1/74	35000			-0-				
TOTALS									1339

RESIDENT

A540



**INDIVIDUAL  
CALIFORNIA  
INCOME TAX**

TAXABLE YEAR

1974

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

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

NAME (Joint return, give first names and initials of both) LAST NAME

SAMUEL & PHYLLIS RUBY

Your Social Security Number

322-12-7997

Spouse's Social Security Number

349-18-18120

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

16250 BIRCHER ST

CITY, TOWN, OR POST OFFICE, STATE AND ZIP CODE

GRANADA HILLS CA

OCCU-

PATION

Years *3/2*Spouse's *3/2*

## FILING STATUS—Check Only One:

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

## EXEMPTION CREDITS

- 6 Personal { If line 1 or 3 checked, enter \$25  
 7 Dependents — Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.  
*ELISA*  
*THOMAS*  
 Total Number ► 2 x \$8  
 8 Blind (refer to instructions) Number of blind exemptions ► 0 x \$8  
 9 Total exemption credits (Add lines 6, 7 and 8) Enter here and on line 20  
6 16  
6 8  
6 9 66

- 10 Wages, salaries, tips and other employee compensation  
 11 Dividends—before federal exclusion. Enter total if over \$400, complete and attach Schedule B(540)I  
 ▲ 12 Interest. Enter total if over \$400, complete and attach Schedule B(540)I  
 13 Income other than wages, dividends and interest (from line 4B)  
 14 Total (add lines 10, 11, 12 and 13)  
 15 Adjustments to income (from line 5A)  
 16 Adjusted gross income (subtract line 15 from line 14)

(Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, attach explanation.)

10

126

11

8934

12

9070

13

5468

14

3602

15

36

16

56

17

-0-

18

-0-

19

-0-

20

-0-

21

-0-

22

-0-

23

-0-

24

-0-

25

-0-

26

27

28

29

30

31

32

33

34

PAY IN FULL →

-0-

-0-

-0-

-0-

ESTIMATED TAX

Do not write in these spaces

P

E

M

A

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**SIGN** ► Your signature Date

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

► Preparer's signature (other than taxpayer) Date  
 88717 VANNUEN STREET 362-34-8729  
 REDWOOD CITY, CA 94065 Preparer's FEIN (or SSA) No.  
 367-34-8729

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

See Instructions, Page 3, for Allowable Credit

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

**PART II — Other Income**

39 Business income (or loss) (attach Schedule C(540))	39	9934
40 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540))	40	(1000)
41 Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540))	41	
42 Pensions and annuities	42	
43 Rents and royalties	43	
44 Partnerships	44	
45 Estates and trusts	45	
46 Farm income (or loss) (attach Schedule F(540))	46	
47 Miscellaneous income	47	
(a) Fully taxable pensions and annuities (not reported on Schedule E(540))	47a	
(b) Alimony	47b	
(c) Other (state nature and source)	47c	
Enter total of lines 47(a), 47(b), and 47(c)	47	
48 Total (add lines 39 thru 47). Enter here and on line 13	48	8934

**PART III — Adjustments to Income**

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

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

• Attach Schedule A(540) and enter sub-totals on lines 55 thru 60, below		
55 Total deductible medical and dental expenses (from Schedule A(540), line 10)	55	1386
56 Total child adoption expenses (from Schedule A(540), line 13)	56	
57 Total taxes (from Schedule A(540), line 21)	57	
58 Total interest expense (from Schedule A(540), line 25)	58	
59 Total contributions (from Schedule A(540), line 29)	59	940
60 Total miscellaneous deductions (from Schedule A(540), line 40)	60	2992
61 Total itemized deductions (add lines 55 thru 60). Enter here and on line 17	61	150
		5468

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

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

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

DUE EX 13C



## SCHEDULE

**C**

FORM 540

**CALIFORNIA****PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION  
(Sole Proprietorships)****TAXABLE****1974****YEAR**

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

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

Name as shown on Form 540 or 540NR

Social Security Number

SAM & PHYLLIS RUBY322127997

A. Principal business activity

SERVICE

; product

SNACK BAR

(See instructions for "Item A.")

(For example: retail—hardware, wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name WOODLEY BISTRO COFFEE SHOPFederal employer identification number 95-2651578D. Business address 1605 S VENTURA BLVD - ENCINO CA 91316

(ZIP code)

E. Indicate method of accounting:  cash;  accrual;  otherF. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)?  Yes  NoG. Method of inventory valuation ► COST

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

 YES  NO. If "Yes," attach explanation.**IMPORTANT—All applicable lines and schedules must be filled in.**

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

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

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

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

**SCHEDULE C-3. DEPRECIATION** (See Schedule C Instructions for line 6). NOTE: Depreciation may be computed by using the Asset Guideline Classes specified in Federal Revenue Procedure 72-10, regardless of when assets were placed in service. If this method is used, do NOT use the Lower Limit or the Upper Limit (ADR) Ranges. Attach detailed statement of depreciation computation.

**SCHEDULE C-4. Expense Account Information** (See Schedule C Instructions for Schedule C-4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 21, page 1 is less than \$10,000.

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

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

- (1) Entertainment facility (boat, resort, ranch, etc.)?  Yes  No

(2) Living accommodations (except employees on business)?  Yes  No

- (3) Employees' families at conventions or meetings?

- (4) Employee or family vacations not reported on Form W-2?  Yes  No

SCHEDULE  
**D**  
FORM 540



# CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE

1974

YEAR

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

Name as shown on Form 540 or 540NR

SAMUEL & PHYLLIS RUBY

Social Security Number

322 12 7997

**D**

### PART I—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted; cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d. less e.)
1. LOANTO SUMMIT EAGLE CORPORATION					(1000)
100 CHIEFTAIN INDEXEL	11/24/73	6/10/74	653	13.82	(229)
100 CHIEFTAIN INDEXEL	11/24/73	6/19/74	678	13.82	(204)

2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)

3. Enter your share of net gain or loss from partnerships and fiduciaries

4. Net gain or loss, combine lines 1, 2 and 3

(2433)

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

5. 100 TESORO PET	5/22/72	7/16/74	1622	2817	(225)
100 UNITROPE	5/15/72	9/19/74	358	1532	(174)
100 R.C.A.	2/21/73	7/23/74	1051	3052	(2001)

6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)

7. Enter your share of net gain or loss from partnerships and fiduciaries

8. Net gain or loss, combine lines 5, 6 and 7

(4406)

### PART III—Assets Held More Than Five Years

9. 97.3 LOSS CARRYOVER <u>(16063)</u>					
LESS 1000 -					

10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy)

11. Enter your share of net gain or loss from partnerships and fiduciaries

12. Net gain or loss, combine lines 9, 10 and 11

(2433)  
(2864)  
(15063)  
(20360)

### PART IV—Summary of Capital Gains and Losses

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

(100)

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 74.  
ADDRESS 322-12-7997 SOC. SEC. NO.

## **DEDUCTION SCHEDULE**

MEDICAL	STATE	FEDERAL	CONTRIBUTIONS	STATE	FEDERAL
2 MEDICINE/DRUGS			21 PARTNERSHIP SHARE		
3 LESS 1% A.G.I. (Line 18 - 1040)			GIRL/BOY SCOUTS		
4 NET MED/DRUGS			HEART FUND/CANCER FUND		
5 H & A INS. (1/2 + EXCESS)	504		RED CROSS/UNITED FUND		
6a DR.			XMAS & EASTER SEALS		
DR.			MISC. ORGANIZED CHARITIES		
DR.			POLITICAL CONTRIBUTIONS		
DR.		930	CHURCHES		
DR.					
6b HOSPITAL			22 OTHER THAN CASH		
PROSTHETIC APPLIANCES			23 CARRY OVER FROM PRIOR YRS		
HEARING AID			24 TOTAL CONTRIBUTIONS	150	150
6c AMBULANCE			CASUALTY OR THEFT LOSS(ES)		
LABORATORIES			25 LOSS BEFORE ADJUSTMENT		
TRAVEL FOR MED. 10270	70		26 INSURANCE REIMBURSEMENT		
MEDICARE INS.			27 Difference (not less than zero)		
GLASSES			28 (\$100 LIMITATION PER CAS.)		
7 MEDICAL EXPENSES	1504		29 TOT. CAS. OR THEFT LOSS		
LESS REIMBURSED BY INS.			MISCELLANEOUS DEDUCTIONS		
8 LESS 3% ADJ. GROSS INC.	268		30 ALIMONY		
9	1236		31 UNION/PROFESSIONAL DUES		
+1/2 (TO \$150) OF H & A INS.	150		32 CHILD & DEP. CARE (Form 2441)		
10 TOTAL MEDICAL DED. 1386	1386		33 INCOME TAX PREPARATION		
TAXES			UNIFORMS/PROTEC. CLOTHING		
11 STATE & LOCAL INCOME	122		SMALL TOOLS AND SUPPLIES		
12 REAL ESTATE	727		LAUNDRY AND CLEANING		
13 STATE & LOCAL GASOLINE	48		Auto Use Mi		
14 GENERAL SALES TAX	14		INVEST. COUNSEL & PUBS. (Sched)		
15a PERSONAL PROPERTY			EMPLOYMENT AGENCY FEES		
15b PERSONAL PROPERTY AUTO	24		SAFE DEPOSIT BOX		
16 STATE DIS. INS. H W			TEL. REQ. IN BUSINESS		
SALES TAX AUTO					
			34 TOTAL MISC. DED.		
17 TOTAL TAXES 940	1062		SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
INTEREST (TO WHOM PAID)			35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
18 MORTGAGE	2543		36 TOTAL TAXES (From LINE 17)		
19 INSTALLMENT LOANS			37 TOTAL INTEREST (Line 20)		
MERRILL LYNCH TRANS WORLD SBA	263 170 16		38 TOTAL CONTR. (Line 24)		
			39 CAS. & THEFT LOSS(ES) (Line 29)		
			40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
			41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5468	5590
			REMARKS		
20 TOTAL INTEREST	2992	2992			

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19

74

CALENDAR YEAR 19

ADDRESS 322-12-1991 SOC. SEC. NO.

## **DEDUCTION SCHEDULE**

NAME SAM & PHYLLIS RUBY D. NO. 74  
 ADDRESS 322-12-7997 OR SOC. SEC. NO.  
 FISCAL YEAR ENDING 19

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY	EMPLOYERS NO.
BUSINESS NAME	
BUSINESS ADDRESS	
TOTAL RECEIPTS	<u>68084</u>
INVENTORY AT BEGINNING OF YEAR	<u>-0-</u>
MERCHANDISE PURCHASED	<u>36079</u>
LABOR	
TOTAL	<u>36079</u>
INVENTORY AT END OF YEAR	<u>800</u>
GROSS PROFIT	<u>32805</u>
GROSS INCOME	<u>32805</u>
OTHER BUSINESS DEDUCTIONS	
ADVERTISING	<u>337</u>
AUTO AND TRUCK EXPENSE <u>12000 MI AT 15¢</u>	<u>1800</u>
BAD DEBTS	
CASH SHORT	
COMMISSIONS	
DELIVERY	
DEPRECIATION ( SCHEDULE ATTACHED )	<u>1339</u>
DUES AND SUBSCRIPTIONS	<u>16</u>
ENTERTAINMENT AND PROMOTIONAL	
INSURANCE	<u>215</u>
INTEREST	<u>1844</u>
JANITOR SERVICE	
LAUNDRY	<u>241</u>
LEGAL AND ACCOUNTING	<u>270</u>
MAINTENANCE	
OFFICE SUPPLIES AND EXPENSE	<u>47</u>
RENT	<u>7841</u>
REPAIRS	<u>991</u>
SALARIES AND WAGES	<u>5912</u>
SALARIES OFFICERS	
SUPPLIES	
TAXES AND LICENSES	<u>1063</u>
TAXES - PAYROLL	<u>588</u>
TELEPHONE	<u>322</u>
TRAVEL	
UTILITIES	
<b>PARKING</b>	<u>45</u>
NET PROFIT OR ( LOSS ) - FEDERAL RETURN	<u>22871</u>
NET PROFIT OR ( LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. )	<u>9984</u>

NAME - Sam & Physics Buoy  
ADDRESS \_\_\_\_\_

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

CALENDAR YEAR 19 74  
FISCAL YEAR ENDING  
19 \_\_\_\_\_

322-12-2997

SCHEDULE OF DEPRECIATION / AMORTIZATION

KIND OF PROPERTY	DATE ACQUIRED MO YR	COST OR OTHER BASIS	SPEC 20% DEP	DEPRECIABLE BASIS	DEP ALLOWED PRIOR YEARS	REMAINING COST	METHOD	RATE(%) OR LIFE (YRS)	DEPRECIATION FOR THIS YEAR
EQUIPMENT	2/1/74	10228		10228	-0-	10228	S.L.	74%	1339
GOODWILL	1/1/74	35000			-0-				
TOTALS									1339



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

© 1972

or the date of your last 3-D record, or 21, 1972, or other 6 words your burglarising, 1972, ending 10

Mr. [REDACTED] is hereby advised that I have received his letter, including accompanying schedules and attachments, and to the best of my knowledge and belief it is true, correct, and complete. Disclosure of information under this paragraph is based on all information of which he has any knowledge.

100

卷之三

**EDWARD J. TAMPERY**  
Proprietor's Consulting (Under State Tax Law)  
**TAX CONSULTANT**  
17835 VENTURA BLVD., SUITE 106  
Address: (ed@GMAIL.COM) (213) 881-7350  
TEL. (213) 881-7350  
S.S. 568-40-9527



Schedule A&B—Itemized Deductions AND  
 (Form 1040) DIVIDEND AND INTEREST INCOME

Department of the Treasury

Internal Revenue Service

► Attach to Form 1040.

Name(s) as shown on Form 1040

Your social security number  
 322 12 7997

1972

Long Island, New York

Schedule A—Itemized Deductions (Schedule B on back)

- (1) Total amount spent for medical care by insured  
 (2) Amount expended by dentist, doctors, dentists, nurses,  
 hospital care, prescriptions, etc., for medical care, etc.

(3) Deductible portion (from line 1) of ins.  
 premiums. (See instructions for line 20.) ▶

(4) Medical expenses (from line 10).

(5) State, local, or other taxes (from line 10). ▶  
 (6) Other (itemize)

(7) Factor 1/100 of insurance premiums for  
 medical care not entered on line 1.

(8) Itemized dental, medical and dental ex-  
 penses. (Include boarding, aids, dentures,  
 eyeglasses, etc., proportion, etc.)

(9) Total (from lines 4, 6, and 8). ▶

(10) Enter here if line 17, Form 1040.

(11) Subtract line 10 from line 9. Enter differ-  
 ence (if less than zero, enter zero). ▶

(12) Total contributions (including dental ex-  
 penses (from line 3 and 10)). Enter here  
 and on line 35, below.) ▶

(13) Total (from line 11 through 12).

(14) Enter here and on line 34, below.) ▶

(15) Total (from line 13 through 14).

(16) Enter here and on line 35, below.) ▶

(17) Total (from line 15 through 16).

(18) Enter here and on line 35, below.) ▶

(19) Total (from line 17 through 18).

(20) Enter here and on line 35, below.) ▶

(21) Total (from line 19 through 20).

(22) Total (from line 21 through 22).

(23) Total (from line 22 through 23).

(24) Total (from line 23 through 24).

(25) Total (from line 24 through 25).

(26) Total (from line 25 through 26).

(27) Total (from line 26 through 27).

(28) Total (from line 27 through 28).

(29) Total (from line 28 through 29).

(30) Total (from line 29 through 30).

(31) Total (from line 30 through 31).

(32) Total (from line 31 through 32).

(33) Total (from line 32 through 33).

(34) Total (from line 33 through 34).

(35) Total (from line 34 through 35).

(36) Total (from line 35 through 36).

(37) Total (from line 36 through 37).

(38) Total (from line 37 through 38).

(39) Total (from line 38 through 39).

(40) TOTAL ITEMIZED DEDUCTIONS. (Add lines 33 through 39. Enter here and on Form 1040, line 52. S/A ▶

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

(10) Total cash contributions.

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

(12) Carryover from prior years.

(13) Total contributions (Add lines 10, 11, and  
 12. Enter here and on line 35, below.) ▶

200 00

Interest expense.

(14) Home mortgage.

(15) Installment purchases.

(16) Other (Itemize)

(17) Total interest expense (Add lines 14,  
 15 and 16. Enter here and on line 36,  
 below.) ▶

3,232 00

Casualty or theft loss(es)

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

(20) Loss before adjustments.

(21) Insurance reimbursement.

(22) \$100 limitation.

(23) Add lines 21 and 22.

(24) Casualty or theft loss. (Excess of line  
 20 over line 23. Enter here and on line  
 37, below.) ▶

8100 00

(25) Child and dependent care expenses  
 from Form 2441. (Enter here and on  
 line 38, below.) ▶

(26) Miscellaneous deductions for alimony,  
 union dues, etc. (see instructions on  
 page 13).

(36) Total (from line 11 through 16).

841 00

(37) Total miscellaneous deductions (Enter  
 here and on line 39, below.) ▶

Summary of Itemized Deductions

A

(38) Total deductible medical and dental expenses (from line 10).

150 00

(39) Total taxes (from line 17).

1841 00

(40) Total contributions (from line 21).

200 00

(41) Total interest expense (from line 25).

3,232 00

(42) Casualty and theft loss(es) (from line 30).

(43) Child and dependent care expenses (from line 31).

(44) Total miscellaneous deductions (from line 32).

(45) TOTAL ITEMIZED DEDUCTIONS. (Add lines 33 through 39. Enter here and on Form 1040, line 52. S/A ▶

4,423 00

NAME Carol & Puerto RoyIDENTIFICATION NO. 322-12-7777

ADDRESS

SCHMIDT NO.	SCHEDULE OF DEDUCTIONS			YEAR ENDED <u>6/30</u>
	FEDERAL	STATE	CONTRIBUTIONS	
1. MEDICAL INSURANCE EXCEPT OTHER DEDUC.	<u>110 00</u>	<u>110 00</u>	CHURCHES	<u>100 00</u>
2. LIFE INSURANCE			COMMUNITY CHEST/UNITED CRUSADE	
3. FIRE & CAS. INSURANCE			SALVATION ARMY/GOODWILL INDUSTRIES	
4. AUTO & HOME INSURANCE			RED CROSS	
5. DENTISTH			XMAS & EASTER SEALS	
6. LIFE INSURANCE			HEART FUND/CANCER FUND	
7. MORTGAGE			PARTNERSHIP RETURN	
8. PAYROLL DEDUCTION			PAYROLL DEDUCTION	
9. CITY OF HOPE			CITY OF HOPE	<u>00</u>
10. OTHER ORGANIZED CHARITIES:			OTHER ORGANIZED CHARITIES:	<u>100 00</u>
11. TOTAL CONTRIBUTIONS			TOTAL CONTRIBUTIONS	<u>200 00</u>
12. INTEREST (TO WHOM PAID)			INTEREST (TO WHOM PAID)	FEDERAL & STATE
13. MORTGAGE LOAN			MORTGAGE LOAN	<u>COLONIAL MFG. 7,594.00</u>
14. SCA			SCA	<u>40 00</u>
15. INSTALLMENT LOAN			INSTALLMENT LOAN	<u>74 00</u>
16. PAY ARBO FIN.			PAY ARBO FIN.	<u>74 00</u>
17. FIRE INSURANCE			Fire Insurance	<u>100 00</u>
18. WINE, BEER & CO.			Wine, Beer & Co.	<u>256 00</u>
19. TOTAL INTEREST			TOTAL INTEREST	<u>322.00</u>
20. MISCELLANEOUS DEDUCTIONS			MISCELLANEOUS DEDUCTIONS	FEDERAL & STATE
21. ALIMONY (EXPLAIN)			ALIMONY (EXPLAIN)	
22. SAFE DEPOSIT BOX FEE			SAFE DEPOSIT BOX FEE	
23. UNION DUES			UNION DUES	
24. SMALL TOOLS (GOOD 1 YEAR)			SMALL TOOLS (GOOD 1 YEAR)	
25. TOOLS DEPRECIATION			TOOLS DEPRECIATION	
26. SAFETY EQUIPMENT			SAFETY EQUIPMENT	
27. UNIFORMS (NOT GEN. WEAR)			UNIFORMS (NOT GEN. WEAR)	
28. LAUNDRY & CLEANING			LAUNDRY & CLEANING	
29. AUTO MILAGE			AUTO MILAGE	
30. TELEPHONE EXPENSE (NOT REIMB.)			TELEPHONE EXPENSE (NOT REIMB.)	
31. EMPLOYMENT AGENCY FEE			EMPLOYMENT AGENCY FEE	
32. DUES & SUBSCRIPTIONS			DUES & SUBSCRIPTIONS	
33. INCOME TAX PREPARATION			INCOME TAX PREPARATION	
34. CHILD CARE			CHILD CARE	
35. OTHERS:			OTHERS:	
36. TOTAL MISC. DEDUCTIONS			TOTAL MISC. DEDUCTIONS	
37. CASUALTY LOSSES (EXPLAIN)			CASUALTY LOSSES (EXPLAIN)	FEDERAL & STATE
38. SUB TOTAL			SUB TOTAL	
39. LESS REIMBURSED BY INS.			LESS REIMBURSED BY INS.	
40. SUB TOTAL			SUB TOTAL	
41. IF LESS \$100.00 FOR EACH CASUALTY			IF LESS \$100.00 FOR EACH CASUALTY	
42. TOTAL CASUALTY LOSSES			TOTAL CASUALTY LOSSES	
43. FEDERAL			FEDERAL	
44. STATE			STATE	
45. TOTAL DEDUCTIONS	<u>647.00</u>	<u>647.00</u>	TOTAL DEDUCTIONS	<u>647.00</u>

TOTAL TAXES 647.00 647.00FEDERAL 647.00 STATE 647.00

SCHEDULE C  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

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

1972

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

Social security number  
322 12 7997

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

Business activity  
(See Schedule C Instructions)

Check Box

: product  
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business Name 5410 Van Nuys Blvd. C Employer Identification Number

D Business Number (number and name) Van Nuys, California  
City, Lt. No. and ZIP code

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

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

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

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

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

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

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

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

6,969 40

Samuel and Phyllis Ruby  
1972

SUPPLEMENT TO SCHEDULE C

Income	\$45,499.72
Less: Sales Tax	<u>383.47</u>
	<u>\$45,116.25</u>
 Cost of Goods Sold	
Beginning Inventory	\$ 800.00
Purchases	4,491.98
Delivery/Whld	16,463.08
Beginning	2,923.29
Less:	<u>3,102.44</u>
Bakery/Prod	<u>\$27,780.79</u>
Rental Available	<u>800.00</u>
Less: Ending Inventory	<u>26,980.79</u>
 Group Income	 <u>\$18,135.46</u>
 Expenses	
Rent	\$ 1,728.82
Advertising	100.00
Postal	3,877.93
Postage/Chrgs	323.42
Equipment	190.00
Taxes/Licenses	127.45
Utilities	25.00
Automobiles/Expenses	254.15
Equipment	382.25
Taxes/Licenses	214.51
Inventory	12.15
Auto	425.29
Linens	-0-
Donations	61.94
Newspapers	<u>14.65</u>
 NET INCOME	 <u>7,737.56</u>
Less: Depreciation	\$10,397.90
	<u>3,428.50</u>
NET INCOME	<u>\$ 6,969.40</u>

DEPRECIATION

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

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

Computation of Social Security Self-Employment Tax

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

1972

- If you had wages, including tips, of \$9,000 or more that were subject to social security taxes, do not fill in this page.
- If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

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

NAME OF EMPLOYER (NAME AS SHOWN ON SOCIAL SECURITY CARD)

Businesses  
Sole Proprietorship  
Partnership  
Corporation  
Simplified Return

Social security number of self-employed person		
322	12	7997

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

Computation of Net Earnings from BUSINESS Self-Employment (other than farming) [SE]

- 1 Net profit (or loss) shown in Schedule C (Form 1040), line 21. (Enter combined amount if more than one business) . . . . . **6,969 40**
- 2 Net income (or loss) from uncluded occupations or businesses included on line 1 . . . . .
- 3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 8(a), below) . . . . . **6,969 40**

Computation of Net Earnings from FARM Self-Employment [SE]

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

Computation under Regular Method

- 4 Net farm profit (or loss) from:
  - (a) Schedule F, line 54 (cash method), or line 74 (accrual method) . . . . .
  - (b) Farm partnerships . . . . .
- 5 Net earnings from self-employment from farming. Add lines 4(a) and (b) . . . . .
- 6 Computation under Optional Method
- 7 Gross profit from farming are:
  - (a) Not more than \$2,400, enter two-thirds of the gross profits . . . . .
  - (b) More than \$2,400 but not farm profits less than \$1,600, enter \$1,600 . . . . .

8 Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in Instructions for Schedule SE.

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

Computation of Social Security Self-Employment Tax

- 10 Net earnings (or loss) from self-employment—
  - (a) From business (other than farming) from line 3, above . . . . .
  - (b) From farming (from line 7, above) . . . . .
  - (c) From partnerships, joint ventures, etc., (other than farming) . . . . .
  - (d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here  and enter zero on this line . . . . .
  - (e) From work with a foreign government or international organization . . . . .
  - (f) Other (farmer's stock, etc.). Specify . . . . .
- 11 Total net earnings (or loss) from self-employment reported on line 8 . . . . .

(If line 8 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)

- 12 The largest amount of combined wages and self-employment earnings subject to social security tax for 1972 is . . . . . **\$9,000 00**

- 13 (a) Total "FICA" wages as indicated on Form W-2 . . . . .
- (b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9 . . . . .
- (c) Total of lines 13(a) and 13(b) . . . . .

- 14 Balance (subtract line 13(c) from line 10) . . . . .

- 15 Self-employment income—line 9 or 12, whichever is smaller . . . . .

- 16 If line 15 is \$9,000, enter \$675.00; if less, multiply the amount on line 15 by .075 . . . . .

- 17 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469 . . . . .

- 18 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 62 . . . . .

**522 70**

**522 70**

**522 70**

**SCHEDULE D  
(Form 1040)**

#### **Capital Gains and Losses**

Department of the Treasury  
Internal Revenue Service

► Attach to Form 1040. ► Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

1972

Name(s) as shown on Form 1040

Sample of Phyllis Ruby

Social security number  
322 121 7997

#### Form 8949 Gains and Losses—Assets Held Not More Than 6 Months

D

- |      |  |      |        |
|------|--|------|--------|
| 3    | Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . .    | 2    |        |
| 4    | Enter net gain (or loss), combining 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) |        |
|      | Net short-term gain (or loss), combining lines 3, 4(a) and 4(b)                                  | 5    | 200 00 |

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

- |       |   |                          |
|-------|---|--------------------------|
| 7     | Capital gain distributions . . . . .  | 7                        |
| 8     | Enter (with applicable from line 4(a)(1), Form 4797 (see Instruction A)) . . . . .                        | 8                        |
| 9     | Enter your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . .              | 9                        |
| 10    | Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . .          | 10                       |
| 11    | Net gain (or loss), combine lines 6 through 10 . . . . .  | 11                       |
| 12(a) | Long-term capital loss component carryover from years beginning before 1970 (see Instruction H) . . . . . | 12(a) <i>(14,522 00)</i> |
| 12(b) | Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) . . . . . | 12(b)                    |
| 13    | Net long-term gain (or loss), combine lines 11, 12(a) and 12(b) . . . . .                                 | 13                       |

Part II | Summary of Parts I and III

14	Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here . . . . .	14	(14,322 00)
15	If line 14 shows a gain— (a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13. . . . .	15(a)	
16	(b) Subtract line 15(a) from line 14. Enter here and on line 36, Form 1040. If line 34 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(b)	
	(b) Enter here and enter as a (loss) on line 36, Form 1040, the smaller of: (i) The amount on line 16(a); (ii) \$1,000 (\$500 if married and filing a separate return—if a loss is shown on line 4(a) or 12(a), see instruction M for a higher limit not to exceed \$1,000); or, (iii) Taxable income, as adjusted (see Instruction I).	16(b)	1,000 00

**Carryover (13,322,00)**

Samuel D. and Phyllis Ruby

Page

## WEEKLY WORK PLAN/TIME REPORT

SALESMAN W. S. Kossin and Co., Inc.

NUMBER 1912

WEEK ENDING

*[Signature]*

SARAH D. and RYCLIS RUBY

## WEEKLY WORK PLAN/TIME REPORT

SALESMAN W.FIS. VOISIN AND CO., INC.

### NUMBER

WEEK ENDING

PAGE II

SAMUEL D. and PHYLLIS RUBY

**WEEKLY WORK PLAN/TIME REPORT**

SALESMAN BACKE and C. 1972

NUMBER *Copied by TES*

# TRANSA

**TOTALS**



INDIVIDUAL  
**CALIFORNIA**  
INCOME TAX

TAJADES VON

1972

**By eind van jaar 1972, en sodoen tot die begin van**

, 1972, ending

, 1973

**Under penalties of perjury, I declare that I have consulted this witness, including accompanying schedules and statements, and to the best of my knowledge, belief and information, it is true, correct and complete. If prepared by a person other than the witness, his declaration is based on all information of which he has any knowledge.**

EDWARD L. LAMBERT

TAX CONSULTANT

27859 VENTURE HOLDINGS, INC.

ENCINO, CALIF. 91316

TELEGRAMS 881-2343  
88-1500-4000-44

5-5. 568 40-1227

De cel vóór de blok opkomt  
P  
E  
R

→ New section—18. More details about our time

四〇九

TAX CONSULTANT  
TAXES OF THE STATE OF KANSAS

27859 VENTURE HOLDINGS, INC.

ENCINO, CALIF. 91316

TELEGRAMS 881-2343  
S.S. 12-12-40-12-43

5-5. 568 40-1227

## Part I—Head of Household—If claimed, answer the following questions (See Instructions)

Check:  Never married Legal separation (interlocutory decree does not qualify) Date \_\_\_\_\_Or:  Widow(er) Date \_\_\_\_\_ Final divorce/dissolution Date \_\_\_\_\_

Individual who qualified you as head of household (Do not list this individual as a dependent on page 1, line 5):

Name \_\_\_\_\_ Relationship \_\_\_\_\_

Age \_\_\_\_\_ Did this person qualify as your dependent for

the tax year 1972? \_\_\_\_\_ Did this person reside in your home for the entire taxable year? \_\_\_\_\_ If not, explain circumstances \_\_\_\_\_

(or 1-3) Capital Gains (Schedule D(540))	59	6,969 40
J. Net long-term loss from sale or exchange of capital assets (attach Schedule D(540))	60	(1,000 00)
K. Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Schedule D-1(540))	61	
Net long-term gain (or loss)—add lines 59 (a) and (b)	62	(1,000 00)
M. Medical and consulting expenses (Schedule C)	63	
N. Partnership losses (Schedule C)	64	
O. Section 1232 gains and losses	65	
P. Farm labor and loss (attach Schedule V(540))	66	
(a) Fully taxable pensions and annuities (not reported on Schedule B)	67	
(b) Alimony	68	
(c) Other (state nature and source)	69	
Q. Total miscellaneous income (add lines 40(a), (b) and (c))	70	
Enter 20 through 41; Enter here and on page 1, line 11	71	5,969 40

If included in line 16 (see instructions—attach statement)

42

R. Interest (see instructions—attach statement)

43

S. State and local taxes (see instructions—attach statement)

44

T. Charitable contributions—cash only (see instructions for line 8, page 10)

45

U. Premiums on non-qualified pension plan to a retirement plan, etc.

46

V. Premiums on annuities (add lines 49 through 53; enter here and on page 1, line 10)

47

On separate return of married taxpayers both must itemize deductions or both must take the standard deduction

W. Standard deduction, cash, food and clothing (Schedule A (540)) and enter total on lines 48 through 53, below

48

X. Itemized deduction (from Schedule A (540), line 10)

49

Y. State and local taxes (from Schedule A (540), line 18)

50

Z. Charitable contributions (from Schedule A (540), line 23)

51

AA. Total itemized deductions (from Schedule A (540), line 25)

52

BB. Total itemized expense (from Schedule A (540), line 29)

53

CC. Total miscellaneous deduction (from Schedule A (540), line 37)

54

DD. Total deductions (add lines 48 through 53)

55

EE. If you do not itemize deductions, enter a standard deduction of

00

FF. If single or married person filing separate return

2,000 00

GG. If head of household or married couple filing joint return

56

HH. Standard deduction (line 54) or standard deduction (line 55). Enter here and on page 1, line 15

Line 14 Income from sources within State of _____ and also taxable by California	A	B	C	D
Interest and dividends gross income (from page 1, line 14)				
State and local tax liability (from page 1, line 11)				
Charitable contributions (line 1A + line 1B) $\times$ 100% marginal $\times$ line 6 (cannot exceed tax paid other state)	57			
Charitable contributions (from Schedule A (540))	58			
Total lines 57 and 58. Enter here and on page 1, line 22	59			

Explanation to Federal Return—If adjusted gross income on Federal Return is different from line 14, page 1, explain below

## CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE

1972

YEAR

Form 540

Itemized Deductions  
Samuel and Phyllis Ruby

Costal County No. 322 12 7997

If you choose between two deduction items, enter the larger deduction or take a standard deduction as indicated below. On separate returns of a husband and wife,

If one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

11. Premiums paid by insurance (or otherwise) for medical care, hospital, doctors, dentists, nurses, hospital room, drugs or supplies for medical care, etc.

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	150.00

12. Premiums paid by insurance (or otherwise) for medical care, hospital, doctors, dentists, nurses, hospital room, drugs or supplies for medical care, etc.

11	
12	
13	
14	
15	
16	
17	
18	
19	

13. Premiums paid by insurance (or otherwise) for medical care, hospital, doctors, dentists, nurses, hospital room, drugs or supplies for medical care, etc.

20	
21	841.00

14. Total—Add lines 11 through 20. Enter here and on Form 540, page 2. ▶

## Contributions

22. Cash—including checks, money orders, etc. (itemize)

22	
23	
24	
25	200.00

23. Total cash contributions . . . . .

23	
24	

24. Other than cash (see Instructions). Enter total here . . . . .

25	200.00
----	--------

## Mortgage Interest

26. Home mortgage . . . . .

26	
27	
28	

27. Installment purchases . . . . .

28. Other (itemize) . . . . .

29	3,232.00
30	
31	
32	\$100.00
33	

29. Total—Add lines 26, 27 and 28. Enter here and on Form 540, page 2. ▶

## Miscellaneous Deductions

Casualty or Theft Loss(es)—See Instructions

NOTE: If you had more than one casualty or theft loss occurrence, omit lines 30 through 33 and follow instructions for guidance.

30. Loss before adjustments . . . . .

30	
31	
32	
33	
34	

31. Insurance reimbursement . . . . .

31	
32	
33	
34	
35	

32. \$100 Limitation . . . . .

32	\$100.00
33	
34	
35	
36	

33. Add lines 31 and 32 . . . . .

34. Casualty or theft loss. (Line 30 less line 33) . . . . .

34	
35	
36	
37	

35. CHMI Gains—See instructions . . . . .

35	
36	
37	

36. Other—for education, alimony, union dues, etc.—See Instructions

37. Total miscellaneous deductions—Add lines 34, 35 and 36. (Enter here and on Form 540, page 2) ▶



## CALIFORNIA

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

TAXABLE

19

72

YEAR

Business conducted in your business was reported, Form 540 or 540NR

Partnerships, joint ventures, etc., must be on Form 540

Social Security Number

322 12 7997

Name (Last, first, middle initial)

Type of business activity \_\_\_\_\_  
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)Name of firm \_\_\_\_\_  
Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip code \_\_\_\_\_Method of accounting:  cash;  accrual;  other.Wages paid \$91,572,423 and \$0 for the calendar year filed (if required)?  Yes  No

Business location (within the boundaries of the city, town, etc. indicated?)

Date of tax year, this relates to the end of the taxable year?

How many months of the taxable year did you own this business? 12

Business and applicable laws and regulations must be filled in.

	Line	Description	Amount	SCHEDULE
1	1	Gross receipts or sales	Less returns and allowances	Balance ▶
2	2	Cost of goods sold (Schedule C-1, line 2) and/or operations (attach schedule)		AFTACHED
3	3	Business expenses (attach schedule)		
4	4	Business expenses (add lines 3 and 4)		
5	5	Depreciation (see Schedule C-2)		
6	6	Business equipment and fixtures property (explain in Schedule C-3)		
7	7	Less than business property		
8	8	Less than equipment in Schedule C-3		
9	9	Services and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)		
10	10	Interest		
11	11	Taxes and professional fees		
12	12	Commissions		
13	13	Collection (with statement)		
14	14	Participation and profit-sharing plan (see Instructions for line 15(a))		
15	15	Employer benefit programs (see Instructions for line 15(b))		
16	16	Business deduction		
17	17	Total deduction from sales of services		
18	18	Business deduction		
19	19(a)	Business expenses (see Schedule C-1)		
19	19(b)	Business expenses (see Schedule C-2)		
19	19(c)	Business expenses (see Schedule C-3)		
19	19(d)	Business expenses (see Schedule C-4)		
19	19(e)	Business expenses (see Schedule C-5)		
19	19(f)	Business expenses (see Schedule C-6)		
19	19(g)	Business expenses (see Schedule C-7)		
19	19(h)	Business expenses (see Schedule C-8)		
19	19(i)	Business expenses (see Schedule C-9)		
19	19(j)	Business expenses (see Schedule C-10)		
19	19(k)	Business expenses (see Schedule C-11)		
19	19(l)	Business expenses (see Schedule C-12)		
19	19(m)	Business expenses (see Schedule C-13)		
19	19(n)	Business expenses (see Schedule C-14)		
19	19(o)	Business expenses (see Schedule C-15)		
19	19(p)	Total other business expenses (add lines 19(a) through 19(o))		
20	20	Total deductions (add lines 6 through 19)		
21	21	Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR	6,969 40	



1040

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

1971

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

Please print or type  
First name and initial (If joint return, use first names and middle initials of both)

SAMUEL AND PHYLLIS

Last name

BURY

Your social security number

322 12 7997

Present home address (Number and street, including apartment number, or rural route)

16250 Bircher Street

City, town or post office, State and ZIP code

Granada Hills, California

Spouse's social security number

JTF 901 580 1416

Please attach Copy B of Form W-2 to back

Your Self Employed  
Spouse's Housewife

## Filing Status—check only one:

- 1  Single  
 2  Married filing jointly (even if only one had income)  
 3  Married filing separately and spouse is also filing  
     Give spouse's social security number in  
     space above and enter here ►  
 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 (if only one of  
     2 or 6 is checked)    
 9 First names of your dependent children who lived with  
     you Fred, Brian, Elisa  
     " homes   
 10 Number of other dependents (from line 33) ► 4  
 11 Total exemptions claimed ► 6

Income	12 Wages, salaries, tips, etc. (Attach Forms W-2 to back, if unavailable, attach explanation) .	12
	13a Dividends (see pages 6 and 11 for instructions) \$ 42.50	13b Less exclusion \$ 42.50
	(If gross dividends and other distributions are over \$100, list in Part I of Schedule B.)	Balance ► 0
	14 Interest. If \$100 or less, enter total without listing in Schedule B. If over \$100, enter total and list in Part II of Schedule B	14 178 36
	15 Income other than wages, dividends, and interest (from line 40) .	15 6,350 33
	16 Total (add lines 12, 13c, 14 and 15) .	16 6,529 12
	17 Adjustments to income (such as "sick pay," moving expense, etc. from line 45) .	17
	18 Adjusted gross income (subtract line 17 from line 16) .	18 6,529 19
	19 Tax (Check if from: <input type="checkbox"/> Tax Tables I-13, <input type="checkbox"/> Tax Rate Sch. X, Y, or Z, <input type="checkbox"/> Sch. D, <input type="checkbox"/> Sch. G, or <input type="checkbox"/> Form 4726)	19 0
	20 Total credits (from line 54) .	20
Tax, Payments and Credits	21 Income tax (subtract line 20 from line 19) .	21 0
	22 Other taxes (from line 60) .	22 551 27
	23 Total (add lines 21 and 22) .	23 551 27
	24 Total Federal income tax withheld (attach Forms W-2 or W-2P to back) .	24
	25 1971 Estimated tax payments (include 1970 overpayment allowed as a credit) .	25
	26 Other payments (from line 64) .	26
	27 Total (add lines 24, 25, and 26) .	27
	28 If line 23 is larger than line 27, enter BALANCE DUE Pay in full with return. Make check or money order payable to Internal Revenue Service ►	28 551 27
	29 If line 27 is larger than line 23, enter OVERPAYMENT ►	29
	30 Line 29 to be: (a) REFUNDED Allow at least six weeks for your refund check (b) Credited on 1972 estimated tax ►	
Foreign Accounts	31 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Write Soc. sec. no. on Check or Money Order. Attach here □

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

If sign here

Your signature \_\_\_\_\_ Date \_\_\_\_\_

EDWARD L. LAMBERT

Signature of preparer, other agent, taxpayer, business  
or organization of which he has an ownership

1605 VENTURA BLVD., SUITE 510

ENCINO, CALIF. 91316

Address TEL. (213) 491-4420

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

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

(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 \$675 or more?	(e) Amount YOU fur- nished for dependent's support. If 100%, write ALL.	(f) Amount furnished by OTHERS includ- ing dependent.
				\$	\$

33 Total number of dependents listed above. Enter here and on line 10 ►

**PART II.—Income other than Wages, Dividends, and Interest**

34 Business income or (loss) (attach Schedule C)	34	7,350	33
35 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	35	(1,000)	00
36 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	36		
37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	37		
38 Farm income or (loss) (attach Schedule F)	38		
39 Miscellaneous income	(a) Fully taxable pensions and annuities <small>not reported on Schedule E see instructions on page 7</small>		
	(b) 50% of capital gain distributions <small>not reported on Schedule D</small>		
	(c) State income tax refunds <small>caution—see instructions on page 7</small>		
	(d) Alimony		
	(e) Other (state nature and source)		
	(f) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e))	39	
40 Total (add lines 34, 35, 36, 37, 38, and 39). Enter here and on line 15	40	6,350	00

**PART III.—Adjustments to Income**

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41		
42 Moving expense (attach Form 3903)	42		
43 Employee business expense (attach Form 2106 or other statement)	43		
44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44		
45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17	45		

**PART IV.—Tax Computation (Do not use this part if you use Tax Tables 1–13 to find your tax.)**

46 Adjusted gross income (from line 18)	46	6,529	19
47 (a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A	47		
(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	2,518	20
49 Multiply total number of exemptions claimed on line 11, by \$675	49	4,050	00
50 Taxable income. Subtract line 49 from line 48	50	-0-	

(Figure your tax on the amount on line 50 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 19.

