

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

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

| | | | |
|---|--|--|---|
| Use IRS label. Otherwise, please print or type. | Your first name and initial (if joint return, also give spouse's name and initial) | Last name | Your social security number |
| | AKSHAI K. & CHANCHAL | RUNCHAL | 553 39 5912 |
| | Present home address (Number and street, including apartment number, or rural route) | | Spouse's social security no. |
| | 12029 CLOVER AVE. | | 573 41 5200 |
| City, town or post office, State and ZIP code | | | Your occupation |
| LOS ANGELES, CA 90066 | | | ENGINEER |
| Do you want \$1 to go to the Presidential Election Campaign Fund? If joint return, does your spouse want \$1 to go to this fund? | | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | Note: Checking Yes will not increase your tax or reduce your refund. Spouse's occupation TELLER |

Filing Status

Check only one box.

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

Exemptions

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

| | | | | | | |
|---|--|-------------------------------------|---|---|--|--------------------------------------|
| 6a | <input checked="" type="checkbox"/> Yourself | <input type="checkbox"/> 65 or over | <input type="checkbox"/> Blind | Enter number of boxes checked on 6a and b ▶ | | |
| b | <input checked="" type="checkbox"/> Spouse | <input type="checkbox"/> 65 or over | <input type="checkbox"/> Blind | | | |
| c First names of your dependent children who lived with you ▶ | | | | Enter number of children listed ▶ | | |
| d Other dependents: | | (2) Relationship | (3) Number of months lived in your home | (4) Did dependent have income of \$750 or more? | (5) Did you provide more than one-half of dependent's support? | Enter number of other dependents ▶ |
| (1) Name | | | | | | |
| 7 Total number of exemptions claimed | | | | | | Add numbers entered in boxes above ▶ |

Income

Please attach Copy B of your Forms W-2 here. If you do not have a W-2, see page 5 of Instructions.

| | | | |
|-----|---|-----|---------|
| 8 | Wages, salaries, tips, and other employee compensation | 8 | 34,858. |
| 9 | Interest income (If over \$400, attach Schedule B) | 9 | 273. |
| 10a | Dividends (If over \$400, attach Schedule B) | 10a | |
| 10b | Exclusion | 10b | |
| 10c | Subtract line 10b from line 10a | 10c | |
| 11 | State and local income tax refunds (does not apply unless refund is for year you itemized deductions) | 11 | 30. |
| 12 | Alimony received | 12 | |
| 13 | Business income or (loss) (attach Schedule C) | 13 | 966. |
| 14 | Capital gain or (loss) (attach Schedule D) | 14 | |
| 15 | Taxable part of capital gain distributions not reported on Schedule D (see page 9 of Instructions) | 15 | |
| 16 | Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) | 16 | |
| 17 | Fully taxable pensions and annuities not reported on Schedule E | 17 | |
| 18 | Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) | 18 | |
| 19 | Farm income or (loss) (attach Schedule F) | 19 | |
| 20 | Other income (state nature and source—see page 10 of Instructions) ▶ | 20 | |
| 21 | Total income. Add lines 8, 9, and 10c through 20 | 21 | 36,177. |

Adjustments to Income

| | | | |
|----|---|----|------|
| 22 | Moving expense (attach Form 3903) | 22 | |
| 23 | Employee business expenses (attach Form 2106) | 23 | 465. |
| 24 | Payments to an IRA (see page 10 of Instructions) | 24 | |
| 25 | Payments to a Keogh (H.R. 10) retirement plan | 25 | |
| 26 | Interest penalty due to early withdrawal of savings | 26 | |
| 27 | Alimony paid (see page 10 of Instructions) | 27 | |
| 28 | Total adjustments. Add lines 22 through 27 | 28 | 465. |