**PART V.—Credits**

51 Retirement income credit (attach Schedule R)	51		
52 Investment credit (attach Form 3468)	52		
53 Foreign tax credit (attach Form 1116)	53		
54 Total credits (add lines 51, 52, and 53). Enter here and on line 20	54		

**PART VI.—Other Taxes**

55 Self-employment tax (attach Schedule SE)	55	551	27
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56		
57 Minimum tax (see instructions on page 8). Check here <input type="checkbox"/> if Form 4625 is attached	57		
58 Social security tax on unreported tip income (attach Form 4137)	58		
59 Uncollected employee social security tax on tips (from Forms W-2)	59		
60 Total (add lines 55, 56, 57, 58, and 59). Enter here and on line 22	60	551	27

**PART VII.—Other Payments**

61 Excess FICA tax withheld (two or more employers—see instructions on page 8)	61		
62 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	62		
63 Regulated Investment Company Credit (attach Form 2439)	63		
64 Total (add lines 61, 62, and 63). Enter here and on line 26	64		

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

(Form 1040)

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040

1971

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

Your social security number  
322-12-7997

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

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

**Contributions.—Cash—including checks, money orders, etc.**  
(Itemize—see instructions on page 10 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 18, Form 1040 . . . . .
  - 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . . . .
  - 5 Enter balance of insurance premiums for medical care not entered on line 1 . . . . .
  - 6 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc.

- 7** Total (add lines 4, 5, and 6) . . . . .  
**8** Enter 3% of line 18, Form 1040 . . . . .  
**9** Subtract line 8 from line 7. Enter difference (if less than zero, enter zero) . . . . .  
**10** Total deductible medical and dental expenses (Add lines 1 and 9. Enter here and on line 27, below.) . . . . . ►

## Taxes.

- 11 Real estate . . . . .
  - 12 State and local gasoline (see gas tax tables)
  - 13 General sales (see sales tax tables) . . . . .
  - 14 State and local income . . . . .
  - 15 Personal property . . . . .
  - 16 Other . . . . .

- 17 Total taxes** (Add lines 11 through 16.  
Enter here and on line 28, below.) ►

150 | 00

2,617 | 68

**25 Total interest expense** (Add lines 22, 23, and 24. Enter here and on line 30, below.)

**Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 10):**

743:31

500 00

### **Summary of Itemized Deductions**

VII

- |   |                 |
|---|-----------------|
| 27 Total deductible medical and dental expenses (from line 10) . . . . .                              | 150 00          |
| 28 Total taxes (from line 17) . . . . .   | 743 31          |
| 29 Total contributions (from line 21) . . . . .   |                 |
| 30 Total interest expense (from line 25) . . . . .  | 2,617 68        |
| 31 Total miscellaneous deductions (from line 26) . . . . .  | 500 00          |
| <b>32 TOTAL ITEMIZED DEDUCTIONS.</b> (Add lines 27 through 31. Enter here and on Form 1040, line 47.) | <b>4,010 99</b> |

NAME \_\_\_\_\_

Samuel & Foyles River

IDENTIFICATION NO.

322-12-7997

**ADDRESS.**

SCHEDULE NO.

## SCHEDULE OF DEDUCTIONS

**YEAR ENDED.**

MEDICAL	FEDERAL	STATE	CONTRIBUTIONS	FEDERAL & STATE
1. ONE HALF OF MEDICAL INSURANCE (NOT OVER \$150.00)	100 00	100 00	CHURCHES	
2. DRUGS AND MEDICINES			COMMUNITY CHEST/UNITED CRUSADE	
3. LESS: 1% OF ADJ. GROSS INCOME			SALVATION ARMY/GOODWILL INDUSTRIES	
4. NET DRUGS AND MEDICINES			RED CROSS	
5. DOCTORS/DENTISTS			XMAS & EASTER SEALS	
DR.			HEART FUND/CANCER FUND	
DR.			PARTNERSHIP RETURN	
DR.			PAYROLL DEDUCTION	
DR.			OTHER ORGANIZED CHARITIES:	
DR.				
			TOTAL CONTRIBUTIONS	
			INTEREST (TO WHOM PAID)	FEDERAL & STATE
			MORTGAGE LOAN	
			Colossal MTC	2612 68
			INSTALLMENT LOAN	
MEDICARE				
HOSPITAL				
LABORATORY				
BALANCE OF MEDICAL INSURANCE NOT DEDUCTIBLE ON TOP LINE				
TRAVEL FOR MEDICAL			TOTAL INTEREST	2612 68
AMBULANCE			MISCELLANEOUS DEDUCTIONS	FEDERAL & STATE
GLASSES			ALIMONY (EXPLAIN)	
HEARING AID			SAFE DEPOSIT BOX FEE	
PROSTHETIC APPLIANCES			UNION DUES	
MEDICAL EXPENSES			SMALL TOOLS (GOOD 1 YEAR)	
LESS: REIMBURSED BY INSURANCE			TOOLS DEPRECIATION	
6. TOTAL			SAFETY EQUIPMENT	
7. LESS: 3% OF ADJ. GROSS INCOME			UNIFORMS (NOT GEN. WEAR)	
8. BALANCE (NOT LESS THAN ZERO)			LAUNDRY & CLEANING	
9. TOTAL MEDICAL DEDUCTIONS (LINE 1 PLUS LINE 8)	100 00	100 00	AUTO MILEAGE @	
TAXES	FEDERAL	STATE	TELEPHONE EXPENSE (NOT REIMB.)	
AUTO LICENSE (LESS REG. FEE)			EMPLOYMENT AGENCY FEES	
SALES TAX	100 00	100 00	DUES & SUBSCRIPTIONS	
SALES TAX AUTO			INCOME TAX PREPARATION	
REAL ESTATE TAX	5733 1	5733 1	OTHERS	
PERSONAL PROPERTY TAX				
STATE INCOME TAX		xx xx	TOTAL MISC. DEDUCTIONS	
GAS TAX 1000 GAL @ .07 c GAL.	70 00	70 00	CASUALTY LOSSES (EXPLAIN)	FEDERAL & STATE
			BURNING KBS 1 AM 68	3100 00
			271	
			SUB TOTAL	3100 00
DISABILITY INSURANCE			LESS REIMBURSED BY INS.	2500 00
MISC. TAX	xx	xx	SUB TOTAL	600 00
OTHERS:			LESS \$100.00 FOR EACH CASUALTY	100 00
			TOTAL CASUALTY LOSSES	500 00
			FEDERAL	STATE
TOTAL TAXES	743 31	743 31	TOTAL DEDUCTIONS	UN1099 UN1099



Samuel and Phyllis Ruby

SUPPLEMENT TO SCHEDULE C

Income		\$43,479.18
Less: Sales Tax		<u>174.63</u>
		<u>\$43,304.55</u>
Cost of Goods Sold		
Beginning inventory		\$ 800.00
Purchases		
Beverage/milk		4,980.70
Groceries		15,169.50
Meat		2,570.35
Bakery/bread		2,815.62
Total Available		<u>\$26,336.17</u>
Less: Ending inventory		800.00
		<u>25,536.17</u>
Adjusted Gross Profit		\$17,768.38
Expenses		
Casual labor		\$ 48.12
Rent		1,459.87
Payroll		3,640.03
Telephone		148.00
Insurance		190.50
Advertising		43.70
Accounting		175.00
Miscellaneous		27.04
Equipment		74.03
Maintenance/repairs		136.19
Taxes/licenses		558.06
Hosiery		130.04
Auto		317.14
Linen		17.83
Donations		24.00
		<u>6,989.55</u>
Less: Depreciation		\$10,778.83
		(3,428.50)
NET PROFIT		\$ 7,350.33

DEPRECIATION

Equipment	4/70	\$10,000.00	\$2,000.00	5 Yr. SL	\$2,000.00
Covenant not to Compete		5,000.00	1,000.00	5 Yr. SL	1,000.00
Leasehold Imp. (Bal. of Lease)		3,000.00	428.50	7 Yr. SL	428.50
					<u>\$3,428.50</u>

SCHEDULE SE  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Computation of Social Security Self-Employment Tax

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

1971

► If you had wages, including tips, of \$7,800 or more that were subject to social security taxes, do not fill in this page.

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

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

Name of self-employed person (as shown on social security card)

Social security number of self-employed person	322	12	7997
---	-----	----	------

Samuel Ruby

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

**Part I** Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.)	7,350	33
2 Net income (or loss) from excluded services or sources included on line 1 Specify excluded services or sources		
3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 8(a), Part III below.)	7,350	33

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

SE

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

Computation under Regular Method

- 4 Net farm profit (or loss) from:
  - (a) Schedule F, line 52 (cash method), or line 71 (accrual method).
  - (b) Farm partnerships
- 5 Net earnings from self-employment from farming. Add lines 4(a) and (b).

Computation under Optional Method

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

\*Note.—Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 69 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.

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

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

- 8 Net earnings (or loss) from self-employment—
  - (a) From business (other than farming) from line 3, Part I, above
  - (b) From farming (from line 7, Part II, above)
  - (c) From partnerships, joint ventures, etc. (other than farming)
  - (d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here  and enter zero on this line
  - (e) From service with a foreign government or international organization
  - (f) Other (director's fees, etc.). Specify
- 9 Total net earnings (or loss) from self-employment reported on line 8  
(If line 9 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)
- 10 The largest amount of combined wages and self-employment earnings subject to social security tax is \$7,800 00
- 11 (a) Total "FICA" wages as indicated on Form W-2
- (b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9
- (c) Total of lines 11(a) and 11(b)
- 12 Balance (subtract line 11(c) from line 10)
- 13 Self-employment income—line 9 or 12, whichever is smaller
- 14 If line 13 is \$7,800, enter \$585.00; if less, multiply the amount on line 13 by .075
- 15 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469
- 16 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 55

7,350 33

7,350 33

\$7,800 00

7,350 33

7,350 33

551 27

551 27

SCHEDULE D  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

► Attach to Form 1040. ► Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

1971

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

Social security number  
3 12 12 7997

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

a. Kind of property and description. (Example, 100 shares of "Z" Co.)	b. How acquired. Enter letter symbol (see instructions)	c. Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or (loss) (d less e)
1					(1,248 00)
SCHEDULE ATTACHED					
2 Enter your share of net short-term gain or (loss) from partnerships and fiduciaries . . . . .	2				
3 Enter net gain or (loss), combine lines 1 and 2 . . . . .	3				
4(a) Short-term capital loss component carryover from years beginning before 1970 (see Instruction H)	4(a)				
4(b) Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) . . . . .	4(b)				
5 Net short-term gain or (loss), combine lines 3, 4(a) and 4(b) . . . . .	5				

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

6					
7 Capital gain distributions . . . . .	7				
8 Enter gain if applicable from line 4(a)(1), Form 4797 (see Instruction A) . . . . .	8				
9 Enter your share of net long-term gain or (loss) from partnerships and fiduciaries . . . . .	9				
10 Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . .	10				
11 Net gain or (loss), combine lines 6 through 10 . . . . .	11				
12(a) Long-term capital loss component carryover from years beginning before 1970 (see Instruction H) . . . . .	12(a)	(14,274 00)			
12(b) Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H) . . . . .	12(b)				
13 Net long term gain or (loss), combine lines 11, 12(a) and 12(b) . . . . .	13	(14,274 00)			

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

14 Combine the amounts shown on lines 5 and 13, and enter the net gain (loss) here . . . . .	14	(15,522 00)
15 If line 14 shows a gain— (a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13 . . . . .	15(a)	
(b) Subtract line 15(a) from line 14. Enter here and on line 35, Form 1040 . . . . .	15(b)	
16 If line 14 shows a loss—See Instruction I. ► Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on lines 12(a) and 13. ► Otherwise, (a) Enter one of the following amounts: (i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; (ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or, (iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 . . . . .	16(a)	
(b) Enter here and on line 35, Form 1040, the smaller of: (i) The amount on line 16(a); (ii) \$1,000 (\$500 if married and filing a separate return—if losses are shown on lines 4(a) and 5, see Instruction K for a higher limit not to exceed \$1,000); or, (iii) Taxable income, as adjusted (see instruction J) . . . . .	16(b)	(1,000 00)

Carryover (1-1) (\$14,522.00)

WEEKLY WORK PLAN/TIME REPORT

SALESMAN *Berche & Co.*

WORK PLAN / TIME REPORT  
Phy 11/3 1945 NUMBER 44 Stock WEEK ENDING 11/11/45

S. D. Rubin  
WEEKLY WORK PLAN/TIME REPORTSALESMAN Bachelder Co.NUMBER 411WEEK ENDING 4/11/71

CUSTOMER NAME	S. RUBIN	TYPE BUSINESS	Planned	CONTRACT			APPLICATION	REVENUE BOOKED		CALL HRS	COMMENTS AND EXPENSE NOTES
				PREM	ENT	TEL		ONE TIME	MONTHLY		
ITS DESCRIPTION		DIRE AGENTS					1074				REVENUE
ITS Nat'l Gen Corp 4/1/71 3-9-71							4-7-71	1,254	1,335		20-
ITS Nat'l Gen Corp 4/1/71 3-9-71							5-13-71	771	669		72-
Programmed Physys Inc 2-24-71							5-14-71	489	450		(370-)
ITS LCRWS Thermo 100 4-30-71							6-1-71	2,366	2,094		295-
ITS Nth West Inv 300 4-6-71							6-4-71	3,535	3,955		580-
ITS Nth West Inv 50 6-1-71							6-4-71	882	838		42-
ITS Whittaker Corp 4/1/71							6-1-71	457	556		(95-)
ITS Whittaker Corp 200 5-14-71							8-2-71	939	656		(171-)
ITS Public Corp 200 6-4-71							8-24-71	1,934	1645		(611-)
ITS ITRON Devices 100 4-6-71							8-24-71	1,304	1,052		(648-)
ITS TUTTLE 300 6-4-71							8-24-71	1,443	3,432		(979-)
ITS Nth West Inv 700 8-24-71							11-10-71	3,411	2,1448		(1037)
TOTALS											

S. L. RUBY  
WEEKLY WORK PLAN/TIME REPORT

SALESMAN: Barko &amp; Co. Comm. / Number:

WEEK ENDING 11/11/71

CUSTOMER NAME	Present Customer	TYPE BUSINESS	Planned	CONTRACT			APPLICATION	REVENUE BOOKED		CALL HRS.	COMMENTS AND EXPENSE NOTES
				PREM	INTL	TEL		ONE TIME	MONTHLY		
Subscription	C. M. C.	Paste Requirements					11-16-71	27.50	27.50	0	Gain of loss
Ex May Sugar	1	11-12-71					11-19-71	4.73	16.84	15.8	
Ex May Plywood	1	11-10-71					11-19-71	91 -	48.70	101 -	
Ex May Plywood	1	11-11-71					11-19-71	91 -	89.50	101 -	
Ex May Sugar	2	11-23-71					11-24-71	5.12	5.13	7.3	
Ex May Sugar	1	11-26-71					11-30-71	5.17	5.14	3.6	
Ex May Sugar	1	11-29-71					12-1-71	5.23	5.22	(31 -)	
Ex May Plywood	1	11-23-71					12-1-71	89 -	89.50	(65 -)	
Ex May 11 Sugar	1	12-3-71					12-3-71	5.28	5.34	(351 -)	
Ex May 11 Sugar	4	12-5-71					12-10-71	5.23	5.35	218 -	
Ex May 11 Sugar	4	12-14-71					12-14-71	5.87	5.69	(305 -)	
Ex May 11 Sugar	2	12-15-71					12-15-71	6.05	6.35	(367 -)	
								TOTAL	5,17 - 103.5	(1255.00)	
TOTALS											

## WEEKLY WORK PLAN/TIME REPORT

SALESMAN: Morris Lynch Pierce NUMBER 120 &amp; SICK WEEK ENDING 1/1

CUSTOMER NAME	PRESENT CITY	TYPE BUSINESS	Planned Date	CONTRACT			APPLICATION DATE	REVENUE BOOKED		CALL HRS	COMMENTS AND EXPENSE NOTES
				PREM.	INTL	TEL		ONE TIME	MONTHLY	HR	
Foscariation	Acquired		Sold	3/12	100.00	100.00					Gains (loss)
Met'l Present			1-9-71	100.00	100.00	100.00					(Loss)
Leis, Voisin & Co., Inc	SAMUEL D. RUBY (1/1/71)										
Met'l Gen'l Corp	5000	9-15-71					10-4-71	3023-2927		36-	
NY Sub 93-4070											
Met'l Gen'l Corp	5000	9-14-71					10-8-71	3051-3117		34-	
Pan Amex, Airways	5000	10-8-71					10-21-71	2659-2446		212-	
186 4.5070								2675 2713			(38-)
order C.R.D											
V-93-5070	5000	10-13-71					11-18-71	2716-2610		106-	
Met'l Gen'l Corp	5000	11-19-71					12-17-71	1637-5880		157-	
NY Sub 93-4070								TOTAL 10.00			(1248.00)

SCHEDULE
U
FORM 540



# CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE

1971

YEAR

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

Name as shown on Form 540 or 540NR	Social Security Number
Samuel and Phyllis Ruby	322 12 7997

### SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d less e)
1.					
SCHEDULE ATTACHED					(1,248.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries					
3. Enter net gain (or loss), combine lines 1 and 2					
4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)					
5. Net short-term gain (or loss), combine lines 3 and 4					

### LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

6.					
7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy)					
8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries					
9. Net gain (or loss), combine lines 6 through 8					
10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)					
11. Net long-term gain (or loss), combine lines 9 and 10					(14,274.00)
12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here					
13. If line 12 shows a gain—					
(a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11					
(b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR)					
14. If line 12 shows a loss—					
(a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d))					
(b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero					
(c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) \$1,000					
(d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f)					
(e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(d); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9					
(f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—(Do not enter an amount greater than \$1,000)					(1,000.00)

Carryover (1-1) (\$14,274.00)

See Instructions on Back

\* FORM

540

RESIDENT



CALIFORNIA

TAXABLE

1971

YEAR

## INDIVIDUAL INCOME TAX RETURN

For Calendar Year 1971

or Fiscal Year Begun

1971 and Ended

1972

DO NOT WRITE ON THIS LINE

FIRST NAME(S) AND INITIAL(S)

SAMUEL AND PHYLLIS

LAST NAME

BURY

Your social security number

322-12-7997

Spouse's social security number

JB4 Oct 518p (1430)

Please

Type PRESENT HOME ADDRESS (Number and street, or rural route)

or 16250 Birch Street

Your occupation

Self Employed

Print

CITY, TOWN OR POST OFFICE

Granada Hills

STATE

California

COUNTY

Los Angeles

ZIP CODE

NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING

Self Employed

S C M B P A

FILING STATUS—Check Only One:

Claim your appropriate  
exemption on line 16

## BLIND and/or DEPENDENT EXEMPTIONS:

- Single
- Married, filing joint return
- Married, filing separate return—if this item checked, enter spouse's social security number in space above and enter first name here ►
- Unmarried "head of household"—Complete Part I, page 2

5. Blind  Yourself  Your spouse—Enter number of boxes checked ► 5 •
6. Dependents—Do not list yourself, your spouse, or person who qualifies you as head of household NAME (and address if different from yours) —RELATIONSHIP Fred, Brian Elisa, Thomas Enter number ► 6 • 4
7. Total blind and dependent exemptions (add lines 5 and 6) ► 7 • 4

Income

Employer's name

Where employed (city and state)

8. Wages, salaries, tips, etc. (before payroll deductions) If more than two employers, attach list

Total wages

Employer's name

Where employed (city and state)

8.	•		
9.	•	42	50
10.	•	178	86
11.		6,750	33
12.		6,571	69
13.			
14.	•	6,571	69

Do not write  
in this column

- If you do not itemize deductions AND line 14 is under \$10,000, find your tax in Tax Table in instructions. Enter tax on line 15.
- If you itemize deductions OR line 14 is \$10,000 or more, go to Part IV on page 2 to figure tax. Enter tax on line 15.
- 15. Tax from (check one):  Tax Table,  Tax Computation (page 2, Part IV) or  Schedule G (540); line 21 15 25.60
- 16. Personal Exemption. Single—\$25. Married couple or head of household—\$50
- 17. Multiply total number of exemptions on line 7 above, by \$8
- 18. Total exemptions (add lines 16 and 17) 18 82.00
- 19. Tax liability (subtract line 18 from line 15—not less than zero) 19 None
- 20. Other credits (from page 2, line 62)
- 21. Net tax (subtract line 20 from line 19) 21
- 22. Tax forgiveness—20% of line 21 (use Part V on page 2, if reporting income on Schedule D (540))
- NOTE: You must file your return and pay any tax due (line 27) by the due date to be entitled to this forgiveness.
- 23. Net tax liability (subtract line 22 from line 21—if \$1.00 or less, enter zero) 23
- 24. Tax on preference income (see instructions) check here  if Schedule P (540) is attached 24 •
- 25. Total tax liability (add lines 23 and 24) 25 ►

Your  
Tax,  
and  
Credits

26. 1971 California estimated tax payment (include 1970 overpayment allowed as a credit)	26 ►		
27. Balance due—if any (subtract line 26 from line 25) PAY IN FULL WITH RETURN	27 •	None	
28. Overpayment—if any (subtract line 25 from line 26) OVERPAYMENT	28 •		
29. Portion of line 28 you wish to apply on 1972 estimated tax	29 ►		
30. Refund—if any (subtract line 29 from line 28) REFUND	30 ►		

Do not write in these spaces

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.

EDWARD E. L'EMBERT

Sign ►  
here ►

Your signature—if filing jointly, BOTH must sign

Date

Signature of taxpayer other than taxpayer (ALV, J. SURE, ETC.)

T  
P  
I  
J

Spouse's signature

Date

Address 16250 Birch Street, Los Angeles, California 91116

Enter Your Social Security No. on Your Check or Money Order. Make Remittance Payable to  
FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95867  
NW 68264 DocId:32245535 Page 105

**PART I—Head of Household**—If claimed, answer the following questions (See Instructions)

Check  Never married.  Legal separation (interlocutory decree does not qualify) Date \_\_\_\_\_  
 one:  Widow(er) Date \_\_\_\_\_  Final divorce/dissolution Date \_\_\_\_\_

Individual who qualified you as head of household:  
 Name \_\_\_\_\_ Relationship \_\_\_\_\_ Age \_\_\_\_\_ Gross income \$ \_\_\_\_\_

Is this person married? If yes, did he or she file a joint return with spouse? Did this person qualify as your dependent for the calendar year 1971? Did this person reside in your home for the entire taxable year? If not, explain circumstances

Total amount necessary to maintain household \$ \_\_\_\_\_ How much did you contribute? \$ \_\_\_\_\_

**PART II—Other Income**

31. Business income (or loss) (attach Schedule C (540))	31	•	7,350	33
32. Net gain (or loss) from sale or exchange of capital assets (attach Schedule D (540))	32	•	(1,000)	00
33. Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Schedule D-1 (540))	33			
34. Pensions and annuities	34	•		
35. Parts and royalties	35	•		
36. Partnerships	36	•		
37. Estates and trusts	37			
38. Farm income (or loss) (attach Schedule F (540))	38			
39. Miscel- laneous Income	39	•		
(a) Fully taxable pensions and annuities (not reported on Schedule E)				
(b) Alimony				
(c) Other (state nature and source)				
(d) Total miscellaneous income add lines 39(a), (b) and (c)				
40. Total (add lines 31 through 39). Enter here and on page 1, line 11	40	•	6,350	33

**PART III—Adjustments to Income**

41. "Sick pay" if included in line 8 (see instructions—attach statement)	41	•		
42. Moving expenses (see instructions—attach statement)	42	•		
43. Employee business expense (see instructions—attach statement)	43	•		
44. Military exclusion (see instructions for line 8)	44	•		
45. Payments as a self-employed person to a retirement plan, etc., (attach Federal Form 2950SE)	45	•		
46. Total adjustments (add lines 41 through 45). Enter here and on page 1, line 13	46	•		

**PART IV—Tax Computation**—Do not use this part if you use the Tax Table to find your tax

47. Adjusted gross income (from page 1, line 14)	47	•	6,571	69
48. (a) If you itemize deductions, enter total from Schedule A (540), line 32, and attach Schedule A.				
(b) If you do not itemize deductions, and line 14 is \$10,000 or more, enter				
(1) \$1,000, if single, or married person filing separate return				
(2) \$2,000, if head of household, or married couple filing joint return	48	•	4,010	99
49. Taxable income (subtract line 48 from line 47). Figure your tax on this amount by using appropriate Tax Rate Schedule in instructions. Enter tax on page 1, line 15	49	•	2,560	70

**PART V—Tax Forgiveness** Complete all lines below. However, if you used the income averaging method to compute your tax on line 15, omit lines 50, 51 and 52, enter on line 53 the amount shown on line 41 of Schedule G (540), and complete lines 54, 55 and 56.

50. Taxable income from line 49 above, or page 1, line 14 if Tax Table used	50			
51. Amount (if any) entered on Schedule D (540), line 13(a)	51			
52. Adjusted taxable income (subtract line 51 from line 50)	52			
53. Adjusted tax (use same method as used for determining tax on page 1, line 15)	53			
54. Add lines 18 and 20, page 1, and enter total here	54			
55. Adjusted net tax (subtract line 54 from line 53)	55			
56. 20% of line 55. Enter here and on page 1, line 22	56			

**PART VI—Credit for Net Income Tax Paid to Another State**—Attach copy of "other state" return—and Retirement Income Credit

57. Income derived from sources within State of _____ and also taxable by California	57			
58. California adjusted gross income (from page 1, line 14)	58			
59. California tax liability (from page 1, line 19)	59			
60. Credit limitation—line 57 ÷ line 58 % (100% maximum) × line 59 (cannot exceed tax paid other state)	60	•		
61. Retirement income credit (attach Schedule R (540))	61	•		
62. Total (add lines 60 and 61). Enter here and on page 1, line 20	62			

**PART VII—Reconciliation to Federal Return**—If adjusted gross income on Federal Return is different from line 14, page 1, explain below

SCHEDULE  
A  
FORM 540



# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE

19 71

YEAR

Name as shown on Form 540

Samuel and Phyllis Ruby

Social Security Number

322 12 7997

Itemized vs. Standard Deduction—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

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

1. One half (but not more than \$150) of insurance premiums for medical care . . . . .
2. Medicine and drugs . . . . .
3. Enter 1% of adjusted gross income shown on Form 540 . . . . .
4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . . . .
5. Enter balance of insurance premiums for medical care not entered on line 1 . . . . .
6. Other medical and dental expenses (attach itemized list) . . . . .
7. **Total**—(Add lines 4, 5 and 6) . . . . .
8. Enter 3% of adjusted gross income shown on Form 540 . . . . .
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero) . . . . .
10. **Total**—(Add lines 1 and 9) . . . . .

	1		
2			
3			
4			
5			
6			
7			
8			
	9		
	10	150 00	

### Child Adoption Expense

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

11		
12		
13		

### Taxes

14. Real estate . . . . .
15. State and local gasoline . . . . .
16. General sales . . . . .
17. Auto license—Excess of registration and weight fees (see instructions) . . . . .
18. Personal property . . . . .
19. State disability insurance (SDI)—Employer private disability plans do not qualify . . . . .
20. Other (specify) . . . . .
21. **Total taxes**—(Add lines 14 through 20) . . . . .

14		
15		
16		
17		
18		
19		
20		
21	743 31	

### Contributions

22. Cash—Including checks, money orders, etc. (itemize) . . . . .
23. Total cash contributions . . . . .
24. Other than cash (see instructions). Enter total here . . . . .
25. **Total**—Add lines 23 and 24—Maximum deduction may not exceed 20% of adjusted gross income . . . . .

22		
23		
24		
25		

### Interest Expense

26. Home mortgage . . . . .
27. Installment purchases . . . . .
28. Other (itemize) . . . . .
29. **Total**—(Add lines 26, 27 and 28) . . . . .

26		
27		
28		
29	2,617 68	

### Miscellaneous Deductions

30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize) . . . . .
31. Total miscellaneous deductions . . . . .
32. **Total deductions**—(Add lines 10, 13, 21, 25, 29 and 31). Enter total here and on Form 540, page 2, in space provided S/ . . . . .

30		
31	500 00	
32	4,010 99	



Form 1040

US 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\_\_\_\_\_

Phone print or type	Name (if joint return, give first names and initials of both)	Last name	COUNTY OF RESIDENCE	Your social security number
	SAMUEL & PHYLLIS RUBY		LOS ANGELES	322 12 7997
	Present home address (number and street, including apartment number, or rural route)			Spouse's social security no.
	16250 BIRCHER ST			349-1844-00
	City, town or post office, State and ZIP code		Occupation	Yours ▶ J/E Spouse's ▶ H/W
	GRANADA HILLS CALIF			

## 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	Enter number of boxes checked ▶
6a Yourself	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Spouse	<input checked="" type="checkbox"/>	<input type="checkbox"/>
c First names of your dependent children who lived with you	THOMAS ELISA - FRED	Enter number ▶
d Number of other dependents (from line 27)	0	0
7 Total exemptions claimed	0	0

8 Presidential Election Campaign Fund.—Check  if you wish to designate \$1 of your taxes for this fund. If joint return, check  if spouse wishes to designate \$1. Note: This will not increase your tax or reduce your refund. See note below.

Income	9 Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, attach explanation)	9	
	10a Dividends (See instructions on page 6) \$ 92	10c	- 0 -
	10b Less exclusion \$ 92 - Balance ▶		
	10d (Gross amount received, if different from line 10a) \$ _____		
	11 Interest income	11	348
	12 Income other than wages, dividends, and interest (from line 38)	12	16196
	13 Total (add lines 9, 10c, 11, and 12)	13	16541
	14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 43)	14	
	15 Subtract line 14 from line 13 (adjusted gross income)	15	16541

• If you do not itemize deductions and line 15 is under \$10,000, find tax in Tables and enter on line 16.

• If you itemize deductions or line 15 is \$10,000 or more, go to line 44 to figure tax.

• CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶  and see instructions on page 7.

Credits	16 Tax, check if from: <input type="checkbox"/> Tax Tables 1-12 <input type="checkbox"/> Tax Rate Schedule X, Y, or Z <input type="checkbox"/> Schedule D <input checked="" type="checkbox"/> Schedule G <input type="checkbox"/> Form 4726 OR <input type="checkbox"/> Form 4972	16	1095
	17 Total credits (from line 54)	17	
	18 Income tax (subtract line 17 from line 16)	18	1095
	19 Other taxes (from line 61)	19	396
	20 Total (add lines 18 and 19)	20	1491
Tax, Payments and Credits	21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front)	21a	
	b 1973 estimated tax payments (include amount allowed as credit from 1972 return)	b	
	c Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	c	
	d Other payments (from line 65)	d	
	22 Total (add lines 21a, b, c, and d)	22	- 0 -

Due or Refund	23 If line 20 is larger than line 22, enter BALANCE DUE IRS Pay in full with return. Make check or money order payable to Internal Revenue Service (Check here ▶ <input type="checkbox"/> , if Form 2210, Form 2210F, or statement is attached. See instructions on page 8.)	23	1491
	24 If line 22 is larger than line 20, enter amount OVERPAID ▶	24	
	25 Amount of line 24 to be REFUNDED TO YOU ▶	25	
	26 Amount of line 24 to be credited on 1974 estimated tax ▶	26	

Note: 1972 Presidential Election Campaign Fund Designation.—Check  if you did not designate \$1 of your taxes on your 1972 return, but now wish to do so. If joint return, check  if spouse did not designate on 1972 return but now wishes to do so.

Sign here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.		
	Your signature	Date	Preparer's signature (other than taxpayer)
	Spouse's signature (if filing jointly, BOTH must sign even if only one had income)		

Other Dependents	(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of \$750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
					\$	\$

27 Total number of dependents listed in column (a). Enter here and on line 6d ► |

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

28 Business income or (loss) (attach Schedule C)	28	4948
29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29	(1000)
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30	12248
31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31	
32 Farm income or (loss) (attach Schedule F)	32	
33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	33	
34 50% of capital gain distributions (not reported on Schedule D) (does not apply if refund is for year in which you took the distribution)	34	
35 State income tax refunds (standard deduction—others see instructions on page 8)	35	
36 Alimony received	36	
37 Other (state nature and source) ►	37	
38 Total (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12 ►	38	16196

**Part III Adjustments to Income**

39 "Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.)	39	
40 Moving expense (attach Form 3903)	40	
41 Employee business expense (attach Form 2106 or statement)	41	
42 Payments as a self-employed person to a retirement plan, etc. (see Form 4848)	42	
43 Total adjustments (add lines 39, 40, 41, and 42). Enter here and on line 14 ►	43	

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

44 Adjusted gross income (from line 15)	44	16541
45 (a) If you itemize deductions, enter total from Schedule A, line 41 and attach Schedule A (b) If you do not itemize deductions, enter 15% of line 44, but do NOT enter more than \$2,000. (\$1,000 if line 3 checked)	45	5165
46 Subtract line 45 from line 44	46	11376
47 Multiply total number of exemptions claimed on line 7, by \$750	47	3750
48 Taxable income. Subtract line 47 from line 46	48	7626

(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, maximum tax from Form 4726, or special averaging from Form 4972.) Enter tax on line 16.

**Part IV 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 IV Other Taxes**

55 Self-employment tax (attach Schedule SE)	55	396
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56	
57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57	
58 Minimum tax. Check here ► <input type="checkbox"/> , if Form 4625 is attached	58	
59 Social security tax on tip income not reported to employer (attach Form 4137)	59	
60 Uncollected employee social security tax on tips (from Forms W-2)	60	
61 Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19 ►	61	396

**Part VI Other Payments**

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

Foreign Accounts Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ►  Yes  No  
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name(s) as shown on Form 1040

*SAMUEL & PHYLLIS RUBY*

**Itemized Deductions**

► Attach to Form 1040.

**1973**

Your social security number  
**322 12 7997**

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

- 1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below) **150**
- 2 Medicine and drugs . . . . .
- 3 Enter 1% of line 15, Form 1040 . . . . .
- 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . . . .
- 5 Enter balance of insurance premiums for medical care not entered on line 1 . . . . .
- 6 Enter other medical and dental expenses:
  - a Doctors, dentists, etc. . . . .
  - b Hospitals . . . . .
  - c Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, etc.) ► **730**
- 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 . . . . . ► **919**

**Taxes**

- 11 State and local income . . . . .
- 12 Real estate . . . . .
- 13 State and local gasoline (see gas tax tables)
- 14 General sales (see sales tax tables) . . . . .
- 15 Personal property . . . . .
- 16 Other (Itemize) ► **SLH**

- 17 Total (add lines 11, 12, 13, 14, 15, and 16). Enter here and on line 36 . . . . . ► **927**

**Interest Expense**

- 18 Home mortgage . . . . .
- 19 Other (Itemize) ►

- 20 Total (add lines 18 and 19). Enter here and on line 37 . . . . . ► **3169**

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

21 a Cash contributions for which you have receipts, cancelled checks, etc. **150**

b Other cash contributions. List donees and amounts. ►

22 Other than cash (see instructions on page 12 for required statement) . . . . .

23 Carryover from prior years . . . . .

24 Total contributions (add lines 21a, b, 22, and 23). Enter here and on line 38 . . . . . ► **150**

**Casualty or Theft Loss(es) (See instructions on page 12.)**

Note: If you had more than one loss, omit lines 25 through 28 and see instructions on page 12 for guidance.

25 Loss before insurance reimbursement . . . . .

26 Insurance reimbursement . . . . .

27 Subtract line 26 from line 25. Enter difference (if less than zero, enter zero) . . . . .

28 Enter \$100 or amount on line 27, whichever is smaller . . . . .

29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 39 . ►

**Miscellaneous Deductions (See instructions on page 12.)**

30 Alimony paid . . . . .

31 Union dues . . . . .

32 Expenses for child and dependent care services (attach Form 2441) . . . . .

33 Other (Itemize) ►

34 Total (add lines 30, 31, 32, and 33). Enter here and on line 40 . . . . . ►

**Summary of Itemized Deductions**

35 Total medical and dental—line 10 . . . . .	<b>919</b>
36 Total taxes—line 17 . . . . .	<b>427</b>
37 Total interest—line 20 . . . . .	<b>3169</b>
38 Total contributions—line 24 . . . . .	<b>150</b>
39 Casualty or theft loss(es)—line 29 . . . . .	
40 Total miscellaneous—line 34 . . . . .	
41 Total deductions (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45 . . . . . ►	<b>5165</b>

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

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

**1973**

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

Name(s) as shown on Form 1040

Social security number

*SAMUEL & PHYLLIS RUBY*

*322 12 7997*

- A Principal business activity (see Schedule C Instructions) ► *SNACKBAR*; product ► *FOOD*.  
 B Business name ► *SNACK BAR*  
 C Employer identification number ► *G*  
 D Business address (number and street) ► *5418 VAN NUYS BLVD*  
 City, State and ZIP code ► *VAN NUYS CA*  
 E Indicate method of accounting: (1)  Cash (2)  Accrual (3)  Other ►  
 F Were you required to file Form W-3 or Form 1096 for 1973? (See Schedule C Instructions).  
 If "Yes," where filed ► *FRESNO CA*  
 G Was an Employer's Quarterly Federal Tax Return, Form 941 filed for this business for any quarter in 1973?  
 H Method of inventory valuation ► *LAST*. Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation).

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

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

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

*SCHEDULE 4948*

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

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

16-82344-1

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

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

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

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

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						→
2 Depreciation from Form 4832						
3 Depreciation from Form 5006	( See Note above )					
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 C-1, page 1 . . . . .						
7 Balance—Enter here and on page 1, line 6 . . . . .						

**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	2000 -					2000

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

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 21, page 1, is less than \$10,000.

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

- Did you claim a deduction for expenses connected with: 5  
(1) Entertainment facility (boat, resort, ranch, etc.)? . . .  Yes  No (3) Employees' families at conventions or meetings? . . .  Yes  No  
(2) Living accommodations (except employees on business)?  Yes  No (4) Employee or family vacations not reported on Form W-2?  Yes  No



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

17 Enter loss from line 5; if line 5 is zero or a gain, enter a zero . . . . .	17 (2741)
18 Enter loss from line 13 . . . . .	18 (13322)
19 Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero . . . . .	19 (6)
20 Reduce loss on line 18 to the extent of the gain, if any, on line 19 . . . . .	20 (13322)
21 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero 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 (13322)
30 Enter smaller of amount on line 29 or line 20 (if line 29 is zero, enter a zero) . . . . .	30 (13322)
31 Subtract amount on line 30 from the loss on line 20 . . . . .	31 (0)
32 Enter 50% of the amount on line 31 . . . . .	32 (0)
33 Add lines 17, 30, and 32 . . . . .	33 (16063)
34 Enter here and enter as a (loss) on line 29, Form 1040, the smallest of: (a) Amount on line 33; (b) \$1,000 (\$500 if married and filing a separate return—see Instruction M for a higher limit not to exceed \$1,000); or (c) Taxable Income, as adjusted (see Instruction L) . . . . .	34 (1000)

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

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

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

44 Enter amount from line 48, Form 1040 . . . . .	44
45 Enter amount from line 15(a) . . . . .	45
46 Subtract amount on line 45 from amount on line 44 (but not less than zero) . . . . .	46
47 Enter smaller of amount on line 13 or line 14 . . . . . 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

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

**Income Averaging**

► See instructions on pages 3 and 4.  
 ► Attach to Form 1040.

**1973**

Name(s) as shown on Form 1040

**SAMUEL & PHYLLIS RUBY**

Your social security number

**322 12 2997**

**Taxable Income and Adjustments**

	(a) Computation year 1973	(b) 1st preceding base period year 1972	(c) 2d preceding base period year 1971	(d) 3d preceding base period year 1970	(e) 4th preceding base period year 1969
1 Taxable income (see instruction 1) . . . . .	7626	-0-	-0-	-0-	-0-
2 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931 . . . . .					
3 Excess community income and certain amounts received by owner-employees subject to a penalty under section 72(m)(5). See instruction 3 . . . . .					
4 Accumulation distributions subject to section 668(a). See Form 4970 . . . . .					
5 Adjusted taxable income or base period income. (Line 1 plus line 2, less lines 3 and 4.) If less than zero, enter zero . . . . .	7626	-0-	-0-	-0-	-0-

**Computation of Averagable Income**

6 Adjusted taxable income from line 5, column (a) . . . . .	6	7626-
7 30% of the sum of line 5, columns (b), (c), (d), and (e) . . . . .	7	-0-
8 Averagable income (line 6 less line 7) . . . . .	8	7626

Complete the remaining parts of this form only if line 8 is more than \$3,000. If \$3,000 or less, you do not qualify for income averaging. Do not fill in rest of form.