Adjusted Gross Income

| | | | |
|----|---|----|---------|
| 29 | Subtract line 28 from line 21 | 29 | 35,712. |
| 30 | Disability income exclusion (attach Form 2440) | 30 | |
| 31 | Adjusted gross income. Subtract line 30 from line 29. If this line is less than \$8,000, see page 2 of Instructions. If you want IRS to figure your tax, see page 4 of Instructions | 31 | 35,712. |

| | | | | |
|------------------------|-----------------|---|-----------------------------------|---------|
| Tax Computation | 32 | Amount from line 31 | 32 | 35,712. |
| | 33 | If you do not itemize deductions, enter zero If you itemize, complete Schedule A (Form 1040) and enter the amount from Schedule A, line 41 Caution: 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 11 of the Instructions. Also see page 11 of the Instructions if: • You are married filing a separate return and your spouse itemizes deductions, OR • You file Form 4563, OR • You are a dual-status alien. | 33 | 6,012. |
| | 34 | Subtract line 33 from line 32. Use the amount on line 34 to find your tax from the Tax Tables, or to figure your tax on Schedule TC, Part I. Use Schedule TC, Part I, and the Tax Rate Schedules ONLY if: • The amount on line 34 is more than \$20,000 (\$40,000 if you checked Filing Status Box 2 or 5), OR • You have more exemptions than those covered in the Tax Table for your filing status, OR • You use any of these forms to figure your tax: Schedule D, Schedule G, or Form 4726. Otherwise, you MUST use the Tax Tables to find your tax. | 34 | 29,700. |
| | 35 | Tax. Enter tax here and check if from <input checked="" type="checkbox"/> Tax Tables or <input type="checkbox"/> Schedule TC | 35 | 5,849. |
| Credits | 36 | Additional taxes. (See page 11 of Instructions.) Enter total and check if from <input type="checkbox"/> Form 4970, <input type="checkbox"/> Form 4972, <input type="checkbox"/> Form 5544, <input type="checkbox"/> Form 5405, or <input type="checkbox"/> Section 72(m)(5) penalty tax | 36 | |
| | 37 | Total. Add lines 35 and 36 | 37 | 5,849. |
| | 38 | Credit for contributions to candidates for public office | 38 | |
| | 39 | Credit for the elderly (attach Schedules R&RP) | 39 | |
| | 40 | Credit for child and dependent care expenses (attach Form 2441) | 40 | |
| | 41 | Investment credit (attach Form 3468) | 41 | |
| | 42 | Foreign tax credit (attach Form 1116) | 42 | |
| | 43 | Work Incentive (WIN) Credit (attach Form 4874) | 43 | |
| | 44 | New jobs credit (attach Form 5884) | 44 | |
| | 45 | Residential energy credits (see page 12 of Instructions, attach Form 5695) | 45 | |
| Other Taxes | 46 | Total credits. Add lines 38 through 45 | 46 | |
| | 47 | Balance. Subtract line 46 from line 37 and enter difference (but not less than zero) | 47 | 5,849. |
| | 48 | Self-employment tax (attach Schedule SE) | 48 | 81. |
| | 49 | Minimum tax. Check here <input type="checkbox"/> and attach Form 4625 | 49 | |
| | 50 | Tax from recomputing prior-year investment credit (attach Form 4255) | 50 | |
| | 51 | Social security (FICA) tax on tip income not reported to employer (attach Form 4137) | 51 | |
| | 52 | Uncollected employee FICA and RRTA tax on tips (from Form W-2) | 52 | |
| | 53 | Tax on an IRA (attach Form 5329) | 53 | |
| | 54 | Total tax. Add lines 47 through 53 | 54 | 5,930. |
| | Payments | 55 | Total Federal income tax withheld | 55 |
| 56 | | 1978 estimated tax payments and credit from 1977 return | 56 | |
| 57 | | Earned income credit. If line 31 is under \$8,000, see page 2 of Instructions. If eligible, enter child's name | 57 | |
| 58 | | Amount paid with Form 4868 | 58 | |
| 59 | | Excess FICA and RRTA tax withheld (two or more employers) | 59 | |
| 60 | | Credit for Federal tax on special fuels and oils (attach Form 4136) | 60 | |
| 61 | | Regulated Investment Company credit (attach Form 2439) | 61 | |
| Refund or Due | 62 | Total. Add lines 55 through 61 | 62 | 7,720. |
| | 63 | If line 62 is larger than line 54, enter amount OVERPAID | 63 | 1,790. |
| | 64 | Amount of line 63 to be REFUNDED TO YOU | 64 | 1,790. |
| | 65 | Amount of line 63 to be credited on 1979 estimated tax | 65 | |
| | 66 | If line 54 is larger than line 62, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number on check or money order. (Check <input type="checkbox"/> if Form 2210 (2210F) is attached. See page 14 of Instructions.) | 66 | |

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.