**Computation of Tax**

9 Amount from line 7 . . . . .	9	-0-
10 20% of line 8 . . . . .	10	1525
11 Total (add lines 9 and 10) . . . . .	11	1525
12 Amount from line 3, column (a), less any income subject to a penalty under section 72(m)(5) which was included in line 3 . . . . .	12	
13 Total (add lines 11 and 12) . . . . .	13	1525
14 Tax on amount on line 13 . . . . .	14	219
15 Tax on amount on line 11 . . . . .	15	219
16 Tax on amount on line 9 . . . . .	16	-0-
17 Difference (line 15 less line 16) . . . . .	17	219
18 Multiply the amount on line 17 by 4 . . . . .	18	876
19 Total (add lines 14 and 18) . . . . .	19	1095
20 Tax on income subject to the penalty under section 72(m)(5) which was included in line 3 . . . . .	20	
21 Tax (add lines 19 and 20). Enter here and on Form 1040, line 16. Also check Schedule G box on Form 1040, line 16 . . . . .	21	1095

16-82358-1

**SCHEDULE SE  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Computation of Social Security Self-Employment Tax**

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

**1973**

- ① If you had wages, including tips, of \$10,800 or more that were subject to social security taxes, do not fill in this form.  
② If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

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

**NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD)**Social security number  
of self-employed person*SAMUEL RUBY**322 12 7997*Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ► *SNACK BAR*

- ① If you have only farm income complete Parts I and III.  
② If you have only nonfarm income complete Parts II and III.  
③ If you have both farm and nonfarm income complete Parts I, II, and III.

**Part I: Computation of Net Earnings from FARM Self-Employment****SE**

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

**1 REGULAR METHOD**—Net profit or (loss) from:

- (a) Schedule F, line 54 (cash method), or line 74 (accrual method) . . . . .  
(b) Farm partnerships . . . . .

**2 Net earnings from farm self-employment (add lines 1(a) and 1(b))** . . . . .**3 FARM OPTIONAL METHOD**—If gross profits from farming are:<sup>1</sup>

- (a) Not more than \$2,400, enter two-thirds of the gross profits . . . . .  
(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600 . . . . .

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

**4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method** . . . . .**Part II: Computation of Net Earnings from NONFARM Self-Employment****5 REGULAR METHOD**—Net profit or (loss) from:

- (a) Schedule C, line 21. (Enter combined amount if more than one business.) . . . . .  
(b) Partnerships, joint ventures, etc. (other than farming) . . . . .  
(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here  and enter zero on this line . . . . .  
(d) Service with a foreign government or international organization . . . . .  
(e) Other (director's fees, etc.). Specify ► . . . . .

**6 Total (add lines 5(a), 5(b), 5(c), 5(d), and 5(e))** . . . . .*4948***7 Enter other adjustments (attach statement)** . . . . .*4948**4948***8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)** . . . . .

If line 8 is \$1,600 or more **OR** if you do not elect to use the Nonfarm Optional Method, omit lines 9 through 11 and enter amount from line 8 on line 12(b), Part III.

**Note:** You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,<sup>2</sup> and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1970, 1971, and 1972. The nonfarm optional method can only be used for 5 taxable years.

<sup>2</sup> Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 15) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), 5(d), and 5(e), as adjusted by line 7.

*4948**\$1,600 00***9 NONFARM OPTIONAL METHOD:**

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

**10 Enter two-thirds of gross nonfarm profits<sup>2</sup> or \$1,600, whichever is smaller** . . . . .**11 Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller** . . . . .

16-82342-1

**Part III Computation of Social Security Self-Employment Tax****12 Net earnings or (loss):**

(a) From farming (from line 4) . . . . .

*4948*

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

*4948***13 Total net earnings or (loss) from self-employment reported on line 12. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of form.) . . . . .****14 The largest amount of combined wages and self-employment earnings subject to social security tax for 1973 is . . . . .**

\$10,800 00

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

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

*-0-*

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

*10800***16 Balance (subtract line 15(c) from line 14) . . . . .***4948***17 Self-employment income—line 13 or 16, whichever is smaller. . . . .***396***18 If line 17 is \$10,800, enter \$864.00; if less, multiply the amount on line 17 by .08 . . . . .****19 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469 . . . . .****20 Self-employment tax (subtract line 19 from line 18). Enter here and on Form 1040, line 55 . . . . .***396*

You may use this space to make any needed computations

**4797**

## **Supplemental Schedule of Gains and Losses**

## **Sales, Exchanges and Involuntary Conversions under Sections 1231, 1245, 1250, etc.**

To be filed with Form 1040, 1041, 1065, 1120, etc.—See Instruction A

1973

Name

SAMUEL & PHYLLIS RUBY

Identifying number as shown on page 1  
of your return

322-12-7997

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

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

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

**2 Combine the amounts on line 1, enter here and also on the appropriate line as follows**

- (a) For all returns, except partnership returns:**

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

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

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

**4 Combine the amounts on line 3, enter here and also on the appropriate line as follows**

- (a) For all returns, except partnership returns:

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

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

## Part III Ordinary Gains and Losses

a. Kind of property and how acquired (If necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements and expense of sale	g. Gain or (loss) (d plus e less f)
5 Amount, if any, from line 2(a)(2) . . . . .						
6 Amount, if any, from line 4(a)(2) . . . . .						
7 Gain, if any, from line 21 . . . . .						
8 . . . . .						
						12248

9. Combine lines 5 through 8, enter here and also on the appropriate line as follows:

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

- (b) For individual returns:**

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

- (2) Redetermine the gain or (loss) on line 9, excluding the loss (if any) entered on line 9(b)(1). Enter here and on line 30, Form 1040.

16-82348-1

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

Lines 18 and 19 should be omitted if there are no dispositions of farm property or farmland; or, if this form is filed by a partnership.

<b>10 Description of sections 1245, 1250, 1251, and 1252 property:</b>				<b>Date acquired (mo., day, yr.)</b>	<b>Date sold (mo., day, yr.)</b>
(A) <b>S N A C K   B A R .</b>				<b>4/17/0</b>	<b>8/13/73</b>
(B)					
(C)					
(D)					
(E)					
<b>Correlate lines 10(A) through 10(E) with these columns ▷ ▷ ▷ ▷ ▷</b>					
<b>11 Gross sales price . . . . .</b>	<b>Property (A)</b>	<b>Property (B)</b>	<b>Property (C)</b>	<b>Property (D)</b>	<b>Property (E)</b>
<b>28000 -</b>					
<b>12 Cost or other basis and expense of sale . . . . .</b>	<b>28138 -</b>				
<b>13 Depreciation allowed (or allowable) . . . . .</b>	<b>12386 -</b>				
<b>14 Adjusted basis, line 12 less line 13 . . . . .</b>	<b>15752</b>				
<b>15 Total gain, subtract line 14 from line 11 . . . . .</b>	<b>12248</b>				
<b>16 If section 1245 property:</b>	<b>12386</b>				
(a) Depreciation allowed (or allowable) after applicable date (see instructions) . . . . .					
(b) Line 15 or line 16(a), whichever is smaller . . . . .	<b>12248</b>				
<b>17 If section 1250 property:</b>					
(a) Enter additional depreciation after 12/31/63 and before 1/1/70 . . . . .					
(b) Enter additional depreciation after 12/31/69 . . . . .					
(c) Enter line 15 or line 17(b), whichever is smaller . . . . .					
(d) Line 17(c) times applicable percentage (see instruction F.4) . . . . .					
(e) Enter excess, if any, of line 15 over line 17(b) . . . . .					
(f) Enter line 17(a) or line 17(e), whichever is smaller . . . . .					
(g) Line 17(f) times applicable percentage (see instruction F.4) . . . . .					
(h) Add line 17(d) and line 17(g) . . . . .					
<b>18 If section 1251 property:</b>					
(a) If farmland, enter soil, water, and land clearing expenses for current year and the four preceding years . . . . .					
(b) If farm property, other than land, subtract line 16(b) from line 15; OR, if farmland, enter line 15 or line 18(a), whichever is smaller (see instruction F.5) . . . . .					
(c) Excess deductions account (see instruction F.5) . . . . .					
(d) Enter line 18(b) or line 18(c), whichever is smaller . . . . .					
<b>19 If section 1252 property:</b>					
(a) Enter soil, water, and land clearing expenses made after 12/31/69 . . . . .					
(b) Enter amount from line 18(d), if any; otherwise, enter a zero . . . . .					
(c) Enter excess, if any, of line 19(a) over line 19(b) . . . . .					
(d) Line 19(c) times applicable percentage (see instruction F.5) . . . . .					
(e) Line 15 less line 19(b) . . . . .					
(f) Enter smaller of line 19(d) or line 19(e) . . . . .					

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

<b>20 Total of Property columns (A) through (E), line 15 . . . . .</b>	<b>12248</b>
<b>21 Total of Property columns (A) through (E), lines 16(b), 17(h), 18(d), and 19(f). Enter here and on line 7 . . . . .</b>	<b>12248</b>
<b>22 Subtract line 21 from line 20. Enter here and in appropriate Section in Part I (see instructions D and F.2) . . . . .</b>	<b>0</b>

Form 4798

Department of the Treasury  
Internal Revenue Service

Name(s) as shown on Form 1040

*SAMUEL & PHYLLIS RUBY*

## Capital Loss Carryover

- (From 1972 to 1973)
- Attach to Form 1040.

1973

Social Security Number

322 127997

**A. Who Should File.**—You will need to complete either Part I or Part II of this form if you have a capital loss to carryover to 1973.

You will have a capital loss carryover to 1973 if the amount on line 16(a), or on line 33, of Schedule D (Form 1040) for 1972 is **LARGER THAN** the loss deducted on line 36, Form 1040 for 1972.

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

1. Complete only Part I if lines 4(a) and 12(a), Schedule D (Form 1040) for 1972, **DO NOT SHOW A LOSS**.
2. Complete only Part II if either (or both) line 4(a) or 12(a), Schedule D (Form 1040) for 1972, shows a loss.

**Part I Post-1969 Capital Loss Carryovers**

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

- 1 Enter loss from line 5, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a gain, check this block  , and OMIT lines 1 through 6 (because no short-term capital loss carryover exists) and enter the amount from line 36, Form 1040 for 1972 on line 7—then go to line 8 .
- 2 Enter gain from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss, enter a zero . . . . .
- 3 Reduce loss, if any, on line 1 to extent of gain, if any, on line 2 . . . . .
- 4 Enter amount from line 36, Form 1040 for 1972 . . . . .
- 5 Enter smaller of amount on line 3 or line 4 . . . . .
- 6 Excess of amount on line 3 over amount on line 5 . . . . .

**Note:** The amount on line 6 is your short-term capital loss carryover from 1972 to 1973 that is attributable to years beginning after 1969. Enter this amount on line 4(b), Schedule D (Form 1040) for 1973.

1	_____
2	_____
3	_____
4	_____
5	_____
6	_____

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

- 7 Line 4 less line 5 (unless you checked the block on line 1, and followed the line 1 instruction) . . . . .
- 8 Enter loss from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a gain, check this block  , and OMIT lines 8 through 12, because no long-term capital loss carryover exists . . . . .
- 9 Enter gain from line 5, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss, enter a zero . . . . .
- 10 Reduce loss on line 8 to extent of gain, if any, on line 9 . . . . .
- 11 Multiply the amount on line 7 by 2 . . . . .
- 12 Excess of amount on line 10 over amount on line 11 . . . . .

7	_____
8	_____
9	_____
10	_____
11	_____
12	_____

**Note:** The amount on line 12 is your long-term capital loss carryover from 1972 to 1973 that is attributable to years beginning after 1969. Enter this amount on line 12(b), Schedule D (Form 1040) for 1973.

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

- 1 Enter loss from line 5, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a gain, check this block  and OMIT lines 1 through 20 (because no short-term capital loss carryover exists), complete line 21, enter loss from line 36, Form 1040 for 1972 on line 22—then go to line 23 . . . . .
- 2 Enter gain from line 13, Schedule D (Form 1040) for 1972; however, if such line is blank or shows a loss enter a zero . . . . .
- 3 Reduce the loss on line 1 to the extent of the gain, if any, on line 2 . . . . .
- Note:** If line 4(a), Schedule D (Form 1040) for 1972 is blank, OMIT lines 4 through 11, enter a zero on line 12—then go to line 13.
- 4 Combine lines 3 and 11, Schedule D (Form 1040) for 1972 and if gain, enter gain; if zero or a loss, enter a zero . . . . .
- Note:** If line 4 is zero, OMIT lines 5 through 11, enter on line 12 the loss from line 4(a), Schedule D (Form 1040) for 1972—then go to line 13.
- 5 Enter gain, if any, from line 3, Schedule D (Form 1040) for 1972 . . . . .
- 6 Enter smaller of amount on line 4 or line 5 . . . . .
- 7 Enter excess of gain on line 4 over amount on line 6 . . . . .
- 8 Enter loss from line 12(a), Schedule D (Form 1040) for 1972; otherwise, enter a zero . . . . .
- 9 Reduce the gain, if any, on line 7 to the extent of the loss, if any, on line 8 . . . . .
- 10 Enter loss from line 4(a), Schedule D (Form 1040) for 1972; otherwise, enter a zero . . . . .
- 11 Add the gain(s) on line(s) 6 and 9 . . . . .
- 12 Reduce the loss on line 10 to the extent of the gain, if any, on line 11 . . . . .
- 13 Pre-1970 short-term capital loss (enter smaller of amount on line 3 or on line 12) . . . . .
- 14 Short-term capital loss attributable to years beginning after 1969 (excess of line 3 over line 13) . . . . .

**Section B.—Computation of Capital Loss Carryovers to 1973**

- |   |    |        |
|---|----|--------|
| 15 Enter loss, if any, from line 13 above . . . . .   | 15 |        |
| 16 Enter loss deducted on line 36, Form 1040 for 1972 . . . . .   | 16 |        |
| 17 Loss carryover to 1973 (excess of line 15 over line 16—if line 15 does not exceed line 16, enter zero). Enter here and on line 4(a), Schedule D (Form 1040) for 1973 . . . . .   | 17 |        |
| 18 Enter loss, if any, from line 14 above . . . . .   | 18 |        |
| 19 Enter excess of line 16 over line 15—if line 16 does not exceed line 15, enter zero . . . . .  | 19 |        |
| 20 Loss carryover to 1973 (excess of line 18 over line 19—if line 18 does not exceed line 19, enter zero). Enter here and on line 4(b), Schedule D (Form 1040) for 1973 . . . . .   | 20 |        |
| 21 If you were required to complete Part IV, Schedule D (Form 1040) for 1972, enter loss, if any, from line 30, Schedule D (Form 1040) for 1972. Otherwise, enter zero . . . . .  | 21 | (1322) |
| 22 Enter excess of line 19 over line 18—if line 19 does not exceed line 18, enter zero (unless you checked the block on line 1, and followed the line 1 instructions) . . . . .   | 22 | 1000   |
| 23 Loss carryover to 1973 (excess of line 21 over line 22—if line 21 does not exceed line 22, enter zero). Enter here and on line 12(a), Schedule D (Form 1040) for 1973 . . . . .  | 23 | (3322) |
| 24 If you were required to complete Part IV, Schedule D (Form 1040) for 1972, enter loss, if any, from line 31, Schedule D (Form 1040) for 1972. Otherwise, enter loss, if any, from line 13, Schedule D (Form 1040) for 1972 . . . . . | 24 | 1      |
| 25 Enter excess of line 22 over line 21 × 2 (If line 22 does not exceed line 21, enter zero.) . . . . .   | 25 | — 6 —  |
| 26 Loss carryover to 1973 (excess of line 24 over line 25—if line 24 does not exceed line 25, enter zero). Enter here and on line 12(b), Schedule D (Form 1040) for 1973 . . . . .  | 26 |        |

NAME SAMUEL & PHYLLIS RUBY CALENDAR YEAR 19 73  
 ADDRESS 322-12-7997 SOC. SEC. NO. \_\_\_\_\_

DEDUCTION SCHEDULE

MEDICAL	FEDERAL	STATE	CONTRIBUTIONS	FEDERAL	STATE
MEDICINE/DRUGS			PARTNERSHIP SHARE		
LESS 1% A.G.I. (Line 18 - 1040)			GIRL/BOY SCOUTS		
NET MED/DRUGS			HEART FUND/CANCER FUND		
H & A INS. (1/2 + EXCESS)	<u>475.</u>		RED CROSS/UNITED FUND		
DR.			XMAS & EASTER SEALS		
DR.			MISC. ORGANIZED CHARITIES		
DR.			POLITICAL CONTRIBUTIONS		
DR.	<u>730</u>		CHURCHES		
PROSTHETIC APPLIANCES			OTHER THAN CASH:		
HEARING AID			CARRY OVER FROM PRIOR YRS.		
HOSPITAL			24 TOTAL CONTRIBUTIONS	<u>150</u>	<u>150</u>
AMBULANCE			CASUALTY OR THEFT LOSS(ES)		
LABORATORIES			LOSS BEFORE ADJUSTMENT		
TRAVEL FOR MED. <u>1000</u>	<u>60</u>		INSURANCE REIMBURSEMENT		
MEDICARE INS.			\$100 LIMITATION (PER CASUALTY)		
GLASSES			29 TOT. CAS. OR THEFT LOSS		
MEDICAL EXPENSES	<u>1265</u>	<u>1265</u>	MISCELLANEOUS DEDUCTIONS		
LESS REIMBURSED BY INS.			INCOME TAX PREPARATION		
LESS 3% ADJ. GROSS INC.	<u>496</u>	<u>499</u>	UNION/PROFESSIONAL DUES		
	<u>769</u>	<u>766</u>	UNIFORMS/PROTEC. CLOTHING		
+ 1/2 (TO \$150) OF H & A INS.	<u>150</u>	<u>150</u>	SMALL TOOLS AND SUPPLIES		
10 TOTAL MEDICAL DED. ▶	<u>919</u>	<u>916</u>	LAUNDRY AND CLEANING		
TAXES			AUTO USE/DAMAGE		
REAL ESTATE	<u>601</u>		ALIMONY (SCHEDULE)		
STATE & LOCAL GASOLINE	<u>105</u>		INVEST. COUNSEL & PUBS. (SCHED)		
GENERAL SALES TAX	<u>218</u>		EMPLOYMENT AGENCY FEES		
STATE & LOCAL INCOME	<u>0</u>	XXXXX	SAFE DEPOSIT BOX		
PERSONAL PROPERTY			TEL. REQ. IN BUSINESS		
PERSONAL PROPERTY AUTO	<u>3</u>		CHILD & DEP. CARE (Form 2441)		
STATE DISABILITY INS.	<u>0</u>		34 TOTAL MISC. DED. ▶		
SALES TAX AUTO					
17 TOTAL TAXES ▶	<u>927</u>	<u>927</u>			
INTEREST (TO WHOM PAID)			SUMMARY OF ITEMIZED DEDUCT.	FEDERAL	STATE
MORTGAGE	<u>2570</u>	<u>22</u>	35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
SBDA			36 TOTAL TAXES (FROM LINE 17)		
INSTALLMENT LOANS			37 TOTAL INTEREST (Line 20)		
1ST THRIET	<u>154</u>		38 TOTAL CONTR. (Line 24)		
BAY AREA	<u>62</u>		39 CAS. & THEFT LOSS(ES) (Line 29)		
MERRILL LYNCH	<u>352</u>		40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
WEIS VOISIN	<u>9</u>		41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ▶	<u>5165</u>	<u>5162</u>
20 TOTAL INTEREST ▶	<u>3169</u>	<u>3169</u>	REMARKS		

NAME SAMUEL & PHYLLIS RUBY  
 I.D. NO.  
 OR  
 SOC. SEC. NO.

CALENDAR YEAR 19 73

ADDRESS \_\_\_\_\_

FISCAL YEAR ENDING

322-12-7997

19

SCHEDULE OF PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY	EMPLOYERS NO.
BUSINESS NAME	
BUSINESS ADDRESS	
TOTAL RECEIPTS	<u>33636</u>
INVENTORY AT BEGINNING OF YEAR	<u>800</u>
MERCHANDISE PURCHASED	<u>19336</u>
LABOR	
TOTAL	<u>20136</u>
INVENTORY AT END OF YEAR	<u>-0-</u>
GROSS PROFIT	<u>20136</u>
	<u>13500</u>
GROSS INCOME	<u>13500</u>
ADVERTISING	<u>151</u>
AUTO AND TRUCK EXPENSE	<u>550</u>
BAD DEBTS	
CASH SHORT	
COMMISSIONS	
DELIVERY	
DEPRECIATION ( SCHEDULE ATTACHED )	<u>20000</u>
DUES AND SUBSCRIPTIONS	
ENTERTAINMENT AND PROMOTIONAL	
INSURANCE	<u>287</u>
INTEREST	<u>120</u>
JANITOR SERVICE	
LAUNDRY	
LEGAL AND ACCOUNTING	<u>600</u>
MAINTENANCE	
OFFICE SUPPLIES AND EXPENSE	<u>53</u>
RENT	<u>1060</u>
REPAIRS	
SALARIES AND WAGES	<u>2487</u>
SALARIES OFFICERS	
SUPPLIES	
TAXES AND LICENSES	<u>192</u>
TAXES - PAYROLL	<u>480</u>
TELEPHONE	<u>91</u>
TRAVEL	
UTILITIES	
SALES TAX INCLUDED P.	<u>511</u>
NET PROFIT OR ( LOSS ) - FEDERAL RETURN	<u>8552</u>
NET PROFIT OR ( LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. )	<u>4948</u>

NAME SAMUEL PHYSIUS RUBY  
 ADDRESS 322-12-7997

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

CALENDAR YEAR 19 73  
 FISCAL YEAR ENDING

19

SCHEDULE OF DEPRECIATION / AMORTIZATION

KIND OF PROPERTY	DATE ACQUIRED MO YR	COST OR OTHER BASIS	SPEC. 20% DEP	DEPRECIABLE BASIS	DEP ALLOWED PRIOR YEARS	REMAINING COST	METHOD	RATE(%) OR LIFE (YRS)	DEPRECIATION FOR THIS YEAR
GOODWILL	4/70	10000			-0-				
EQUIPMENT	4/70	10000		10000	6000	4000	S.L.	5YR	1167
COVENANT NOT TO COMPETE	4/70	5000		5000	3000	2000	S.L.	5YR	583
LEASEHOLD IMP.	4/70	3000		3000	1386	1614	S.L.	7YR	250
TOTALS		28000			10386				

Add 20% Additional Depreciation on Items Purchased THIS Year.

TOTAL DEPRECIATION THIS YEAR

2000

RESIDENT

540



**INDIVIDUAL  
CALIFORNIA  
INCOME TAX**

TAXABLE YEAR

1973

For the year January 1-December 31, 1973, or other taxable year beginning \_\_\_\_\_, 19\_\_\_\_\_, ending \_\_\_\_\_, 19\_\_\_\_\_.  
 Please Type or Print

FIRST NAME(S) AND INITIAL(S)

SAMUEL PHYLLIS RUBY

LAST NAME

Your Social Security Number

322 12 7997

Spouse's Social Security Number

342 18 14720

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

16250 BIRCHER ST

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

GRANADA HILLS CALIF

OCCU-

PATION

Yours

Spouse's

S/E

H/W

## Filing Status - Check Only One

- Single
- Married filing joint return
- Married filing separate return—Enter spouse's full name \_\_\_\_\_
- Head of Household—Enter name of qualifying individual \_\_\_\_\_
- Widower( with dependent child. Enter year spouse died 19\_\_\_\_\_

Exemption Credits (If line 1 or 3 checked, enter \$25)

6. Personal Exemption (If line 2, 4 or 5 checked, enter \$50)

7. Dependents - Do not list person who qualifies you as head of household.

Name (include last name and/or address if different from yours) Relationship

THOMAS - FRED  
ELISA

8. Blind (refer to instructions) Number of blind exemptions ►

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

6 50

7 24

8 8

9 74

ATTACH COPY 2 OF FORM W-2 HERE ▲

Your Tax and Credits

Your Pre-payment Credits

Balance Due or Refund

ATTACH FORM DE1964 HERE

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN ▷

Your signature

1973-1974

Date

Preparer's signature (other than taxpayer)

Date

HERE ▷

Wife's signature—if filing a joint return

Date

Address (and Zip code)

Preparer's Employer — Identification (or SBA) Number

13717 VANOWEN STREET

MAN NUYS, CA 91403

210-54-6739

367-3Y-8729

Do not write in these spaces

P

E

M

A

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

See Instructions, Page 2, for Allowable Credit

37. Did you, on March 1, 1973, live in rented property which was your principal residence?  Yes  No If no, you may not claim this credit  
 38. Was the property you rented exempt from property tax?  Yes  No If yes, you may not claim this credit  
 39. Did you live with any other person who claimed you as a dependent for income tax purposes?  Yes  No If yes, you may not claim this credit  
 40. Did you or your spouse claim the homeowners' property tax exemption or receive public assistance?  Yes  No If yes, see page 2 of instructions

**PART II - Other Income**

41. Business income (or loss) (attach Schedule C(540)) . . . . .	41	4948
42. Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) . . . . .	42	(1000)
43. Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) . . . . .	43	12248
44. Pensions and annuities . . . . .	44	
45. Rents and royalties . . . . .	45	
46. Partnerships . . . . .	46	
47. Estates and trusts . . . . .	47	
48. Farm income (or loss) (attach Schedule F(540)) . . . . .	48	
Miscel- lanous income	(a) (b) (c)	
49. (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) . . . . .	49	
(b) Alimony . . . . .	50	
(c) Other (state nature and source) . . . . .		16196
Enter total of lines 49(a), (b) and (c) . . . . .		
50. Total (add lines 41 through 49). Enter here and on line 13 . . . . .		

**PART III - Adjustments to Income**

51. "Sick pay", if included in line 10 (see instructions—attach statement) . . . . .	51	
52. Moving expenses (see instructions—attach statement) . . . . .	52	
53. Employee business expenses (see instructions—attach statement) . . . . .	53	
54. Military exclusion (see instructions) . . . . .	54	
55. Payment as a self-employed person to a retirement plan, etc. . . . .	55	
56. Total adjustments (add lines 51 through 55). Enter here and on line 15 . . . . .	56	

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

o Attach Schedule A(540) and enter sub-totals on lines 57 through 62, below		
57. Total deductible medical and dental expenses (from Schedule A(540), line 10) . . . . .	57	916
58. Total child adoption expenses (from Schedule A(540), line 13) . . . . .	58	—0—
59. Total taxes (from Schedule A(540), line 21) . . . . .	59	927
60. Total interest expense (from Schedule A(540), line 25) . . . . .	60	3164
61. Total contributions (from Schedule A(540), line 29) . . . . .	61	150
62. Totals miscellaneous deductions (from Schedule A(540), line 40) . . . . .	62	
63. Total itemized deductions (add lines 57 through 62). Enter here and on line 17 . . . . .	63	5162

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

64. "Other State" net income tax credit (attach copy of other state return and Schedule S(540)) . . . . .	64	
65. Retirement income credit (attach Schedule R(540)) . . . . .	65	
66. Total (add lines 64 and 65). Enter here and on line 22 . . . . .	66	

**PART VI - Special Tax Credit - If you report net gains from capital assets held more than one year on Schedule D(540), complete all lines below. All other taxpayers enter "Net Tax" from line 23 on line 74 and complete line 75.**

67. Taxable income from line 18 (or line 16 if Tax Table used) . . . . .	67	
68. Amount of gain or loss (if any) entered on Schedule D(540), line 14 . . . . .	68	
69. Amount of gain or loss (if any) entered on Schedule D(540), line 15 . . . . .	69	(1000)
70. Combine lines 68 and 69 and enter total here. If zero or a loss, enter zero . . . . .	70	—0—
71. Adjusted taxable income (subtract line 70 from line 67) . . . . .	71	
72. Adjusted tax (use same method as used for determining tax on line 19) . . . . .	72	
73. Add lines 20 and 22, and enter total here . . . . .	73	
74. Adjusted net tax (subtract line 73 from line 72) . . . . .	74	175
75. Special tax credit—Determine allowable credit using Table on page 2 of instructions. Enter here and on line 24 . . . . .	75	53

**SCHEDULE A**  
**FORM 540**



# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE

19 73

YEAR

Name as shown on Form 540

*SAMUEL & PHYLLIS RUBY*

Social Security Number  
322 12 7997

**Itemized vs. Standard Deduction**—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

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

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

*150*

2. Medicine and drugs . . . . .

3. Enter 1% of adjusted gross income shown on Form 540 . . . . .

4. Subtract line 3 from line 2. Enter difference (if line 3 is greater than line 2, enter zero) . . . . .

5. Enter balance of insurance premiums for medical care not entered on line 1 . . . . .

*475*

6. Other medical and dental expenses:

(a) Doctors, dentists, etc. . . . .

*730*

(b) Hospitals . . . . .

*60*

(c) Other (itemize) . . . . .

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

*1265*

8. Enter 3% of adjusted gross income shown on Form 540 . . . . .

*499*

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

*766*

10. Total—(Add lines 1 and 9. Enter here and on Form 540, page 2) . . . . .

*916*

### Child Adoption Expense

11. Total expenses paid or incurred—Attach itemized list . . . . .

*—0—*

12. Enter 3% of adjusted gross income shown on Form 540 . . . . .

13. Subtract line 12 from line 11—See instructions for maximum limitations. (Enter here and on Form 540, page 2) . . . . .

### Taxes (See tables on reverse)

14. Real estate . . . . .

15. State and local gasoline . . . . .

16. General sales . . . . .

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

18. Personal property . . . . .

19. State disability insurance (SDI)—Employer private disability plans do not qualify . . . . .

20. Other . . . . .

21. Total taxes—(Add lines 14 through 20. Enter here and on Form 540, page 2) . . . . .

*927*

### Interest Expense

22. Home mortgage . . . . .

23. Installment purchases . . . . .

24. Other (itemize) . . . . .

*SCH*

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

*3169*

### Contributions

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

27. Other cash contributions. List donees and amounts . . . . .

*150*

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

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

*150*

### Miscellaneous Deductions

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

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

30. Loss before insurance reimbursement . . . . .

31. Insurance reimbursement . . . . .

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

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

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

35. Alimony paid . . . . .

36. Child care—See instructions . . . . .

37. Union dues . . . . .

38. Employment education expense—See instructions . . . . .

39. Other—See instructions (itemize) . . . . .

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

SCHEDULE
C
FORM 540



# CALIFORNIA

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

TAXABLE
19 73
YEAR

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

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

Name as shown on Form 540 or 540NR

Social Security Number

SAMMEL EPHYLLIS RUBY

322 12 7897

A. Principal business activity  
(See instructions for "Item A.")

SNACK BAR

; product FOO

(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B. Business name SNACK BAR

C. Federal employer identification number

D. Business address 5418 VAN NUYS BLVD - VAN NUYS CALIF

(ZIP code)

E. Indicate method of accounting:  cash;  accrual;  other.

F. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)?  Yes  No

G. Method of inventory valuation COST

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

YES  NO. If "Yes," attach explanation.

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

INCOME	1 Gross receipts or sales \$	Less returns and allowances \$	Balance ▷	
	2 Less: Cost of goods sold (Schedule C-1, line 29) and/or operations (attach schedule)			
3 Gross profit				
4 Other income (attach schedule)				
5 TOTAL income (add lines 3 and 4)				
6 Depreciation (explain in Schedule C-3)				
7 Taxes on business and business property (explain in Schedule C-2)				
8 Rent on business property				
9 Repairs (explain in Schedule C-2)				
10 Salaries and wages not included on line 24, Schedule C-1 (exclude any paid to yourself)				
11 Insurance				
12 Legal and professional fees				
13 Commissions				
14 Amortization (attach statement)				
15 (a) Pension and profit-sharing plans (see Instructions for line 15(a))				
(b) Employee benefit programs (see Instructions for line 15(b))				
16 Interest on business indebtedness				
17 Bad debts arising from sales or services				
18 Depletion				
19 Other business expenses (specify):				
(a)				
(b)				
(c)				
(d)				
(e)				
(f)				
(g)				
(h) Total other business expenses (add lines 19(a) through 19(g))				
20 Total deductions (add lines 6 through 19)				SCHEDULE
21 Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR				4948

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

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

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

**SCHEDULE C-3. DEPRECIATION** (See Schedule C Instructions for line 6). NOTE: Depreciation may be computed by using the Asset Guideline Classes specified in Federal Revenue Procedure 72-10, regardless of when assets were placed in service. If this method is used, do NOT use the Lower Limit or the Upper Limit (ADR) Ranges. Attach detailed statement of depreciation computation.

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 Asset Guideline Class System (See Note above)</b>						
<b>3 Other depreciation</b>						
Buildings . . . . .						
Furniture and fixtures . . . . .						
Transportation equipment . . . . .						
Machinery and other equipment . . . . .						
Other (specify) . . . . .						
<b>4 Totals</b> . . . . .						
<b>5 Less: Amount of depreciation claimed elsewhere in Schedule C-1</b>						
<b>6 Balance—Enter here and on page 1, line 6</b> . . . . .						
Summary	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
<b>7 Line 2, above</b> . . . . .	2000					2000
<b>8 Other</b> . . . . .						

**SCHEDULE C-4. Expense Account Information** (See Schedule C Instructions for Schedule C-4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 21, page 1 is less than \$10,000.

Name	Expense Account	Salaries and Wages
<b>Owner</b> . . . . .		
<b>1</b> _____		
<b>2</b> _____		
<b>3</b> _____		
<b>4</b> _____		
<b>5</b> _____		

Did you claim a deduction for expenses connected with:

- (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?

- (4) Employee or family vacations not reported on Form W-2?  
 Yes  No

SCHEDULE
D
FORM 540



**CALIFORNIA**  
**CAPITAL GAINS AND LOSSES**

TAXABLE
1973
YEAR

Attach to Form 540 or 540NR

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

Name as shown on Form 540 or 540NR

Social Security Number

*SAMUEL & PHYLLIS RUBY*

*322 12 7897*

**PART I—Assets Held One Year or Less**

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d. less e.)
1. 100 INTER RECTIFIER	1/17/73	2/22/73	3218	3729	(511)
100 LEVITZ	10/11/72	7/13/73	1281	2797	(516)
100 POTTER INST	3/19/73	6/29/73	348	695	(447)
100 ESSEX INT	4/3/73	6/29/73	1392	1739	(367)
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					(2741)

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

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

**PART III—Assets Held More Than Five Years**

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

**PART IV—Summary of Capital Gains and Losses**

13. Enter amount from line 4				(2741)	
14. Enter 65% of the amount on line 8					
15. Enter 50% of the amount on line 12	1972 L033 17322 - 1000			(13322)	
16. Enter unused capital loss carryover from preceding taxable years (attach computation)					
17. Combine the amounts shown on lines 13, 14, 15 and 16					
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR					
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:					
(a) amount on line 17;					
(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or					
(c) \$1,000 (\$500 in the case of a husband or wife filing a separate return).				(1000)	

SCHEDULE
D-1
FORM 540



# CALIFORNIA

## SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)  
 (Attach to Form 540, 540NR, 541 or 565)

TAXABLE

1973

YEAR

Name as shown on Tax Return

SAMUEL & PHYLLIS RUBY

Identifying number as shown on return

322-12-7997

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

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

1. Description of Sections 18211, 18212-18, 18219, and 18220 property.	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)		
(A) SNACK BAR	4/7/70	8/13/73		
(B)				
(C)				
(D)				
<b>Correlate lines 1(A) through 1(D) with these columns →</b>	<b>Property (A)</b>	<b>Property (B)</b>	<b>Property (C)</b>	<b>Property (D)</b>
2. Gross sales price . . . . .	28000-			
3. Cost or other basis and expense of sale . . . . .	28138-			
4. Depreciation allowed (or allowable) . . . . .	12386-			
5. Adjusted basis, line 3 less line 4 . . . . .	15752-			
6. Total gain, subtract line 5 from line 2 . . . . .	12248-			
7. If Section 18211 property:				
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3) . . . . .	12386			
(b) Line 6 or line 7(a), whichever is smaller . . . . .	12248			
8. If Section 18212-18 property:				
(a) Enter additional depreciation after 12-31-63 and before 1-1-71 . . . . .				
(b) Enter additional depreciation after 12-31-70 . . . . .				
(c) Enter line 6 or line 8(b), whichever is smaller . . . . .				
(d) Line 8(c) times applicable percentage (Instruction D-4) . . . . .				
(e) Enter excess, if any, of line 6 over line 8(b) . . . . .				
(f) Enter line 8(a) or line 8(e), whichever is smaller . . . . .				
(g) Line 8(f) times applicable percentage (Instruction D-4) . . . . .				
(h) Add line 8(d) and line 8(g) . . . . .				
9. If Section 18220 property:				
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years . . . . .				
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), which- ever is smaller (see Instruction D-5) . . . . .				
(c) Excess deductions account (see Instruction D-5) . . . . .				
(d) Enter line 9(b) or line 9(c), whichever is smaller . . . . .				
10. If Section 18219 property:				
(a) Soil and water conservation expenses made after 12-31-69				
(b) Enter amount from line 9(d), if any; otherwise, enter a zero				
(c) Enter excess, if any, of line 10(a) over 10(b) . . . . .				
(d) Line 10(c) times applicable percentage (Instruction D-5) . . . . .				
(e) Line 6 less line 10(b) . . . . .				
(f) Enter smaller of line 10(d) or line 10(e) . . . . .				
<b>SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)</b>				
11. Enter amounts from line 6 . . . . .	12248			
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f) . . . . .	12248			
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2) . . . . .	—0—			
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III . . . . .	12248-			

**PART II Sales or Exchanges of Property Used in Trade or Business and/or Involuntary Conversions**  
 (Section 18181-82) see Instruction E

**Section A — INVOLUNTARY CONVERSATIONS DUE TO CASUALTY AND THEFT**

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

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

- (a) For all returns, except partnership returns: (1) If line 16 is zero or a gain, enter amount of each gain or loss, above, in column (g) of applicable Section B-1, B-2 or B-3; (2) If line 16 is a loss, enter such amount on line 25 of Part III.
- (b) For partnership returns: Enter gain(s) and loss(es) in Schedule K (Form 565). See Instruction E.

**Section B — SALES OR EXCHANGES OF PROPERTY USED IN TRADE OR BUSINESS AND CERTAIN INVOLUNTARY CONVERSIONS**  
 (Not Reportable in Section A)

**Section B-1 Property Held One Year or Less**

17.						

18. Combine the amounts on line 17, enter here

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

19.						

20. Combine the amounts on line 19, enter here

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

21.						

22. Combine the amounts on line 21, enter here

23. Combine the amounts on lines 18, 20 and 22; enter here and also on the appropriate line as follows  
 (a) For all returns, except partnership returns: (1) If line 23 is a gain, enter the amounts from lines 18, 20 and 22, on lines 2, 6 and 10, respectively, of the Schedule D (Form 540 or 541) that is being filed. (2) If line 23 is a loss, enter such amount on line 26 of Part III.  
 (b) For partnership returns: Enter amounts on lines 18, 20 and 22, in Schedule K(565)—see Instruction E.

**PART III Ordinary Gains and Losses**

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition	f. Cost or other basis, cost of subsequent improvements and expense of sale	g. Gain (or loss) (d. plus e. less f.)
24. Gain, if any, from line 14						12248
25. Loss, if any, from line 16						
26. Loss, if any, from line 23						
27.						

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

- (a) For fiduciary and partnership returns: Enter the gain (or loss) shown on line 28 on the line provided for on the return being filed—see Instruction F for specific line reference.
- (b) For individual returns:  
 (1) If the gain (or loss) on line 28 includes losses which are to be treated as an itemized deduction on Schedule A (Form 540 or 540NR) (see Instruction F), enter the total of such loss(es) here and on Schedule A (Form 540 or 540NR)—Identify as loss from line 28(b)(1), Schedule D-1 (Form 540).  
 (2) Redetermine the gain (or loss) on line 28, excluding the loss (if any) entered on line 28(b)(1). Enter here and on page 2 of Form 540 or Form 540NR, under "Other Income"

12248

12248

12248

Form  
1040

US

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

1970

For the year January 1-December 31, 1970, or other taxable year beginning \_\_\_\_\_, ending \_\_\_\_\_.

Please print or type

First name and initial (If joint return, use first names and middle initials of both)

SAMUEL AND PHYLLIS

Present home address (Number and street or rural route)

16250 Bircher

City, town or post office, State and ZIP code

Granada Hills, California

Last name

RUBY

Your social security number

322 12 7997

Spouse's social security number

349 18 1429

Occupation Self-Emp.  
Spouse's Housewife

Please attach Copy B of Form W-2 to back

Please attach Check or Money Order here

Bal. Due  
or RefundSign  
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. If this item checked give spouse's social security number in space above and enter first name here ►  
 4  Unmarried Head of Household  
 5  Surviving widow(er) with dependent child  
 6  Married filing separately and spouse is not filing

## Exemptions

	Regular / 65 or over / Blind	Enter number of boxes checked	2
7 Yourself	X		
8 Spouse (applies only if item 2 or 6 is checked)	X		
9 First names of your dependent children who lived with you	Fred, Brian, Elisa, Thomas		4
10 Number of other dependents (from line 34)			
11 Total exemptions claimed			6

12 Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation)	12
13a Dividends (see pages 5 and 9 of instr.) \$ 20.60	13b Less exclusion \$ 20.60
(Also list in Part I of Schedule B, if gross dividends and other distributions are over \$100)	Balance ► 13c
14 Interest. Enter total here (also list in Part II of Schedule B, if total is over \$100)	14
15 Income other than wages, dividends, and interest (from line 40)	15 7,284 97
16 Total (add lines 12, 13c, 14, and 15)	16 7,284 97
17 Adjustments to income (such as "alloway," moving expense, etc. from line 45)	17
18 Adjusted gross income (subtract line 7 from line 16)	18 7,284 97
● See page 2 of instructions for rules on how to figure the following items for your tax and surcharge.	
● If you do not itemize deductions and line 18 is under \$10,000, enter zero in Tables. Enter tax on line 19.	
● If you itemize deductions or line 18 is \$10,000 or more, enter up to 10% of line 18 as tax.	
19 Tax (Check it from: Tax Tables 1-15 <input type="checkbox"/> , Tax Rate Schedule A, Y, or Z <input type="checkbox"/> , Schedule D <input type="checkbox"/> , or Schedule G <input type="checkbox"/> )	19 117 53
20 Tax surcharge. See Tax Surcharge Tables A, B and C in instructions. If you claim retirement income credit, use Schedule R to figure surcharge	20
21 Total (add lines 19 and 20)	21 117 53
22 Total credits (from line 55)	22
23 Income tax (subtract line 22 from line 21)	23
24 Other taxes (from line 61)	24 538 20
25 Total (add lines 23 and 24)	25 655 23
26 Total Federal income tax withheld (attach Forms W-2 to back)	26
27 1970 Estimated tax payments (include 1969 overpayment allowed as a credit)	27
28 Other payments (from line 65)	28
29 Total (add lines 26, 27, and 28)	29
30 If line 25 is larger than line 29, enter BALANCE DUE. Pay in full with return ► 30 655 23	
31 If line 29 is larger than line 25, enter OVERPAYMENT ► 31	
32 Line 31 to be: (a) Credited on 1971 estimated tax ► \$ (b) Refunded ► \$	

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.

Your signature

Date

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

Date

LAMBERT-MARKELL

Address 16633 VENTURA BLVD. 16-13368-1  
ENCINO, CALIF. 91316

Spouse's signature if filing jointly. BOTH must sign even if only one had income

**Foreign Accounts**  
 (check appropriate box)

Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? □ Yes □ No.  
 If "Yes," attach Form 4683. (For definitions, see Form 4683.)

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

33 (a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$625 or more?	(e) Amount YOU furnished for dependent's support, if 100% write "ALL"	(f) Amount furnished by OTHERS including dependent.
				\$	\$

34 Total number of dependents listed above. Enter here and on line 10. ▶

**PART II.—Income other than Wages, Dividends, and Interest**

35 Business income (or loss) (attach Schedule C)	35	8,284	97
36 Sale or exchange of property (attach Schedule D)	36	(1,000	00
37 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	37		
38 Farm income (or loss) (attach Schedule F)	38		
39 Miscellaneous income (state nature and source)	39		
<b>40 Total (add lines 35, 36, 37, 38, and 39). Enter here and on line 15</b>	<b>40</b>	<b>7,284</b>	<b>97</b>

**PART III.—Adjustments to Income**

41 "Sick pay" if included in line 12 (attach Form 2440 or other required statement)	41		
42 Moving expense (attach Form 3903)	42		
43 Employee business expense (attach Form 2106 or other statement)	43		
44 Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE)	44		
<b>45 Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17</b>	<b>45</b>		

**PART IV.—Tax Computation**

46 Adjusted gross income (from line 18)	46	7,284	97
47 (a) If you itemize deductions, enter total from Schedule A, line 22 (b) If you do not itemize deductions, and line 46 is \$10,000 or more, enter \$1,000 (\$500 if married and filing separately)	47	2,745	44
48 Subtract line 47 from line 46	48	4,539	53
49 Multiply total number of exemptions claimed on line 11, by \$625	49	3,700	00
50 Taxable income. Subtract line 49 from line 48. (Figure your tax on this amount by using Tax Rate Schedule X, Y, or Z unless the alternative tax or income averaging is applicable.) Enter tax on line 51	50	839	53
<b>51 Tax. Enter here and on line 19</b>	<b>51</b>	<b>117</b>	<b>53</b>

**PART V.—Credits**

52 Retirement income credit (attach Schedule R)	52		
53 Investment credit (attach Form 3468)	53		
54 Foreign tax credit (attach Form 1116)	54		
<b>55 Total credits (add lines 52, 53, and 54). Enter here and on line 22</b>	<b>55</b>		

**PART VI.—Other Taxes**

56 Self-employment tax (attach Schedule SE)	56	538	20
57 Tax from recomputing prior-year investment credit (attach Form 4255)	57		
58 Minimum tax. See instructions on page 7. Check here <input type="checkbox"/> , if Form 4625 is attached	58		
59 Social security tax on unreported tip income (attach Form 4137)	59		
60 Uncollected employee social security tax on tips (from Forms W-2)	60		
<b>61 Total (add lines 56, 57, 58, 59, and 60). Enter here and on line 24</b>	<b>61</b>	<b>538</b>	<b>20</b>

**PART VII.—Other Payments**

62 Excess F.I.C.A. tax withheld (two or more employers—see instructions on page 7)	62		
63 Credit for Federal tax on gasoline, special fuels, and lubricating oil (attach Form 4136)	63		
64 Regulated Investment Company Credit (attach Form 2439)	64		
<b>65 Total (add lines 62, 63, and 64). Enter here and on line 28</b>	<b>65</b>		

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

Department of the Treasury  
Internal Revenue Service

► Attach to Form 1040.

**1970**

Name(s) as shown on Form 1040

**Samuel and Phyllis Ruby**

Your Social Security Number  
**322 12 7997**

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

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.		Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 8 for examples)	
1 One half (but not more than \$150) of insurance premiums for medical care . . . . .			
2 Medicine and drugs . . . . .			
3 Enter 1% of line 18, Form 1040 . . . . .			
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . . . .			
5 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, balance of insurance premiums for medical care not entered on line 1, etc.			
6 Total (add lines 4 and 5) . . . . .		11 Total cash contributions . . . . .	
7 Enter 3% of line 18, Form 1040 . . . . .		12 Other than cash (see instructions on page 8 for required statement). Enter total for such items here . . . . .	
8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero) . . . . .		13 Carryover from prior years (see instructions on page 8) . . . . .	
9 Total deductible medical and dental expenses (Add lines 1 and 8. Enter here and on line 17, below.) . . . . . ►	150 00	14 Total contributions (Add lines 11, 12, and 13. Enter here and on line 19, below. See instructions on page 8 for limitation) . . . . . ►	280 00
Taxes.—Real estate . . . . .		Interest expense—Home mortgage . . . . .	
State and local gasoline (see gas tax tables)		Installment purchases . . . . .	
General sales (see sales tax tables) . . . . .		Other (Itemize) . . . . .	
State and local income . . . . .			
Personal property . . . . .			
10 Total taxes (Enter here and on line 18, below.) . . . . . ►	663 26	15 Total interest expense (Enter here and on line 20, below.) . . . . . ►	1,552 18
		Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 8).	
		16 Total miscellaneous deductions (Enter here and on line 21, below.) . . . . . ►	100 00

**Summary of Itemized Deductions**

17 Total deductible medical and dental expenses (from line 9) . . . . .	150 00
18 Total taxes (from line 10) . . . . .	663 26
19 Total contributions (from line 14) . . . . .	280 00
20 Total interest expense (from line 15) . . . . .	1,552 18
21 Total miscellaneous deductions (from line 16) . . . . .	100 00
<b>22 TOTAL ITEMIZED DEDUCTIONS. (Add lines 17 through 21. Enter here and on Form 1040, line 47) S/A ►</b>	<b>2,745 44</b>

NAME Samuel and Phyllis Ruby

IDENTIFICATION NO. 322-12-7997

ADDRESS 16250 Bircher

## Granada Hills, California

SCHEDULE OF DEDUCTIONS				YEAR ENDED 1970
MEDICAL	FEDERAL	STATE	CONTRIBUTIONS	FEDERAL & STATE
1. ONE HALF OF MEDICAL INSURANCE (NOT OVER \$150.00)	150 00	150 00	CHURCHES	150 00
2. DRUGS AND MEDICINES			COMMUNITY CHEST/UNITED CRUSADE	
3. LESS: 1% OF ADJ. GROSS INCOME			SALVATION ARMY/GOODWILL INDUSTRIES	
4. NET DRUGS AND MEDICINES			RED CROSS	
5. DOCTORS/DENTISTS			XMAS & EASTER SEALS	
DR.			HEART FUND/CANCER FUND	
DR.			PARTNERSHIP RETURN	
DR.			PAYROLL DEDUCTION	
DR.			OTHER ORGANIZED CHARITIES:	100 00
DR.			Boy Scouts	15 00
DR.			Girl Scouts	15 00
DR.				
			TOTAL CONTRIBUTIONS	280 00
			INTEREST (TO WHOM PAID)	FEDERAL & STATE
			MORTGAGE LOAN	
			Colonial Mtg. Co.	1,133 10
			INSTALLMENT LOAN	
			Goodbody Co.	120 32
			Bache Co.	119 12
MEDICARE			First Thrift	89 10
HOSPITAL			Transworld	51 44
LABORATORY			Revolving Charges (6%)	39 10
BALANCE OF MEDICAL INSURANCE NOT DEDUCTIBLE ON TOP LINE				
TRAVEL FOR MEDICAL			TOTAL INTEREST	1,552 18
AMBULANCE			MISCELLANEOUS DEDUCTIONS	FEDERAL & STATE
GLASSES			ALIMONY (EXPLAIN)	
HEARING AID			SAFE DEPOSIT BOX FEE	
PROSTHETIC APPLIANCES			UNION DUES	
MEDICAL EXPENSES			SMALL TOOLS (GOOD 1 YEAR)	
LESS: REIMBURSED BY INSURANCE			TOOLS DEPRECIATION	
6. TOTAL			SAFETY EQUIPMENT	
7. LESS: 3% OF ADJ. GROSS INCOME			UNIFORMS (NOT GEN. WEAR)	
8. BALANCE (NOT LESS THAN ZERO)			LAUNDRY & CLEANING	
9. <b>TOTAL MEDICAL DEDUCTIONS</b> (LINE 1 PLUS LINE 8)	<b>150 00</b>	<b>150 00</b>	AUTO MILEAGE (6)	
TAXES	FEDERAL	STATE	TELEPHONE EXPENSE (NOT REIMB.)	
AUTO LICENSE (LESS REG. FEE)	42 00	42 00	EMPLOYMENT AGENCY FEES	
SALES TAX + Large Items	170 00	170 00	DUES & SUBSCRIPTIONS	
SALES TAX AUTO			INCOME TAX PREPARATION	50 00
REAL ESTATE TAX	311 26	311 26	OTHERS Financial Publ.	50 00
PERSONAL PROPERTY TAX				
STATE INCOME TAX		x x x x		
GAS TAX 2000 GAL. @ .07 c GAL.	140 00	140 00	<b>TOTAL MISC. DEDUCTIONS</b>	100 00
DISABILITY INSURANCE			<b>CASUALTY LOSSES (EXPLAIN)</b>	FEDERAL & STATE
MISC. TAX	xx	xx	SUB TOTAL	
OTHERS:			LESS REIMBURSED BY INS.	
			SUB TOTAL	
			LESS \$100.00 FOR EACH CASUALTY	
			<b>TOTAL CASUALTY LOSSES</b>	
<b>TOTAL TAXES</b>	<b>663 26</b>	<b>663 26</b>	<b>FEDERAL</b>	<b>STATE</b>

**SCHEDULE C  
(Form 1040)**

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

**(Sole Proprietorship)**

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

1970

Name as shown on Form 1040

**Social security number**

Samuel and Phyllis Ruby

322 12 7997

A Principal business activity **Food** ..... product .....  
(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

**B Business name** Snack Bar **C Employer Identification Number** 95-2651578

D Business name 5418 Van Nuys Boulevard E Employer identification number Van Nuys, California 91401  
D Business address 5418 Van Nuys Boulevard E Employer identification number Van Nuys, California 91401  
E Indicate method of accounting: (1)  cash; (2)  accrual; (3)  other  
F Zip code 91401

**E 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.

**G** Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1970? (See "Item G" in separate instructions for Schedule C.)

YES  NO. If "Yes," where were they filed?

1 Gross receipts or gross sales \$.....	Less: Returns and allowances \$.....	\$.....
2 Inventory at beginning of year (if different from last year's closing inventory attach explanation) .....		
3 Merchandise purchased \$....., less cost of any items withdrawn from business for personal use \$.....		
4 Cost of labor (do not include salary paid to yourself) .....		
5 Material and supplies .....		
6 Other costs (explain in Schedule C-1) .....		
7 Total of lines 2 through 6 .....		
8 Inventory at end of this year .....		
9 Cost of goods sold and/or operations (subtract line 8 from line 7) .....		
10 Gross profit (subtract line 9 from line 1) .....		
<b>OTHER BUSINESS DEDUCTIONS</b>		
11 Depreciation (explain in Schedule C-2) .....		
12 Taxes on business and business property (explain in Schedule C-1) .....		
13 Rent on business property .....		
14 Repairs (explain in Schedule C-1) .....		
15 Salaries and wages not included on line 4 (exclude any paid to yourself) .....		
16 Insurance .....		
17 Legal and professional fees .....		
18 Commissions .....		
19 Amortization (attach statement) .....		
20 Retirement plans, etc. (other than contributions made on your behalf—see separate instructions) .....		
21 Interest on business indebtedness .....		
22 Bad debts arising from sales or services .....		
23 Depletion .....		
24 Other business expenses (explain in Schedule C-1) .....		
25 Total of lines 11 through 24 .....		
26 Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 35, Form 1040. ALSO enter on Schedule SE, Part I, line 1 .....		

SCHEDULE  
ATTACHED

**SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24**

**SCHEDULE SE  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Computation of Social Security Self-Employment Tax**

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

**1970**

- If you had wages, including tips, of \$7,800 or more that were subject to social security taxes, do not fill in this page.
- If you had more than one business, combine profits (or losses) from all of your businesses and farms on this Schedule SE.

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

Name of self-employed person (as shown on social security card)	Social security number	Check applicable block
Samuel Ruby	322 12 7997	1 <input checked="" type="checkbox"/> Male 2 <input type="checkbox"/> Female

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

**Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)**

1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.) . . . . .	8,284	97
2 Net income (or loss) from excluded services or sources included on line 1 . . . . .		
Specify excluded services or sources.....		
3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 1(a), Part III, below.) . . . . .		

**Part II Computation of Net Earnings from FARM Self-Employment****SE**

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 3, below) INSTEAD OF THE REGULAR METHOD (line 2, below) if his gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. If your gross profits from farming are not more than \$2,400 and you elect to use the optional method, you need not complete lines 1 and 2.

**Computation under Regular Method**

1 Net farm profit (or loss) from:		
(a) Schedule F, line 52 (cash method), or line 69 (accrual method) . . . . .		
(b) Farm partnerships . . . . .		
2 Net earnings from self-employment from farming. Add lines 1(a) and (b) . . . . .		
<b>Computation under Optional Method</b>		
3 If gross profits from farming are:*		
(a) Not more than \$2,400, enter two-thirds of the gross profits . . . . .		
(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600 . . . . .		
*Note.—Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 67 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.		
4 Enter here and on line 1(b), Part III, below, the amount on line 2 (or line 3, if you use the optional method) . . . . .		

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

1 Net earnings (or loss) from self-employment—			
(a) From business (other than farming—from line 3, Part I, above) . . . . .			
(b) From farming (from line 4, Part II, above) . . . . .			
(c) From partnerships, joint ventures, etc. (other than farming) . . . . .			
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here <input type="checkbox"/> and enter zero on this line . . . . .			
(e) From service with a foreign government or international organization . . . . .			
(f) Other (director's fees, etc.). Specify . . . . .			
2 Total net earnings (or loss) from self-employment reported on line 1 . . . . .			8,284 97
(If line 2 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of page.)			
3 The largest amount of combined wages and self-employment earnings subject to social security tax is . . . . .		\$7,800	00
4 (a) Total "FICA" wages as indicated on Form W-2 . . . . .			
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9 . . . . .			
(c) Total of lines 4(a) and 4(b) . . . . .			
5 Balance (subtract line 4(c) from line 3) . . . . .			7,800 00
6 Self-employment income—line 2 or 5, whichever is smaller . . . . .			
7 If line 6 is \$7,800, enter \$538.20; if less, multiply the amount on line 6 by .069 . . . . .			538 20
8 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469 . . . . .			
9 Self-employment tax (subtract line 8 from line 7). Enter here and on Form 1040, line 56			538 20

16-81171-1 OPO

Samuel and Phyllis Ruby

SUPPLEMENT TO SCHEDULE C

Income:	\$32,657.34
Less: Sales Tax	<u>153.39</u>
	\$32,503.95
Beginning inventory	
Purchases - Beverages/milk	\$ 1,988.55
Groceries	8,761.69
Meat	1,893.83
Bakery/bread	<u>2,412.82</u>
	\$15,056.89
Less: Ending inventory	<u>800.00</u>
Adjusted Gross Profit	<u>14,256.89</u>
	\$18,247.06
Expenses:	
Rent	\$ 1,172.16
Payroll	2,046.30
Payroll taxes	202.92
Travel to employees	215.00
Miscellaneous expense	219.40
Interest	419.10
Accounting	225.00
Telephone	78.45
Repairs	121.40
Insurance	150.00
Linen	21.00
Auto - 3,000 M.	360.00
Office	360.00
Cleaning/maintenance	50.00
Depreciation	<u>3,321.36</u>
	( <u>8,962.09</u> )
Net Profit	\$ 9,284.97

DEPRECIATION

Equipment	4/70	\$10,000.00	5 Yr.	\$2,000.00
Covenant Not To Compete		5,000.00	5 Yr.	1,000.00
Leasehold Imp. (7 Yr. Balance Lease)		3,000.00	7 Yr.	428.50
April-December, 1970				\$4,428.50

**SCHEDULE D**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**Sales or Exchanges of Property**

► Attach to Form 1040.

**1970**

Name(s) as shown on Form 1040

Samuel and Phyllis Ruby

Social Security Number  
322 12 7997

**[Part II] Capital Assets—Short-term capital gains and losses—assets held not more than 6 months**

**D**

a. Kind of property. Indicate security, real estate, or other (specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (see instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain (or loss) (if plus g less h)
1								
<b>SCHEDULE ATTACHED</b>								(15,274.00)

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries

3 Enter net gain (or loss) from lines 1 and 2

4 Enter unused short-term capital loss carryover from preceding taxable years (attach statement)

5 Net short-term gain (or loss) from lines 3 and 4

**Long-term capital gains and losses—assets held more than 6 months**

6								
7 Capital gain distributions								
8 Enter gain from Part VII, line 47 or line 51(a), whichever applicable								
9 Enter your share of net long-term gain (or loss) from partnerships and fiduciaries								
10 Enter your share of net long-term gain from small business corporations (Subchapter S)								
11 Net gain (or loss) from lines 6 through 10								
12 Enter unused long-term capital loss carryover from preceding taxable years (attach statement)								
13 Net long-term gain (or loss) from lines 11 and 12								
14 Combine the amounts shown on lines 5 and 13, and enter the net gain (or loss) here								
15 If line 14 shows a gain—								
(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part IV for computation of alternative tax). Enter zero if there is a loss or no entry on line 13								
(b) Subtract line 15(a) from line 14. Enter here and on line 17, Part II								
16 If line 14 shows a loss—								
(a) Add lines 4 and 12 (if lines 4 and 12 are blank, enter a zero here and on lines 16(b) and 16(c) and go to line 16(d))								
(b) Combine lines 3 and 11—if gain, enter gain; if loss, enter zero								
(c) Enter smallest of (i) line 16(a) less line 16(b); (ii) line 48, Form 1040 (line 18, Form 1040 if tax table used) disregarding capital gains and/or losses—determine this figure via a side computation; or (iii) \$1,000								
(d) Combine lines 3 and 11—if loss, enter loss; if gain, enter zero here and on line 16(e), and go to line 16(f)								
(e) Enter smallest of (i) line 48, Form 1040 (line 18, Form 1040 if tax table used) disregarding capital gains and/or losses, less line 16(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 16(d); (iv) if line 11 is zero or shows a gain, amount on line 16(d); or, (v) if lines 3 and 11 show losses, line 3 added to 50% of line 11								
(f) Enter here, and on line 17, Part II, the sum of lines 16(c) and 16(e)—Do not enter an amount greater than \$1,000								
								Carryover (14,274.00) ( 1,000.00)

**[Part III] Summary of Schedule D Gains and Losses**

17 Net gain (or loss) from line 15(b) or 16(f), Part I		
18 Net gain (or loss) from line 22, Part III		
19 Total net gain (or loss), combine lines 17 and 18. Enter here and on line 36, Form 1040		

SUPPLEMENT TO SCHEDULE D

<u>Shares</u>	<u>Description</u>	<u>Sale Price</u>	<u>Purchase Price</u>	<u>Gain (Loss)</u>
200	Trans America Inc.	\$1,738.00	\$1,681.00	\$ 58.00
200	Tool Research and Eng.	3,147.00	4,534.00	( 1,387.00)
100	Nat'l Health Ent.	615.00	1,724.00	( 1,109.00)
100	Botany Ind.	541.00	1,105.00	( 564.00)
100	Datatron Processing	336.00	529.00	( 193.00)
200	Castleton Ind.	814.00	1,479.00	( 665.00)
100	Computer Equipment	492.00	1,219.00	( 727.00)
100	Computer Equipment	984.00	2,463.00	( 1,479.00)
100	Computer Inv.	857.00	1,648.00	( 791.00)
100	Computer Inv.	830.00	1,661.00	( 831.00)
100	Adams Russell	492.00	1,194.00	( 702.00)
100	Cinerama Inc.	432.00	967.00	( 535.00)
100	Summit Org.	358.00	840.00	( 482.00)
100	Summit Org.	480.00	840.00	( 361.00)
100	Itel Corp.	1,685.00	1,660.00	25.00
100	Asamere Oil Co., Ltd.	1,512.00	1,507.00	5.00
100	Saxon Ind.	2,078.00	2,041.00	38.00
100	Saxon Ind.	2,078.00	2,041.00	38.00
100	Telex Corp.	1,980.00	2,269.00	( 289.00)
100	Telex Corp.	1,980.00	2,269.00	( 289.00)
100	Salem Corp.	1,193.00	1,495.00	( 302.00)
100	Equity Funding Corp.	2,250.00	2,584.00	( 334.00)
3 Units	General Mtg. Invest.	3,301.00	3,011.00	290.00
200	Nat'l Health Enterprises	1,107.00	3,499.00	( 2,392.00)
100	Botany Industries	517.00	1,105.00	( 589.00)
100	Computer Equip.	456.00	1,219.00	( 763.00)
100	Technicolor Inc.	1,403.00	2,465.00	( 1,062.00)
				NET LOSS <u>(\$15,274.00)</u>

FORM

540

RESIDENT



CALIFORNIA

## INDIVIDUAL INCOME TAX RETURN

TAXABLE

1970

YEAR

For Calendar Year 1970 or Fiscal Year Begun

1970 and Ended

1971

FIRST NAME(S) AND INITIAL(S) <b>SAMUEL AND PHYLLIS</b>		LAST NAME <b>RUBY</b>	Your social security number <b>322 12 7997</b>	\$
Type or Print	PRESENT HOME ADDRESS (Number and street, or rural route) <b>16250 Birchcr</b>	COUNTY <b>Los Angeles</b>	Spouse's social security number <b>349 Alt 18jg 0420</b>	C
	CITY, TOWN OR POST OFFICE <b>Granada Hills</b>	STATE <b>California</b>	Your occupation <b>Self-Employed</b>	M
		ZIP CODE <b>91344</b>	Spouse's occupation <b>Housewife</b>	P
NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING <b>Self-Employed</b>				A
NAME AND ADDRESS ON 1969 CALIFORNIA RETURN. IF SAME AS ABOVE, WRITE "SAME". IF NONE FILED, GIVE REASON.				Adjusted gross income on 1970 Federal return <b>8,284.92</b> if different from line 11, below, explain in Part VII, page 2.
11346 Montgomery Avenue		Granada Hills, Calif.		

Filing Status (check one)	1. <input type="checkbox"/> Single	3. <input type="checkbox"/> Married, filing separate return—spouse's name _____
	2. <input checked="" type="checkbox"/> Married, filing joint return	4. <input type="checkbox"/> Unmarried "head of household"—Complete Part I, page 2

ATTACH REMITTANCE HERE

Income	5. Wages, salaries, tips, etc. (before payroll deductions) if more than two employers, attach schedule Employer's name _____ where employed (city and state) _____	5. * _____
If joint return, Include all income of both husband and wife	6. Dividends. Enter total here (also list in Schedule B (540), Part I, if total is over \$100) . . . . .	6. * 20 60
	7. Interest. Enter total here (also list in Schedule B (540), Part II, if total is over \$100) . . . . .	7. * _____
	8. Other income (from page 2, line 30) . . . . .	8. 8,284 97
	9. Total (add lines 5, 6, 7 and 8) . . . . .	9. 8,305 57
	10. Adjustments to Income (from page 2, line 35) . . . . .	10. _____
	11. Adjusted gross income (subtract line 10 from line 9) . . . . .	11. * 8,305 57

\* If you do not itemize deductions AND line 11 is under \$10,000, find your tax in Tax Table in instructions. Enter tax on line 12.

\* If you itemize deductions OR line 11 is \$10,000 or more, go to Part IV on page 2 to figure tax.

Your Tax, and Credits	12. Tax from (check one): Tax Table <input type="checkbox"/> Tax Computation (page 2, Part IV) <input checked="" type="checkbox"/> or Schedule G (540) <input type="checkbox"/>	12. 51 00
	13. Exemption credits (from page 2, line 43) . . . . .	13. 82 00
	14. Tax liability (subtract line 13 from line 12) . . . . .	14. None
	15. Total other credits (from page 2, line 49) . . . . .	15. _____
	16. Net tax liability (subtract line 15 from line 14—if \$1.00 or less, enter "zero") . . . . .	16. * None

Balance Due or Refund	17. 1970 California estimated tax payment or credit from 1969 (if any). If none, enter "zero" . . . . .	17. * None
	18. Balance due—if any (subtract line 17 from line 16) . . . . .	18. * PAY IN FULL WITH RETURN
	19. Overpayment—if any (subtract line 16 from line 17) . . . . .	19. * OVERPAYMENT
	20. Portion of line 19 you wish to apply on 1971 estimated tax . . . . .	20. * _____
	21. Refund—if any (subtract line 20 from line 19) . . . . .	21. * REFUND

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Do not write in these spaces

Sign ►

Your signature—if filing jointly, BOTH must sign

Date

►

Signature of preparer other than taxpayer

here ►

Spouse's signature

Date

LAMBERT-MARKELL

16633 VENTURA BLVD.  
ENHINO, CALIF. 91316

• Make Remittance Payable to FRANCHISE TAX BOARD—Mail to  
FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95814.

T

P

I

T

**PART I—Head of Household**—If claimed, answer the following questions (See Instructions)

Check  Never married  Final divorce/dissolution  Separate maintenance  Widow(er)  
 one: \_\_\_\_\_ Date \_\_\_\_\_ Date \_\_\_\_\_ Date \_\_\_\_\_

Individual who qualified you as head of household:

Name \_\_\_\_\_ Relationship \_\_\_\_\_ Age \_\_\_\_\_ Gross income \$ \_\_\_\_\_  
 Is this person married? \_\_\_\_\_ If yes, did he or she file a joint return with spouse? \_\_\_\_\_ Did this person qualify as your dependent for  
 the calendar year 1970? \_\_\_\_\_ Did this person reside in your home for the entire taxable year? \_\_\_\_\_ If not, explain circumstances \_\_\_\_\_

Total amount necessary to maintain household \$ \_\_\_\_\_ How much did you contribute \$ \_\_\_\_\_

**PART II—Other Income**

22. Business income (or loss) (attach Schedule C (540))	22	• 8,284 97
23. Sale or exchange of property (attach Schedule D (540))	23	• (1,000 00)
24. Pensions and annuities	24	•
25. Rents and royalties	25	•
26. Partnerships	26	•
27. Estates or trusts	27	
28. Farm income (or loss) (attach Schedule F (540))	28	
29. Miscellaneous income (state nature and source)	29	•
30. Total (add lines 22 through 29). Enter here and on page 1, line 8	30	7,284 97

**PART III—Adjustments to Income**

31. "Sick pay" if included on page 1, line 5 (attach statement)	31	•
32. Moving expenses (attach statement)	32	•
33. Employee business expense (attach statement)	33	•
34. Military exclusion (maximum \$1,000—\$500 if separate return of husband or wife)	34	•
35. Total adjustments (add lines 31 through 34). Enter here and on page 1, line 10	35	

**PART IV—Tax Computation**—If you do not use Tax Table or Income Averaging (Schedule G (540))

36. Adjusted gross income (from page 1, line 11)	36	7,305 57
37. If you itemize deductions, enter total from Schedule A (540), line 31	37	• 2,745 44
If you do not itemize deductions, and line 36 is \$10,000 or more, enter (a) \$1,000, if single, or married person filing separate return (b) \$2,000, if head of household, or married couple filing joint return		
38. Taxable income (subtract line 37 from line 36)	38	4,539 33
39. Tax from Tax Rate Schedule in Instructions. Enter here and on page 1, line 12	39	51 00

**PART V—Exemption Credits**

40. Single—\$25. Married couple or head of household—\$50	40	• 50 00
41. Blind <input type="checkbox"/> Yourself <input type="checkbox"/> Your spouse—\$8 for each box checked	41	•
42. Dependents—Do not list yourself, your spouse, or person who qualifies you as head of household NAME (and address if different from yours): Fred, Brian, Elisa, Thomas		RELATIONSHIP children
Number of dependents listed 4 × \$8	42	• 32 00
43. Total exemption credits (add lines 40, 41 and 42). Enter here and on page 1, line 13	43	82 00

**PART VI—Credit for Net Income Tax Paid to Another State**—Attach copy of "other state" return—and Retirement Income Credit

44. Income derived from sources within State of _____ and also taxable by California	44	
45. California adjusted gross income (from page 1, line 11)	45	
46. California tax liability (from page 1, line 14)	46	
47. Credit limitation—line 44 + line 45 % (100% maximum) × line 46 (cannot exceed tax paid other state)	47	•
48. Retirement income credit (attach Schedule R (540))	48	•
49. Total (add lines 47 and 48). Enter here and on page 1, line 15	49	

**PART VII—Reconciliation to Federal Return**—If adjusted gross income on Federal return is different from line 11, page 1, explain below

Dividend Exclusion



# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE

**19 70**

YEAR

Name as shown on Form 540

Samuel and Phyllis Ruby

Social Security Number  
322 12 7997

Itemized vs. Standard Deduction—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

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

1. One half (but not more than \$150) of insurance premiums for medical care . . . . .
2. Medicine and drugs . . . . .
3. Enter 1% of adjusted gross income shown on Form 540 . . . . .
4. Subtract line 3 from line 2 (if less than zero, enter zero) . . . . .
5. Other medical and dental expenses. Include balance of insurance premiums for medical care not deducted on line 1 (attach schedule) . . . . .
6. **Total**—(Add lines 4 and 5) . . . . .
7. Enter 3% of adjusted gross income shown on Form 540 . . . . .
8. Subtract line 7 from line 6 (if less than zero, enter zero) . . . . .
9. **Total**—(Add lines 1 and 8) . . . . . ►

1		
2		
3		
4		
5		
6		
7		
8		
9	150	00

### Child Adoption Expense

10. Total expenses paid or incurred—Attach itemized list . . . . .
11. Enter 3% of adjusted gross income shown on Form 540 . . . . .
12. Subtract line 11 from line 10—See instructions for maximum limitations . . . . . ►

10 . . . . .  
11 . . . . .  
12 . . . . .

### Taxes

13. Real estate . . . . .
14. State and local gasoline . . . . .
15. General sales . . . . .
16. Auto license—Excess of registration and weight fees (see instructions) . . . . .
17. Personal property . . . . .
18. State disability insurance (SDI)—Employer private disability plans do not qualify . . . . .
19. Other (specify) . . . . .
20. **Total taxes**—(Add lines 13 through 19) . . . . . ►

13 . . . . .  
14 . . . . .  
15 . . . . .  
16 . . . . .  
17 . . . . .  
18 . . . . .  
19 . . . . .  
20 663 26

### Contributions

21. Cash—Including checks, money orders, etc. (itemize) . . . . .
22. Total cash contributions . . . . .
23. Other than cash (see instructions). Enter total here . . . . .
24. **Total**—Add lines 22 and 23—Maximum deduction may not exceed 20% of adjusted gross income . . . . . ►

21 . . . . .  
22 . . . . .  
23 . . . . .  
24 280 00

### Interest Expense

25. Home mortgage . . . . .
26. Installment purchases . . . . .
27. Other (itemize) . . . . .
28. **Total**—(Add lines 25, 26 and 27) . . . . . ►

25 . . . . .  
26 . . . . .  
27 . . . . .  
28 1,552 18

### Miscellaneous Deductions

29. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize) . . . . .
30. **Total miscellaneous deductions** . . . . . ►
31. **Total deductions**—(Add lines 9, 12, 20, 24, 28 and 30). Enter total here and on Form 540, page 2, in space provided S/A . . . . .

29 . . . . .  
30 100 00  
31 2,745 144



SCHEDULE  
**D**  
FORM 540



# CALIFORNIA

## SALES OR EXCHANGES OF PROPERTY

Attach to Form 540 or 540NR

TAXABLE  
**1970**  
YEAR

Name as shown on Form 540 or 540NR

Samuel and Phyllis Ruby

Social Security Number

322 | 12 | 7997

### Part I—CAPITAL ASSETS

#### SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1.				SCHEDULE ATTACHED		(15,274.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . .						
3. Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . . .						
4. Net short-term gain (or loss) from lines 1, 2 and 3 . . . . .						

#### LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

5. Enter gain (if any) from line 16, Part II . . . . .						
6. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . .						
7. Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . . .						
8. Net long-term gain (or loss) from lines 5, 6 and 7 . . . . .						(15,274.00)
9. Combine the amounts shown on lines 4 and 8 and enter the net gain (or loss) here . . . . .						
10. If line 9 shows a GAIN, enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8) . . . . .						
11. Subtract line 10 from line 9. Enter here and on line 17, Part III . . . . .						
12. If line 9 shows a LOSS, enter here and on line 17, Part III the smallest of the following:						
(a) the amount on line 9; (b) the amount of taxable income on Form 540 or 540NR, computed without capital gains and losses; or (c) \$1,000 . . . . .						Carryover Loss (14,274.00) ( 1,000.00)

### Part II—SALE OR EXCHANGE OF PROPERTY UNDER SECTIONS 18181–82

13. Enter gain (if any) from line 22, Part IV . . . . .						
14. Enter gain (if any) from line 25, Part IV . . . . .						
15. Enter your share of gain (or loss) of Section 18181–82 items from partnerships and fiduciaries . . . . .						
16. Net gain (or loss). If GAIN, enter on line 5, Part I; if LOSS, enter on line 29, Part V . . . . .						

### PART III—TOTAL NET GAIN OR LOSS FROM SALES OR EXCHANGES OF PROPERTY

17. Net gain (or loss) from line 10 or 11, Part I . . . . .						
18. Net gain (or loss) from line 31, Part IV . . . . .						
19. Total net gain (or loss)—Combine lines 17 and 18. Enter here and on Form 540 or Form 540NR, page 2, Part II, line 23 . . . . .						

JRS 4101 Sepulveda 989-2700

**Form 1040 Combined  
with Form 1040A**

US

**Department of the Treasury / Internal Revenue Service  
Individual Income Tax Return**

**\$**  
**1969**

For the year January 1-December 31, 1969, or other taxable year beginning ....., 1969, ending ....., 19.....

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
Home address (Number and street or rural route)		Your occupation
City, town or post office, State and ZIP code		Spouse's social security number
Enter below name and address used on your return for 1968 (if same as above write "Same"). If none filed, give reason...If changing from separate to joint or joint to separate returns, enter 1968 names and addresses.		

**Your present employer and address**

- Your Filing Status—(Check only one)**

<b>1</b> <input type="checkbox"/> Single	<b>4</b> <input type="checkbox"/> Unmarried Head of Household
<b>2</b> <input type="checkbox"/> Married filing joint return (even if only one had income)	<b>5</b> <input type="checkbox"/> Surviving widow(er) with dependent child
<b>3</b> <input checked="" type="checkbox"/> Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here ►	<b>6</b> <input type="checkbox"/> Married filing separate return and spouse is not required to file

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

**Sign  
here**

Your signature

Dat

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

Date \_\_\_\_\_

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

### Address

**SCHEDULE D  
(Form 1040)**

U.S. Treasury Department  
Internal Revenue Service

## **Gains and Losses From Sales or Exchanges of Property**

Attach this schedule to your income tax return, Form 1040.

Name as shown on page 1 of Form 1040

**Social Security Number**

**1968**

**Part I—CAPITAL ASSETS**—Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See Instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1	See Schedule Attached							(6357)

- 2** Enter your share of net short-term gain (or loss) from partnerships and fiduciaries  
**3** Enter unused short-term capital loss carryover from preceding taxable years (attach statement)  
**4** Net short-term gain (or loss) from lines 1, 2, and 3

**Long-term capital gains and losses**—assets held more than 6 months (12 months or more for certain livestock)

- 5 Enter gain from Part II, line 3**

Total long-term gross sales price

**Total long-term gross sales price**

- 6a** Enter your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . .  
**6b** Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . .  
**7** Enter unused long-term capital loss carryover from preceding taxable years (attach statement)  
**8** Capital gain dividends (see Form 1040 Instructions, page 5) . . . . .  
**9** Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8 . . . . .

- 10** Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . .  
**11** If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . . .  
**12** Subtract line 11 from line 10. Enter here and in Part IV, line 1; on reverse side . . . . .  
**13** If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on Form 1040, page 1, line 1b, computed without regard to capital gains or losses; or (c) \$1,000 *Line 3*

**Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250**

**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

f. Depreciation allowed (or allowable) since acquisition					
f-1. Prior to January 1, 1962	f-2. After December 31, 1961	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)
Prior to January 1, 1964	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 3 in Part III, line 1.

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

# Tax Computation

Attach this schedule to your income tax return, Form 1040

**\$**  
**1969**

Name (as shown on Form 1040)

Social Security Number

**Tax Computation**

- 1 Your adjusted gross income (from line 15c, Form 1040) . . . . .

**Note.**—If your adjusted gross income is less than \$5,000 and you choose to take the standard deduction instead of itemizing your deductions, omit lines 2, 3, 4, and 5. Find your tax in the tables on pages 10–12 in the instructions and enter it in line 6a instead of making a percentage rate computation.

- 2 Enter on the line at the right the amount of your deduction figured under one of the following methods:

—If you itemize deductions, enter the total from Schedule A (Form 1040), line 14

**OR**

—Figure your standard deduction as follows:

(a) Enter 10 percent of line 1 but not more than \$1,000 (\$500 if married and filing separately) . . . . .

\$

Enter the larger of (a) or (b) on the line at the right. If your spouse files a separate return, determine your deduction in the same manner that she (he) has.

(b) Enter the sum of: \$200 (\$100 if married and filing separately) plus \$100 for each exemption claimed in line 10 of Form 1040, but do not enter more than \$1,000 (\$500 if married and filing separately) . . . . .

**PRELIMINARY PROOF**

907

1392

- 3 Subtract the amount on line 2 from the amount on line 1 and enter the balance here . . . . .

- 4 Enter number of exemptions claimed on line 10, Form 1040, . . . . . Multiply this number by \$600, and enter the amount on this line . . . . .

- 5 Subtract the amount on line 4 from the amount on line 3 and enter the balance here. This is your taxable income . . . . .

- 6a Tax: Use the appropriate Tax Rate Schedule on page 9 of instructions to figure your tax on the amount on line 5 . . . . .

(Check if tax is from: Tax Table , Tax Rate Schedule , Schedule D , or Schedule G )

- 6b Tax surcharge. If line 6a is less than \$730, find surcharge from tables on page 10 of instructions. If line 6a is \$730 or more, multiply amount on line 6a by .05 and enter result. (If you claim retirement income credit, use Schedule R (Form 1040) to figure surcharge.) . . . . .

- 6c Total (add lines 6a and 6b) . . . . .

**Special credits**

7a Retirement income credit . . . . .

7b Investment credit . . . . .

7c Foreign tax credit . . . . .

7d Total (add lines 7a, 7b, and 7c) . . . . .

- 8 Income tax (subtract line 7d from line 6c) . . . . .

- 9 Self-employment tax (from Schedule SE (Form 1040), line 13) . . . . .

- 10 Tax from recomputing prior-year investment credit (attach statement) . . . . .

- 11 Total tax (add lines 8, 9, and 10). Enter here and on line 16c, Form 1040 (make no entries on line 16a or 16b, Form 1040) . . . . .

100

3600

00

00

00

00

00

00

00

**SCHEDULE B**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Dividends and Interest  
Income Schedule****\$****1969**

Attach this schedule to your income tax return, Form 1040

Name (as shown on page 1 of Form 1040)

Social Security Number

**PART I—Dividends Income**

- 1 Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

**PRELIMINARY PROOF**

- |  |  |
|--|--|
| Total line 1 . . . . .   |  |
| 2 Capital gain distributions (see page 5 of instructions) . . .  |  |
| 3 Nontaxable distributions (see page 5 of instructions) . . .  |  |
| 4 Total (add lines 2 and 3) . . . . .  |  |
| 5 Dividends before exclusion (line 1 less 4—not less than zero). Enter here and on Form 1040, line 12, in space provided . . . . . |  |

**PART II—Interest Income (list payers and amounts below)**

Earnings from savings and loan associations and credit unions

(W)	Liberty Federal Savings S. L. Assn. 1964-1965
(W)	11 11 11
(W)	11 11 11
(W)	11 11 11

525
395
158
46

Other interest (on bank deposits, bonds, tax refunds, etc.)

(W)	Central National Bank of Chicago
-----	-------------------------------------

513
-----

Total interest income. Enter here and on line 13.

1637
------

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Itemized Deductions**

Attach this schedule to your income tax return, Form 1040

\$  
**1969**

Name (as shown on Form 1040)

Social Security Number

**Itemized Deductions**—You have a choice between two deduction methods. You can either itemize your actual deductions or take a standard deduction. Deductions may be itemized for charitable and other contributions, interest expense, medical expense, certain taxes, casualty losses, child care, and other items described in the instructions on back. If you take the standard deduction, you will get an

amount equal to 10 percent of the income you report on line 15c of Form 1040, but not less than \$200 plus \$100 for each exemption claimed on line 10 of Form 1040 (subtract \$100 if married and filing separately). The maximum standard deduction is \$1,000 (\$500 if married and filing separately). If you choose to itemize your deductions, fill in the appropriate spaces below.