Please Sign Here

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

Paid Preparer's Information

Preparer's signature _____ Preparer's social security no. _____ Check if self-employed ☐

Firm's name (or yours, if self-employed), address and ZIP code **AMERICAN TAX ASSOCIATION** E.I. No. **95-3311950**
7863 1/2 SANTA MONICA BLVD. Date _____
LOS ANGELES, CA 90046

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

▶ Attach to Form 1040.

1978

Name(s) as shown on Form 1040

Your social security number

AKSHAI K. & CHANCHAL

RUNCHAL

553-39-5912

Medical and Dental Expenses

| | |
|--|--------|
| 1 One half of insurance premiums for medical care | 60. |
| 2 Medicine and drugs | |
| 3 Enter 1% of line 31, Form 1040 | 357. |
| 4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) | |
| 5 Enter balance of insurance premiums | 60. |
| 6 a Doctors, dentists, nurses, etc. | |
| b Hospitals | |
| c Other ▶ | |
| 7 Total (add lines 4 through 6c) | 60. |
| 8 Enter 3% of line 31, Form 1040 | 1,071. |
| 9 Subtract line 8 from line 7 | |
| 10 Total (add lines 1 and 9). Enter here and on line 33 . . . ▶ | 60. |

Taxes

| | |
|--|--------|
| 11 State and local income | 48. |
| 12 Real estate | 1,148. |
| 13 State and local gasoline (see gas tax tables) | 38. |
| 14 General sales (see sales tax tables) | 354. |
| 15 Personal property | |
| 16 Other ▶ | |
| AUTO LICENSE TAX (NET) | 44. |
| SALES TAX ON LARGE ITEMS | 40. |
| STATE DISABILITY INS. | 114. |
| ... INC. TAX WITHHOLDING | 1,704. |
| 17 Total (add lines 11 through 16). Enter here and on line 34 ▶ | 3,490. |

Interest Expense

| | |
|--|--------|
| 18 Home mortgage | 5,221. |
| 19 Other ▶ Charge accounts | |
| CREDIT CARD INTEREST | 10. |
| INSTALLMENT PURCH. INT. | 69. |
| OTHER INTEREST EXPENSE | 7. |
| 20 Total (add lines 18 and 19). Enter here and on line 35 ▶ | 5,307. |

Contributions

| | |
|---|------|
| 21 a Total cash contributions supported by receipts | 70. |
| b Other ▶ | 110. |
| 22 Other than cash | 30. |
| 23 Carryover from prior years | |
| 24 Total contributions (add lines 21a through 23). Enter here and on line 36 ▶ | 210. |

Casualty or Theft Loss(es)

| | |
|---|--|
| 25 Loss before insurance reimbursement | |
| 26 Insurance reimbursement | |
| 27 Subtract line 26 from line 25 | |
| 28 Enter \$100 or amount on line 27, which- ever is smaller | |
| 29 Casualty or theft loss (subtract line 28 from line 27). Enter here and on line 37 ▶ | |
| <input type="checkbox"/> If checked, see attached schedule | |

Miscellaneous Deductions

| | |
|--|------|
| 30 Union dues | |
| 31 a Employment educational expenses | |
| b Other ▶ | |
| TELEPHONE REQUIRED | 32. |
| TAX PREPARATION | 40. |
| SAFE DEPOSIT BOX | 8. |
| DUES & SUBSCRIPTIONS | 40. |
| PROFESSIONAL ASSOC. | 25. |
| 32 Total (add lines 30 and 31). Enter here and on line 38 ▶ | 145. |