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

- 1 One half of insurance premiums for medical care (but not more than \$150) . . . . . 150 -
- 2 Medicine and drugs . . . . . 48 -
- 3 Enter 1% of line 15c, Form 1040 . . . . . 9 -
- 4 Subtract line 3 from line 2 (not less than zero) . . . . . 39 -
- 5 Itemize other medical, dental expenses (Include balance of insurance premiums not deducted on line 1) . . . . .

Hosp. Ins Premiums 200 -

Dr. Reis 60 -

Dr. Strauss 42 -

Dr. Mendel 406 -

Dr. Robinson 25 -

Dr. Fox (Eye Exam)  
(Bylan, Eye & Sph) 75 -

Neiner Optics  
(4 Pairs Glasses) 92 -

6 Total (add lines 4 and 5) . . . . . 939 -

7 Enter 3% of line 15c, Form 1040 . . . . . 47 -

8 Subtract line 7 from line 6 . . . . . 912 -

9 Total (line 1 plus line 8) . . . . . 1062 -

**Taxes**.—Real estate . . . . .

State and local gasoline . . . . . 22 -

General sales (See page 15 of instructions) 108 -

State and local income . . . . .

Personal property . . . . .

10 Total taxes . . . . . ► 130 -

14 Total deductions (add lines 9, 10, 11d, 12, and 13—enter on Schedule T (Form 1040), line 2) . . . . . ► 1392 -

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

(Itemize) Boy Scout 15 -

Girl Scouts of Amer 15 -

Catholic Charities 10 -

11a Total cash contributions . . . . . 40 -

11b Other than cash (see instructions for required statement). Enter total of such items here . . . . .

11c Carryover from prior years (see instructions on back) . . . . .

11d Total contributions (add lines 11a, 11b, and 11c—see instructions for limitation) . . . . . ► 40 -

**Interest expense**—Home mortgage . . . . .

Installment purchases . . . . .

Other (Itemize) . . . . .

Auto Loan Devon BK 120 -

Seeger 15 -

12 Total interest expense . . . . . ► 135 -

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc.

See instructions. 1968

Income Tax Preparation 25 -

13 Total miscellaneous . . . . . ► 25 -

1969

Samuel and Phyllis Kuyu  
 11346 MONTGOMERY  
 Granada Hills, CALIF.

All Stocks  
 Acquired "A"

To be attached to and made part of U.S. Individual  
 Income Tax Form 1040, 1969

SHARES	DESCRIPTION	DATE ACQUIRED	DATE SOLD	SALE PRICE	PURCHASE PRICE	GAIN (LOSS)
200	E.F. HUTTON and Co.					
200	MERCANTILE INDUSTRIES	10-68	1-69	3,303-	2,994-	309-
200	BOTANY INDUSTRIES	11-68	2-69	4,010-	3,726-	284-
200	MIDWESTERN FINANCIAL	10-68	2-69	1,466-	1,832-	(366-)
200	MIDWESTERN FINANCIAL	10-68	2-69	1,416-	1,832-	(416-)
200	VTR, INC.	3-69	5-69	5,325-	4,458-	867-
	McDONNELL & Co.					
100	WEST BURY FASHIONS	8-68	2-69	943-	853-	90-
100	IMPERIAL CORP. OF AMER.	8-68	6-69	1,672-	1,749-	(77-)
	GOODBODY & Co.					
100	VOLUME MERCHANDISE	11-68	1-69	2,563-	2,645-	82-
300	PENNSYLVANIA ENG. CORP.	12-68	1-69	4,646-	3,809-	837-
200	BOTANY INDUSTRIES	11-68	2-69	4,010-	3,726-	284-
200	CINERAMA, INC.	1-69	2-69	2,627-	2,428-	189-
200	HENRY'S DRIVE-IN	2-69	10-69	2,463-	828-	(1,635-)
200	VENTRON ELECTRONICS Co.	10-69	10-69	875-	873-	2-
100	POLYCHROME CORP.	3-69	10-69	1,672-	2,002-	(330-)
200	NYTRONICS, INC.	1-69	11-69	3,320-	4,660-	(1,340-)
	COGAN-BERLIND-WEILL-LEVIT					
100	HELENE CURTIS INDUSTRIES	12-68	10-69	1,338-	2,153-	(815-)
100	ALLIED ARTISTS PICTS	3-69	10-69	1,078-	1,257-	(179-)
100	VANGUARD INT., INC.	9-68	10-69	671-	1,219-	(548-)
100	TELEVISION MFG. AMER.	12-68	10-69	362-	739-	(377-)
100	NYTRONICS, INC.	6-69	11-69	1,647-	1,989-	(342-)
100	DIVERSIFIED IND.	6-69	12-69	1,732-	2,431-	(709-)
	BACHE & Co.					
100	UNITED PIECE + DYE WKS.	8-68	1-69	2,314-	2,343-	(29-)
100	SIBONEY CORP.	1-69	2-69	609-	588-	21-
100	SIBONEY CORP.	1-69	2-69	609-	600-	9-
100	MIDWESTERN FINANCIAL	8-68	2-69	2,932-	4,220-	(1,288-)
100	GENERAL BATTERY + CERAMIC	1-69	5-69	1,623-	1,484-	139-
100	GSC ENTERPRISES, INC.	2-69	5-69	979-	739-	240-
100	IMPERIAL CORP. OF AMER.	8-68	6-69	1,573-	1,749-	(176-)
200	GENERAL BATTERY + CERAMIC	6-69	10-69	3,394-	3,893-	501-
100	TOOL RESEARCH & ENG.	6-69	10-69	2,464-	2,267-	197-
100	NYTRONICS	2-69	12-69	1,276-	3,059-	(1,783-)
	TOTAL			64,902-	68,155-	(6,357-)

09

Samuel and 111111-1111  
11346 MONTGOMERY  
GRANADA HILLS, CALIF

To be attached and made a part of U.S. Individual Income Tax Form 1040  
The below listed expenses are in connection with Schedule D  
1969

### INTEREST PAID ON MARGIN ACCOUNTS

BACHE & Co.	137 -
McDONNELL & Co.	145 -
COGAN-BERLIND-WEILL-LEVITT	74 -
Goodbody & Co.	176 -
E. F. HUTTON & Co.	51 -

TOTAL INTEREST 583 -

### Books, Periodicals & SERVICES

47 -

AUTO EXPENSE 6,000 MILES

LESS PERSONAL 5,000 MILES

BUSINESS Miles at 10¢ per 1,000 MILES

1.00 -

TOTAL EXPENSES 7.00 -

Form  
**1040**Combined  
with Form  
1040A**US**Department of the Treasury / Internal Revenue Service  
**Individual Income Tax Return****1969**

For the year January 1-December 31, 1969, or other taxable year beginning \_\_\_\_\_ ending \_\_\_\_\_

Please print or type

00 322 12-7997  
SAMUEL & PHYLLIS RUBY  
11346 MONT GOMERY AVE  
GRANADA HILLS, CALIF 91344

INCOME VERIFIED Date

Your social security number

322 12 7997

Your occupation

S1F - EMPLOYED

Spouse's social security number

81471161674281

Spouse's occupation

Housewife

Enter below name and address used on your return for 1968 (if same as above write "Same"); If none filled, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses.

Samuel &amp; Phyllis Ruby - 6123 N. Hayne - Chicago, Ill 60645

Name and address of employer at time of filing

Sewco

- |   |  |  |
|---|--|--|
| Your<br>Filing<br>Status<br>(Check<br>only one) | <input type="checkbox"/> Single<br><input checked="" type="checkbox"/> Married filing joint return (even if only one had income)<br><input type="checkbox"/> Married filing separate return and spouse is also filing a return.<br>If this item checked give spouse's social security number in space provided above and enter first name here ► | <input type="checkbox"/> Unmarried Head of Household<br><input type="checkbox"/> Surviving widow(er) with dependent child<br><input type="checkbox"/> Married filing separate return and spouse is not filing a return |
|---|--|--|

Your Exemptions		Check boxes for exemptions which apply	Regular	65 or over	Blind	Enter number of boxes checked ►
7a Yourself			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2
7b Spouse (applies only if line 2 or line 6 is checked)			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8 First names of your dependent children who lived with you		FRED - BRIAN - ELISA - THOMAS				
9 OTHER DEPENDENTS	(a) NAME—Enter figure 1 in the last column to right for each name listed (If more space is needed, use other side.)	(b) Relationship	(c) Months lived in your home. See instructions, B-2.	(d) \$500 or more income	(e) Support you furnished. If 100% write "All."	(f) Support furnished by dependent and others
				\$	\$	►
10 Total exemptions from lines 7, 8, and 9 above						6

Your Income		11 Wages, salaries, tips, etc. (Attach Form W-2 to back. If unavailable, explain on back)	11	0 -
12a Dividends [Total before exclusion] \$ 46 - [See Item 2] 12b Less Exclusion \$ 200 - Balance ►		12c	0 -	
13 Interest (Enter total here and if over \$100, also list in Schedule B, Part II)		13	1637 -	
14 Other income; Total from attached schedules (check schedules used—C □, D □, E □, F □)		14	0 -	
15a Total [Add lines 11, 12c, 13 & 14] \$ 1637 , 15b Less Adjustments [See 1040-1] \$ 730 - Adjusted Gross Income ►		15c	907 -	

Year Tax and Surcharge		16 If line 15c is \$5,000 or more, go to Schedule T, to figure tax and surcharge. (Omit lines 16 and 17.) 17 Go to Sch. T to figure tax and surcharge if you itemize deductions; or claim retirement income credit, foreign tax credit, or investment credit; or if you owe self-employment tax or tax from recomputing prior year investment credit. (Omit lines 16 and 17.) 18 If neither of above two items applies, go to Tax Tables instead of Sch. T. Complete lines 16, 17, & 18.	16	17	18
16 Tax from Tax Table (see tables on T-2 and T-3)					
17 Tax surcharge on line 16 (see T-1 for tax surcharge tables)					
18 Enter total of lines 16 and 17 OR amount from Schedule T, line 18, if applicable (check if from Tax Table A □, B □, C □; Tax Rate Sch. □, Sch. D □, or Sch. G □)					

Year Tax and Surcharge		19 Total Federal income tax withheld (attach Forms W-2 to back) 20 Excess F.I.C.A. tax withheld (two or more employers—see B-2) 21 □ Nonhighway Federal gasoline tax, Form 4136; □ Reg. Inv., Form 2439 22 1969 Estimated tax payments (include 1968 overpayment allowed as a credit) 23 Total (add lines 19, 20, 21, and 22)	19	20	21	22	23	Make check or money order payable to Internal Revenue Service.
19 Total Federal income tax withheld (attach Forms W-2 to back)								
20 Excess F.I.C.A. tax withheld (two or more employers—see B-2)								
21 □ Nonhighway Federal gasoline tax, Form 4136; □ Reg. Inv., Form 2439								
22 1969 Estimated tax payments (include 1968 overpayment allowed as a credit)								
23 Total (add lines 19, 20, 21, and 22)								

Balance Due or Refund		24 If line 18 is larger than line 23, enter BALANCE DUE. Pay in full with return ► 25 If line 23 is larger than line 18, enter OVERPAYMENT ► 26 Line 25 to be: (a) Credited on 1970 estimated tax ► \$ ; (b) Refunded ► \$	24	25	26
24 If line 18 is larger than line 23, enter BALANCE DUE. Pay in full with return ►					
25 If line 23 is larger than line 18, enter OVERPAYMENT ►					
26 Line 25 to be: (a) Credited on 1970 estimated tax ► \$ ; (b) 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, it is true, correct, and complete.

Sign here ▶ Your signature \_\_\_\_\_ Date \_\_\_\_\_  
Spouse's signature (if filing jointly, BOTH must sign even if only one had income) \_\_\_\_\_ Address \_\_\_\_\_  
Signature of preparer other than taxpayer, based on all information of which he has any knowledge. Date \_\_\_\_\_

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name as shown on Form 1040

Samuel & Phyllis Ruby

**Itemized Deductions**

**1969**

- See instructions on A-1 and A-2.  
► If you use this schedule, attach it to Form 1040.

Social Security Number  
322 12 7997

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

- 1 One half of insurance premiums for medical care (but not more than \$150) . . . . .
- 2 Medicine and drugs . . . . .
- 3 Enter 1% of line 15c, Form 1040 . . . . .
- 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . . . .
- 5 Itemize other medical and dental expenses (include balance of insurance premiums for medical care not deducted on line 1) . . . . .

150 -

48 -

9 -

39 -

Contributions—Cash—including checks, money orders, etc. (itemize)

Boy Scouts of Amer. 15 -

GIRL SCOUTS OF AMER. 15 -

CATHOLIC CHARITIES 10 -

Hosp Ins. Prms. 200 -

Dr. Reis 60 -

Dr. Strauss 42 -

Dr. Mendel 106 -

Dr. Robinson 25 -

Dr. Fox (EYE EXAM)  
(FRED, BRIAN, SAMUEL) 75 -

WEINER OPTICAL  
(4 pair GLASSES) 92 -

11 Total cash contributions . . . . . 40 -

12 Other than cash (see instructions on A-1 for required statement). Enter total for such items here . . . . .

13 Carryover from prior years (see instructions on A-2) . . . . .

14 Total contributions (add lines 11, 12, and 13—see instructions on A-2 for limitation) . . . . . 40 -

Interest expense—Home mortgage . . . . .

Installment purchases . . . . .

Other (itemize) . . . . .

AUTO LOAN DEVON BANK 120 -

SEARS 15 -

15 Total interest expense . . . . . 135 -

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on A-2)

1968 INCOME TAX PREPARATION 25 -

939 -

27 -

912 -

1,062 -

22 -

108 -

16 Total miscellaneous deductions . . . . . 25 -

17 TOTAL ITEMIZED DEDUCTIONS (add lines 9, 10, 14, 15, and 16—enter here and on Schedule T, line 2) . . . . . 1,392 -

- 6 Total (add lines 4 and 5) . . . . .
- 7 Enter 3% of line 15c, Form 1040 . . . . .
- 8 Subtract line 7 from line 6. Enter difference (if less than zero, enter zero) . . . . .
- 9 Total deductible medical and dental expenses (add lines 1 and 8) . . . . .

- Taxes—Real estate . . . . .  
State and local gasoline . . . . .  
General sales (see sales tax tables) . . . . .  
State and local income . . . . .  
Personal property . . . . .

- 10 Total taxes . . . . . 130 -

**SCHEDULE B**  
**(Form 1040)**

**Department of the Treasury  
Internal Revenue Service**

## **Dividend and Interest Income**

► See instructions on B-1

► If you use this schedule, attach it to Form 1040.

**1969**

Name as shown on Form 1040

**Social Security Number**

322.12 7997

Name as shown on Form 1040  
SAMUEL + PRYLLIS RUBY

## PART I—Dividend Income

- 1. Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)**

## PART II—Interest Income

- I Earnings from savings and loan associations and credit unions (list payers and amounts)**

(W)	LIBERTY FEDERAL SAVINGS LOAN ASSOC. & CHGO	525 -
(W)	" " "	395 -
(W)	" " "	158 -
(W)	" " "	46 -

- 2 Other interest on bank deposits, bonds,  
tax refunds, etc. (list payers and amounts)**

(W) CENTRAL NAT'L Bk<sup>f</sup> CHGO 5-13 -

- 2 Total of line 1 . . .**  
**3 Capital gain distributions (see instructions on B-1) . . .**  
**4 Nontaxable distributions (see instructions on B-1) . . .**

- 5 Total (add lines 3 and 4) . . . . .

- 6 Dividends before exclusion** (subtract line 5 from line 2). Enter here and on Form 1040, line 12a

- 3 Total interest income. Enter here and  
on Form 1040, line 13 . . . .**

1,637 -





Good Body Co 1970

Dividends

20.60

Interest

18.24

18.37

18.48

23.23

18.09

8.45

2.76

2.76

3.48

1.00

1.71

2.69

1.00

36-2586182

The Stanley-Oliver Mfg. Co.  
1001 S. California Ave.  
Chicago, Ill. 60612

Type or print EMPLOYER'S identification number, name, and address above.

WAGE AND TAX STATEMENT 1968

Copy C—For employee's records

FEDERAL INCOME TAX INFORMATION

Federal income tax withheld	Wages paid subject to withholding in 1968	Other compensation paid in 1968 <sup>2</sup>	SOCIAL SECURITY INFORMATION
156.00	2,250.00		F.I.C.A. employee tax withheld <sup>3</sup> Total F.I.C.A. wages paid in 1968 <sup>4</sup>
EMPLOYEE'S social security number □□	322 12 7997		99.00      2,250.00

<sup>1</sup> Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

<sup>2</sup> Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.

<sup>3</sup> The social security (F.I.C.A.) rate of 4.4% includes 6% for Hospital Insurance Benefits and 3.8% for old-age, survivors, and disability insurance.

<sup>4</sup> Includes tips reported by employee. If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Federal Income Tax Information." But not more than \$7,300.

Type or print EMPLOYEE'S name and address (including ZIP code) above.

Samuel D. Ruby  
6123 N. Hoyne Ave.  
Chicago, Ill. 60645

Form W-2—U.S. Treasury Department, Internal Revenue Service

Uncollected Employee Tax on Tips . . . \$

Form 1040

## U.S. Individual Income Tax Return

U.S. Treasury Department, Internal Revenue Service  
for the year January 1-December 31, 1968.

1968

or other taxable year beginning \_\_\_\_\_

1968, ending \_\_\_\_\_ 19\_\_\_\_\_

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

322 12 7997

Home address (Number and street or rural route)

6123 N. Hayne

ZIP code

60645

City, town or post office, and State

Chicago Illinois

Enter below name and address used on your return for 1967 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1967 names and addresses.

Same

Your present employer and address

Self-employed

Your Filing Status—check only one:

- 1a  Single  
 1b  Married filing joint return (even if only one had income)  
 1c  Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here \_\_\_\_\_  
 1d  Unmarried Head of Household  
 1e  Surviving widow(er) with dependent child

Your Exemptions	Regular	65 or over	Blind	
2a Yourself	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter number of boxes checked >
2b Spouse	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2
3a First names of your dependent children who lived with you	Fred, Brian	Elisa, Therese		Enter number > 4
3b Number of other dependents (from page 2, Part I, line 3)				
4 Total exemptions claimed				> 6

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	5	2,250	00
6 Other income (from page 2, Part II, line 8)	6	3,869	40
7 Total (add lines 5 and 6)	7	8,119	40
8 Adjustments to income (from page 2, Part III, line 5)	8	716	83
9 Total income ("adjusted gross income") (subtract line 8 from line 7)	9	7,402	57

Find tax from table OR

10 If you do not itemize deductions and line 9 is under \$5,000, find tax in tables on pages 12-14 of instructions. Omit lines 11a, b, c, or d.	10	Enter tax on line 12a.
11a If you itemize deductions, enter total from page 2, Part IV, line 17	11a	740 26
If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of: (1) 10 percent of line 9; OR (2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. Deduction under (1) or (2) limited to \$1,000 (\$500 if married and filing separately).		
11b Subtract line 11a from line 9. Enter balance on this line	11b	6,662 31
11c Multiply total number of exemptions on line 4, above, by \$600	11c	3,600 00
11d Subtract line 11c from line 11b. Enter balance on this line. (Figure your tax on this amount by using tax rate schedule on page 11 of instructions.) Enter tax on line 12a.	11d	3,062 31

Figure tax using tax rate schedules

12a Tax (Check if from: Tax Table <input type="checkbox"/> , Tax Rate Schedule <input checked="" type="checkbox"/> , Sch. D <input type="checkbox"/> , or Sch. G <input type="checkbox"/> )	12a	460 57
12b Tax surcharge. If line 12a is less than \$734, find surcharge from tables on page 10 of instructions. If line 12a is \$734 or more, multiply amount on line 12a by .075 and enter result. (If you claim retirement income credit, use Schedule B (Form 1040) to figure surcharge.)	12b	26 00
12c Total (add lines 12a and 12b)	12c	486 59
13 Total credits (from page 2, Part V, line 4)	13	11 53
14a Income tax (subtract line 13 from line 12c)	14a	475 04
14b Tax from recomputing prior year investment credit (attach statement)	14b	-
15 Self-employment tax (Schedule C-3 or F-1)	15	-
16 Total tax (add lines 14a, 14b, and 15)	16	475 04
17 Total Federal income tax withheld (attach Forms W-2)	17	156 00
18 Excess F.I.C.A. tax withheld (two or more employers—see page 5 of instr.)	18	
19 <input type="checkbox"/> Nonhighway Federal gasoline tax—Form 4136, <input type="checkbox"/> Reg. Inv.—Form 2439	19	
20 1968 Estimated tax payments (include 1967 overpayment allowed as a credit)	20	

Make check or money order payable to Internal Revenue Service.

Your Tax, Credits, and Payments

21 Total (add lines 17, 18, 19, and 20)	21	156 00
22 If payments (line 21) are less than tax (line 16), enter Balance Due. Pay in full with this return	22	319 04
23 If payments (line 21) are larger than tax (line 16), enter Overpayment	23	
24 Amount of line 23 you wish credited to 1969 Estimated Tax	24	
25 Subtract line 24 from 23. Apply to: <input type="checkbox"/> U.S. Savings Bonds, with excess refunded or <input type="checkbox"/> Refund only	25	

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.

Balance Due or Refund

Sign here

Your signature Date

Signature of preparer other than taxpayer Date

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

Address

68-16-0039-1

(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 ►					
<b>PART II Income from sources other than wages, etc.</b>					
1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)					
Sun Elect 20.00 New Eng. 157.00					
Cuburn 52.50 Massey Ferg. 41.58					
Atlas 20.00 Eastern Ave 22.52					
Diversified Metals 6.00					
All (H) Total line 1a					
1b Exclusion (see instructions)	100 00				
1c Capital gain distributions (see page 5 of instructions)					
1d Nontaxable distributions (see page 5 of instructions)					
1e Total (add lines 1b, 1c, and 1d)	100 00				
1f Taxable dividends (line 1a less line 1e—not less than zero)	67.58				
Interest (list payers and amounts below)					
Earnings from savings and loan assoc. and credit unions.					
Other interest (on bank deposits, bonds, tax refunds, etc.)					
Devon Banks	15.60				
2 Total interest income	15.60				
3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B)					
4 Business income or loss (attach Schedule C)					
5 Sale or exchange of property (attach Schedule D)	5,036.22				
6 Farm income or loss (attach Schedule F)					
Miscellaneous income (state nature and source)					
BUSINESS TRAVEL					
Oliver J. Scamberg	750.00				
7 Total miscellaneous income	750.00				
8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6	5,869.40				
<b>PART III Adjustments to income</b>					
1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement)					
2 Moving expenses (attach Form 3903)					
3 Employee-business expense (attach Form 2106 or other statement)	716.83				
4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE)					
5 TOTAL ADJUSTMENTS (lines 1 through 4). Enter here and on page 1, line 8	716.83				
<b>PART IV Itemized deductions—Use only if you do not use tax table or standard deduction.</b>					
Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.					
1 One-half of insurance premiums for medical care (but not more than \$150)					
2 Total cost of medicine and drugs					
3 Enter 1% of line 9, page 1					
4 Subtract line 3 from line 2 (not less than zero)					
5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1)					
6 Total (add lines 4 and 5)					
7 Enter 3% of line 9, page 1					
8 Subtract line 7 from line 6 (not less than zero)					
9 Total (add lines 1 and 8)					
Contributions.—Cash—including checks, money orders, etc. (itemize)					
10 Total cash contributions					
11 Other than cash (see instructions for required statement). Enter total of such items here					
12 Carryover from prior years (see page 7 of instr.)					
13 Total contributions (add lines 10, 11, and 12—see instructions for limitation)					
Taxes.—Real estate					
State and local gasoline					
General sales (see page 15 of instructions)					
State and local income					
Personal property					
14 Total taxes					
Interest expense.—Home Mortgage					
Installment purchases					
Other (itemize)					
15 Total interest expense					
Miscellaneous deductions.—(see page 8 of instructions)					
16 Total miscellaneous					
17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a					
<b>PART V Credits</b>					
1 Retirement income credit (Schedule B)					
2 Investment credit (Form 3468)	11.51				
3 Foreign tax credit (Form 1116)					
4 TOTAL CREDITS (for page 1, line 13)	11.51				
EXPENSE ACCOUNTS—if you had an expense allowance or charged expenses to your employer, check here <input type="checkbox"/> and see page 6 of Instructions					

PREPARED BY.....  
 DATE.....  
 CHECKED:  
 FOOTINGS BY.....  
 EXTENSIONS BY.....  
 SENIOR.....

Samuel and Phyllis Ruby  
 6123 N. Hoyne  
 Chicago, Illinois

To be attached to and made a part of U.S. Individual Income Tax Form 1040, 1968.

Part III

The below listed expenses are in connection with my Schedule D.

Interest paid on margin accounts:

to:	McDonald	13107
	E F Hutton	1538
	Rothschild	2884
	Bache	7929
	Total Interest	25458

Book, Periodicals and Services

1275

Auto

Miles Traveled	6000
Less Personal	<u>4500</u>
Business	1500

1500

at 10%

Telephone

9600

Rent - Use of 1/4 of room

7200

Desk and Book Case

\$165.00 at 10 years

1650

Total Expenses

7483

(Adjustments to the table)

PREPARED BY.....  
 DATE.....  
 CHECKED:  
 FOOTINGS BY.....  
 EXTENSIONS BY.....  
 SENIOR.....

Samuel and Phyllis Ruby  
 6123 N. Hoyne  
 Chicago, Illinois

To be attached to and made a part of U.S. Individual Income Tax Form 1040, 1968.

Part III

The below listed expenses are in connection with my Schedule D.

Interest paid on margin accounts:

to:	McDonald	13107
	E F Hutton	1538
	Rothschild	2884
	Bache	7929
	Total Interest	25458

Book, Periodicals and Services

1275

Auto

Miles Traveled	6000
Less Personal	<u>4500</u>
Business	1500

at 10% 1500

Telephone

9600

Rent - Use of 1/4 of room

7200

Desk and Book Case

\$16500 at 10 years 1650

Total Expenses 714.83  
 (Adjustments to the above)

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

U.S. Treasury Department  
Internal Revenue Service

**Gains and Losses From Sales or Exchanges  
of Property**

Attach this schedule to your income tax return, Form 1040

**1968**

Name as shown on page 1 of Form 1040

Samuel and Phyllis Ruby

Social Security Number

322 12 7997

**Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months**

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See Instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1	See Schedule Attached							5,036.22

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . .

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . . .

4 Net short-term gain (or loss) from lines 1, 2, and 3 . . . . .

**Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)**

5 Enter gain from Part II, line 3 . . . . .								

Total long-term gross sales price . . . . .

6a Enter your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . .

6b Enter your share of net long-term gain from small business corporations (Subchapter S) . . . . .

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . . .

8 Capital gain dividends (see Form 1040 Instructions, page 5) . . . . .

9 Net long-term gain (or loss) from lines 5, 6a, 6b, 7, and 8 . . . . .

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . .

11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . . .

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . . .

13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on Form 1040, page 1, line 11b, computed without regard to capital gains or losses; or (c) \$1,000. . . . .

5,036.22

5,036.22

**Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—  
assets held more than 6 months (see instructions for definitions)**

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.



a. Kind of property and how acquired (If necessary, attach statement of descriptive details not shown below—write 1245 or 1250 to indicate type of asset)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1				

f. Depreciation allowed (or allowable) since acquisition	g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lesser of f-2 or h) OR (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 — OR — Prior to January 1, 1964	f-2. After December 31, 1961 — OR — After December 31, 1963			

2 Total ordinary gain. Enter here and in Part IV, line 2, on reverse side . . . . .

3 Total other gain. Enter here and in Part I, line 5; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column j in Part III, line 1 . . . . .

1040

U.S. Individual  
Income Tax ReturnU.S. Treasury Department Internal Revenue Service  
for the year January 1-December 31, 1967.

1967

First name and initial (if joint return, use first names and middle initials of both)

Samuel and Phyllis

Last name

Ruby

Your social security number

322 12 7997

Please print or type

Home address (number and street or rural route)

6123 N. Hayne

ZIP code

City, town or post office, and state

Chicago, Illinois

Enter below name and address used on your return for 1966 (if same as above, write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1966 names and addresses.

Same

Your occupation

Engineer

349 Act 1816420

Spouse's occupation

Housewife

Your present employer and address Stanley - Oliver Mfg Co., Chicago, Illinois

Spouse's present employer and address, if joint return

## Your Filing Status—check only one:

- 1a  Single  
 1b  Married filing joint return (even if only one had income)  
 1c  Married filing separately. If spouse is also filing a return, enter her (his) social security number in space provided above and give first name here \_\_\_\_\_  
 1d  Unmarried Head of Household  
 1e  Surviving widow(er) with dependent child

Your Exemptions	Regular	65 or over	Blind	
2a Yourself	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Enter number of boxes checked
2b Spouse	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2
3a First names of your dependent children who lived with you	Fred Brian	Eliza Thomas		4
3b Number of other dependents (from page 2, Part I, line 3)				
4 Total exemptions claimed				6

Income  
If joint return include all income of both husband and wife

Find tax from table OR

Figure tax using tax rate schedules

Your Tax, Credits, and Payments

Please attach Check or Money Order here

Balance Due or Refund

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here

Your signature

Date

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

Signature of preparer other than taxpayer  
9/24/11 Mr. Kiesler 516-3711  
Address  
Date 10-10-1967-1

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

U.S. Treasury Department  
Internal Revenue Service

**Gains and Losses From Sales or Exchanges  
of Property**

Attach this schedule to your income tax return, Form 1040

**1967**

Name and address as shown on page 1 of Form 1040

Samuel and Phyllis Ruby, 6123 N. Hayne, Chicago, Illinois

**Part I—CAPITAL ASSETS—Short-term capital gains and losses—assets held not more than 6 months**

a. Kind of property. Indicate security, real estate, or other (Specify)	b. Description (Examples: 100 sh. of "Z" Co., 2 story brick, etc.)	c. How acquired. Enter letter symbol (See Instr.)	d. Date acquired (mo., day, yr.)	e. Date sold (mo., day, yr.)	f. Gross sales price	g. Depreciation allowed (or allowable) since acquisition	h. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	i. Gain or loss (f plus g less h)
1 Stock Zers MEg A		A	9-29-67	10-16-67	3,935.92	-	4483.26	(547.34)
Stock Pike Corp A		A	9-27-67	10-16-67	2,600.25	-	2,694.81	(94.56)

2 Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . .

3 Enter unused short-term capital loss carryover from preceding taxable years (attach statement) . . . . .

4 Net short-term gain (or loss) from lines 1, 2, and 3 . . . . . (644.90)

**Long-term capital gains and losses—assets held more than 6 months (12 months or more for certain livestock)**

5 Enter gain from Part II, line 3 . . . . .								
Stock Beth Steel A	2-6-5	9-67	5,538.52			5,504.07		34.44
Stock AMF A	6-6-3	9-67	2,769.95			1,873.50		396.45
Stock Jupiter A	4-6-3	10-67	559.73			532.21		23.48

Total long-term gross sales price . . . . .

6 Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . .

7 Enter unused long-term capital loss carryover from preceding taxable years (attach statement) . . . . .

8 Capital gain dividends (see Form 1040 Instructions, page 6) . . . . .

9 Net long-term gain (or loss) from lines 5, 6, 7, and 8 . . . . . 453.42

10 Combine the amounts shown on lines 4 and 9, and enter the net gain (or loss) here . . . . . (188.48)

11 If line 10 shows a GAIN—Enter 50% of line 9 or 50% of line 10, whichever is smaller. (Enter zero if there is a loss or no entry on line 9.) (See reverse side for computation of alternative tax.) . . . . .

12 Subtract line 11 from line 10. Enter here and in Part IV, line 1, on reverse side . . . . .

13 If line 10 shows a LOSS—Enter here and in Part IV, line 1, the smallest of the following: (a) the amount on line 10; (b) the amount on page 1, line 11b, Form 1040, computed without regard to capital gains and losses; or (c) \$1,000 . . . . . (188.48)

**Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—  
assets held more than 6 months (see instructions for definitions)**

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

D

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 . . . . .

10-70725-1

**Part 1 Exemptions** Complete only for dependents claimed on line 3b, page 1

Form 1040—1967—Page 2

(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 \$500 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 2 Income from sources other than wages, etc.**

- 1a Gross dividends and other distributions on stock (list payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly) . . . . .

Bethlehem Steel (H) 168.75  
Amer. Mich. & Found (H) 67.50

Total line 1a . . . . . ► 236.25

1b Exclusion (see instructions). 100.00

1c Capital gain distributions (see page 6 of instructions). . . . .

1d Nontaxable distributions (see page 6 of instructions). . . . .

1e Total (add lines 1b, 1c, and 1d) . . . . .

1f Taxable dividends (line 1a less line 1e—not less than zero) . . . . . ► 136.25

Interest (list payers and amounts below)

Earnings from savings and loan assoc. and credit unions.

Other interest (banks, bonds, tax refunds, etc.) . . . . .

1st Nat'l. Bank of Lincolnwood 48.87

2 Total interest income . . . . . ► 48.87

3 Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Sch. B) . . . . .

4 Business income or loss (attach Schedule C) . . . . .

5 Sale or exchange of property (attach Schedule D) . . . . .

6 Farm income or loss (attach Schedule F) . . . . .

Miscellaneous income (state nature and source) . . . . .

7 Total miscellaneous income . . . . . ►

8 TOTAL (add lines 1f, 2, 3, 4, 5, 6, and 7). Enter here and on page 1, line 6. . . . . ► (334)

**Part 3 Adjustments to income**

1 "Sick pay" if included in line 5, page 1 (attach Form 2440 or other required statement) . . . . .

2 Moving expenses (attach Form 3903) . . . . .

3 Employee business expense (attach Form 2106 or other statement) . . . . .

4 Payments by self-employed persons to retirement plans, etc. (attach Form 2950SE) . . . . .

5 TOTAL ADJUSTMENTS (lines 1 through 4). Enter here and on page 1, line 8 . . . . . ►

**Part 4 Itemized deductions—Use only if you do not use tax table or standard deduction.**

Medical and dental expense (not compensated by insurance or otherwise)—Attach itemized list.

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

2 Total cost of medicine and drugs . . . . .

3 Enter 1% of line 9, page 1 . . . . .

4 Subtract line 3 from line 2 (not less than zero)

5 Other medical, dental expenses (include balance of insurance premiums for medical care not deductible on line 1) . . . . .

6 Total (add lines 4 and 5) . . . . .

7 Enter 3% of line 9, page 1 . . . . .

8 Subtract line 7 from line 6 (not less than zero)

9 Total (add lines 1 and 8) . . . . . ►

10 Total cash contributions . . . . .

11 Other than cash (see instructions for required statement). Enter total of such items here . . . . .

12 Carryover from prior years (see page 8 of Instr.)

13 Total contributions (add lines 10, 11, and 12—see instructions for limitation) ►

Taxes—Real estate . . . . .

State and local gasoline . . . . .

General sales (see page 15 of Instructions) . . . . .

State and local income . . . . .

Personal property . . . . .

14 Total taxes . . . . . ►

Interest expense—Home Mortgage . . . . .

Other (itemize) . . . . .

Key n/a/s 210.87

Freehling 4.38

Misc. 39.00

15 Total interest expense . . . . . ►

Miscellaneous deductions—(see page 9 of Instructions)

Work Tools 57.00

16 Total miscellaneous . . . . . ►

17 TOTAL DEDUCTIONS (add lines 9, 13, 14, 15, and 16). Enter here and on page 1, line 11a. ►

Credits

1 Retirement income credit (Schedule B) . . . . .

2 Investment credit (Form 3468) . . . . .

3 Foreign tax credit (Form 1116) . . . . .

4 TOTAL CREDITS (for page 1, line 13) . . . . . ►

EXPENSE ACCOUNTS—if you had an expense allowance or charged expenses to your employer, check here □ and see page 7 of Instructions.

36-2586182

The Stanley-Oliver Mfg. Co.  
1001 S. California Ave.  
Chicago, Ill. 60612

Type or print EMPLOYER'S identification number, name, and address above.

WAGE AND TAX STATEMENT 1967

Copy C—For employee's records

FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION	
Federal income tax withheld	Wages paid subject to withholding in 1967 <b>349.60</b>	Other compensation paid in 1967 <b>6,750.00</b>	F.I.C.A. employee tax withheld <b>290.40</b> Total F.I.C.A. wages paid in 1967 <b>6,600.00</b>
Type or print EMPLOYEE'S social security number <b>322 12 7997</b>		<p><sup>1</sup> Includes tips reported by employee. This amount is before payroll deductions or "sick pay" exclusion.</p> <p><sup>2</sup> Add this item to wages in figuring the amount-to-be-reported-as wages and salaries on your income tax return.</p> <p><sup>3</sup> The social security (F.I.C.A.) rate of 4.4% includes .5% for Hospital Insurance Benefits and 3.9% for old-age, survivors, and disability insurance.</p> <p><sup>4</sup> Includes tips reported by employee. If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Federal Income Tax Information," but not more than \$6,600.</p>	
Type or print EMPLOYEE'S name and address (including ZIP code) above: <b>Samuel D. Ruby 6123 N. Hoyne Ave. Chicago, Ill. 60645</b>		Uncollected Employee Tax on Tips . . . . . \$ .....	

FORM W-2—U.S. Treasury Department, Internal Revenue Service

16-79087-1

JFK ASSASSINATION COLLECTION  
IDENTIFICATION FORMAgency: HSCA  
Record Number: 7310093

Record Series: NUMBERED FILES

Agency File Number: 004876

Originator: ~~citizen~~ Ruby, Samuel

From: Ruby, Samuel ..... R

To: ..... R

Title: ..... R

Date: 1-24-78

Pages: 169

Subjects:

1..... Ruby, Sam ..... R

2..... ~~Second Tax Returns~~ ..... R

3..... Ruby, Jack, Background Associates and Relatives ..... R

4..... ..... R

5..... ..... R

6..... ..... R

Document Type : Other Textual

Classification: U C S T

Restrictions: Open 1A 1B 1C 2 (3) 4 5 D

Current Status: O (P) X

Date of Last Review: / /93

Opening Criteria:

Comments: w/ cover letter

Box #: 102

Folder Title:

RESIDENT

540



**INDIVIDUAL  
CALIFORNIA  
INCOME TAX**

TAXABLE YEAR

1976

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

Check  Calendar Year  
One:  Fiscal Year Ending 1977

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

LAST NAME

SAMUEL &amp; PHYLLIS

Ruby

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

16250 BIRCHER ST

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

GRANADA HILLS CA

FOR PRIVACY NOTIFICATION  
SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number

Social Security Number

OCCU-  
PATION Yours S/S  
Spouse's S/S

<b>FILING STATUS</b> 1 <input type="checkbox"/> Single (Check Only One) 2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income) 3 <input type="checkbox"/> Separate return of married person—Enter spouse's social security number and full name here _____ 4 <input type="checkbox"/> Head of Household—Enter name of qualifying individual _____ 5 <input type="checkbox"/> Widow(er) with dependent child (Year spouse died 197____)	<b>EXEMPTION CREDITS</b> 6 Personal { If line 1 or 3 checked, enter \$25 { If line 2, 4 or 5 checked, enter \$50 } 7 Dependents — Do not list the person who qualifies you as head of household ELISA THOMAS	6	50 00
		7	15 00
		8	8 00
		9	9 00
		Total Number	2 x \$8 = 16 00

<b>W-2 HERE</b> <b>A</b> 10 Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, see instructions, Page 10 } 11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540)) 12 Interest. Enter total (if over \$400, complete and attach Schedule B(540)) 13 Income other than wages, dividends and interest (from line 4B) 14 Total (add lines 10, 11, 12 and 13) 15 Adjustments to income (from line 55) 16 Adjusted gross income (subtract line 15 from line 14)	10	8	
	11	4	
	12	5195	
	13	2546	
	14	7741	
	15	0	
	16	7741	
	Total Number	2 x \$8 = 16 00	
	• If you do NOT itemize deductions AND line 16 is under \$15,000, find tax in Tax Table and enter on line 19. • If you itemize deductions OR line 16 is \$15,000 or more, complete lines 17 and 18.	17	5686
	17 Deductions: Itemized (from line 63) OR STANDARD (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)	18	2055
	18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19	19	23
	19 Tax from (check one) <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> Income Averaging Schedule (G or G-1)	20	66
	20 Total exemption credits (from line 9, above)	21	-0-
	21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)	22	-0-
	22 Other credits (from line 68—Including Special Low Income Tax Credit)	23	-0-
	23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)	24	-0-
24 Other taxes (from line 71)	25	-0-	
25 Total tax liability (add lines 23 and 24)	26	-0-	
26 Total California income tax withheld (attach W-2 or W-2P to face of this return)	27	-0-	
27 Renter's credit—if you lived in rented property on March 1, 1976, complete Part 1 on page 2	28	-0-	
28 1976 California estimated tax payments	29	-0-	
29 Excess California SDI tax withheld (see instructions)	30	-0-	
30 Total Credits	31	-0-	

31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Mail return to: FRANCHISE TAX BOARD SACRAMENTO, CA 95867	PAY IN FULL →	31 -0-
	Do not write in these spaces	P E M A R
32 If line 25 is smaller than line 30, enter amount OVERPAID 33 Amount of line 32 to be REFUNDED TO YOU. Allow at least six weeks. Mail return to: FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813	32	-0-
	33	-0-
34 Amount of line 32 to be credited on your 1977 ESTIMATED TAX	34	

If you do NOT want State income tax forms and instructions mailed to you next year, check here 

See Instructions, Page 9

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

SIGN ►

Your signature

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

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

**PART II - Other Income**

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

**PART III - Adjustments to Income**

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

**PART IV - Itemized Deductions**

<input type="radio"/> Attach Schedule A(540) and enter sub-totals on lines 56 thru 62, below		
56 Total deductible medical and dental expenses (from Schedule A(540), line 10) . . . . .	<input type="radio"/> 56	1941
57 Total taxes (from Schedule A(540), line 17) . . . . .	<input type="radio"/> 57	1128
58 Total interest expense (from Schedule A(540), line 20) . . . . .	<input type="radio"/> 58	2517
59 Total contributions (from Schedule A(540), line 24) . . . . .	<input type="radio"/> 59	100
60 Total casualty loss (from Schedule A(540), line 29) . . . . .	<input type="radio"/> 60	8
61 Total miscellaneous deductions (from Schedule A(540), line 33) . . . . .	<input type="radio"/> 61	8
62 Total child care and adoption expenses (from Schedule A(540), line 37) . . . . .	<input type="radio"/> 62	
63 Total itemized deductions (add lines 56 thru 62). Enter here and on line 17 . . . . .	63	5686

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

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

**PART VI - Other Taxes**

69 Tax on preference income (see instructions - attach Schedule P(540)) . . . . .	<input type="radio"/> 69	
70 Tax on premature distributions from attached Form FTB 3805P . . . . .	<input type="radio"/> 70	
71 Total (add lines 69 and 70) enter here and on line 24 . . . . .	71	

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

SCHEDULE
A
FORM 540



# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE
1976
YEAR

Name as shown on Form 540

SCH Ruby

Social Security Number

SCH 1234567890

A

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

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

1. One half (but not more than \$150) of insurance premiums for medical care.....
2. Medicine and drugs.....
3. Enter 1% of line 16, Form 540.....
4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero).....
5. Enter balance of insurance premiums for medical care not entered on line 1.....
6. Other medical and dental expenses:
  - (a) Doctors, dentists, nurses, etc.....
  - (b) Hospitals .....
  - (c) Other (itemize).....
7. Total—(Add lines 4, 5, 6a, b, and c).....
8. Enter 3% of line 16, Form 540.....
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero).....
10. Total—(Add lines 1 and 9. Enter here and on Form 540, line 56).....

**Taxes**

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

SCH

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

**Interest Expense**

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

SCH

1941
1128
2577

**Contributions**

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

SCH

100

**Casualty or Theft Loss(es)**

NOTE: If you had more than one loss, omit lines 25 through 28—See instructions for guidance

25. Loss before insurance reimbursement .....
26. Insurance reimbursement .....
27. Subtract line 26 from line 25. Enter difference (If less than zero, enter zero) .....
28. Enter \$100 or amount on line 27, whichever is smaller .....
29. Casualty or theft loss (subtract line 28 from line 27. Enter here and on Form 540, line 60).....

100

**Miscellaneous Deductions**

30. Alimony paid to: .....
31. Employment Education Expense.....
32. Union dues .....
- Other (itemize) .....

100

33. Total (Add lines 30 through 32. Enter here and on Form 540, line 61).....

**Child Care and Adoption Expense**

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

100

SCHEDULE  
D  
D  
FORM 540

 CALIFORNIA  
DIVIDEND AND INTEREST INCOME  
Attach to Form 540

TAXABLE  
1976  
YEAR

Name as shown on Form 540

SHP RUDY

Social Security Number

B

## PART I—DIVIDEND INCOME

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

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

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

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

Total dividends . . . . .	
Nontaxable distributions . . . . .	
Taxable dividends—Subtract line 2 from line 1. Enter here and on line 11, form 540 . . . . .	

## PART II—INTEREST INCOME

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

Interest on the following obligations is exempt from tax:

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

- (b) Bonds (but not other obligations) of California and its political subdivisions issued after November 4, 1902.
- (c) Interest on bonds of Alaska and Hawaii issued prior to their achieving statehood.

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

Interest income—List payers and amounts.

NOTE ON WOODLEY B.I.S.T.R.D.

4.959

UPL

17

TRANSWORLD

11

WORLD

17

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

5195

**SCHEDULE C**



# CALIFORNIA

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

**- TAXABLE**

1976

YEAR

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

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

as shown on Form 540 or 540NR

m 540 or 540NR  
S. + P. Ruby

Social Security Number

B Federal Employer I.D. No

**Name and Address of Business**

Name and Address of Business WOODLEY BISTRO COFFEE SHOP, 16055 VENTURA BLVD. SANTA MONICA, CA 90265-1578 B. Federal Employer I.D. No.

Principal business activity (i.e., retail-hardware; wholesale-tobacco; services-

Indicate method of accounting:  cash;  accrual;  other \_\_\_\_\_

Were Forms 591, 592, 596 and 599, for the sale

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

Was there any substantial change in the man?  YES  NO If "Yes," attach explanation.

<input type="checkbox"/> YES	<input type="checkbox"/> NO	If "Yes," attach explanation.	
1 Gross receipts, sales, or fees \$.....			Less returns and allowances \$.....
2 Inventory at beginning of year (if different from last year's closing inventory, attach explanation).....			
3 Purchases \$.....			Less cost of items withdrawn for personal use \$.....
4 Cost of labor (do not include salary paid to yourself).....			
5 Materials and supplies.....			
6 Other costs (explain in Schedule C-2 or attach Schedule).....			
7 Total of lines 2 thru 6.....			Balance ►
8 Inventory at end of this year.....			
9 Cost of goods sold (subtract line 8 from line 7).....			
10 Gross profit (subtract line 9 from line 1).....			
11 Other income (attach schedule).....			
12 Total income (add lines 10 and 11).....			

#### **OTHER BUSINESS REDUCTI0NS**

3 Depreciation (explain in Schedule C-1 or attach Schedule).....	
4 Taxes on business and business property (explain in Schedule C-2 or attach Schedule).....	
5 Rent on business property.....	
6 Repairs (explain in Schedule C-2 or attach Schedule).....	
7 Salaries and wages not included on line 4 (exclude any paid to yourself).....	
8 Insurance .....	
9 Legal and professional fees.....	
10 Commissions .....	
11 Amortization (attach statement).....	
12 Retirement plans, etc. (other than your share, see instructions).....	
13 Interest on business indebtedness.....	
14 Bad debts arising from sales or services (Not applicable if reporting on cash basis).....	
15 Depletion (attach schedule).....	
16 Other business expenses (explain in Schedule C-2 or attach Schedule).....	
27 Total of lines 13 thru 26.....	5C77
28 Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR.....	3546



# CALIFORNIA

## CAPITAL GAINS AND LOSSES

A black and white photograph of a rectangular license plate. The top half contains the word "TAXABLE" in a bold, sans-serif font. The bottom half contains the year "1976" in a large, bold, sans-serif font. Below "1976", the word "YEAR" is printed in a smaller, bold, sans-serif font.

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

**Name as shown on Form 540 or 540NR**

Social Security Number

~~54P~~ Ruby

**PART I—Assets Held One Year or Less**

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1.					
2. Enter gain (or loss), if applicable, from line 17, Schedule D-1 (540) (attach copy) . . . . .					
3. Enter your share of net gain or loss from partnerships and fiduciaries . . . . .					
4. Net gain or loss, combine lines 1, 2 and 3 . . . . .					

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

5.					
INSTALMENT SALE			5355		
6. Enter gain (or loss), if applicable, from line 19, Schedule D-1 (540) (attach copy) . . . . .					
7. Enter your share of net gain or loss from partnerships and fiduciaries . . . . .					
8. Net gain or loss, combine lines 5, 6 and 7 (If gain, see 540 instructions, line 24a (Preference Income)) . . . . .	5355				

### **PART III—Assets Held More Than Five Years**

9.						
10. Enter gain (or loss), if applicable, from line 21, Schedule D-1 (540) (attach copy) . . . . .						
11. Enter your share of net gain or loss from partnerships and fiduciaries . . . . .						
12. Net gain or loss, combine lines 9, 10 and 11 (If gain, see 540 instructions, line 24a (Preference Income)) . . . . .						

**PART IV—Summary of Capital Gains and Losses**

13. Enter amount from line 4 . . . . .	<u>-0-</u>
14. Enter 65% of the amount on line 8 . . . . .	<u>3481</u>
15. Enter 50% of the amount on line 12 . . . . .	<u>-0-</u>
16. Enter unused capital loss carryover from preceding taxable years (attach computation) . . . . .	<u>(15042)</u>
17. Combine the amounts shown on lines 13, 14, 15 and 16 . . . . .	<u>(1561)</u>
18. If line 17 shows a gain, enter here and on page 2, Part II of Form 540 or 540NR . . . . .	
19. If line 17 shows a loss, enter here and on page 2, Part II of Form 540 or 540NR the smallest of:	
(a) amount on lines 17;	
(b) the taxable income for the taxable year (computed without regard to gains or losses from sale or exchange of capital assets; or	
(c) \$1,000 (\$500 in the case of a husband or wife filing a separate return) . . . . .	<u>1000</u>

RESIDENT  
540



INDIVIDUAL  
CALIFORNIA  
INCOME TAX

TAXABLE YEAR  
1975

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

Check  Calendar Year  
 Fiscal Year Ending 1976

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

SAMUEL & PHYLLIS RUBY

LAST NAME

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

16250 BIRCHER ST

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

GRANADA HILLS CA

FEDERAL PRIVACY ACT NOTIFICATION SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number

349-216-1120

Act 18, 1976

Source: Social Security Number

349-216-1120



SCHEDULE
C
FORM 540



## CALIFORNIA

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

TAXABLE
19 25
YEAR

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

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

Name as shown on Form 540 or 540NR

Social Security Number

SAMUEL &amp; PHYLLIS RUBY

[Redacted]

A. Name and Address of Business

B. Federal Employer I.D. No.

WOODLEY BISTRO (COFFEE SHOP)

95-2651878

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

D. Indicate method of accounting:  cash;  accrual;  otherE. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)?  YES  NO

F. Method of inventory valuation ► COST

C

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

 YES  NO If "Yes," attach explanation.

1 Gross receipts, sales, or fees \$ .....	Less returns and allowances \$ .....	Balance ►
2 Inventory at beginning of year (if different from last year's closing inventory, attach explanation) .....		
3 Purchases \$ .....	Less cost of items withdrawn for personal use \$ .....	
4 Cost of labor (do not include salary paid to yourself) .....		
5 Materials and supplies .....		
6 Other costs (explain in Schedule C-2 or attach Schedule) .....		
7 Total of lines 2 thru 6 .....		
8 Inventory at end of this year .....		
9 Cost of goods sold (subtract line 8 from line 7) .....		
10 Gross profit (subtract line 9 from line 1) .....		
11 Other income (attach schedule) .....		
12 Total Income (add lines 10 and 11) .....		

## OTHER BUSINESS DEDUCTIONS

13 Depreciation (explain in Schedule C-1 or attach Schedule) .....	
14 Taxes on business and business property (explain in Schedule C-2 or attach Schedule) .....	
15 Rent on business property .....	
16 Repairs (explain in Schedule C-2 or attach Schedule) .....	
17 Salaries and wages not included on line 4 (exclude any paid to yourself) .....	
18 Insurance .....	
19 Legal and professional fees .....	
20 Commissions .....	
21 Amortization (attach statement) .....	
22 Retirement plans, etc. (other than your share, see instructions) .....	
23 Interest on business indebtedness .....	
24 Bad debts arising from sales or services (Not applicable if reporting on cash basis) .....	
25 Depletion (attach schedule) .....	
26 Other business expenses (explain in Schedule C-2 or attach Schedule) .....	
27 Total of lines 13 thru 26 .....	
28 Net profit (or loss) (subtract line 27 from line 12), Enter here and on Page 2, Form 540 or 540NR .....	SCH 7559

Schedule C-1 Depreciation Claimed on line 13.	Group and guideline class or description of property	Date Acquired	Cost or other basis	Depreciation allowed (or allowable) in prior years	Method of computing depreciation	Life or Rate	Depreciation for this year

Schedule C-2 Explanation of Lines 6, 14, 16, and 26.	LINE NO.	EXPLANATION	AMOUNT	LINE NO.	EXPLANATION	AMOUNT

**SCHEDULE**

**D**

**FORM 540**





# CALIFORNIA CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

**TAXABLE  
1975  
YEAR**

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

Name as shown on Form 540 or 540NR

**Social Security Number**

as shown on Form 540 or 540NR

**PART I—Assets Held One Year or Less**

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subse- quent improvements (if not purchased, attach explanation) and ex- pense of sale	f. Gain or loss (d. less e.)
1. <i>1974 Loss (ARMED (20,360) USED 1974 100 D -</i>					
2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)					
3. Enter your share of net gain or loss from partnerships and fiduciaries					
4. Net gain or loss, combine lines 1, 2 and 3					

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

5.					
6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)					510.5
7. Enter your share of net gain or loss from partnerships and fiduciaries					
8. Net gain or loss, combine lines 5, 6 and 7					510.5

### **PART III—Assets Held More Than Five Years**

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

**PART IV—Summary of Capital Gains and Losses**

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

SCHEDULE

D-1

FORM 540



CALIFORNIA

TAXABLE

1975

YEAR

## SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

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

Name as shown on Tax Return

SAMUEL &amp; PHYLIS RUBY

Identifying number as shown on return

D-1

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

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

1. Description of Sections 18211, 18212-18, 18219, and 18220 property.	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)
(A) WOOPETY BISTRO COFFEE SHOP	2/1/74	9/2/75
(B)		
(C)		
(D)		
Correlate lines 1(A) through 1(D) with these columns →	Property (A)	Property (B)
2. Gross sales price . . . . .		
3. Cost or other basis and expense of sale . . . . .		
4. Depreciation allowed (or allowable) . . . . .		
5. Adjusted basis, line 3 less line 4 . . . . .		
6. Total gain, subtract line 5 from line 2 . . . . .		
7. If Section 18211 property:		
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3) . . . . .		
(b) Line 6 or line 7(a), whichever is smaller . . . . .		
8. If Section 18212-18 property:		
(a) Enter additional depreciation after 12-31-63 and before 1-1-71 . . . . .		
(b) Enter additional depreciation after 12-31-70 . . . . .		
(c) Enter line 6 or line 8(b), whichever is smaller . . . . .		
(d) Line 8(c) times applicable percentage (Instruction D-4) . . . . .		
(e) Enter excess, if any, of line 6 over line 8(b) . . . . .		
(f) Enter line 8(a) or line 8(e), whichever is smaller . . . . .		
(g) Line 8(f) times applicable percentage (Instruction D-4) . . . . .		
(h) Add line 8(d) and line 8(g) . . . . .		
9. If Section 18220 property:		
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years . . . . .		
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), which- ever is smaller (see Instruction D-5) . . . . .		
(c) Excess deductions account (see Instruction D-5) . . . . .		
(d) Enter line 9(b) or line 9(c), whichever is smaller . . . . .		
10. If Section 18219 property:		
(a) Soil and water conservation expenses made after 12-31-69		
(b) Enter amount from line 9(d), if any; otherwise, enter a zero		
(c) Enter excess, if any, of line 10(a) over 10(b) . . . . .		
(d) Line 10(c) times applicable percentage (Instruction D-5) . . . . .		
(e) Line 6 less line 10(b) . . . . .		
(f) Enter smaller of line 10(d) or line 10(e) . . . . .		

## SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)

11. Enter amounts from line 6 . . . . .	7418		
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f) . . . . .	2313		
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2) . . . . .	5105		
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III . . . . .			2313

NAME SAMUEL & PHYLLIS RUBYCALENDAR YEAR 19 75

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

## DEDUCTION SCHEDULE

MEDICAL	STATE	FEDERAL	CONTRIBUTIONS	STATE	FEDERAL
2 MEDICINE/DRUGS			21a CASH CONTRIBUTIONS		
3 LESS 1% A.G.I. (Line 18 - 1040)			21b PARTNERSHIP SHARE		
4 NET MED/DRUGS			GIRL/BOY SCOUTS		
5 H & A INS. (% + EXCESS)		682	HEART FUND/CANCER FUND		
6a DR.			RED CROSS/UNITED FUND		
DR.			XMAS & EASTER SEALS		
DR.			MISC. ORGANIZED CHARITIES		
DR.			CHURCHES		
DR.		877			
6b HOSPITAL			22 OTHER THAN CASH		
PROSTHETIC APPLIANCES			23 CARRY OVER FROM PRIOR YRS		
HEARING AID			24 TOTAL CONTRIBUTIONS ► 150 150		
6c AMBULANCE			CASUALTY OR THEFT (LOSS(ES))		
LABORATORIES			25 LOSS BEFORE ADJUSTMENT		
TRAVEL FOR MED. 1000		70	26 INSURANCE REIMBURSEMENT		
MEDICARE INS.			27		
GLASSES			28 (\$100 LIMITATION PER.CAS.)		
7 MEDICAL EXPENSES	1629	1629	29 TOT. CAS. OR THEFT LOSS ►		
LESS REIMBURSED BY INS.			MISCELLANEOUS DEDUCTIONS		
8 LESS 3% ADJ. GROSS INC.	270	258	30 ALIMONY		
9 1+½ (TO \$150) OF H & A INS.	1359	1371	31 UNION/PROFESSIONAL DUES		
10 TOTAL MEDICAL DED. ► 1509 1521			32 CHILD & DEP. CARE (Form 2441)		
TAXES			33 INCOME TAX PREPARATION		
11 STATE & LOCAL INCOME	—0—	0	UNIFORMS/PROTEC. CLOTHING		
12 REAL ESTATE		932	SMALL TOOLS AND SUPPLIES		
13 STATE & LOCAL GASOLINE		48	LAUNDRY AND CLEANING		
14 GENERAL SALES TAX		205	AUTO USE/DAMAGE		
15a PERSONAL PROPERTY			INVEST. COUNSEL & PUBS. (Sched.		
15b PERSONAL PROPERTY AUTO		22	EMPLOYMENT AGENCY FEES		
16 SALES TAX AUTO		—0—	SAFE DEPOSIT BOX		
			TEL. REO. IN BUSINESS		
			POLITICAL CONTRIBUTIONS		
			34 TOTAL MISC. DED. ►		
17 TOTAL TAXES ► 1207 1207			SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
INTEREST (TO WHOM PAID)			35 TOTAL DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
18 MORTGAGE		2518	36 TOTAL TAXES (From LINE 17)		
19 INSTALLMENT LOANS MISC TRANSWORLD SBA FED.C.G.		50 186 7 100	37 TOTAL INTEREST (Line 20)		
			38 TOTAL CONTR. (Line 24)		
			39 CAS. & THEFT LOSS(ES) (Line 29)		
			40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
			41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45 ► 5723 5735		
			REMARKS		
20 TOTAL INTEREST ► 2857 2857					

NAME SAMUEL & PHYLLIS RUBY I.D. NO. \_\_\_\_\_  
OR \_\_\_\_\_ CALENDAR YEAR 1925  
SOC. SEC. NO. \_\_\_\_\_ FISCAL YEAR ENDING \_\_\_\_\_  
ADDRESS \_\_\_\_\_

SCHEDULE OF PROFIT ( OR LOSS ) FROM BUSINESS OR PROFESSION

PRINCIPAL BUSINESS ACTIVITY	EMPLOYERS NO.
BUSINESS NAME	
BUSINESS ADDRESS	
TOTAL RECEIPTS	48924
INVENTORY AT BEGINNING OF YEAR	800
MERCHANDISE PURCHASED	24031.
 TOTAL	 24831
LESS INVENTORY AT END OF YEAR	-0-
GROSS PROFIT	24093
 GROSS INCOME	 24093
OTHER BUSINESS DEDUCTIONS	
ADVERTISING	99
AUTO AND TRUCK EXPENSE	1800
RADIO BILLS	
COMMISSIONS	
DELIVERY	
DEPRECIATION ( SCHEDULE BELOW )	974
DUES AND SUBSCRIPTIONS	126
ENTERTAINMENT AND PROMOTIONAL	
INSURANCE	285
INTEREST	1107
JANITOR AND HAULING	
LEGAL AND ACCOUNTING	150
OFFICE SUPPLIES AND EXPENSE	
RENT	4151
REPAIRS AND MAINTENANCE	625
SALARIES AND WAGES	5632
SUPPLIES	
TAXES AND LICENSES	240
TAXES PAYROLL	575
TELEPHONE AND UTILITIES	168
 LINEN CONTRACT LABOR	 158 444
	16534

NET PROFIT OR (LOSS) } FEDERAL RETURN

NET PROFIT OR LOSS STATE RETURN - SEE DEPREC. SCHEDULE FOR DIFF. (A) \$139 (W) 2 YTD

**SCHEDULE OF DEPRECIATION**

RESIDENT

540



**INDIVIDUAL  
CALIFORNIA  
INCOME TAX**

TAXABLE YEAR

1974

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

For calendar year or  
Taxable year ending 197

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

LAST NAME

Your Social Security Number

SAMUEL &amp; PHYLLIS

RUBY

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

16250 BIRCHER ST

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

GRANADA HILLS CA

OCCU-

PATION

Yours

Spouse's

## FILING STATUS—Check Only One:

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

## EXEMPTION CREDITS

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

650

7 16

9 66

ATTACH COPY 2 OF FORM W-2 HERE ▲

ATTACH FORM DE 1964 HERE  
Write social security number on check or money order.

10 Wages, salaries, tips and other employee compensation	{ Attach copy 2 of Form(s) W-2 to face of this return. If unavailable, attach explanation. }		10		
11 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540))			11 136		
12 Interest. Enter total (if over \$400, complete and attach Schedule B(540))			12		
13 Income other than wages, dividends and interest (from line 48)			13 8934		
14 Total (add lines 10, 11, 12 and 13)			14 9070		
15 Adjustments to income (from line 54)			15		
16 Adjusted gross income (subtract line 15 from line 14)			16 9070		
• If you do NOT itemize deductions AND line 16 is under \$10,000, find tax in Tax Table and enter on line 18.					
• If you itemize deductions OR line 16 is \$10,000 or more, complete lines 17 and 18.					
17 Deductions: Itemized (from line 61) OR Standard (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)			17 5468		
18 Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19			18 3602		
19 Tax from (check one) Tax Table <input type="checkbox"/> Tax Rate Schedule <input checked="" type="checkbox"/> Income Averaging Schedule (G or G-1) <input type="checkbox"/>			19 36		
20 Total exemption credits (from line 9, above)			20 56		
21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)			21		
22 Other credits (from line 65—Includes special low income tax credit)			22		
23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)			23 -0-		
24 Tax on preference income (see instructions—attach Schedule P(540))			24		
25 Total tax liability (add lines 23 and 24)			25 -0-		
26 Total California income tax withheld (attach Form(s) W-2 or W-2P to face of this return)	26				
27 Renter's credit—if you lived in rented property on March 1, 1974, complete Part 1 on page 2	27				
28 1974 California estimated tax payments					
29 Excess California SDI tax withheld (attach Form DE 1964 to face of this return)					
30 Total prepayment credits (add lines 26 thru 29)	30	-0-			
31 If line 25 is larger than line 30, enter BALANCE DUE. If it is equal to line 30, enter zero. Pay in full and mail with return to: FRANCHISE TAX BOARD SACRAMENTO, CA 95867	31	-0-			
32 If line 25 is smaller than line 30, enter amount OVERPAID Mail return to: FRANCHISE TAX BOARD P.O. BOX 13-540 SACRAMENTO, CA 95813	32	-0-			
33 Amount of line 32 to be REFUNDED. (Allow at least six weeks) → REFUND TO YOU →	33				
34 Amount of line 32 to be credited on your 1975 ESTIMATED TAX	34		A		
Do not write in these spaces P E M A					

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN →

Your signature

Date

Preparer's signature (other than taxpayer)

89717 VANOWEN STREET

Date

HERE →

DocId:02245585 Page 185

Date

Address (and Zip code)

MAN BIYS, CA 91403

Preparer's FEIN (or SSA) No.

957-24-8720



SCHEDULE

C

FORM 540



## CALIFORNIA

TAXABLE

1974

YEAR

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

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

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

Name as shown on Form 540 or 540NR

SAM &amp; PHYLLIS RUBY

Social Security Number

A. Principal business activity **SERVICE**  
(See instructions for "Item A.") (For example, retail—hardware, wholesale—tobacco; services—legal; manufacturing—furniture; etc.)B. Business name **WOODLEY BISTRO COFFEE SHOP** C. Federal employer identification number **95-2651578**D. Business address **160 SVENTURA BLVD - ENCINO CA 91316** (ZIP code)E. Indicate method of accounting:  cash;  accrual;  otherF. Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)?  Yes  NoG. Method of inventory valuation **COST**

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

 YES  NO. If "Yes," attach explanation.

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

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

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

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

SCHEDULE  
**D**  
FORM 540



## CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE  
**1974**  
YEAR

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

Name as shown on Form 540 or 540NR

SAMUEL &amp; PHYLLIS RUBY

Social Security Number

**D**

## PART I—Assets Held One Year or Less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d. less e.)
1. LOANTO SUMMIT EAGLE CORPORATION					(1000)
100 CHIEFTAIN INDEXEL 100 CHIEFTAIN DEVEL	11/21/73	6/10/74	653	13.82	(229)
	11/21/73	6/19/74	678	13.82	(204)

2. Enter gain (or loss), if applicable, from line 18, Schedule D-1 (540) (attach copy)

3. Enter your share of net gain or loss from partnerships and fiduciaries

4. Net gain or loss, combine lines 1, 2 and 3

(2433)

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

5. 100 TESORO PET	5/22/72	7/16/74	1622	2817	(225)
100 UNITROPE	5/15/72	8/19/74	358	1532	(1774)
100 RCA	2/22/73	8/23/74	1053	3052	(2002)

6. Enter gain (or loss), if applicable, from line 20, Schedule D-1 (540) (attach copy)

7. Enter your share of net gain or loss from partnerships and fiduciaries

8. Net gain or loss, combine lines 5, 6 and 7

(4406)

## PART III—Assets Held More Than Five Years

9. 9/22 LOSS CARRYOVER (16063)					
LESS 1000 -					

10. Enter gain (or loss), if applicable, from line 22, Schedule D-1 (540) (attach copy)

11. Enter your share of net gain or loss from partnerships and fiduciaries

12. Net gain or loss, combine lines 9, 10 and 11

(15063)

## PART IV—Summary of Capital Gains and Losses

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

1445

ADDRESS

, CALENDAR YEAR 19

-74-

## **DEDUCTION SCHEDULE**

MEDICAL	STATE	FEDERAL	CONTRIBUTIONS	STATE	FEDERAL
2 MEDICINE/DRUGS			21 PARTNERSHIP SHARE		
3 LESS 1% A.G.I. (Line 18 - 1040)			GIRL/BOY SCOUTS		
4 NET MED/DRUGS		504	HEART FUND/CANCER FUND		
5 H & A INS. (1/2 + EXCESS)			RED CROSS/UNITED FUND		
6a DR.			XMAS & EASTER SEALS		
DR.			MISC. ORGANIZED CHARITIES		
DR.			POLITICAL CONTRIBUTIONS		
DR.		930	CHURCHES		
			22 OTHER THAN CASH		
			23 CARRY OVER FROM PRIOR YRS		
6b HOSPITAL			24 TOTAL CONTRIBUTIONS	150	150
PROSTHETIC APPLIANCES			CASUALTY OR THEFT LOSS(ES)		
HEARING AID			25 LOSS BEFORE ADJUSTMENT		
6c AMBULANCE			26 INSURANCE REIMBURSEMENT		
LABORATORIES			27 Difference (not less than zero)		
TRAVEL FOR MED.	1070	70	28 (\$100 LIMITATION PER CAS.)		
			29 TOT. CAS. OR THEFT LOSS		
MEDICARE INS.			MISCELLANEOUS DEDUCTIONS		
GLASSES			30 ALIMONY		
7 MEDICAL EXPENSES		1504	31 UNION/PROFESSIONAL DUES		
LESS REIMBURSED BY INS.			32 CHILD & DEP. CARE (Form 2441)		
8 LESS 3% ADJ. GROSS INC.		268	33 INCOME TAX PREPARATION		
9		1236	UNIFORMS/PROTEC. CLOTHING		
+: 1/2 (TO \$150) OF H & A INS.		150	SMALL TOOLS AND SUPPLIES		
10 TOTAL MEDICAL DED.	1386	1386	LAUNDRY AND CLEANING		
TAXES			Auto Use _____ Mi		
11 STATE & LOCAL INCOME		122	INVEST. COUNSEL & PUBS. (Sched)		
12 REAL ESTATE		727	EMPLOYMENT AGENCY FLES		
13 STATE & LOCAL GASOLINE		48	SAFE DEPOSIT BOX		
14 GENERAL SALES TAX		141	TEL. REQ. IN BUSINESS		
15a PERSONAL PROPERTY					
15b PERSONAL PROPERTY AUTO		24			
16 STATE DIS. INS. H W					
SALES TAX AUTO			34 TOTAL MISC. DED.		
17 TOTAL TAXES	940	1062	SUMMARY OF ITEMIZED DED.	STATE	FEDERAL
INTEREST (TO WHOM PAID)			35 TOT. DEDUCTIBLE MEDICAL & DENTAL EXPENSES (FROM LINE 10)		
18 MORTGAGE		2543	36 TOTAL TAXES (From LINE 17)		
19 INSTALLMENT LOANS			37 TOTAL INTEREST (Line 20)		
MERRILL LYNCH TRANS. 1040-61 SBA		263 170 16	38 TOTAL CONTR. (Line 24)		
			39 CAS. & THEFT LOSS(ES) (Line 29)		
			40 TOTAL MISCELLANEOUS DEDUCTIONS (FROM LINE 34)		
			41 TOTAL ITEMIZED DEDUCTIONS ENTER ON FORM 1040 LINE 45	5468	5590
			REMARKS		
20 TOTAL INTEREST	2245535	1892	2992		

NAME SAM & PHYLLIS RUBY  
 I.D. NO.  
 OR  
 SOC. SEC. NO.

CALENDAR YEAR 1974ADDRESS ██████████

FISCAL YEAR ENDING

19

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

## PRINCIPAL BUSINESS ACTIVITY

BUSINESS NAME

EMPLOYERS NO.

BUSINESS ADDRESS

TOTAL RECEIPTS

68084

INVENTORY AT BEGINNING OF YEAR

-0-

MERCHANDISE PURCHASED

36079

LABOR

TOTAL

36079

INVENTORY AT END OF YEAR

807

GROSS PROFIT

3527932805

GROSS INCOME

32805

## OTHER BUSINESS DEDUCTIONS

ADVERTISING

337AUTO AND TRUCK EXPENSE 12000 MI AT 15¢1800

BAD DEBTS

CASH SHORT

COMMISSIONS

DELIVERY

DEPRECIATION ( SCHEDULE ATTACHED )

1339

DUES AND SUBSCRIPTIONS

16

ENTERTAINMENT AND PROMOTIONAL

INSURANCE

215

INTEREST

1844

JANITOR SERVICE

241

LAUNDRY

270

LEGAL AND ACCOUNTING

MAINTENANCE

OFFICE SUPPLIES AND EXPENSE

47

RENT

7841

REPAIRS

991

SALARIES AND WAGES

5912

SALARIES OFFICERS

SUPPLIES

TAXES AND LICENSES

1063

TAXES - PAYROLL

588

TELEPHONE

322

TRAVEL

UTILITIES

PARKING

45

NET PROFIT OR ( LOSS ) - FEDERAL RETURN

(4) 7534

NET PROFIT OR ( LOSS ) - STATE RETURN ( SEE DEPREC. SCHEDULE FOR DIFF. )

(W) 2400228719934

NAME PROFESSIONAL STATIONERS INC.I.D. NO.  
OR  
SOC. SEC. NO. \_\_\_\_\_CALENDAR YEAR 19 19

FISCAL YEAR ENDING

19 19

\_\_\_\_\_

## SCHEDULE OF DEPRECIATION / AMORTIZATION

KIND OF PROPERTY	DATE ACQUIRED MO YR	COST OR OTHER BASIS	SPEC 20% DEP	DEPRECIABLE BASIS	DEP ALLOWED PRIOR YEARS	REMAINING COST	METHOD	RATE(%) OR LIFE (YRS)	DEPRECIATION FOR THIS YEAR
<b>Equipment</b>	2/174	10228			—	10228	SL	7%	1339
<b>Goodwill</b>	1/74	35000			—	—	—	—	—
<b>TOTALS</b>									1339

RENTENT



**INDIVIDUAL  
CALIFORNIA  
INCOME TAX**

TAXABLE YEAR

1972

For year 1972, or other taxable year beginning		, 1972, ending	, 1973				
NAME(S) AND NUMBER(S)		LAST NAME		Your social security number			
162-31-1111, 1973		RUBY		Wife's number, if married			
Address, including apartment number, or rural route							
162-31-1111, Suite 1000							
City, State, Zip		ZIP CODE	OCCUPATION	Years	Self	LIVED	Wife's
Oakland, California							Homediv.
<input type="checkbox"/> I am filing joint return <input type="checkbox"/> I am filing corporate return—Enter spouse's social security number and first name here		<b>5. Dependents—Do not list yourself, your spouse or person who qualifies as head of household</b> NAME (Include last name and/or address if different from yours) Fred, Brian, Elisa, Thomas		RELATIONSHIP			
				Enter Number > 5			
<b>6. Blind (refer to instructions)</b> <b>7. Total dependent and blind exemptions (add lines 5 and 6)</b>				Number of blind exemptions claimed > 6			
				7			
<b>1. Part of Household—Complete Part 1, page 2</b>							
2. If you had \$100 or less in employment compensation (from Part 2 of Form(s) W-2 or DE-2P, attach Part 1B, line 10 to each Part 2) . . . . . 3. If you had over \$100 (if over \$500, complete and attach Schedule D(540)) . . . . . 4. If you had over \$100 (if over \$500, complete and attach Schedule D(540)) . . . . . 5. If you had children (from page 2, line 41) . . . . . 6. Add lines 2, 3, 10 and 11 . . . . . 7. Total (from page 2, line 62) . . . . . 8. Add lines 1 through 6 (subtract line 13 from line 12) . . . . . 9. If your total deductions (lines 1 and 14) is under \$30,000, find Tax Table and enter on line 17. 10. If your total deduction is \$30,000 or more, exempt from lines 10 and 16. 11. Enter Part 1B, lines C2 standard deduction (from page 2, line 56) . . . . . 12. Total tax due (subtract line 13 from line 14). Figure your tax on this amount by using the appropriate Tax Rate 13. Enter Part 1B, lines C2 tax rate (enter tax on line 17) . . . . . 14. Enter Part 1B, lines C2 tax rate (from Tax Table) . . . . . 15. Enter Part 1B, lines C2 standard deduction (from page 2, line 56) . . . . . 16. Total tax due (subtract line 13 from line 14). Figure your tax on this amount by using the appropriate Tax Rate 17. Enter Part 1B, lines C2 tax rate (from Tax Table) . . . . . 18. Federal exemption. Single—\$25. Married couple or head of household—\$30 . . . . . 19. Total exemptions—Total on line 7 above, <u>6</u> × \$8 . . . . . 20. Total exemptions (add lines 18 and 19) . . . . . 21. Net tax liability (subtract line 20 from line 17) . . . . . 22. Credit credits (from page 2, line 53) . . . . . 23. Net tax liability (subtract line 22 from line 21) . . . . . 24. Tax on preference income (see instructions—attach Schedule P(540)) . . . . . 25. Total tax liability (add lines 23 and 24) . . . . . 26. Total California income tax withheld (attach Form(s) W-2 or DE-2P to front) . . . . . 27. 1972 California estimated tax payments . . . . . 28. Except California SBI tax withheld (attach Form DE 1964 to face of return) . . . . . 29. Total payments (add lines 26, 27 and 28) . . . . . 30. If line 25 is larger than line 29, enter BALANCE DUE. Pay in full. Mail payment with return to Franchise Tax Board, Sacramento, CA 95867. ◊ 31. If line 29 is larger than line 25, enter OVERPAYMENT. Mail return to P.O. Box 13540, Sacramento, CA 95813. ▶ 32. Line 31 to be (a) REFUNDED. (Allow at least six weeks for your refund) ▶ (b) Credited on 1973 estimated tax ▶							
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.							
EDWARD L. LAMBERT							
Your signature—if filing jointly, BOTH must sign      Date      TAX CONSULTANT 1983 © VINTAGE 4000 taxpayer							
Do not write in these spaces P E							

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.

EDWARD L. LAMBERT  
 TAX CONSULTANT  
 1983 © VINTAGE 4000 taxpayer

**Sign ▶**

Your signature—if filing jointly, BOTH must sign

Date

# CALIFORNIA

TAKADÉK

19 72

卷之三

**SCHEDULE**

Digitized by srujanika@gmail.com

## **IMPLICATED DEDUCTIONS**

(Rev. 1-22) to Form 549

## Social Security

General and Myslida Ruby

He has been married to a woman named Elizabeth for 20 years. They have two children, a son and a daughter. The son is 15 years old and the daughter is 12 years old.

If one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

List below, if applicable, by insurance or otherwise) of all personal property owned by you, except clothing, household furniture, fixtures, fixtures for model car, etc.	
1. Household equipment (line 100) of all household equipment . . . . .	1
2. Automobile and CHPA . . . . .	2
3. Enter 1% of adjusted gross income due on Form 840 . . . . .	3
4. Subtract line 3 from line 2. Enter difference here and on Form 840, enter here . . . . .	4
5. Total value of all personal property . . . . .	5
6. Enter total adjusted gross income . . . . .	6
7. Subtract line 6 from line 5. Enter difference here and on Form 840, enter here . . . . .	7
8. Subtract line 3 from line 7. Enter difference here and on Form 840, enter here . . . . .	8
9. Subtract line 1 and 8. Enter line 9 on Form 840, page 2 . . . . .	9
10. Subtract line 3 from line 9. Enter line 10 on Form 840, page 2 . . . . .	10 150.00
11. Real estate . . . . .	11
12. State and local gasoline . . . . .	12
13. General sales . . . . .	13
14. Auto license—Costs of registration and weight fees (see Instructions) . . . . .	14
15. Personal property . . . . .	15
16. State disability insurance (SDI)—Employer private disability insurance not (qualify) . . . . .	16
17. Other . . . . .	17
18. Total taxes—Add lines 14 through 20. Enter here and on Form 840, page 2 . . . . .	18
19. Total taxes—Add lines 14 through 20. Enter here and on Form 840, page 2 . . . . .	19
20. Total taxes—Add lines 14 through 20. Enter here and on Form 840, page 2 . . . . .	20
21. Total taxes—Add lines 14 through 20. Enter here and on Form 840, page 2 . . . . .	21 841.00

<u>Contributions</u>		
22. Cash—Including checks, money orders, etc. (Itemize) . . . . .	22	
23. Total cash contributions . . . . .	23	
24. Other than cash (See instructions). Enter total here . . . . .	24	
25. Total—Add lines 23 and 24. Maximum deduction may not exceed 20% of adjusted gross income. (Enter here and on Form 540, page 2) ▷	25	223.63
<u>Mortgage Interest</u>		
26. Home mortgage . . . . .	26	
27. Institutional purchases . . . . .	27	
28. Other (Itemize) . . . . .	28	
29. Total—Add lines 26, 27 and 28. Enter here and on Form 540, page 2) ▷	29	3,232.00
<u>Miscellaneous Deductions</u>		
<u>Casualty or Theft Losses</u> —See instructions		
NOTE: If you had more than one casualty or theft loss occurrence, omit lines 30 through 33 and follow instructions for guidance.		
30. Loss before adjustments . . . . .	30	
31. Insurance reimbursement . . . . .	31	
32. \$100 limitation . . . . .	32	\$100.00
33. Add lines 31 and 32 . . . . .	33	
34. Casualty or theft loss. (Line 30 less line 33) . . . . .	34	
35. CHH Care—See instructions . . . . .	35	
36. Other—For education, alimony, union dues, etc. —See Instructions . . . . .	36	
37. Total miscellaneous deductions—Add lines 34, 35 and 36. (Enter here and on Form 540, page 2) ▷	37	

FAXABLE

19 72

YEAR

## SCHEDULE

Form 540



## CALIFORNIA

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

Business address for your business form address, Room C-267 040NR3

Partnerships, joint ventures, etc., must file on Form 540

Social Security number

Ruby

11. (a) Name of business or profession . . . . . **Veed Service** ; product . . . . .  
(for example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)12. Business name . . . . . **Snack Bar** . . . . . C. Federal employer identification number . . . . .13. Business address . . . . . **5418 Van Nuys Blvd.** . . . . . **Van Nuys, California** . . . . . (ZIP code)14. Indicate method of accounting:  cash;  accrual;  other.15. Were Forms 591, 592, G-3 and G-2, for the calendar year filed (if required)?  Yes  No16. Is this business located within the boundaries of the city, town, etc. indicated?  Yes  No17. Did you own this business at the end of the taxable year?  Yes  No18. How many months of the taxable year did you own this business? **12**

19. All applicable taxes and estimates must be filed in.

	Amount	Debits returned and allowances \$	Balance >	SCHEDULE	ATTACHED
1. Net profit or loss . . . . .					
2. Net profit or loss of goods sold (Schedule C-1, line C) and/or operations (check schedule) . . . . .					
3. Net profit or loss from sales of property (see line 6 in Schedule C-3)					
4. Net business property (see line 6 in Schedule C-3)					
5. Net business property (see line 6 in Schedule C-3)					
6. Total wages . . . . .					
7. Medical professional fees . . . . .					
8. Deductions . . . . .					
9. Auto deduction (check statement) . . . . .					
10. (a) Pension and profit-sharing plans (see instructions for line 10(a)) . . . . .					
11. Employee benefit programs (see instructions for line 10(b)) . . . . .					
12. Rent . . . . .					
13. Other business expenses (see below)					
(a) . . . . .					
(b) . . . . .					
(c) . . . . .					
(d) . . . . .					
(e) . . . . .					
(f) . . . . .					
(g) . . . . .					
(h) . . . . .					
(i) . . . . .					
(j) . . . . .					
(k) . . . . .					
(l) . . . . .					
(m) . . . . .					
(n) . . . . .					
(o) . . . . .					
(p) Total other business expenses (add lines 19(a) through 19(o)) . . . . .					
20. Total deductions (add lines 6 through 19) . . . . .					
21. Net profit (or loss) (subtract line 20 from line 5). Enter here and on page 2, Form 540 or Form 540NR				6,969	40

SCHEDULE	J
FORM 540	



# CALIFORNIA

## CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE

**1971**

YEAR

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

Name as shown on Form 540 or 540NR

Samuel and Phyllis Ruby

Social Security Number

### SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d less e)
1. ....	....	....	....	....	....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
SCHEDULE ATTACHED	.....	.....	.....	.....	(1,248.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries	.....	.....	.....	.....	.....
3. Enter net gain (or loss), combine lines 1 and 2	.....	.....	.....	.....	.....
4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)	.....	.....	.....	.....	.....
5. Net short-term gain (or loss), combine lines 3 and 4	.....	.....	.....	.....	.....

### LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

6. ....	....	....	....	....	....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy)	.....	.....	.....	.....	.....
8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries	.....	.....	.....	.....	.....
9. Net gain (or loss), combine lines 6 through 8	.....	.....	.....	.....	.....
10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)	.....	.....	.....	.....	.....
11. Net long-term gain (or loss), combine lines 9 and 10	.....	.....	.....	.....	(14,274.00)
12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here	.....	.....	.....	.....	(15,522.00)
13. If line 12 shows a gain	.....	.....	.....	.....	.....
(a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11	.....	.....	.....	.....	.....
(b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR)	.....	.....	.....	.....	.....
14. If line 12 shows a loss	.....	.....	.....	.....	.....
(a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d))	.....	.....	.....	.....	.....
(b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero	.....	.....	.....	.....	.....
(c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) \$1,000	.....	.....	.....	.....	.....
(d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f)	.....	.....	.....	.....	.....
(e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(e); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9	.....	.....	.....	.....	.....
(f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—(Do not enter an amount greater than \$1,000)	.....	.....	.....	.....	(1,000.00)

Carryover (1-i) (\$14,274.00)

See Instructions on Back

SCHEDULE  
FORM 540



# CALIFORNIA

## ITEMIZED DEDUCTIONS

Attach to Form 540

TAXABLE

19 71

YEAR

Social Security Number

Name as shown on Form 540

Samuel and Phyllis Ruby

Itemized vs. Standard Deduction—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

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

1. One half (but not more than \$150) of insurance premiums for medical care . . . . .
2. Medicine and drugs . . . . .
3. Enter 1% of adjusted gross income shown on Form 540 . . . . .
4. Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . . . . .
5. Enter balance of insurance premiums for medical care not entered on line 1 . . . . .
6. Other medical and dental expenses (attach itemized list) . . . . .
7. Total—(Add lines 4, 5 and 6) . . . . .
8. Enter 3% of adjusted gross income shown on Form 540 . . . . .
9. Subtract line 8 from line 7. Enter difference (if less than zero, enter zero) . . . . .
10. Total—(Add lines 1 and 9) . . . . .

	1	
2		
3		
4		
5		
6		
7		
8		
	9	
	10	150 00

### Child Adoption Expense

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

11	
12	
13	

### Taxes

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

14	
15	
16	
17	
18	
19	
20	
21	743 31

### Contributions

22. Cash—including checks, money orders, etc. (itemize) . . . . .

22	
23	
24	
25	

23. Total cash contributions . . . . .
24. Other than cash (see instructions). Enter total here . . . . .
25. Total—Add lines 23 and 24—Maximum deduction may not exceed 20% of adjusted gross income . . . . .

23	
24	
25	

### Interest Expense

26. Home mortgage . . . . .
27. Installment purchases . . . . .
28. Other (itemize) . . . . .
29. Total—(Add lines 26, 27 and 28) . . . . .

26	
27	
28	
29	2,617 68

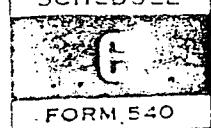
### Miscellaneous Deductions

30. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize) . . . . .

30	
31	

31. Total miscellaneous deductions . . . . .
32. Total deductions—(Add lines 10, 13, 21, 25, 29 and 31). Enter total here and on Form 540, page 2, in space provided S/ . . . . .

31	500 00
32	5,010 90



## SCHERZ

**FORM 540**



# CALIFORNIA

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

**TAXABLE**

19 71

— 1 —

**YEAR**

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

**Partnerships, joint ventures, etc., must file on Form 56.**

**Social Security Number**

Name as shown on Form 540 or 540NR

Samuel and Phyllis Ruby

**\* Principal business activity Food Service**

(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

Snack Bar

Van Nuys, California 91401

B. Business name: 5418 Van Nuys Blvd.

Van Nuys, California 91301

D. Business location \_\_\_\_\_ (Number and street or rural route)

(City—post office)

(State

{ZIP code}

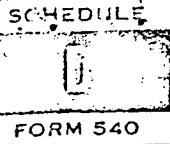
E. Indicate method of accounting:  cash;  accrual;  other (describe)

F. 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.

G Were Forms 591, 592, 596 and 599, for the calendar year filed (if required)?  Yes  No

G. Were Forms 591, 592, 593 and 599, for the calendar year, filed?		
1. Gross receipts or gross sales \$ . . . . .	Less: Returns and allowances \$ . . . . .	\$ . . . . .
2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) . . . . .		
3. Merchandise purchased \$ . . . . .	, less cost of any items withdrawn from business for personal use \$ . . . . .	
4. Cost of labor (do not include salary paid to yourself) . . . . .		
5. Material and supplies . . . . .		
6. Other costs (explain in Schedule C-1) . . . . .		
7. Total of lines 2 through 6 . . . . .		
8. Inventory at end of this year . . . . .		
9. Cost of goods sold and/or operations (subtract line 8 from line 7) . . . . .		
10. Gross profit (subtract line 9 from line 1) . . . . .		
<b>OTHER BUSINESS DEDUCTIONS</b>		
11. Depreciation (explain in Schedule C-2) . . . . .		
12. Taxes on business and business property (explain in Schedule C-1) . . . . .		
13. Rent on business property . . . . .		
14. Repairs (explain in Schedule C-1) . . . . .		
15. Salaries and wages not included on line 4 (exclude any paid to yourself) . . . . .		
16. Insurance . . . . .		
17. Legal and professional fees . . . . .		
18. Commissions . . . . .		
19. Amortization (attach statement) . . . . .		
20. (a) Pension and profit-sharing plans (see instructions) . . . . .		
(b) Employee benefit programs (see instructions) . . . . .		
21. Interest on business indebtedness . . . . .		
22. Bad debts arising from sales or services . . . . .		
23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) . . . . .		
24. Other business expenses (explain in Schedule C-1) . . . . .		
25. Total of lines 11 through 24 . . . . .		
26. Net profit (or loss) (subtract line 25 from line 10). Enter here and on page 2, Form 540 or 540NR . . . . .	\$	7,350

**SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24**



# CALIFORNIA CAPITAL GAINS AND LOSSES

Attach to Form 540 or 540NR

TAXABLE

1971

YEAR

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

Name as shown on Form 540 or 540NR

Social Security Number

Samuel and Phyllis Ruby

## SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f. Gain or loss (d less e)
1.					
SCHEDULE ATTACHED					(1,248.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries					
3. Enter net gain (or loss), combine lines 1 and 2					
4. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)					
5. Net short-term gain (or loss), combine lines 3 and 4					

## LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

6.					
7. Enter gain if applicable from line 4, Schedule D-1 (Form 540) (attach copy)					
8. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries					
9. Net gain (or loss), combine lines 6 through 8					
10. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)					(14,274.00)
11. Net long-term gain (or loss), combine lines 9 and 10					
12. Combine the amounts shown on lines 5 and 11, and enter the net gain (or loss) here					(15,522.00)
13. If line 12 shows a gain—					
(a) Enter 50% of line 11 or 50% of line 12, whichever is smaller. Enter zero if there is a loss or no entry on line 11					
(b) Subtract line 13(a) from line 12. Enter here and on line 32, Form 540 (line 33, Form 540NR)					
14. If line 12 shows a loss—					
(a) Add lines 4 and 10 (if lines 4 and 10 are blank, enter a zero here and on lines 14(b) and 14(c) and go to line 14(d))					
(b) Combine lines 3 and 9—if gain, enter gain; if loss, enter zero					
(c) Enter smallest of (i) line 14(a) less line 14(b); (ii) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses—determine this figure via a side computation; or (iii) \$1,000					
(d) Combine lines 3 and 9—if loss, enter loss; if gain, enter zero here and on line 14(e) and go to line 14(f)					
(e) Enter smallest of (i) the amount of taxable income on Form 540 or 540NR, computed without capital gains and or losses, less line 14(c)—determine this figure via a side computation; (ii) \$1,000 (\$500 if married and filing separately); (iii) if line 3 is zero or shows a gain, 50% of line 14(d); (iv) if line 9 is zero or shows a gain, amount on line 14(d); or (v) if lines 3 and 9 show losses, line 3 added to 50% of line 9					
(f) Enter here, and on line 32, Form 540 (line 33, Form 540NR), the sum of lines 14(c) and 14(e)—(Do not enter an amount greater than \$1,000)					(1,000.00)

Carryover (1-i) (\$14,522.00)

See Instructions on Back

RESIDENT

540



**INDIVIDUAL  
CALIFORNIA  
INCOME TAX**

TAXABLE YEAR

1973

For the year January 1-December 31, 1973, or other taxable year beginning \_\_\_\_\_, 19\_\_\_\_\_, ending \_\_\_\_\_, 19\_\_\_\_\_.  
 Please print clearly.

FIRST NAME(S) AND INITIAL(S)	LAST NAME	Your Social Security Number
SAMUEL & PHYLLIS RUBY		
PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route)		Spouse's Social Security Number
16250 BIRCHER ST		

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE	OCCU-PATION	Yours Spouse's
GRANADA HILLS CALIF	SIE	HILW.

## Filing Status - Check Only One

- Single
- Married filing joint return
- Married filing separate return—Enter spouse's full name \_\_\_\_\_
- Head of Household—Enter name of qualifying individual \_\_\_\_\_
- Widow(er) with dependent child. Enter year spouse died 19\_\_\_\_\_

## Exemption Credits (If line 1 or 3 checked, enter \$25)

6. Personal Exemption: If line 2, 4 or 5 checked, enter \$50
7. Dependents - Do not list person who qualifies you as head of household.

Name (Include last name and/or address if different from yours) Relationship  
THOMAS - FRED  
ELISATotal Number ► 3 X \$8 7 24  
X \$8 8  
9. Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 below 9 74

## Income

10. Wages, salaries, tips and other employee compensation (Attach copy 2 of Form(s) W-2 to front, if unavailable, attach explanation)	10	92
11. Dividends—before federal exclusion. Capital gain dividends must be included at 100%	11	
12. Interest. (See instructions for taxability of federal, state and municipal bonds)	12	34.5
13. Income other than wages, dividends and interest (from line 50)	13	16196
14. Total (add lines 10, 11, 12 and 13)	14	16633
15. Adjustments to income (from line 56)	15	
16. Adjusted gross income (subtract line 15 from line 14)	16	16633

- If you do NOT itemize deductions AND line 16 is under 10,000, find tax in Tax Table and enter on line 19.
- If you itemize deductions OR line 16 is \$10,000 or more, complete lines 17 and 18.
- 17. Deductions: Itemized (from line 63) OR Standard (\$1,000 if line 1 or 3 checked—\$2,000 if line 2, 4 or 5 checked)
- 18. Taxable income (subtract line 17 from line 16) Compute tax from Tax Rate Schedule—Enter tax on line 19

19. Tax—if an averaging method is used, check appropriate box <input type="checkbox"/> Schedule G, or <input type="checkbox"/> Schedule G-1	19	249
20. Total exemption credits (from line 9, above)	20	74
21. Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero)	21	17.5
22. Other credits (from line 66)	22	
23. Net tax (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero)	23	125
24. Special tax credit—from line 75 (see Instructions, page 2, for allowable credit)	24	53
25. Net Tax liability (subtract line 24 from line 23—if line 24 is greater than line 23, enter zero)	25	122
26. Tax on preference income (see instructions—attach Schedule P(540))	26	
27. Total tax liability (add lines 25 and 26)	27	122

## Your Tax and Credits

28. Renter's credit—if you lived in rented property on March 1, 1973, complete Part I on page 2	28	
29. Total California income tax withheld (attach Form(s) W-2 or W-2P to face of return)	29	
30. 1973 California estimated tax payments (include amount allowable as a credit from 1972 return)	30	
31. Excess California SDI tax withheld (attach Form DE 1964 to face of return)	31	

## Your Pre-payment Credits

32. Total prepayment credits (add lines 28 through 31)	32	—0—
--	----	-----

## Balance Due or Refund

33. If line 27 is equal to or larger than line 32, enter amount of BALANCE DUE Pay in full and mail with return to: Franchise Tax Board, Sacramento, CA 95867	33	122
34. If line 32 is larger than line 27, enter amount OVERPAID Mail return to: Franchise Tax Board, P.O. Box 13-540, Sacramento, CA 95813	34	P
35. Amount of line 34 to be REFUNDED. (allow at least six weeks for your refund)	35	E
36. Amount of line 34 to be credited on your 1974 estimated tax	36	M

ATTACH FORM W-2 HERE

ATTACH HERE

Write social security number on check or money order. ATTACH HERE

SIGN ►

Your signature

Date

Preparer's signature (other than taxpayer)

Date

HERE ►

NW 88326 DocId:9224535 Page 199

Date

Address (and Zip code)

Preparer's Employer — Identification (or SSA) Number

1717 MISSION STREET

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.

A

SCHEDULE  
D-1  
FORM 540



## CALIFORNIA

## SUPPLEMENTAL SCHEDULE OF GAINS AND LOSSES

(Sales or Exchanges Including Involuntary Conversions)

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

TAXABLE

19 73

YEAR

Name as shown on Tax Return

SAMUEL &amp; PHYLLIS RUBY

Identifying number as shown on return

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

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

1. Description of Sections 18211, 18212-18, 18219, and 18220 property.	Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)		
Correlate lines 1(A) through 1(D) with these columns ➤	Property (A)	Property (B)	Property (C)	Property (D)
2. Gross sales price . . . . .	28000-			
3. Cost or other basis and expense of sale . . . . .	28138-			
4. Depreciation allowed (or allowable) . . . . .	12386-			
5. Adjusted basis, line 3 less line 4 . . . . .	15752-			
6. Total gain, subtract line 5 from line 2 . . . . .	12248-			
7. If Section 18211 property:				
(a) Depreciation allowed (or allowable) after applicable date. (See Instruction D-3) . . . . .	12386			
(b) Line 6 or line 7(a), whichever is smaller . . . . .	12248			
8. If Section 18212-18 property:				
(a) Enter additional depreciation after 12-31-63 and before 1-1-71 . . . . .				
(b) Enter additional depreciation after 12-31-70 . . . . .				
(c) Enter line 6 or line 8(b), whichever is smaller . . . . .				
(d) Line 8(c) times applicable percentage (Instruction D-4) . . . . .				
(e) Enter excess, if any, of line 6 over line 8(b) . . . . .				
(f) Enter line 8(a) or line 8(e), whichever is smaller . . . . .				
(g) Line 8(f) times applicable percentage (Instruction D-4) . . . . .				
(h) Add line 8(d) and line 8(g) . . . . .				
9. If Section 18220 property:				
(a) If farm land, enter soil and water conservation expenses for current year and four preceding years . . . . .				
(b) If farm property, other than land, subtract line 7(b) from line 6; OR, if farm land, enter line 6 or line 9(a), which- ever is smaller (see Instruction D-5) . . . . .				
(c) Excess deductions account (see Instruction D-5) . . . . .				
(d) Enter line 9(b) or line 9(c), whichever is smaller . . . . .				
10. If Section 18219 property:				
(a) Soil and water conservation expenses made after 12-31-69				
(b) Enter amount from line 9(d), if any; otherwise, enter a zero				
(c) Enter excess, if any, of line 10(a) over 10(b) . . . . .				
(d) Line 10(c) times applicable percentage (Instruction D-5) . . . . .				
(e) Line 6 less line 10(b) . . . . .				
(f) Enter smaller of line 10(d) or line 10(e) . . . . .				
<b>SUMMARY OF PART I (Complete Property Columns (A) through (D) up to Line 10(f) before going to Line 11)</b>				
11. Enter amounts from line 6 . . . . .	12248			
12. Enter amounts from lines 7(b), 8(h), 9(d) and 10(f) . . . . .	12248			
13. Subtract line 12 from line 11, enter here and in appropriate Section in Part II (see Instruction D-2) . . . . .	-0-			
14. Total of Property Columns (A) through (D), line 12. Enter here and on line 24, Part III . . . . .	12248-			

A rectangular stamp with a black border. The word "FORM" is at the top, "540" is in the center, and "RESIDENT" is at the bottom.

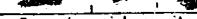


 CALIFORNIA  
INDIVIDUAL INCOME TAX RETURN

**For Calendar Year 1970 or Fiscal Year Begun**

1970 and Ended

1971

FIRST NAME(S) AND INITIAL(S) <b>SAMUEL AND PHYLLIS</b>		LAST NAME <b>RUBY</b>		Your social security number 	S
Please Type or Print		PRESENT HOME ADDRESS (Number and street, or rural route) <b>16250 Bircher</b>		COUNTY <b>Los Angeles</b>	Spouse's social security number 
CITY, TOWN OR POST OFFICE <b>Granada Hills</b>		STATE <b>California</b>	ZIP CODE <b>91344</b>	Your occupation <b>Self-Employed</b>	B
NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING <b>Self-Employed</b>				Spouse's occupation <b>Housewife</b>	P
NAME AND ADDRESS ON 1969 CALIFORNIA RETURN. IF SAME AS ABOVE, WRITE "SAME". IF NONE FILED, GIVE REASON. <b>11346 Montgomery Avenue</b>				Adjusted gross income on 1970 Federal Return \$ <b>8,284.97</b> If different from line 11, below, explain in Part VIII, page 2	

2270 Montgomery Avenue • Suite 100 • Philadelphia, PA 19104 • 215.545.1000  
In Part VIII, page 21.

NAME AND ADDRESS ON LINE 10. GIVE GRAIN RECEIVED IN GRAINS PER BUSHLIB. AND GIVE REASON.

11046 Montezuma Avenue      Grand Hills, Calif.

Return \$ 8,284.97  
If different from line 11, below, explain

11346 Montgomery Avenue Granada Hills, Calif. in Part VII, page 2.

11346 Montgomery Avenue

Granada Hills, Calif.

**Filing Status** 1.  Single 3.  Married, filing separate return—spouse's name: \_\_\_\_\_  
(check one) 2.  X Married, filing joint return 4.  Unmarried "head of household"—Complete Part I, page 2

- If you do not itemize deductions AND line 11 is under \$10,000, find your tax in Tax Table in instructions. Enter tax on line 12.

- If you itemize deductions OR line 11 is \$10,000 or more, go to Part IV on page 2 to figure tax.

<b>Your Tax, and Credits</b>	12. Tax from (check one): Tax Table <input type="checkbox"/> , Tax Computation (page 2, Part IV) <input checked="" type="checkbox"/> , or Schedule G (540) <input type="checkbox"/> . . .	12	51	(00)
	13. Exemption credits (from page 2, line 43) . . . . .	13	82	(00)
	14. Tax liability (subtract line 13 from line 12) . . . . .	14	None	
	15. Total other credits (from page 2, line 49) . . . . .	15		
	16. Net tax liability (subtract line 15 from line 14—if \$1.00 or less, enter "zero") . . . . .	16	► None	

<b>Balance Due or Refund</b>	17. 1970 California estimated tax payment or credit from 1969 (if any). If none, enter "zero" . . . . .	17 ►
	18. Balance due—if any (subtract line 17 from line 16) . . . . .	18 • None
	19. Overpayment—if any (subtract line 16 from line 17) . . . . .	19 •
	20. Portion of line 19 you wish to apply on 1971 estimated tax . . . . .	20 ►
	21. Refund—if any (subtract line 20 from line 19) . . . . .	21 ►

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**Do not write in these spaces**

**Sign here ►** Your signature—if filing jointly, BOTH must sign  
**here ►** Spouse's signature

• Make Remittance Payable to FRANCHISE TAX BOARD—Mail to  
FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95814.

88326 DocId:32245535 Page 201

**SCHEDULE**  
**A**  
FORM 540

**CALIFORNIA****TAXABLE****19 70****YEAR****ITEMIZED DEDUCTIONS**

Attach to Form 540

Name as shown on Form 540

Samuel and Phyllis Ruby

Social Security Number

**Itemized vs. Standard Deduction**—You have a choice between two deduction methods. You can either itemize your deductions or take a standard deduction as explained in the 540 Instructions. On separate returns of a husband and wife,

if one spouse itemizes deductions, the other may not use the Tax Table or claim the standard deduction. If you choose to itemize your deductions, complete the appropriate items below.

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

1. One half (but not more than \$150) of insurance premiums for medical care . . . . .	1		
2. Medicine and drugs . . . . .	2		
3. Enter 1% of adjusted gross income shown on Form 540 . . . . .	3		
4. Subtract line 3 from line 2 (if less than zero, enter zero) . . . . .	4		
5. Other medical and dental expenses. Include balance of insurance premiums for medical care not deducted on line 1 (attach schedule) . . . . .	5		
6. Total—(Add lines 4 and 5) . . . . .	6		
7. Enter 3% of adjusted gross income shown on Form 540 . . . . .	7		
8. Subtract line 7 from line 6 (if less than zero, enter zero) . . . . .	8		
9. Total—(Add lines 1 and 8) . . . . .	9	150 00	

**Child Adoption Expense**

10. Total expenses paid or incurred—Attach itemized list . . . . .	10		
11. Enter 3% of adjusted gross income shown on Form 540 . . . . .	11		
12. Subtract line 11 from line 10—See instructions for maximum limitations . . . . .	12		

**Taxes**

13. Real estate . . . . .	13		
14. State and local gasoline . . . . .	14		
15. General sales . . . . .	15		
16. Auto license—Excess of registration and weight fees (see instructions) . . . . .	16		
17. Personal property . . . . .	17		
18. State disability insurance (SDI)—Employer private disability plans do not qualify . . . . .	18		
19. Other (specify) . . . . .	19		
20. Total taxes—(Add lines 13 through 19) . . . . .	20	663 26	

**Contributions**

21. Cash—Including checks, money orders, etc. (itemize) . . . . .	21		
22. Total cash contributions . . . . .	22		
23. Other than cash (see instructions). Enter total here . . . . .	23		
24. Total—Add lines 22 and 23—Maximum deduction may not exceed 20% of adjusted gross income . . . . .	24	280 00	

**Interest Expense**

25. Home mortgage . . . . .	25		
26. Installment purchases . . . . .	26		
27. Other (itemize) . . . . .	27		
28. Total—(Add lines 25, 26 and 27) . . . . .	28	1,552 18	

**Miscellaneous Deductions**

29. For child care, alimony, union dues, casualty losses, etc.—See instructions (itemize) . . . . .	29		
30. Total miscellaneous deductions . . . . .	30	100 00	
31. Total deductions—(Add lines 9, 12, 20, 24, 28 and 30). Enter total here and on Form 540, page 2, in space provided S/A . . . . .	31	2,745 14	



SCHEDULE

D

FORM 540



## CALIFORNIA

TAXABLE

1970

YEAR

## SALES OR EXCHANGES OF PROPERTY

Attach to Form 540 or 540NR

Name as shown on Form 540 or 540NR

Samuel and Phyllis Ruby

Social Security Number

## Part I—CAPITAL ASSETS

## SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1.			SCHEDULE ATTACHED			(15,274.00)
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries						
3. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)						
4. Net short-term gain (or loss) from lines 1, 2 and 3						

## LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

5. Enter gain (if any) from line 16, Part II						
6. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries						
7. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)						
8. Net long-term gain (or loss) from lines 5, 6 and 7						(15,274.00)
9. Combine the amounts shown on lines 4 and 8 and enter the net gain (or loss) here						
10. If line 9 shows a GAIN, enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8)						
11. Subtract line 10 from line 9, Enter here and on line 17, Part III						
12. If line 9 shows a LOSS, enter here and on line 17, Part III the smallest of the following: (a) the amount on line 9; (b) the amount of taxable income on Form 540 or 540NR, computed without capital gains and losses; or (c) \$1,000						Carryover Loss (14,274.00) (1,000.00)

## Part II—SALE OR EXCHANGE OF PROPERTY UNDER SECTIONS 18181–82

13. Enter gain (if any) from line 22, Part IV						
14. Enter gain (if any) from line 25, Part IV						
15. Enter your share of gain (or loss) of Section 18181–82 items from partnerships and fiduciaries						
16. Net gain (or loss). If GAIN, enter on line 5, Part I; if LOSS, enter on line 29, Part V						

## PART III—TOTAL NET GAIN OR LOSS FROM SALES OR EXCHANGES OF PROPERTY

17. Net gain (or loss) from line 10 or 11, Part I						
18. Net gain (or loss) from line 31, Part IV						
19. Total net gain (or loss)—Combine lines 17 and 18, Enter here and on Form 540 or Form 540NR, page 2, Part III, line 23						

**SCHEDULE E--SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) ... <u>GEORGE MARCUS</u> <u>1301 MIAMI GARDENS DR, N. MIAMI, FLA 33162</u>	[REDACTED]	7500
(b) ... <u>EARL RUBY</u> <u>4380 STONEY RIVER DR, BIRMINGHAM, MICH 48010</u>	[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 5, or page 2, schedule B line 6	(6) Amount to be used by shareholder on Mi-1040 (enter on page 2, schedule 1, line 29; or on page 2, schedule 2, line 37) difference between column 4 and column 5 (see instructions)
(a) \$ <u>32,036.39</u>	\$ <u>32,380.38</u>	\$ <u>32,380.38</u>
(b) <u>32,036.38</u>	<u>32,380.38</u>	<u>32,380.38</u>
(c) .....		
(d) .....		
(e) .....		
(f) .....		
(g) .....		
(h) .....		
(i) .....		

**SCHEDULE E--SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) ... <u>GEORGE MARCUS</u> <u>1301 MIAMI GARDENS DR, N. MIAMI, FLA 33162</u>	[REDACTED]	7500
(b) ... <u>EARL RUBY</u> <u>4380 STONEY River DR, Birmingham, MICH 48010</u>	[REDACTED]	7500
(c) .....		
(d) .....		
(e) .....		
(f) .....		
(g) .....		
(h) .....		
(i) .....		
(j) .....		

(4) Amount taxable as ordinary income (schedule A, line 6; U.S. 1120-B)	(5) Distributive income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by shareholder on Mi-1040 (enter on page 2, schedule 1, line 29, or on page 2, schedule 2, line 37; difference between column 4 and column 5; see instructions)
(a) \$ 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)		
(j)		

## SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS

(if additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares	(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)
(a) EARL R. ROBY 11850 STONY RIVER DR. BIRM. MI	[REDACTED]	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 69 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 share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			

**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) ERPL, RUBY 4380 STONEY RIVER BIRM. MI	4380 STONEY RIVER BIRM. MI	500	19,730.16
(b) ESTATE OF GEORGE MARCUS 61 W. WASHINGTON CHICAGO ILL. 60602		500	19,730.15
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8). Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 19,730.16		46.61	
(b) 19,730.15		46.61	
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			

D-1040(NR)  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
INDIVIDUAL RETURN—NONRESIDENT

1976

or other taxable year beginning ..... 1976, ending ..... 19.....

PLEASE  
PRINT  
OR  
TYPE

First Name and Initial <b>Earl R. and Marge</b>	Last Name <b>Ruby</b>	Your Social Security Number <b>██████████</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 EMPLOYEE enter your Federal EMPLOYMENT 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>
			IP      FP      APP. OA.

A. If married, is spouse filing a separate return?  YES  NO. If yes, enter spouse's first name.....

B. Enter the name and address used on your return for 1975 (If the same as above write "Same". If different, indicate date moved.) If none filed, give reason.  
**Same**

Auditor

**SCHEDULE A—EXEMPTIONS**

	1. YOURSELF . . . . .	Regular <input checked="" type="checkbox"/>	65 or over <input type="checkbox"/>	Blind <input type="checkbox"/>	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:

3. OTHER DEPENDENTS	NAME Enter figure 1 in the last column to right for each name listed	Relationship	Months lived in your home during 1976	Enter No.	
				1	2

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
Cobo Cleaners INC. DETROIT, MICH.		\$ 164,200.00	\$ 970.00	\$ 82,100.00
Cobo-Rumar Sales, Inc. DETROIT, MICH.		16,500.00	110.00	8,250.00

6. TOTALS .....

180,700.00 1,080.00

90,350.00

631.72

4,481.00

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)

95,462.72

12. Total (add lines 6 through 11 of last column) .....

13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero).....

14. Total (line 12 less line 13) .....

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above ..... 2 and multiply by \$600.....

16. TOTAL INCOME SUBJECT TO TAX .....

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%). .....

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 <b>OVERPAYMENT</b> .....	\$ 608.69
21. Check box if you wish overpayment on line 20 to be: (A) <input type="checkbox"/> Credited on 1977 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. 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)

SIGN HERE   
(Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

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

RETURNS MUST BE FILED BY APRIL 15, 1977

*W. W. - W. W. - W. W.*

C-3000K □

**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
---------	------------------------	-------------------	------------

## **CHAPTER : SUMMARY**

3 Total Number of Partners or Shareholders..... **3** /  
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 6a. **4**

**PART III** **QUALIFIED PARTNERS OR SHAREHOLDERS**

**NON-QUALIFIED PARTNERS OR SHAREHOLDERS.** If more space is needed submit separate schedule and enter totals on line 7.

ANNUALIZED TAX RETURN  
Calendar Year 1976  
OR FISCAL YEAR

Beginning 19  
Ending 19

INDIVIDUAL (Check)  
 FIDUCIARY (One)

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

FOR OFFICE USE ONLY

RUBY EARL & MARGIE  
18135 LIVERNOIS AVE  
DETROIT MI

6 9 8 8 5 5

48221

Husband's Social Security No.

Wife's Social Security No.

Mo.	Day	Yr.	Intangible Account Number	Type	County	City	K	C	File Date		
09	30	76	698855	007	82				76 12		
Retrospective Date									POSTED:	AUDITED:	Employer Identification No.
If this return is for an Estate, give Probate.											
File No. County			Date of Death								

LINE  
NO.

### Computation of Tax Due

AMOUNT	LINE NO.	TAX
	1.	
	2.	
	3.	
	4.	
	5.	
	6.	
	7.	
	8.	
	9.	2,376.23
	10.	
	11.	
	12.	
	13.	2,376.23
	14.	350.00
	15.	2,026.23
	16.	
	17.	
	18.	
	19.	
	20.	
	21.	2,026.23
	22.	
	23.	2,026.23
	24.	
	25.	2,026.23

Make Remittance Payable To: 'STATE OF MICHIGAN' Write your Intangible Account No. on your check.  
Mail To: MICHIGAN DEPARTMENT OF TREASURY, TREASURY BUILDING, LANSING, MICHIGAN 48922

Business or Profession of Taxpayer: <b>SALES</b>	Amount Single Business Tax Paid:	Single Business Tax Account No.:	Telephone Number: <b>863-0400</b>
Year of Last Return Filed: <b>1975</b>	Address of Last Return: <b>SAME</b>		
Check which Method your return is Computed by. <input checked="" type="checkbox"/> RETROACTIVE DATE <input type="checkbox"/> MONTHLY AVERAGE		NOTE: If this return is from a Trustee, attach a list of Names and Addresses of Beneficiaries and Date of Creation of Trust.	

I declare under the penalties imposed by Act No. 301 P.A. of 1939, as Amended, that this return, including any accompanying schedules and statements has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature

Prepared By:  
**GORDON L. HOLLANDER, P.C.**  
CERTIFIED PUBLIC ACCOUNTANT

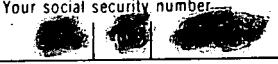
Signature

NW-88126-Procid-32249355 Page 2 MILE ROAD

Title: (State whether Individual, Owner, Executor, Administrator, Trustee, etc.)

# MICHIGAN INDIVIDUAL INCOME TAX RETURN

for 1975, or taxable year beginning 1975, ending 19

▼ First name and initial (if joint return, use first names and initials of both) <b>Earl R. and Marge</b>		Last name <b>Ruby</b>	Your social security number 
Home address (number and street or rural route) <b>18135 Livernois</b>		Your occupation <b>Sales</b>	
City, town or post office, and State <b>Detroit, Michigan</b>		ZIP code <b>48221</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

<input type="radio"/> Filing Status: A <input type="checkbox"/> Single B <input checked="" type="checkbox"/> Married, filing jointly C <input type="checkbox"/> Married, filing separately (see instructions, page 2)	1. Exemptions: (a) Enter here the number of exemptions claimed on your federal income tax return..... (b) Special exemption for paraplegics & quadriplegics. [See Instructions]..... (c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b).....
▲ Name of Spouse (Give spouse's Soc. Sec. No. in the space provided)	4 4 4

2. STATE <b>CAMPAIGN FUND</b>	Do you wish to designate \$2.00 of your taxes for this fund? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	NOTE: If you check the 'YES' boxes it will not increase your tax or reduce your refund.
	If joint return, does your spouse wish to designate \$2.00? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

▼ Attach State Copy of Form W-2 Here	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 from gross income. (See page 5 of the instructions).....	43. <u>178,036 18</u>
	4. Additions to adjusted gross income, (from page 2, line 35).....	4. <u>178,036 18</u>
	5. Total, add lines 3 and 4.....	5. <u>178,036 18</u>
	6. Subtractions from adjusted gross income, (from page 2, line 44).....	6. <u>178,036 18</u>
	7. Subtract line 6 from line 5.....	7. <u>6,000 00</u>
	8. Residents multiply exemptions claimed on line 1 by \$1,500.00 (part-year and nonresident allowance from line 48).....	8. <u>172,036 18</u>
	9. Income subject to tax (subtract line 8 from line 7).....	9. <u>7,517 98</u>
	10. Tax: multiply line 9 by 4.37% (.0437).....	10. <u>333 33</u>

▲ Attach Check or Money Order Here	CREDITS (See instructions - pages 7-10)    AMOUNT PAID	CREDIT
	11. Income tax paid to Michigan cities..... 12. Contributions to Michigan colleges & universities (attach receipts)..... 13. Income tax paid to another state (attach copy of return).....	11a. <u>100 89</u> 11b. <u>200 9</u> 12. <u>              </u> 12a. <u>              </u> 13. <u>              </u> 13a. <u>              </u>
	14. Total credits (add lines 11a, 12a, and 13a), enter total here..... 15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE')..... 16. Credits from any MI-1040 CR form. (see page 9 of instructions).....	14. <u>20 09</u> 15. <u>7,497 89</u> 16. <u>              </u>

▼ Attach Check or Money Order Here	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' .....	17. <u>              </u> 18. <u>              </u> 19. <u>              </u> 20. <u>              </u>
	21. Property tax credit, 60% (.60) of line 20, (\$500.00 maximum)..... 22. Personal property tax paid on inventory. <u>22</u> X 39% (.39).....	21. <u>              </u> 22. <u>              </u>

▼ Attach Check or Money Order Here	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.....	23. <u>2,157 50</u> 24. <u>4,000 00</u> 25. <u>              </u> 26. <u>6,157 50</u> 27. <u>1,340 39</u> 28. <u>              </u> 29. <u>              </u> 30. <u>              </u>
	REFUND ► <u>23</u>	
	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.	OFFICE USE
---	------------

Sign  Your signature

Date

GORDON L. HOLLANDER, P.C.  
CERTIFIED PUBLIC ACCOUNTANT  
1075 WEST TEN MILE ROAD

Date

- Estimated income tax for 1976
2. Exemptions (number of allowable exemptions times \$1,500.00) .....
  3. Subtract line 2 from line 1. (This is your estimated taxable income) .....
  4. Estimated tax (line 3 times .046 or 4.6%) .....
  5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories, Michigan homestead property taxes and contributions to Michigan colleges and universities .....
  6. Subtract line 5 from line 4. Enter here and on line 1 below .....



### MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1976

For calendar year 1976 or fiscal year ending \_\_\_\_\_, 19 \_\_\_\_\_ STATE OF MICHIGAN Department of Treasury

FORM  
MI-1040-ES

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Address (number and street)		Spouse's social security number
	City, State, and ZIP code		

1. Your estimate of 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 {  April 15, 1976, enter 1/4 of line 3;  September 15, 1976, enter 1/2 of line 3 }  
due to be filed on: {  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

For calendar year 1976 or fiscal year ending \_\_\_\_\_, 19 \_\_\_\_\_ STATE OF MICHIGAN Department of Treasury

FORM  
MI-1040-ES

Please print or type	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
	Earl R. and Marge		<span style="background-color: black; color: black;">REDACTED</span>
	Address (number and street) 18135 Livernois		Spouse's social security number
City, State, and ZIP code Detroit, Michigan 48221			

1. Your estimate of 1976 income tax ..... 5,600.00
2. Estimated income tax withheld and to be withheld during entire year of 1976 ..... 5,600.00
3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required) .....
4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.  
If this declaration is {  April 15, 1976, enter 1/4 of line 3;  September 15, 1976, enter 1/2 of line 3 }  
due to be filed on: {  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

D-1040(NR)  
CITY OF  
DETROIT

**CITY OF DETROIT INCOME TAX  
INDIVIDUAL RETURN—NONRESIDENT 1975**

or other taxable year beginning ..... 1975, ending ..... 19.....

EXTENSION NUMBER

First Name and Initial <b>Earl R. and Marge</b>	Last Name <b>Ruby</b>	Your Social Security Number <b>██████████</b>	If you are an EMPLOYER enter your Federal EMPLOYER Identification No. here:		
(If joint return of husband and wife, use first names and middle initials of both)		Your Occupation <b>Sales</b>			
Home Address (Number and Street or Rural Route) <b>18135 Livernois</b>		Spouse's Social Security Number <b>██████████</b>			
City, Town or Post Office <b>Detroit, Michigan</b>	State <b>MI</b>	Postal Zip Code <b>48221</b>	Spouse's Occupation <b>██████████</b>	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 <input checked="" type="checkbox"/>	65 or over <input type="checkbox"/>	Blind <input type="checkbox"/>	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:  
**Denise, Joyce**

Enter No. →

3. OTHER DEPENDENTS	NAME Enter figure 1 in the last column to right for each name listed	Relationship	Months lived in your home during 1975	→	
				1	2
				→	→

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>COSO CLEANERS, INC. DET. MICH.</b>	\$ 70,000.00	\$ 229.00	\$ 35,000.00
	16,500.00	110.00	8,250.00
	<b>86,500.00</b>	<b>339.00</b>	<b>43,250.00</b>
6. TOTALS .....			<b>394.13</b>
7. Rental income (or loss) from tangible property in the City of Detroit—from page 2, Schedule B, line 4 .....			<b>7,508.00</b>
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) .....			<b>46,154.13</b>
13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero) .....			
14. Total (line 12 less line 13) .....			<b>46,154.13</b>
15. Less Amount for Exemptions: Enter number of exemptions from line 4 above <b>4</b> and multiply by \$600 .....			\$ 2,400.00
16. TOTAL INCOME SUBJECT TO TAX .....			<b>43,754.13</b>
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 .....	\$ <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... 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.



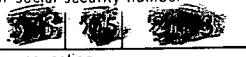
**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
 (If additional space is needed, attach schedule)

(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 11260 STONY RIVER DR. BIRM. MI	[REDACTED]	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON #1150 CHICAGO, IL 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 share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			

# 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)		Last name	Your social security number
Earl R. and Marge		Ruby	
Home address (number and street or rural route)		Your occupation	
18135 Livernois		Sales	
City, town or post office, and State		ZIP code	Spouse's social security no.
Detroit, Michigan		48221	
Residency Status during tax year:		Spouse's occupation	
<input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-resident		<input type="checkbox"/> Part-year resident, from _____ to _____	

▲ Filing Status: A <input type="checkbox"/> Single B <input checked="" type="checkbox"/> Married, filing jointly C <input type="checkbox"/> Married, filing separately (see instructions, page 2)	1. Exemptions: (a) Enter here the number of exemptions claimed on your federal income tax return.....  (b) Special exemption for paraplegics & quadriplegics [See Instructions].....  (c) TOTAL EXEMPTIONS, add lines 1(a) and 1(b).....
--	---

▲ Name of Spouse  
(Give spouse's Soc. Sec. No. in the space provided)

2. STATE CAMPAIGN FUND	Do you wish to designate \$2.00 of your taxes for this fund?  If joint return, does your spouse wish to designate \$2.00?.....	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO  <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	NOTE: If you check the 'YES' boxes it will not increase your tax or reduce your refund.
---------------------------	--	--	---

▼ Attach State Copy of Form W-2 Here	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 from gross income. (See page 5 of the instructions).....
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).....	