Summary of Itemized Deductions

A

| | |
|---|--------|
| 33 Total medical and dental — line 10 | 60. |
| 34 Total taxes — line 17 | 3,490. |
| 35 Total interest — line 20 | 5,307. |
| 36 Total contributions — line 24 | 210. |
| 37 Casualty or theft loss(es) — line 29 | |
| 38 Total miscellaneous — line 32 | 145. |
| 39 Total deductions (add lines 33-38) . . . ▶ | 9,212. |
| 40 If you checked Form 1040, box: 2 or 5, enter \$3,200 1 or 4, enter \$2,200 3, enter \$1,600 | 3,200. |
| 41 Excess itemized deductions (subtract line 40 from line 39). ▶ | 6,012. |

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).

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| | | |
|--|--|--|
| Name of proprietor Chanchal Runchal | | Social security number of proprietor 573 41 5200 |
| A Main business activity (see instructions) ▶ Service ; product ▶ Secretarial | | |
| B Business name ▶ | | |
| C Employer identification number ▶ | | |
| D Business address (number and street) ▶ City, State and ZIP code ▶ | | |
| E Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ | | |
| F Method(s) used to value closing inventory: (1) <input type="checkbox"/> Cost (2) <input type="checkbox"/> Lower of cost or market (3) <input type="checkbox"/> Other (if other, attach explanation) | | |
| G Was there any major change in determining quantities, costs, or valuations between opening and closing inventory? . If "Yes," attach explanation. | | |
| H Does this business activity involve oil or gas, movies or video tapes, or leasing personal (section 1245) property to others? (See page 25 of the Instructions.) | | |
| I Did you deduct expenses for an office in your home? | | |

Part I Income

| | | | |
|---|----|-------------|--|
| 1 a Gross receipts or sales | 1a | 1000 | |
| b Returns and allowances | 1b | | |
| c Balance (subtract line 1b from line 1a) | 1c | 1000 | |
| 2 Cost of goods sold and/or operations (Schedule C-1, line 8) | 2 | | |
| 3 Gross profit (subtract line 2 from line 1c) | 3 | 1000 | |
| 4 Other income (attach schedule) | 4 | | |
| 5 Total income (add lines 3 and 4) | 5 | 1000 | |

Part II Deductions

| | | | |
|--|-----------|--|--|
| 6 Advertising | | 28 Telephone | |
| 7 Amortization | | 29 Travel and entertainment | |
| 8 Bad debts from sales or services | | 30 Utilities | |
| 9 Bank charges | | 31 a Wages | |
| 10 Car and truck expenses 200 miles | 34 | b New Jobs Credit | |
| 11 Commissions | | c Subtract line 31b from 31a | |
| 12 Depletion | | 32 Other expenses (specify): | |
| 13 Depreciation (explain in Schedule C-2) | | a | |
| 14 Dues and publications | | b | |
| 15 Employee benefit programs | | c | |
| 16 Freight (not included on Schedule C-1) | | d | |
| 17 Insurance | | e | |
| 18 Interest on business indebtedness | | f | |
| 19 Laundry and cleaning | | g | |
| 20 Legal and professional services | | h | |
| 21 Office supplies | | i | |
| 22 Pension and profit-sharing plans | | j | |
| 23 Postage | | k | |
| 24 Rent on business property | | l | |
| 25 Repairs | | m | |
| 26 Supplies (not included on Schedule C-1) | | n | |
| 27 Taxes | | o | |
| | | p | |
| | | q | |
| | | r | |
| 33 Total deductions (add amounts in columns for lines 6 through 32r) | 33 | 34 | |
| 34 Net profit or (loss) (subtract line 33 from line 5). Enter here and on Form 1040, line 13. ALSO enter on Schedule SE (Form 1040), line 5a. (For "at risk" provisions, see page 25 of Instructions.) | 34 | 966 | |

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).