▲ Attach Check or Money Order Here	CREDITS (See instructions - pages 7-10)      AMOUNT PAID      CREDIT	
11. Income tax paid to Michigan cities.....	11. <u>100 89</u>	11a. <u>2009</u>
12. Contributions to Michigan colleges & universities (attach receipts).....	12. <u>      </u>	12a. <u>      </u>
13. Income tax paid to another state (attach copy of return).....	13. <u>      </u>	13a. <u>      </u>
14. Total credits (add lines 11a, 12a, and 13a), enter total here.....	14. <u>      </u>	14. <u>20 09</u>
15. Income tax, subtract line 14 from line 10 (if line 14 is greater than line 10, enter 'NONE').....	15. <u>      </u>	15. <u>7,497 89</u>
16. Credits from any MI-1040 CR form. (see page 9 of instructions)..... Do not complete lines 17 thru 21 if you have claimed a credit on line 16.	16. <u>      </u>	

▼ Attach Check or Money Order Here	17. Household income from line 56.....
18. Enter 1975 homestead property tax or amount from line 59.....	18. <u>      </u>
19. Tax not eligible for credit, enter 3.5% (.035) of line 17.....	19. <u>      </u>
20. Subtract line 19 from line 18, if line 19 is greater, enter 'NONE'.....	20. <u>      </u>
21. Property tax credit, 60% (.60) of line 20, (\$500.00 maximum).....	21. <u>      </u>
22. Personal property tax paid on inventory. <u>22</u> X 39% (.39).....	22. <u>      </u>

▲ Sign Here	PAYMENTS
23. Michigan tax withheld (attach State copy of W-2).....	23. <u>2,157 50</u>
24. Michigan estimated tax payments.....	24. <u>4,000 00</u>
25. 1974 overpayment credited to 1975.....	25. <u>      </u>
26. Add lines 16, 22, 23, 24, and 25, or lines 21, 22, 23, 24, and 25.....	26. <u>6,157 50</u>
27. If line 26 is less than line 15, enter BALANCE OF TAX DUE HERE.....	PAY ► <u>27 1,340 39</u>
28. If line 26 is greater than line 15, enter AMOUNT OVERPAID.....	28. <u>      </u>
29. Amount of line 28 to be REFUNDED TO YOU.....	REFUND ► <u>29       </u>
▲ 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.

OFFICE USE

Sign Your signature	Date	Signature of preparer other than taxpayer	Date
Here		GORDON L. HOLLANDER, P.C.	
NW 88326 DocId:92245335 Page 21		CERTIFIED PUBLIC ACCOUNTANT	
		19675 WEST TEN MILE ROAD	
		Michigan Income Tax, P.O. Drawer H, Lansing 48904	

D-1040(NR)  
CITY OF  
DETROIT

CITY OF DETROIT INCOME TAX  
INDIVIDUAL RETURN—NONRESIDENT 1975

or other taxable year beginning ..... 1975, ending ..... 19.....

First Name and Initial Earl R. and Marge	Last Name Ruby	Your Social Security Number ██████████	EXTENSION NUMBER:		
(If joint return of husband and wife, use first names and middle initials of both)			Your Occupation Sales		
Home Address (Number and Street or Rural Route) 18135 Livernois			Spouse's Social Security Number		
City, Town or Post Office Detroit, Michigan	State Michigan	Postal Zip Code 48221	Spouse's Occupation		
			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

If you are an EMPLOYER enter your Federal EMPLOYER Identification No. here:

IP FP APP.  
OA.

Auditor

SCHEDULE A—EXEMPTIONS

1. YOURSELF . . . . .  
SPOUSE . . . . .

Regular

65 or over

Blind

{ Enter number of exemptions checked

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you:

Denise, Joyce

Enter No.

3. OTHER DEPENDENTS }	NAME Enter figure 1 in the last column to right for each name listed	Relationship	Months lived in your home during 1975	Enter No.	
				↓	↓

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
COSO CLEANERS, INC.	DET. MICH.	\$ 70,000.00 16,500.00	\$ 229.00 110.00	\$ 39,000.00 8,250.00

6. TOTALS . . . . .

86,500.00 339.00 43,250.00

396.13

7. Rental income (or loss) from tangible property in the City of Detroit—from page 2, Schedule B, line 4 . . . . .

3,508.00

8. Other income (or loss) from partnerships, etc.—from page 2, Schedule F, line 4 . . . . .

1

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 . . . . .

4

11. Income (or loss)—TRUSTS AND ESTATES ONLY—from page 4, Schedule G, line 7 (see instructions for exemption to enter on line 15)

46,154.13

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) . . . . .

1

14. Total (line 12 less line 13) . . . . .

2,400.00

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above . . . . . and multiply by \$600 . . . . .

43,754.13

16. TOTAL INCOME SUBJECT TO TAX . . . . .

218.77

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (1/2%). . . . .

1

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 . . . . .

1

c. Other Credits—explain in attached statement (See Instructions) . . . . .

1

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.

1

22. If your tax (line 17) is larger than your payments (line 19) enter amount of BALANCE DUE Pay in full with this return. • \$ . . . . .

1

Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar (\$1.00) need not be paid.

1

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)

SIGN HERE  (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) CERTIFIED PUBLIC ACCOUNTANT

GORDON L. HOLLANDER, P.C.

ESCA (RG 233)

JFK Collection

4

1. Income reported in 1976 .....  
 2. Exemptions (number of allowable exemptions times \$1,500.00) .....  
 3. Subtract line 2 from line 1. (This is your estimated taxable income) .....  
 4. Estimated tax (line 3 times .046 or 4.6%) .....  
 5. LESS: Total estimated tax credit for Michigan City income taxes, personal property tax on inventories,  
Michigan homestead property taxes and contributions to Michigan colleges and universities .....  
 6. Subtract line 5 from line 4. Enter here and on line 1 below .....

 <b>MICHIGAN</b> THE GREAT LAKES STATE	<b>MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS—1976</b>		FORM MI-1040-ES
For calendar year 1976 or fiscal year ending _____, 19_____		STATE OF MICHIGAN Department of Treasury	
First name and initial (if joint declaration, use names and initials of both)		Last name	Your social security number
Please print or type	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 {  April 15, 1976, enter 1/4 of line 3;    September 15, 1976, enter 1/2 of line 3 } .....  
     due to be filed on: {  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

 <b>MICHIGAN</b> THE GREAT LAKES STATE	<b>MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS—1976</b>		FORM MI-1040-ES
For calendar year 1976 or fiscal year ending _____, 19_____		STATE OF MICHIGAN Department of Treasury	
First name and initial (if joint declaration, use names and initials of both)		Last name	Your social security number
Please print or type	Earl R. and Marge		Ruby
	Address (number and street) 18135 Livernois		Spouse's social security number
City, State, and ZIP code Detroit, Michigan 48221			

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 {  April 15, 1976, enter 1/4 of line 3;    September 15, 1976, enter 1/2 of line 3 } .....  
     due to be filed on: {  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.

DEPARTMENT OF TREASURY  
Revenue Division  
INTANGIBLES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE

Calendar Year 19

OR FISCAL YEAR

Beginning 19

Ending 19

Individual

Partnership

Michigan Corporation

Foreign Corporation

Fiduciary

RUBY EARL & MARGIE  
18135 LIVERNOIS AVE  
DETROIT MI

48221

6 9 8 8 5 5

DO NOT WRITE ABOVE THIS LINE

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

1.	Accounts and Notes Receivable (non-income producing only)	AMOUNT	Line No.
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 @ 3½% of Income (Line 7) or 1/10 of 1% of Balance (Line 6), whichever is greater		
9.	Stocks and Bonds ----- Schedule A, Column 9		
10.	Mortgages and Land Contracts ----- Schedule B, Column B		
11.	Annuities ----- Schedule C, Column 9		
12.	Beneficiary Return (attach copy hereto)		
13.	TOTAL		
14.	Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)		
15.	BALANCE DUE		
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	or Withdrawn from Mich.	
18.	Savings in Building and Loan Ass'n. Located Outside of Michigan	Banks or Ass'ns. after RETROACTIVE DATE	
19.	TOTAL		
20.	TAX @ 40¢ per \$1000.00 of Line 19		
21.	TOTAL TAX DUE (Line 15 plus Line 20)		
22.	Less Advance Payment of Tax		
23.	TOTAL TAX DUE		
24.	Penalties & Interest; Penalty %, \$ ; Interest %, Months, \$		
25.	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.

SALES

Phone No. 863-0400

- Business or Profession of Taxpayer
- Give year of last return filed 1974 Address of Last Return SAME
- Check here if return is computed on a Retroactive Date Method or Monthly Average Method
- If taxpayer is a corporation give State and Date of Incorporation Federal Employers Identification Number
- If this is the return of a Trustee attach list of names and addresses of beneficiaries and date of creation of trust
- If this is a Business Return a copy of the Balance Sheet as of the close of the Tax Year must be attached

I declare under the penalties imposed by Act No. 301 P. A. of 1939, as Amended, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Social Security Number

Signed

Signed

Title

State whether Individual Owner, Member of Firm, Business

GORDON L. HOLLANDER, P.C.

Return Prepared by CERTIFIED PUBLIC ACCOUNTANT

19675 WEST TEN MILE ROAD

DETROIT, MICHIGAN 48275

## 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 1120 STONY RIVER DR. BIRM. MI	[REDACTED]	7,500	46,840.04
(b) ESTATE OF GEORGE MARCUS 611 W. WASHINGTON #1150 CHICAGO, IL 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 share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (See instructions)	(8) Enter here and on form MI-1040, each shareholder's proportionate share of Single business tax paid. (See instructions)
(a) 46,840.04			
(b) 46,840.05			
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

**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) ESTATE RUBY 4380 STONEY RIVER BIRM. MI	[REDACTED]	500	19,730.16
(b) ESTATE OF GEORGE MARCUS 61 W. WASHINGTON CHICAGO ILL. 60602		500	19,730.15
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			

(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 34 or on page 2, schedule 2, line 43) difference between column 4 and column 5 (See instructions)	(7) Enter here and on form MI-1040, page 1, line 22 each shareholder's pro- portionate share of 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) .....			

C-3000K ■

**Schedule of Partners or Shareholders—  
Partnership, Subchapter S Corp., Professional Corp.**

1976

See instructions on reverse side

6-0000X □

**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				
<b>SUMMARY</b>						
3 Total Number of Partners or Shareholders.....		38 0				
4 Total Number of Qualified Partners or Shareholders from Part II—enter here and on C-8000, line 60a....		4				
<b>QUALIFIED PARTNERS OR SHAREHOLDERS</b>						
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
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
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
		%	00	%	00	00
<b>NON-QUALIFIED PARTNERS OR SHAREHOLDERS.</b> 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	
<b>TOTALS</b> (Part II and Part III)		7   00	%	00	00	

C-3000K □

**Schedule of Partners or Shareholders—  
Partnership, Subchapter S Corp., Professional Corp.**

1976 □

See instructions on reverse side

G-2200M

**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.....

**QUALIFIED PARTNERS OR SHAREHOLDERS**

**NON-QUALIFIED PARTNERS OR SHAREHOLDERS.** If more space is needed submit separate schedule and enter totals on line 7.

## Department of Treasury

for 1973, or taxable year beginning ..... 1973, ending ..... 19.....

First name and initial (if joint return, use first names and initials of both)		Last name	Your social security number
EARL AND MARGE		RUBY	[REDACTED]
Home address (number and street or rural route)		Your occupation	
7135 LIVERMORE		SALES	
City, town or post office, and State		ZIP code	Spouse's social security no.
DETROIT, MICHIGAN		48221	
1. Exemptions-Enter here total number of exemptions claimed on your 1973 Federal income tax return <span style="float: right;">V 6</span>			

► Were you a Michigan resident prior to July 1, 1972?  Yes  No

2. Filing status - check one.  Married Filing Jointly  Single  Resident (full year)  
 Married Filing Separately - Name of Spouse .....  Part-year from ..... to .....  
 Give spouse's social security no. in space provided  Nonresident

- Attach State Copy of Form W-2 Here ▶
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 from gross income. (See page 5 of the instructions) ③ 125,633.87  
④ 2,024.07  
⑤ 130,757.94  
⑥ 130,708.92  
⑦ 130,708.92  
⑧ 3,621.00  
⑨ 127,108.92  
⑩ 4,937.21
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%) .....

CREDITS	AMOUNT PAID	CREDIT
(See pages 8, 9, and 10 of the instructions)		
11. Income tax paid to Michigan cities	192.89	11a. 27.44
12. Contributions to Michigan colleges and 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. 27.44
15. Subtract line 14 from line 10 (If line 14 is greater than line 10, enter NONE)		15. 127,108.92

- Attach Check or Money Order Here ▶
- 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) ..... 24. 2,266.20  
 25. Michigan estimated tax payments ..... 25. 695.00  
 26. 1972 overpayment credited to 1973 ..... 26 .....  
 27. Add line 20 or 21 to lines 23, 24, 25, and 26 ..... 27. 2,961.20  
 28. If line 27 is less than line 15, enter BALANCE OF TAX DUE HERE PAY IN FULL WITH RETURN ..... 28. 1,967.87  
 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 Date Your signature Signature of preparer other than taxpayer Date

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

Make checks payable to "State of Michigan." Mail return and payment to - Michigan CERTIFIED PUBLIC ACCOUNTANT, Southfield, Michigan 48075

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT, Southfield, Michigan 48075

17350 TEN MILE ROAD

SOUTHFIELD, MICHIGAN 48075 PAGE 1 OF 2

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
Please print or type	Address (number and street)	Spouse's social security number	
	City, State, and ZIP code		

1. Your estimate of 1974 income tax.....  
 2. Estimated income tax withheld and to be withheld during entire year of 1974 .....  
 3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required) .....  
 4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.  
     If this declaration is  April 15, 1974, enter 1/4 of line 3;  September 16, 1974, enter 1/2 of line 3 } .....  
     due to be filed on:  June 17, 1974, enter 1/3 of line 3;  Jan. 15, 1975, enter amount on line 3 } .....  
 5. If you had an overpayment on your 1973 income tax return which you elected to have applied as a  
     credit against your 1974 estimated tax, enter the amount here .....     
 6. To apply entire overpayment credit to this installment and any excess to the next, enter here the amount on line 5. To spread  
     credit evenly to each installment, divide it by number of installments and enter results here.....  
 7. Amount to be paid with this declaration at time of filing (line 4 less line 6).....  
 8. Note: The payment of the estimated tax (line 3 less any 1973 overpayment credit) with this return eliminates the filing of  
     quarterly estimates. Enter lump sum payment here .....

I have examined this declaration and to the best of my knowledge it is correct.

Signature(s)..... Date....., 19.....

If joint estimate, both husband and wife must sign



### MICHIGAN DECLARATION OF ESTIMATED INCOME TAX FOR INDIVIDUALS- 1974

For calendar year 1974 or fiscal year ending \_\_\_\_\_, 19 \_\_\_\_ STATE OF MICHIGAN  
 Department of Treasury

FORM  
 MI-1040-ES

	First name and initial (if joint declaration, use names and initials of both)	Last name	Your social security number
Please print or type	Address (number and street)	Spouse's social security number	
	City, State, and ZIP code		

1. Your estimate of 1974 income tax ..... 2,000.00  
 2. Estimated income tax withheld and to be withheld during entire year of 1974 ..... 2,000.00  
 3. ESTIMATED TAX (line 1 less line 2). (If less than \$100, no declaration is required) ..... 0.00  
 4. COMPUTATION OF INSTALLMENT. Check proper box below and enter amount indicated.  
     If this declaration is  April 15, 1974, enter 1/4 of line 3;  September 16, 1974, enter 1/2 of line 3 } .....  
     due to be filed on:  June 17, 1974, enter 1/3 of line 3;  Jan. 15, 1975, enter amount on line 3 } .....  
 5. If you had an overpayment on your 1973 income tax return which you elected to have applied as a  
     credit against your 1974 estimated tax, enter the amount here .....     
 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.....

or other taxable year beginning		1973, ending	12
Last Name		Your Social Security Number	EXTENSION NUMBER
4 F 704298		Your Occupation	If you are an EMPLOYER, enter your Employer Identification No. here
RUEY EARL & MARGE 18135 LIVERNOIS DETROIT, MI 48221		Spouse's Social Security Number	
		Spouse's Occupation	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

Auditor

### SCHEDULE A - EXEMPTIONS

1. YOURSELF . . . . .  
SPOUSE . . . . .

Regular

65 or over

Blind

Enter number of exemptions checked  
 0

2. Enter first names of each of your DEPENDENT CHILDREN who lived with you:

EDWARD

Enter No. 1

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. 1	
				1	2

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
GORDON CLEAVAGE, INC. DET. MI		\$ 50,250.00	\$ 20,127	\$ 30,127
2000 HUMMER SALES, INC. DET. MI		10,000.00	120.00	8,879.00

6. TOTALS .....

60,250.00

20,127

30,127

7. Rental income (or loss) from tangible property in the City of Detroit — from page 2, Schedule B, line 4 .....

1,125.00

8. Other income (or loss) from partnerships, etc. — from page 2, Schedule F, line 4 .....

765.00

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 .....

1,125.00

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) .....

31,610.00

13. Less: Deductions from page 2, Schedule M, line 5 (if none, enter zero) .....

3,125.00

14. Total (line 12 less line 13) .....

28,485.00

15. Less Amount for Exemptions: Enter number of exemptions from line 4 above 3 and multiply by \$600 .....

\$ 1,800.00

16. TOTAL INCOME SUBJECT TO TAX .....

26,685.00

17. CITY OF DETROIT TAX: Multiply line 16 by .005 (½%) .....

\$ 133.45

### PAYMENTS AND CREDITS

18. a. Tax withheld by employer — from line 6 above — ATTACH Forms DW-2 or W-2 .....

\$ 20,127

b. Payments and credits on 1973 Declaration of Estimated Detroit Income Tax .....

\$ 0

c. Other Credits — explain in attached statement (See Instructions) .....

\$ 0

19. TOTAL — Add Lines 18a, b, and c .....

\$ 20,127

### TAX DUE OR REFUND

20. If your payments (line 19) are larger than your tax (line 17), enter amount of OVERPAYMENT .....

\$ 133.45

21. Check box if you wish overpayment on line 20 to be: (A)  Credited on 1974 Estimated Tax or (B)  Refunded.

1

22. If your tax (line 17) is larger than your payments (line 19) enter amount of BALANCE DUE Pay in full with this return.

\$ 0

Make check payable to: "TREASURER, CITY OF DETROIT." A balance due of less than one dollar (\$1.00) need not be paid.

I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE..... (Taxpayer's signature and date)

(Signature of preparer other than taxpayer) (Date)

SIGN HERE..... (Spouse's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN)

GORDON L. HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

MAIL TO: City Treasurer, 104 City-County Building, Detroit 48226  
RETURNS MUST BE FILED BY APRIL 30, 1974, YAFIELD, MICHIGAN 48275

Revenue Division  
MICHIGAN TAXES TAX RETURN

THIS NUMBER WHEN SUBMITTING PAYMENT, OR IN CORRESPONDENCE:

Calendar Year 1973

OR FISCAL YEAR

Beginning 19

Ending 19

Individual

Partnership

Michigan Corporation

Foreign Corporation

Fiduciary

Check  
One

DO NOT WRITE ABOVE THIS LINE

RUBY EARL & MARGIE  
18135 LIVERNOIS AVE  
DETROIT MI

48221 6 9 3 3 5 5

POSTED FILED  
V IF THIS RETURN IS FOR AN  
ESTATE GIVE PROBATE

County

File No.

Date of Death

MONTH	DAY	YEAR	ACCOUNT NO.	TYPE	COUNTY	CITY	K	C	FILE DATE	Line No.	TAX
11	30	73	698855	007	82		1		73 12		

Line No. Computation of Tax Due

1. Accounts and Notes Receivable (non-income producing only)	AMOUNT	Line No.	TAX
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.	19.26.14
10. Mortgages and Land Contracts ----- Schedule B, Column 8.		10.	
11. Annuities ----- Schedule C, Column 9.		11.	
12. Beneficiary Return (attach copy hereof)		12.	
13. TOTAL		13.	
14. Less Statutory deduction (\$175.00 or \$350.00 by husbands and wives filing joint return)		14.	
15. BALANCE DUE		15.	19.26.14
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'tns. after RETROACTIVE DATE.	17.	
18. Savings in Building and Loan Ass'tns. 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.	19.26.14
22. Less Advance Payment of Tax		22.	
23. TOTAL TAX DUE		23.	19.26.14
24. Penalties & Interest; Penalty %, \$ ; Interest % Months, \$		24.	
25. TOTAL AMOUNT DUE		25.	19.26.14

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.

SALES

Phone No. 513-3434

1. Business or Profession of Taxpayer
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

Signed \_\_\_\_\_

Signed \_\_\_\_\_

Title \_\_\_\_\_ State whether Individual Owner, Member of Firm, Partner, Administrator, Trustee, etc., or five (5) or more persons

GORDON L HOLLANDER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

17350 TEN MILE ROAD

SOUTHFIELD, MICHIGAN 48075

Return Prepared by

CERTIFIED PUBLIC ACCOUNTANT

17350 TEN MILE ROAD

SOUTHFIELD, MICHIGAN 48075

Address \_\_\_\_\_

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE**

C of D-15-D17-J (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 $\frac{1}{2}$ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

**D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1974 or Fiscal Year Ending 1974**

NAME(S)  ADDRESS  CITY	(PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
		SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
STATE	POSTAL ZIP CODE		
<b>KEEP</b> 1a. Your 1973 Detroit Income Tax \$.....; 1b. Your Estimate of 1974 Detroit Income Tax \$..... <b>THIS</b> 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 \$..... <b>4.</b> Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <b>COPY</b> <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% <b>FOR</b> 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit \$..... <b>6.</b> AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) \$.....			

**YOUR RECORDS** IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

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 1974**

NAME(S)  ADDRESS  CITY	(PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
		SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
STATE	POSTAL ZIP CODE		
<b>1.</b> Your 1973 Detroit Income Tax \$ 1,580.53 <b>2.</b> Your Estimate of 1974 Detroit Income Tax \$..... <b>3.</b> ESTIMATED TAX (line 1b less line 2) \$..... <b>4.</b> 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>5.</b> Less: Amount of overpayment on 1973 return which you elected to claim as a credit \$..... <b>6.</b> AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) \$.....			

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

1. Name of corporation	2. Date incorporated	3. State or place of incorporation				
2. Date of beginning of year	3. Term of lines 1 through 7					
3. Total assets available for manufacture or sale	4. Loss inventory at end of year					
4. Total and paid wages	5. Cost of goods sold (enter here and on line 7, page 1)					
5. Enter the following schedule	6. Periodic stock control					
COMPUTATION OF COMPENSATION (See Instruction 12)						
1. Name of officer	2. Social security number	3. Title	4. Estimated period to begin or continue	5. Periodic stock control	6. Actual compensation	7. Date of last payment
<i>(Redacted)</i>						
8. Total compensation of officers (enter here and on line 12, page 1).						
9. NO PAYMENTS RESERVED (See Instruction 15)						
1. Year	2. Gross sales and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve		6. Amount charged against reserves	7. Reserve for 8 above at the end of year
1968			4. Current year's provision	5. Recoveries		
1969						
1970						
1971						
1972						
1973						
10. DEPRECIATION (See Instruction 21) Note: If depreciation is computed by using the Class Life (ADR) System for property 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 System) or Form 5006 (Guideline Class Life System) with your return. Except as otherwise expressly provided in regulations section 1.167(e)-1(c)(1), and in regulations section 1.167(b)-12, the provisions of Revenue Procedures 62-21 and 63-13 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 Rule 11.10.						
1. Item and 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. LIFO or FIFO	7. Date of last year
11. Total additional first-year depreciation (do not include in items below)						
1. Depreciation from Form 4832						
2. Depreciation from Form 5006						
4. 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						
15. SUMMARY OF DEPRECIATION (other than additional first-year depreciation)						
1. Item	2. Straight line	3. Declining balance	4. Sum of the years' digits	5. Date of production	6. Other (specify)	7. Total
1. Depreciation from Form 4832						
2. Depreciation from Form 5006						
3. Other						
16. 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 <span style="float: right;">6,500.00</span>						
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) <span style="float: right;">25,000.00</span>						
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. Net undistributed taxable income (line 23, page 1) . . . . .  
1. Net undistributed taxable income deducted as dividends out of earnings and profits of the taxable year . . . .  
    (a) Net imposed on certain capital gains (line 31, page 1) . . . . .  
1. Corporation's undistributed taxable income . . . . .

For more information about the study, please contact Dr. Michael J. Hwang at (319) 356-4300 or via email at [mhwang@uiowa.edu](mailto:mhwang@uiowa.edu).

- |  |  |
|--|--|
| 4 Actual dividends 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 Unadjusted taxable income—taxable as ordinary income or (loss) . . . . .                                     |  |
| 9 Undistributed taxable income—taxable as long-term capital gain (after tax)* . . . . .                        |  |

Since shareholders cannot be restricted as to what amount of his or her share of long-term capital gains may qualify as deductible, (d) retains shareholder rights.

<b>10 INVESTMENT PROPERTY:</b>	
(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 . . .	
<b>11 FORM OF TAX PAYMENT:</b>	
(a) Accelerated depreciation of:	
(1) Low-income rental housing . . .	
(2) Other real property . . .	
(3) Personal property subject to a net lease . . . . .	
(b) Amortization of:	
(1) Railroad rolling stock . . .	
(2) On-the-job training facilities . . .	
(3) Child care facilities . . .	
(4) Reserves for losses on bad debts of financial institutions . . . . .	
(5) Excess percentage depletion . . .	
(6) Net long-term capital gain (after tax) . . .	
<b>12 INVESTMENT CREDIT PROPERTY:</b>	
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 . . . . .	
Cost of used investment property	
(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 1120, Copy B with Form 1120S, and Keep Copy C for your records.

is also incorporated. Tuesday 13.9.1966

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:

- (2) name, address, and employer identification number; and
- (3) percentage owned.

11 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.

1 Amount of taxable income or (loss) for 1970 46,968.87

J Refer to page 7 of instructions and state the principal:  
Business activity ... *S E P T E M B E R*  
Product or service ... *T E A C H I N G*

X Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? . . . . .  Yes  No

4. Did you claim a deduction for expenses connected with any:

(1) Entertainment facility (boat, resort, ranch, etc.)?  Yes  No

(2) Living accommodations (except campgrounds and RVs)

(2) Living accommodations (except dormitories on campus)?  Yes  No

(3) Employees' families at conventions or meetings?  Yes  No

(d) Employee or family vacations not reported on

Form W-23  
Date \_\_\_\_\_ Yes \_\_\_\_\_

14 Did you file all required Forms 1099, 1096 and 1097?  Yes  No

A big tax corporation, at any time during the taxable

IV. Did the corporation, at any time during the past 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.)

○ 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

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE**

C of D-10-D-T-1 (Rev. 3-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER $\frac{1}{2}$ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

**D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX**  
*For Calendar Year 1974 or Fiscal Year Ending* 1974

NAME(S) <i>(PRINT OR TYPE)</i>	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
CITY	STATE	POSTAL ZIP CODE

KEEP	1a. Your 1973 Detroit Income Tax \$.....; 1b. Your Estimate of 1974 Detroit Income Tax \$.....	\$.....
THIS	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 \$.....	\$.....
COPY	3. ESTIMATED TAX (line 1b less line 2) \$.....	\$.....
FOR	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) \$.....	\$.....

YOUR

RECORDS *IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER*

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

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* 1974

NAME(S) <i>(PRINT OR TYPE)</i>	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
CITY	STATE	POSTAL ZIP CODE

DOCUMENT LOCATOR NUMBER	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

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

SCHEDULE C - STATEMENT OF INCOME AND EXPENSE  
(If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) .....	.....	.....
(b) .....	.....	.....
(c) .....	.....	.....
(d) .....	.....	.....
(e) .....	.....	.....
(f) .....	.....	.....
(g) .....	.....	.....
(h) .....	.....	.....
(i) .....	.....	.....
(j) .....	.....	.....

	(4)	(5)	(6) Amount to be used by shareholder on line 35 or on page 2, schedule 2, line 43; difference between column 4 and column 5 (see instructions)
Income (Schedule K, total of lines 4 and 8, U.S. 1120-S)	Line 5, or page 2, schedule 2, line 6	.....	.....
(a) \$ 38,707.35	\$ 38,707.35	\$ - - - - -	.....
(b) 38,707.36	38,707.36	- - - - -	.....
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

## TAX COMPUTATION SCHEDULE

G-1040-ES-DIT-J (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 $\frac{1}{2}$ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$ .....

D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1974 or Fiscal Year Ending 1974

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
CITY STATE POSTAL ZIP CODE		

KEEP THIS COPY FOR	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) \$ ..... →
--------------------	--

YOUR RECORDS IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

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 1974

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
CITY STATE POSTAL ZIP CODE	SPOUSE'S SOCIAL SECURITY NUMBER	

DOCUMENT LOCATOR NUMBER	1a. Your 1973 Detroit Income Tax \$ 1,580.53 1b. Your Estimate of 1974 Detroit Income Tax \$ ..... 2. Amount of Detroit Income Tax to be withheld or other credit expected in 1974 \$ ..... 3. ESTIMATED TAX (line 1b less line 2) \$ ..... 4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1974-1/4; <input type="checkbox"/> June 30, 1974-1/3; <input type="checkbox"/> Sept. 30, 1974-1/2; <input type="checkbox"/> Jan. 31, 1975-100% 5. Less: Amount of overpayment on 1973 return which you elected to claim as a credit \$ ..... 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) \$ ..... →
-------------------------	---

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**

C-173-15-D-13 (Rev. 3-73)

A. TOTAL DETROIT INCOME EXPECTED IN 1974	\$
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER $\frac{1}{2}$ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

**D-1040-13 CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1974 or Fiscal Year Ending....., 19**

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
CITY STATE POSTAL ZIP CODE		

KEEP	1a. Your 1973 Detroit Income Tax \$....., 1b. Your Estimate of 1974 Detroit Income Tax .....	\$.....
THIS	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:	
COPY	<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 <input type="checkbox"/>	\$.....
FOR	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .....	\$.....

YOUR

RECORDS IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

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-1040-13 CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1974 or Fiscal Year Ending....., 19**

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
CITY STATE POSTAL ZIP CODE		

DOCUMENT LOCATOR NUMBER	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 <input type="checkbox"/>	\$.....
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .....	\$.....

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) <i>RAY RUBY 4360 STOREY RIVER, BIRM. MICH.</i>	<i>[REDACTED]</i>	<i>7,500</i>
(b) <i>ESTATE OF GEORGE MARCUS 69 W. WASHINGTON #1150 CHICAGO, ILL. 60602</i>		<i>7,500</i>
(c) .....		
(d) .....		
(e) .....		
(f) .....		
(g) .....		
(h) .....		
(i) .....		
(j) .....		

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ <i>9,169.69</i>	<i>9,169.69</i>		<i>0.00</i>
(b) <i>9,169.69</i>	<i>9,169.69</i>		<i>0.00</i>
(c) .....			
(d) .....			
(e) .....			
(f) .....			
(g) .....			
(h) .....			
(i) .....			
(j) .....			

D-1040-ES

**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 $\frac{1}{2}$ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

D-1040-ES

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending 19**

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
CITY STATE POSTAL ZIP CODE		
KEEP	1a. Your 1974 Detroit Income Tax \$.....; 1b. Your Estimate of 1975 Detroit Income Tax \$.....	\$.....
THIS	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 \$.....	\$.....
COPY	3. ESTIMATED TAX (line 1b less line 2) \$.....	\$.....
FOR	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 <input type="checkbox"/> →	\$.....
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) <input type="checkbox"/> →	\$.....

YOUR

RECORDS

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE

▼ DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending 19**

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
CITY STATE POSTAL ZIP CODE		
DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$.....; 1b. Your Estimate of 1975 Detroit Income Tax \$.....	\$.....
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 \$.....	\$.....
	3. ESTIMATED TAX (line 1b less line 2) \$.....	\$.....
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1975—1/4; <input type="checkbox"/> June 30, 1975—1/3; <input type="checkbox"/> Sept. 30, 1975—1/2; <input type="checkbox"/> Jan. 31, 1976—100%	\$.....
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit <input type="checkbox"/> →	\$.....
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) <input type="checkbox"/> →	\$.....

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.

**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) F.A. RUBY 4380 STONEY RIVER DR. BIRM. MI 48010		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 share- holder on Mi-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form Mi-1040, page 1, line 25 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ 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)			

1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE

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 $\frac{1}{2}$ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

**D-1040-ES**

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX**  
**For Calendar Year 1975 or Fiscal Year Ending 19**

**1975**

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
CITY STATE POSTAL ZIP CODE	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

KEEP	1a. Your 1974 Detroit Income Tax \$.....; 1b. Your Estimate of 1975 Detroit Income Tax \$.....	\$.....
THIS	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 \$.....	\$.....
COPY	3. ESTIMATED TAX (line 1b less line 2) \$.....	\$.....
FOR	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 <input type="checkbox"/> →	\$.....
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) <input type="checkbox"/> →	\$.....

YOUR

RECORDS

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

**D-1040-ES**

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX**  
**For Calendar Year 1975 or Fiscal Year Ending 19**

**1975**

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
CITY STATE POSTAL ZIP CODE	SPOUSE'S SOCIAL SECURITY NUMBER	<input checked="" type="checkbox"/> CORPORATION
		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

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 <input type="checkbox"/> →	\$.....
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) <input type="checkbox"/> →	\$.....

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

**SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS**  
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) GAGE, RUBY 4350 STONEY RIVER, BIRM. MICH.	[REDACTED]	7,500
(b) ESTATE OF GEORGE MARCUS 69 W. WASHINGTON #1150 CHICAGO, ILL. 60602	[REDACTED]	7,500
(c) .....	[REDACTED]	
(d) .....	[REDACTED]	
(e) .....	[REDACTED]	
(f) .....	[REDACTED]	
(g) .....	[REDACTED]	
(h) .....	[REDACTED]	
(i) .....	[REDACTED]	
(j) .....	[REDACTED]	

(4) Amount taxable as ordinary income (schedule K, total of lines 4 and 8, U.S. 1120-S)	(5) Distributive Income from page 1, line 5, or page 2, schedule B, line 6	(6) Amount to be used by share- holder on MI-1040 (enter on page 2, schedule 1, line 37 or on page 2, schedule 2, line 46) difference between column 4 and column 5 (see instructions)	(7) Enter here and on form MI-1040, page 1, line 25 each shareholder's pro- portionate share of per- sonal property taxes paid on inventories or the credit for franchise fees paid. (see instructions)
(a) \$ 9,169.69	9,169.69		9,169.69
(b) 9,169.69	9,169.69		9,169.69
(c)			
(d)			
(e)			
(f)			
(g)			
(h)			
(i)			
(j)			

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE

1975

C of D-15-DIT-J (Rev. 8-74)

A. TOTAL DETROIT INCOME EXPECTED IN 1975	\$
B. EXEMPTIONS (\$600.00 FOR EACH EXEMPTION)	\$
C. ESTIMATED DETROIT TAXABLE INCOME (LINE A LESS LINE B)	\$
D. ESTIMATED DETROIT INCOME TAX—NONRESIDENT INDIVIDUALS ENTER ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending ....., 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
CITY STATE POSTAL ZIP CODE	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

KEEP	1a. Your 1974 Detroit Income Tax \$.....; 1b. Your Estimate of 1975 Detroit Income Tax.....	\$.....
THIS	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....	\$.....
COPY	3. ESTIMATED TAX (line 1b less line 2) .....	\$.....
FOR	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975-1/4; <input type="checkbox"/> June 30, 1975-1/3; <input type="checkbox"/> Sept. 30, 1975-1/2; <input type="checkbox"/> Jan. 31, 1976-100%	\$.....
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	\$.....
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .....	\$.....

YOUR

RECORDS

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE

↓ DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending ....., 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
CITY STATE POSTAL ZIP CODE	SPOUSE'S SOCIAL SECURITY NUMBER	<input checked="" type="checkbox"/> CORPORATION
		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER

DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$.....; 1b. Your Estimate of 1975 Detroit Income Tax.....	\$.....
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....	\$.....
	3. ESTIMATED TAX (line 1b less line 2) .....	\$.....
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input checked="" type="checkbox"/> Apr. 30, 1975-1/4; <input type="checkbox"/> June 30, 1975-1/3; <input type="checkbox"/> Sept. 30, 1975-1/2; <input type="checkbox"/> Jan. 31, 1976-100%	\$.....
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	\$.....
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .....	\$.....

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

I CERTIFY THAT THIS IS A CORRECT DECLARATION.

This declaration of estimated tax is not a Tax Return.

Signature of Taxpayer. Spouse also if joint declaration.

DATE

SCHEDULE F - SHAREHOLDERS SHARE OF INCOME AND CREDITS  
 (If additional space is needed, attach schedule)

(1) Name and Address of Each Shareholder	(2) Social Security Number	(3) Number of Shares
(a) ESTATE RUBY 4380 STONEY RIVER DR. BIRM. MI 48010	[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) \$ 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)			

**CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
TAX COMPUTATION SCHEDULE**

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 $\frac{1}{2}$ 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	
ADDRESS				<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER	
CITY	STATE	POSTAL ZIP CODE	SPOUSE'S SOCIAL SECURITY NUMBER		
<b>KEEP</b> 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..... <b>THIS</b> 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: <b>COPY</b> <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    → <b>FOR</b> 6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .....					

YOUR

**RECORDS** IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER

**MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:**

This declaration of estimated tax is not a Tax Return.

**FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226**

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

**D-1040-ES CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending .....**

1975

NAME(S) <b>SOL CLEANERS, INC.</b>		YOUR SOCIAL SECURITY NUMBER <b>[REDACTED]</b>	
ADDRESS <b>18135 LIVERNOIS</b>		SPOUSE'S SOCIAL SECURITY NUMBER <b>[REDACTED]</b>	
CITY <b>DETROIT</b>	STATE <b>MICHIGAN</b>	POSTAL ZIP CODE <b>48221</b>	
<p><b>LOCATOR NUMBER</b></p> <p>1a. Your 1974 Detroit Income Tax \$ <b>1,469.26</b>; 1b. Your Estimate of 1975 Detroit Income Tax .....</p> <p>2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975 .....</p> <p>3. ESTIMATED TAX (line 1b less line 2) .....</p> <p>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%</p> <p>5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit <b>→</b></p> <p>6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .....</p>			
<p>CHECK TYPE OF DECLARATION</p> <p><input type="checkbox"/> INDIVIDUAL</p> <p><input checked="" type="checkbox"/> CORPORATION</p> <p><input type="checkbox"/> PARTNERSHIP</p> <p><input type="checkbox"/> OTHER</p>			

**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.

Signatures of Testators. See also if joint declaration.

DATE

D-1040-ES

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 ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$	

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending ....., 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
CITY STATE POSTAL ZIP CODE	SPOUSE'S SOCIAL SECURITY NUMBER	
<b>KEEP</b>		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.....		\$.....
<b>THIS</b>		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		\$.....
<b>FOR</b>		6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5) .....
		\$.....

YOUR

RECORDS

IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE

▼ DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending ....., 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL <input checked="" type="checkbox"/> CORPORATION <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER
CITY STATE POSTAL ZIP CODE	SPOUSE'S SOCIAL SECURITY NUMBER	
<b>DOCUMENT LOCATOR NUMBER</b>		1a. Your 1974 Detroit Income Tax \$ 98.22.; 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 \_\_\_\_\_

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

J-1040-ES

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 ½ OF 1% OF LINE C. ALL OTHER TAXPAYERS ENTER 2% OF LINE C. ENTER TAX HERE AND ON LINE 1b OF DECLARATION BELOW	\$

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending , 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
CITY STATE POSTAL ZIP CODE	SPOUSE'S SOCIAL SECURITY NUMBER	<input type="checkbox"/> CORPORATION
		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER
<b>KEEP</b>	1a. Your 1974 Detroit Income Tax \$.....; 1b. Your Estimate of 1975 Detroit Income Tax.....	\$.....
<b>THIS</b>	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....	\$.....
<b>COPY</b>	3. ESTIMATED TAX (line 1b less line 2) .....	\$.....
<b>FOR</b>	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975-1/4; <input type="checkbox"/> June 30, 1975-1/3; <input type="checkbox"/> Sept. 30, 1975-1/2; <input type="checkbox"/> Jan. 31, 1976-100%	\$.....
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	\$.....
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....	\$.....

YOUR

RECORDS IF YOU ARE AN EMPLOYER, ENTER EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

MAKE REMITTANCE PAYABLE TO "TREASURER, CITY OF DETROIT"  
AND MAIL WITH DECLARATION TO:

This declaration of estimated tax is not a Tax Return.

FINANCE DEPARTMENT — INCOME TAX DIVISION  
104 CITY-COUNTY BUILDING  
DETROIT, MICHIGAN 48226

DATE

DETACH ON PERFORATION AND SEND FORM BELOW WITH YOUR REMITTANCE

D-1040-ES

CITY OF DETROIT DECLARATION OF ESTIMATED INCOME TAX  
For Calendar Year 1975 or Fiscal Year Ending , 19

1975

NAME(S) (PRINT OR TYPE)	YOUR SOCIAL SECURITY NUMBER	CHECK TYPE OF DECLARATION
ADDRESS		<input type="checkbox"/> INDIVIDUAL
CITY STATE POSTAL ZIP CODE	SPOUSE'S SOCIAL SECURITY NUMBER	<input checked="" type="checkbox"/> CORPORATION
		<input type="checkbox"/> PARTNERSHIP
		<input type="checkbox"/> OTHER
DOCUMENT LOCATOR NUMBER	1a. Your 1974 Detroit Income Tax \$ .98.22 ; 1b. Your Estimate of 1975 Detroit Income Tax.....	\$ .100.00
	2. Amount of Detroit Income Tax to be withheld or other credit expected in 1975.....	\$ .100.00
	3. ESTIMATED TAX (line 1b less line 2) .....	\$ .100.00
	4. Computation of Installment: Check Due Date of declaration below and enter portion of line 3 as indicated: <input type="checkbox"/> Apr. 30, 1975-1/4; <input type="checkbox"/> June 30, 1975-1/3; <input type="checkbox"/> Sept. 30, 1975-1/2; <input type="checkbox"/> Jan. 31, 1976-100%	\$ .100.00
	5. Less: Amount of overpayment on 1974 return which you elected to claim as a credit →	\$ .67.63
	6. AMOUNT TO BE PAID WITH THIS DECLARATION (line 4 less line 5).....	\$ .32.37

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