1978

- If you had wages, including tips, of \$17,700 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule (unless you are eligible for the Earned Income Credit). See Instructions.
- If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

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

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

Social security number of self-employed person ▶

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

Part I Computation of Net Earnings from FARM Self-Employment

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

REGULAR METHOD

- 1** Net profit or (loss) from:
- a Schedule F, line 58 (cash method), or line 76 (accrual method)
 - b Farm partnerships
- 2** Net earnings from farm self-employment (add lines 1a and b)

FARM OPTIONAL METHOD

- 3** If gross profits from farming¹ 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

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

- 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 34. (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 and have not revoked that exemption, check here ☐ and enter zero on this line
 - d Service with a foreign government or international organization
 - e Other—Specify ▶

- 6** Total (add lines 5a through e)
- 7** Enter adjustments if any (attach statement, see page 27 of instructions)
- 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, skip lines 9 through 11 and enter amount from line 8 on line 12b, Part III.

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits,² and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1975, 1976, and 1977. The nonfarm optional method can only be used for 5 tax 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 profits² or \$1,600, whichever is smaller
- 11** Enter here and on line 12b, the amount on line 9c or line 10, whichever is smaller

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

Part III Computation of Social Security Self-Employment Tax

- 12** Net earnings or (loss): a From farming (from line 4)
- 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 lines 12a and 12b. (If line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.)
- 14** The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1978 is
- 15** a Total "FICA" wages (from Forms W-2) and "RRTA" compensation
- b Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA
- c Add 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 \$17,700, enter \$1,433.70; if less, multiply the amount on line 17 by .081.) Enter here and on Form 1040, line 48

RESIDENT

540

CALIFORNIA

INDIVIDUAL
INCOME TAX

1-121

TAXABLE YEAR

1978

USE PREADDRESSED LABEL HERE, if available.

(Correct label if necessary)

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

AKSHAI K. & CHANCHAL

LAST NAME

RUNCHAL

Did your name and address
remain the same as on your
prior year return?

YES

NO

X

Check
One

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

12029 CLOVER AVE.

CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE

LOS ANGELES, CA 90066

FOR PRIVACY NOTIFICATION
SEE PAGE 2 OF INSTRUCTIONS

Your Social Security Number

553 39 5912

Spouse's Social Security Number

573 41 5200

OCCU-
PATION } Yours ENGINEER
Spouse's TELLER

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 person (do not list yourself)
- 5 ☐ Widow(er) WITH dependent child (Year spouse died 197) (see instructions, page 5)

EXEMPTIONS CREDITS

- 6 Personal { If line 1 or 3 checked, enter \$100 } 6 200.00
{ If line 2, 4 or 5 checked, enter \$200 }
- 7 Dependents—Do not list yourself, your spouse or the person who qualifies you as head of household. Enter name and relationship.

Total Number ☐ × \$8 7 00

- 8 Blind (refer to instructions) Number of blind exemptions × \$8 8 00
- 9 Total exemption credits (add lines 6, 7 and 8) Enter here and on line 20 9 200.00

- 10 Wages, salaries, tips and other employee compensation { Attach copy 2 of Form(s) W-2 to face of this } 10 34,858.
return. If unavailable, see instructions, page 3
- 11 Interest. Enter total (if over \$400, complete and attach Schedule B(540)) 11 273.
- 12 Dividends—before federal exclusion. Enter total (if over \$400, complete and attach Schedule B(540)) 12 966.
- 13 Income other than wages, interest and dividends (from line 44) 13 36,097.
- 14 Total (add lines 10 thru 13) 14 465.
- 15 Adjustments to income (from line 53) 15 35,632.
- 16 Adjusted gross income (subtract line 15 from line 14) 16

If you itemize deductions OR if line 16 is greater than \$15,000, complete lines 17 and 18; otherwise, find tax in Tax Table, page 11, and enter on line 19.

If the once in a lifetime exclusion claimed—Gain on Sale of Principal Residence—Check box—Attach Form FTB 3535.

- 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 7,346.
- 18 Taxable income (subtract line 17 from line 16). Compute tax from Tax Rate Schedule, page 14—Enter tax on line 19 18 28,286.
- 19 Tax From: Tax Table, page 11 ☐ Tax Rate Schedule, page 14 ☒ Income Averaging Schedule (G or G-1) ☐ 19 1,325.
- 20 Total exemption credits (from line 9, above) 20 200.
- 21 Tax liability (subtract line 20 from line 19—if line 20 is greater than line 19, enter zero) 21 1,125.
- 22 Other credits (from line 68) 22 1,125.
- 23 Net tax liability (subtract line 22 from line 21—if line 22 is greater than line 21, enter zero) 23 1,125.
- 24 Other taxes (from line 71) 24 1,125.
- 25 Total tax liability (add lines 23 and 24) 25

- 26 Renter's credit—Complete Part I on page 2 26
- 27 Excess California SDI tax withheld (see instructions, page 10) 27
- 28 1978 California estimated tax paid and Filing Extension payment (see instructions, page 10) 28 1,704.
- 29 Total California income tax withheld (attach W-2 or W-2P to face of this return) 29
- 30 Total (add lines 26 thru 29) 30 1,704.

- 31 If line 25 is larger than line 30, enter BALANCE DUE (excluding penalties and interest). Make remittance payable to Franchise Tax Board. (Note: If balance due is greater than \$100 see instructions on page 10, line 34.)

Mail return to:

FRANCHISE TAX BOARD
SACRAMENTO, CA 95867

PAY IN FULL

- 32 If line 25 is smaller than line 30, enter amount OVERPAID 32 579.
- 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 1979 ESTIMATED TAX 34

If you and your tax preparer do not need State income tax forms and instructions mailed to you next year, See instructions, page 4, item H, check 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.

Preparer's signature (other than taxpayer)

Date

7843 1/2 SANTA MONICA BLVD.

Address (and Zip code)

LOS ANGELES, CA 90046

SIGN

Your signature

Date

HERE

Spouse's signature—if filing a joint return

Date

Your Telephone Number ()

All questions must be answered. If you claim renter's credit, see instructions, pages 3 and 10. Amount refundable if qualified — \$37.

| PART I — Renter's Credit | |
|---|---|
| a. Did you, on March 1, 1978, live in rented property which was your principal residence? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If no, you may not claim this credit |
| b. Was the property you rented exempt from property tax? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, you may not claim this credit |
| c. Did you live with any other person who claimed you as a dependent for income tax purposes? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, you may not claim this credit |
| d. Did you or your spouse claim the homeowners' property tax exemption? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, see page 10 of instructions |
| e. Did you or your spouse receive public assistance? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, see page 10 of instructions |

| PART II — Other Income | |
|---|---------|
| 35 Business income (or loss) (attach Schedule C(540)) | 35 966. |
| 36 Net gain (or loss) from sale or exchange of capital assets (attach Schedule D(540)) | 36 |
| 37 Net gain (or loss) from supplemental schedule of gains and losses (attach Schedule D-1(540)) | 37 |
| 38 Pensions and annuities | 38 |
| 39 Rents and royalties | 39 |
| 40 Partnerships | 40 |
| 41 Estates and trusts | 41 |
| 42 Farm income (or loss) (attach Schedule F(540)) | 42 |
| 43 Miscellaneous income | |
| (a) Fully taxable pensions and annuities (not reported on Schedule E(540)) | 43a |
| (b) Alimony | 43b |
| (c) Other (state nature and source) | 43c |
| Enter total of lines 43(a), 43(b), and 43(c) | 43 |
| 44 Total (add lines 35 through 43). Enter here and on line 13 | 44 966. |

| PART III — Adjustments to Income | |
|--|---------|
| 45 Moving expenses (see instructions, page 7, line 15—attach Form FTB 3805U) | 45 |
| 46 Employee business expenses (see instructions, page 7, line 15—attach Form FTB 3805N) | 46 465. |
| 47 Military exclusion (see instructions, page 8, line 15) | 47 |
| 48(a) Payments to an individual retirement arrangement (attach Form FTB 3805P) | 48a |
| (b) Payments to a Keogh (H.R. 10) retirement plan | 48b |
| (c) Payments to a self-employed "Defined Benefit Plan" | 48c |
| Enter total of lines 48(a), 48(b), and 48(c) | 48 |
| 49 Forfeited interest penalty (see instructions, page 8, line 15) | 49 |
| 50 Alimony (see instructions, page 8, line 15) (Paid to) (Social Security Number) | 50 |
| 51 Total (add lines 45 thru 50) | 51 465. |
| 52 Disability income exclusion (sick pay) if included in line 10 (see instructions, page 8, line 15—attach Form FTB 3805T) | 52 |
| 53 Total adjustments (add lines 51 and 52). Enter here and on line 15 | 53 465. |

| PART IV — Itemized Deductions | |
|---|-----------|
| ● Attach Schedule A(540) and enter sub-totals on lines 54 thru 60, below | |
| 54 Total deductible medical and dental expenses (from Schedule A(540), line 10) | 54 60. |
| 55 Total taxes (from Schedule A(540), line 17) | 55 1,624. |
| 56 Total interest expense (from Schedule A(540), line 20) | 56 5,307. |
| 57 Total contributions (from Schedule A(540), line 24) | 57 210. |
| 58 Total casualty loss (from Schedule A(540), line 29) | 58 |
| 59 Total miscellaneous deductions (from Schedule A(540), line 33) | 59 145. |
| 60 Total adoption expenses (from Schedule A(540), line 35) | 60 |
| 61 Total itemized deductions (add lines 54 thru 60). Enter here and on line 17 | 61 7,346. |

SEE INSTRUCTIONS FOR EACH TAX CREDIT CLAIMED BELOW

| PART V — Other Credits | |
|---|----|
| 62 Special low income tax credit (see instructions, page 9) | 62 |
| 63 Solar energy tax credit (attach Form FTB 3805L, see instructions, page 9) | 63 |
| 64 "Other State" net income tax credit (see instructions, page 9—attach copy of other state return and Schedule S(540)) | 64 |
| 65 Child and dependent care expense credit (see instructions, page 9—attach Form FTB 3805X) | 65 |
| 66 Water equipment tax credit (see instructions, page 9) | 66 |
| 67 Credit for the elderly (see instructions, page 10) | 67 |
| 68 Total (add lines 62 thru 67). Enter here and on line 22 | 68 |

PART VI — Other Taxes

| | |
|--|----|
| 69 Tax on preference income (attach Schedule P(540)) | 69 |
| 70 Tax on premature IRA and Keogh (H.R. 10) distributions. (IRA from attached Form FTB 3805P, Part IV, line 12) (Keogh attach statement with computations) | 70 |
| 71 Total (adds 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.

NAME

RUNCAL

Mo

1978

OTHER BUSINESS DEDUCTIONS

Nature of Employment: T/P, as Engineer, was on Temporary Assigned in London England from April 24 - July 31.
 Area Covered: Received Reimbursement for Meals + Rent.

| | | |
|------------------------------------|--------|--|
| Automobile (See Schedule attached) | \$ | |
| Local Bus, Taxi, etc. + Car Rental | 100 | |
| Travel, (Air, Train, Bus) | | |
| Parking | | |
| Meals away from home | | |
| Tips | | |
| Hotels | | |
| Sec. Service | | |
| Telephone | 105 | |
| Office Rent | | |
| Advertising/Printing | | |
| Postage | | |
| Stationery & Supplies | | |
| Dues & Subscriptions | | |
| Sales Promotion | | |
| Entertainment | 150 | |
| Commissions Paid | | |
| Delivery | | |
| Equipment Rental | | |
| Insurance | | |
| Professional fees | | |
| Legal & Accounting | | |
| Small Tools | | |
| Brief Case | | |
| Bad Debts (Checks returned) | | |
| Taxes & License | | |
| Business Cards / Xmas Cards | | |
| Bank Charges | | |
| Laundry + Cleaning | 30 | |
| Luggage | 50 | |
| Incidental | 30 | |
| TOTALS | \$ 465 | |

Did Taxpayer receive reimbursement?

If so was it included in W-2?

Basis of Reimbursement?

Amt. Reimbursed:

Net Employee Business Expense:

\$

\$